

# Disaster Relief Application \_\_\_\_\_ Tax Year

Neosho County Commission

100 S Main Erie, KS 6 6733

620-244-3811

K.S.A 2013 Supp. 79-1613 as amended by HB2057 & by SB318 (2022)

The following property owner(s) are making application to the county commissioners for property tax abatement all or partial, or a credit against property taxes payable by the applicant over the next three (3) years. The county commission may issue an order granting relief, if any, subject to budgetary restraints of the county or taxing subdivision arising from the destructive event.

## **Information on Property: {Please print}**

Owner of (deed) Record: \_\_\_\_\_

Taxpayer-if different than owner: \_\_\_\_\_

Date damage occurred (month/day/year): \_\_\_\_\_

Location of property destroyed (address/parcel number): \_\_\_\_\_

Mailing address: \_\_\_\_\_

Daytime telephone number: \_\_\_\_\_ Email: \_\_\_\_\_

Do you plan to Rebuild/Repair/Replace the damaged structure? Yes \_\_\_\_\_ No \_\_\_\_\_

Is it currently in the Neighborhood Revitalization Program? Yes \_\_\_\_\_ No \_\_\_\_\_

## **Information on Loss:**

Select Structure Type:

- Single Family
- Multi-Family
- Manufactured (Mobile) Home
- Multi-Purpose Residential
- Agricultural Building
- Commercial Building

## **Loss Type:**

Was the event declared a disaster by the Governor of Kansas?

- Yes
- No

If No, select the cause of damage (must be one of the following):

- Earthquake
- Fire
- Flood
- Storm
- Tornado

Include the Following with Application:

1. Written estimate of repairs or rebuilding cost by a licensed contractor, construction engineer or Insurance company showing loss percentage.
2. Deed of ownership (available at the Register of Deeds Office), a copy of contract if buying on contract or title if structure is a manufactured home.
3. Photos documenting the damage or destruction.
4. Fire dept report indicating time and date of loss if disaster is due to fire.

Applicant Signature \_\_\_\_\_ Date: \_\_\_\_\_

Destroyed or Substantially Destroyed **homestead or building or improvement** Tax Abatement or Tax Credit (This law was passed in the 2013 session, amended in the 2014 session, ***THEN FURTHER AMENDED IN THE 2022 SESSION to include commercial and Agricultural structures*** as follows:

**K.S.A 2013 Supp. 79-1613 (2013/2014)**

1. The owner of any taxable homestead which is destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, or storm, or any other destructive event which the Kansas governor has declared a disaster may make application to the board of county commissioners for the abatement of property taxes levied or a credit against property taxes during any or all of the next three (3) years.
2. "Destroyed or substantially destroyed" means damage sustained by a homestead by the above-mentioned natural occurrences or which the Kansas governor has declared a disaster and the cost of restoring the structure to its before damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.
3. "Homestead" means the dwelling, owned or rented, which is occupied as a residence and the home site land. Homestead may also consist of multi-family dwellings, multi-purpose building or manufactured or mobile homes including the land which they are situated.
4. If the homestead was destroyed or substantially destroyed between January 1 and prior-to August 1, the owner may make application for relief to the county commissioners for the granting of an abatement of the property tax levied. If property taxes have been paid or partially paid, the owner may make application for the granting of a credit against property taxes payable during any or all of the next succeeding three (3) taxable years.
5. If the homestead was destroyed or substantially destroyed on August 1 through the end of that year, application for relief may be made to the county commissioners for the granting of a credit against property taxes payable during any or all of the next succeeding three (3) taxable years.
6. Subject to budgetary restraints of the county or taxing subdivision arising from the declared disaster, the county commissioners shall inquire into and make findings regarding, among other things: a) Whether the property is a homestead as defined by this act b) Whether the homestead was destroyed or substantially destroyed as defined by this act and c) The assessed valuation of the homestead
7. If it is determined that the owner is entitled to an abatement of all or any portion of the taxes levied or is entitled to a credit against property taxes payable by the owner during any or all of the next succeeding three (3) taxable years, the county commissioners may so order.
8. The county clerk and county treasurer shall in each case of abatement or credit correct their records in accordance with the county commissioner's order. The county clerk shall notify the governing body of any taxing district affected by the county commissioner's order.

**Amended subsections of K.S.A. 2022 Supp. 79-1613**

(a) As used in this section: (1) "Destroyed or substantially destroyed" means damage of any origin sustained by a **homestead or building or improvement** as the direct result of: (A) an earthquake, flood, tornado, fire or storm; or (B) an event or occurrence that the governor of the state of Kansas has declared, whereby the cost of restoring the structure damaged as a result of paragraph (A) or (B) to its before-damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.

(b) The owner of any building or improvement listed and assessed for property taxation purposes as real property or any homestead listed and assessed for property taxation purposes that was destroyed or substantially destroyed may make application to the board of county commissioners of the county in which such property is located for the abatement of property taxes levied upon such **homestead or building or improvement** or for a credit against property taxes payable by such owner, as permitted by this section.

(d) Upon receipt of any such application, subject to budgetary restraints of the county or taxing subdivision, the board of county commissioners shall inquire into and make findings regarding, among other things, whether the property is a homestead, as defined in subsection (a), whether the property is a building or improvement, whether the homestead or the building or improvement was destroyed or substantially destroyed, as defined in subsection (a) and the assessed valuation thereof. If it is determined that an owner of such homestead or building or improvement is entitled to an abatement of all or any portion of the property taxes levied against such **homestead or building or improvement** or is entitled to a credit against property taxes payable by such owner in any or all of the next succeeding three years, the board may issue an order so providing.

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*GAIL KLAASSEN, COMMISSIONER*

DATE

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*NICHOLAS GALEMORE, COMMISSIONER*

DATE

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*PAUL WESTHOFF, COMMISSIONER*

DATE

\*\*\*THIS APPLICATION, and all accompanying documentation required MUST BE SUBMITTED TO THE COUNTY APPRAISER'S OFFICE.

The appraiser will then submit it to the County Commission, along with the prorated tax/valuation to be considered.