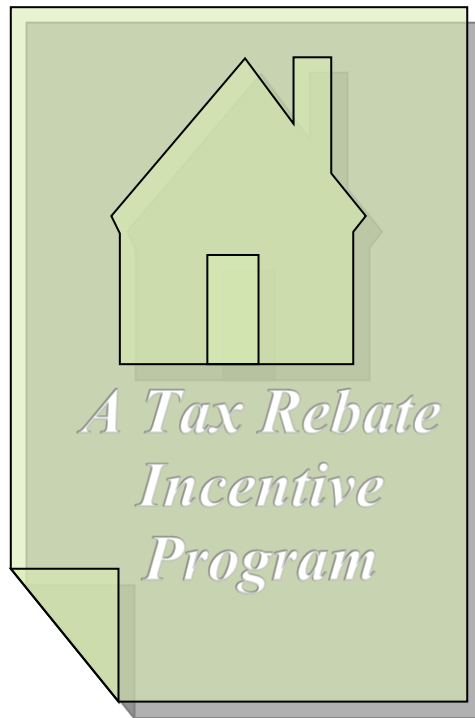


# Neighborhood Revitalization Program



**1/1/2023 to 12/31/2024**

At this time tax rebates are offered by  
Neosho County, Neosho County Community College and U.S.D. #413

# Frequently Asked Questions

**1. What is a “tax rebate”?** It is a refund of the property taxes, which are paid on the actual value added to a property due to the improvement. Under the Neighborhood Revitalization Plan legislation, the taxes relating to the appraised value on the property prior to the improvement may not be reduced and will continue to be payable.

**2. Will the schedule of tax rebates as determined by the increase in appraised value in the first year ever change?** Yes. The rebate paid in any given year (1-10) will be based on the lesser of the increase in value from the first year or the value in the current year.

## Criteria for Determining Eligibility

1. There will be a two (2) year application period ending December 31, 2024. Those approved during the two-year period will continue to receive the tax rebate for the full ten (10) years following completion of the project based on continuing compliance with the terms of the Neighborhood Revitalization Act.

2. There **must be a minimum investment** of \$7,500 and must also reflect a \$7,500 increase in value for residential and commercial property, to apply and receive a tax rebate.

3. New, as well as the existing improvement, must conform to all codes, rules, and regulations in effect at the time the improvements are made. Tax rebates may be terminated if improvements or new construction do not conform to code during the ten-year period. (Code applicable at time of improvement.)

4. Qualified improvements or new construction eligible for tax rebates under the Neighborhood Revitalization Plan may submit only one application per person.

5. In any given year (1 through 10), the rebate paid will be based upon the lesser of the increase in appraised value from the first year or the value as appraised in the current year.

**6. Construction **must** be completed in one year from the date the application is approved, unless an extension has been filed/approved prior to the deadline.**

- **By statute, The County Appraiser’s Office must value all structures by January 1<sup>st</sup> of each year, placing a % complete on those structures not yet finished.**

7. The County Commission has the authority to grant extensions up to 2 years for commercial properties and 6 months for residential properties if conditions warrant. The extension application must be requested through the Appraisers office before the deadline has passed. The Appraiser’s office will present the request to the County Commission for approval/denial and notify the applicant of the decision by mail, email, or phone.

## Application Process

Prior to filing the Application for Tax Rebate, you will need to do the following:

1. Obtain an application from the Neosho County Appraiser's office. Applications are also available on the Neosho County website at: <https://www.neoshocountyks.org/159/Appraiser>
2. Prior to the commencement of construction of any improvement or new construction for which a tax rebate will be requested, the property owner will complete part I of the application. ***Application must be received by Appraiser's Office and appraisal field staff will take photos before construction begins. There will be no exceptions!***
3. Part I of the application must be filed with the County Appraiser's office along with a **nonrefundable** \$25 application fee prior to the application going before the County Commission.
4. The County Appraiser's office will notify the applicant by letter indicating approval or denial of the project, along with a copy of the original application.
5. The Applicant will file Part II of the application (**by or before their deadline**) with the County Appraiser for any improvement that is completed, certifying the completion of construction, along with an itemized statement of costs. **This is required to be eligible for participation in the Neighborhood Revitalization Program.**
6. The County Appraiser's office will conduct an on-site interior and exterior inspection of the completed construction project (improvement, rehabilitation, or new construction). They will take measurements and photographs. The tax records will be revised according to statutory deadlines. All photographs and measurements **MUST** be taken by the appraiser's office field staff.
7. Upon timely payment in full of the real estate tax for the subject property for the initial and each succeeding year period extending through the specified rebate period, and within a thirty (30) day period following the date of tax distribution by Neosho County to other taxing units, a tax rebate of the eligible amount will be made to the taxpayer.
8. Any property owner that is delinquent or paid with insufficient funds is no longer eligible for a rebate and shall forfeit continuation in the program unless the taxes are paid through an escrow account that is not controlled by the property owner.
9. The County Treasurer will make the tax rebate through the Neighborhood Revitalization Fund. **Only the portion of the tax for taxing entities participating in the program at the time of approval is subject to rebate.**

