

EXPORT MANUFACTURING GUIDELINES

Export Manufacturing (Obtain form on file with the Assessor's Office)

According to CBJ ordinance, property is eligible for exemption requirements :

- The real and personal property have not previously been taxed by CBJ,
- The business has more than 1 and fewer than 500 full-time equivalent employees,
- The business creates employment in CBJ, **and**
- Generates sales outside of CBJ of goods produced in CBJ, **and**
- Has not been used in the same trade or business in another municipality for at least six months before the application was filed.

Claimant must file an application by January 31 in the year for which exemption is requested, and accounts must be current on all taxes and fees. **Manufacturing** means the mechanical or chemical transformation of materials or substances into new products having a distinct character and use.