**APPLICATION FOR TAX REBATE UNDER THE NEOSHO COUNTY  
NEIGHBORHOOD REVITALIZATION PLAN**

**PART I  
(Please Print)**

Owner's Name: \_\_\_\_\_  
Day Phone Number: \_\_\_\_\_  
Email: \_\_\_\_\_  
Owner's Mailing Address: \_\_\_\_\_  
Property 911 address: \_\_\_\_\_  
School District Number \_\_\_\_\_  
Parcel Identification Number: \_\_\_\_\_  
(Take from your tax statement or call the County Appraisers Office)

OR

Legal Description of Property: \_\_\_\_\_  
\_\_\_\_\_

Property Class:  
(Check One) \_\_\_ Residential/Farm Homesite \_\_\_ Commercial

Improvement type:  
(Check One) \_\_\_ New Building \_\_\_ Remodel \_\_\_ Addition

Property Use:  
(Check One) \_\_\_ Rental (#units\_\_\_\_) \_\_\_ Owner-occupied

Building Permit Number (where required): \_\_\_\_\_

List Improvements and Associated Costs: (Attach drawings, and dimensions, and/or estimates) **Be specific.** Items not included will **NOT** be eligible for rebate.

\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_  
\_\_\_\_\_ \$ \_\_\_\_\_

(Use additional sheets if necessary)

Estimated Cost of Improvements: Materials \$ \_\_\_\_\_ Labor \$ \_\_\_\_\_

Provide documentation of estimates to support responses)

Estimated Date of Completion: \_\_\_\_\_

**I understand this application will void one year from the date the application is approved unless the construction is finished before then, or an extension has been properly applied for. I have read and do hereby agree to the following application procedures and criteria.**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of Owner **(SIGN BEFORE A NOTARY)**

**\* A non-refundable \$25 application fee must accompany this original application to the Neosho County Appraiser.**

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**For Notary Use Only**

State of \_\_\_\_\_  
County of \_\_\_\_\_

Swore to or affirmed and subscribed before me by \_\_\_\_\_ (name of person making oath/affirmation) on this date of \_\_\_\_\_.

(Notary Seal)

\_\_\_\_\_  
Signature of Notary public

-----Below This Line For County Use only-----

**COUNTY APPRAISER'S STATEMENT** As of \_\_\_\_\_, 202\_ the appraised valuation of this property is:

Land: \_\_\_\_\_  
Improvements: \_\_\_\_\_  
Totals: \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Neosho County Appraisers Office)

**COUNTY FLOODPLAIN MANAGEMENT STATEMENT:**

- NO PERMITS REQUIRED
- PERMITS REQUIRED

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Neosho County GIS)

**COUNTY TREASURER'S STATEMENT** As of \_\_\_\_\_, 202\_ the taxes on this parcel are current? \_\_\_\_\_ Are not current? \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Neosho County Treasurers Office)

**APPLICATION DETERMINATION UNDER THE NEOSHO COUNTY  
NEIGHBORHOOD REVITALIZATION PLAN  
BY THE NEOSHO COUNTY COMMISSION**

Parcel Identification Number \_\_\_\_\_

Property 911 address: \_\_\_\_\_

Approximate Total Improvements and Associated Costs: \_\_\_\_\_

With the information provide in your application, the Neosho County Commission has made the following determination in regards to your NRP request:

( ) The Neighborhood Revitalization Plan application is approved according to stipulations within the plan.

( ) The Neighborhood Revitalization Plan application has been denied at this time. A document accompanying this determination will explain the reasons for our decision.

**Date of Meeting and Determination** \_\_\_\_\_

**The Neosho County Commission Board**

\_\_\_\_\_ **Gail Klaassen, Member**

\_\_\_\_\_ **Paul Westhoff, Member**

\_\_\_\_\_ **Nicholas Galemore, Member**

**Attested this date:** \_\_\_\_\_

\_\_\_\_\_ **Heather Elsworth, County clerk**

**APPLICATION FOR TAX REBATE UNDER THE NEOSHO COUNTY  
NEIGHBORHOOD REVITALIZATION PLAN-Completion Certification  
PART II  
(Please Print)**

**CONSTRUCTION COMPLETION**

Parcel ID No.: \_\_\_\_\_

Address: \_\_\_\_\_

Town/Zip Code: \_\_\_\_\_

By my signature I certify the project applied for under the Neighborhood Revitalization Plan is **complete**. I understand that I am required to supply construction receipts/itemized statements of costs, along with this certification page. I agree that any and all required building inspections, photographs, and measurements (exterior and interior if applicable) shall be scheduled with the County Appraiser’s Office with 10 business days.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of Applicant (***SIGN BEFORE A NOTARY***)

State of \_\_\_\_\_  
County of \_\_\_\_\_

Swore to or affirmed and subscribed before me by \_\_\_\_\_ (name of person making oath/affirmation) on this date of \_\_\_\_\_.

(Notary Seal)

\_\_\_\_\_  
Signature of Notary public

- \*File original of Part II with the Neosho County Appraiser.**
- \*Applicant is required to attach receipts or itemized statement of costs.**
- \*Notary signature signifying agreement with Construction Completion**

# **Neighborhood Revitalization Plan**

## **Purpose and Factual Findings**

This plan is intended to promote the revitalization of the area of Neosho County through the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety or welfare of the residents of the county. More specifically, certain incentives will be used for the acquisition and/or the removal of abandoned structures and a tax rebate incentive will be available for certain improvements within the area.

In accordance with the provisions of K.S.A. 12-17,133 et seq., the County Commission has held a public hearing and considered the existing conditions and alternatives with respect to the designated area, the criteria and standards for a tax rebate and the necessity for interlocal cooperation among the other taxing units. Accordingly, the commission has carefully reviewed, evaluated and determined the area meets one or more of the conditions to be designated as a “neighborhood revitalization area/dilapidated structure”.

### **Part #1**

#### **Legal description of Neighborhood Revitalization Area**

The Neighborhood Revitalization Area will include the legal boundaries of Neosho County, Kansas. Not included within the Neighborhood Revitalization Area will be properties identified by legal description and located within the city limits of Chanute, Kansas. Certain properties located within the city limits of Chanute, Kansas are currently subject to a Neighborhood Revitalization Plan previously adopted by the governing body of the city of Chanute, Kansas.

### **Part #2**

#### **Appraised Valuation of Real Property**

The existing assessed valuation of the real estate (land and improvements) contained in the Neighborhood Revitalization Area is available upon request from the Neosho County Clerk’s Office.

### **Part #3**

#### **Listing Participating Owners of Record in Area**

A list of names and addresses of owners of record of real estate within the area are available upon request from the Neosho County Clerk’s Office

### **Part #4**

- A. Existing Zoning Classifications and Boundaries
  - Not applicable
- B. Existing and Proposed Land Uses
  - Residential
  - Commercial



## **Part #5**

### **Capital Improvements Planned for the Area**

Neosho County recognizes the value of public services and capital improvements throughout the County. The County Commission is strongly committed to maintaining a substantial presence in the area.

Efforts underway or in the planning stages include:

- A. Road improvements as needed per the County's annual road repair and maintenance program;
- B. Bridge improvements which traditionally involve cost share between Neosho County, Kansas and the State of Kansas;
- C. Encouraging continued expansion of technology and services to residents throughout Neosho County;
- D. Economic development efforts and programs to encourage business growth:  
and
- E. Economic development efforts and programs to encourage residential and commercial growth and development which include public safety, transportation, parks and recreation improvements through cooperative efforts with the Kansas Department of Wildlife and Parks, Kansas Rural Opportunity Zone participation and improvements to healthcare.

## **Part #6**

### **Property Eligible for a Tax Rebate**

#### Residential Property:

1. Rehabilitation, alterations and additions to any existing residential structure, including the alteration of a single-family home into a multi-family dwelling, shall be eligible.
2. Construction of new residential structures, including the conversion of all or part of a non-residential structure into a residential structure, shall be eligible.
3. Eligible residential property may be located anywhere in the neighborhood revitalization area.

#### Residential Property- Infill lot:

1. Construction of new residential single-family or multi-family dwelling on an infill lot shall be eligible.
2. Eligible residential infill lot may be location anywhere in the neighborhood revitalization area.

#### Commercial/Industrial Property:

1. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
2. Construction of new commercial structures, including the conversion of all or part of a non-commercial structure into a commercial structure, used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
3. Improvements to existing or construction of new structures used for public utility or railroad purposes shall not be eligible.
4. Eligible commercial or industrial property may be located anywhere in the neighborhood revitalization area.

**Part #7**  
**Criteria for Determination of Eligibility**

1. Construction of an improvement must have been commenced on or after January 1st, 2023, the effective date of enactment of the tax rebate program.
2. An application for rebate must be filed within 60 days of the issuance of a building permit, where permits are required.
3. The minimum investment shall be \$7,500 (and must also reflect a \$7,500 increase in value) for residential, commercial and industrial property.
4. Property eligible for tax incentives under any other program adopted pursuant to statutory or constitutional authority shall be eligible to submit only one application per project.

**Part #8**  
**Contents of Application for Tax Rebate**

**A. General Information**

1. Owner's Name
2. Owner's Mailing Address
3. School District No.
4. Parcel ID No.
5. Building Permit No.
6. Address of Property
7. Legal Description of Property
8. Day Phone Number
9. Proposed Property Use
10. Improvements
11. Estimated Date of Completion
12. Estimated Cost of Improvements
13. Proof of Historical Register Listing
14. List of Buildings proposed to be or actually demolished
15. If Residential Rental Property, a list of tenants occupying the building when purchased (or present tenants if unknown) date of tenant occupancy or relocation
16. County Appraiser's Statement of Appraised Valuation

**B. Commencement of Construction**

1. Date of commencement of construction.
2. Estimated date of completion of construction

**C. Status of Construction/Completion**

1. Incomplete project following commencement.
2. Complete project following commencement
3. County Treasurers Statement of Tax Status
4. Code Enforcement Officer's Statement of Application confirmation for Tax Rebate

**Part #9**  
**Procedure for Submission of an Application**

1. The Applicant shall obtain an application for Tax Rebate from the County Appraiser's office.
2. The applicant shall complete and sign Part I of the application and file the original with the County Appraiser within 60 days following issuance of a building permit, if required by code.
3. The Neosho County Appraiser's Office will provide the current appraised valuation of the improvements and the Treasurer shall determine if unpaid taxes are owed.
4. Upon completion of the application, the County Appraiser's office will present the application at the earliest available Board of County Commission meeting, for approval or denial. Once a decision has been made, the County Appraiser's Office will provide a copy of the application with determination to the applicant.
5. Upon completion of the project the applicant must turn in part II & receipts to the Appraiser's Office and schedule an on-site inspection for pictures and measurements. *If you apply for an extension, your part II must be turned in on or before the new deadline date.*
6. As of January 1, of each year the Appraiser's office must determine the % complete or completion of the project and report the new valuation to the County Clerk's Office by June 15 for tax purposes. Project rebates do not begin until fully finished and final paperwork is turned in. **(By statute, the County Appraiser's Office must value all structures by January 1<sup>st</sup> of each year, placing a % complete on those structures not yet finished.)**
7. Upon determination by the Appraiser's office that the project meets the criteria for rebate and by the Treasurer's office that the full payment of taxes and assessments on the property are not delinquent, the applicant shall be eligible for their tax rebate. **\*If at any point during the taxpayers NRP period, their taxes are delinquent, they will no longer be eligible for rebate and shall be permanently removed from the program, unless the taxes are paid through an escrow fund that is not controlled by the property owner.**

**Part #10**  
**Standards and Criteria for Review and Approval**

1. The property for which a rebate is requested shall conform with all applicable city or county codes and regulations in effect at the time the improvements are made and shall remain in conformance for the duration of the rebate period or the rebate may be terminated.
2. Any property owner whose tax is delinquent or paid with insufficient funds shall forfeit continuation in the program (unless the taxes are paid through an escrow account that is not controlled by the property owner). This includes BID and Special assessments.
3. Following establishment of the increase in appraised value resulting from a specific improvement, the fixed rebate percentage shall be applied to the change in appraised value of the structure.

4. The County Commission shall have the authority and discretion to approve or reject applications based on the eligibility standards and review criteria contained herein.
5. The Appraiser's office shall have the discretion to remove applicants from the program for failure to follow program guidelines. If an applicant is dissatisfied with the Appraiser's Office determination, a written appeal may be submitted to the Neosho County Commission for final determination.

**Part #11**  
**Statement Specifying Rebate Formula**

Program Period:

The Neighborhood Revitalization fund and tax rebate incentive program shall expire on December 31, 2024. The program will be reviewed annually beginning August 15th at which time the commission will consider modifications and extensions.

Rebate Period:

Residential	10 Years
Commercial/Industrial	10 Years

Rebate Amount:

(\*5% to remain in the Neighborhood Revitalization Fund to cover administrative costs.)

Residential Properties -- New/Rehabilitation Projects			Commercial Properties -- New/Rehabilitation Projects		
<i>Increase in Appraised Value of:</i>			<i>Increase in Appraised Value of:</i>		
\$7,500 +			\$500,000 -		
			\$7,500 - \$500,000	\$3,000,000	\$3,000,000 +
1-3 yr -- 95%			1-3 yr -- 95%	1-6 yr -- 95%	1-6 yr -- 95%
4 yr -- 80%	6 yr -- 60%	9 yr -- 30%	4 yr -- 80%	7 yr -- 70%	7-10 yr -- 75%
5 yr -- 70%	7 yr -- 50%	10 yr -- 20%	5 yr -- 70%	8 yr -- 60%	
			6 yr -- 60%	9 yr -- 50%	
			7 yr -- 50%	10 yr -- 20%	
			8 yr -- 40%		
			9 yr -- 30%		
			10 yr -- 20%		