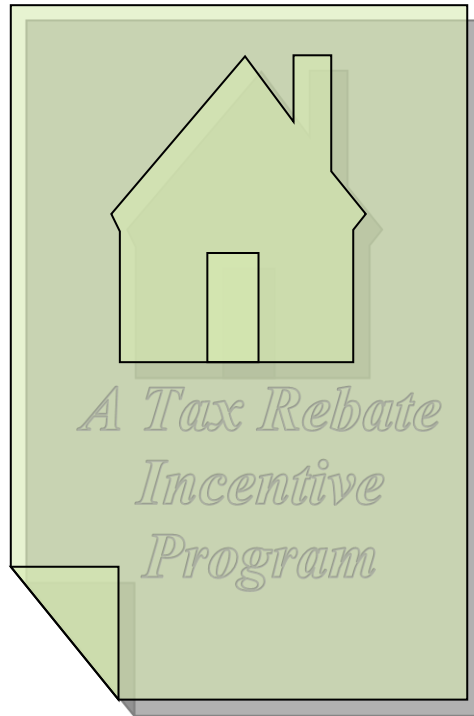


Neighborhood Revitalization Program



2019-2020

At this time tax rebates are offered by
Neosho County and Neosho County Community College.

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 October 1, 2018. 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 project.
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.**
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.

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.
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. ***Requests must be received and approved before commencement of construction. There will be no exceptions.***
3. Part I of the application must be filed with the County Appraiser's office with a nonrefundable \$25 application fee prior to the commencement of construction.
4. The County Appraiser's office will notify by letter to the applicant within ten (10) working days, indicating approval or denial of the project.
5. The County Clerk's office will forward a copy of the approved application to the County Appraiser's office for notification.
6. The owner will notify the County Appraiser of the commencement of construction by filing Part II of the application within ten (10) days after starting the project. ***The project must be completed within one year from the date the application is approved.***
7. The owner will file Part III of the application 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.
8. Soon after, the County Appraiser will conduct an on-site interior and exterior inspection of the construction project (improvement, rehabilitation, or new construction). They will take measurements and photographs. The tax records will be revised according to statutory deadlines.
9. Upon filing of Part III, and the determination of the new valuation of the said real estate, the form will be filed with the County Appraiser certifying the project is in compliance with the requirements for a tax rebate.
10. Upon 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 owner.
11. Any property owner that is delinquent or paid with insufficient funds is not 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.
12. 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: _____

Owner's Mailing Address: _____

School District Number _____

Parcel Identification Number: _____

(Take from your tax statement or call the County Appraisers Office)

OR

Legal Description of Property: _____

(Attach additional documents if necessary)

Property Use:

(Check One) Residential Commercial Industrial Ag

(Check One) New Building Remodel Addition

(Check One) Rental 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 be taxed at full rate:

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

(Use additional sheets if necessary)

Estimated Date of Completion: _____

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

(Provide documentation of estimates to support responses)

If residential rental property, complete the following: Number of Living Units: _____

List Tenants occupying the building:

(Use Additional Sheets if Necessary)

Applicant is to have this completed prior to submission.

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

Land: _____
Improvements: _____
Totals: _____

By: _____ Date: _____
(Neosho County Appraisers Office)

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

By: _____ Date: _____
(Neosho County Treasurers Office)

COUNTY FLOODPLAIN MANAGEMENT STATEMENT

- NO PERMITS REQUIRED
- PERMITS REQUIRED

By: _____ Date: _____
(Neosho County GIS)

I have read and do hereby agree to the following application procedures and criteria.

By: _____ Date: _____
Signature of Owner

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

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

Owners Name (s): _____

Owners Mailing Address: _____

Parcel Identification Number _____

OR Legal Description of Property _____

Property 911 address: _____

Property use:

(Check One) ___ Residential ___ Commercial ___ Industrial ___ Ag

(Check One) ___ New Building ___ Remodel ___ Addition

(Check One) ___ Rental ___ Owner-occupied

Approximate Total Improvements and Associated Costs: _____

Estimated Date of Completion: _____

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 NRP 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, Chair**

_____ **Paul Westhoff, Member**

_____ **David Orr, Member**

Attested this date: _____ **by County Clerk,**

_____ **Heather Elsworth**

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

COMMENCEMENT OF CONSTRUCTION

Construction to begin on: _____ Building permit No.
(Where a permit is required) _____

Parcel ID No.: _____ -

Address: _____

Town/Zip Code: _____

Estimated Date of Completion of Addition, Construction or Renovation: _____

Applicant's Name: _____ Date: _____
(Please Print)

I understand this application will void one year from the date the application is approved unless the construction is finished before then.

The County Commission does have the authority to grant extensions up to 2 years for commercial properties, and 6 months extensions for residential properties if conditions warrant.

(Applicant's Signature)

File original of Part II with the Neosho County Appraiser.

**APPLICATION FOR TAX REBATE UNDER THE NEOSHO COUNTY
NEIGHBORHOOD REVITALIZATION PLAN
PART III
(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, and any and all required building inspections have been completed and a certificate of occupancy has been received.

Signed: _____ Date: _____
(Applicant's Signature)

Applicant is required to attach a copy of the Certificate of Occupancy if one is required for the structure.

Applicant is required to attach receipts.

File original of Part III with the Neosho County Appraiser.

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

Part 2

Appraised Valuation of Real Property

The appraised valuation of the real estate contained in the Area is listed as follows for each parcel, for land and building value separately;

Part 3

Listing Participating Owners of Record in Area

Each participating owner of record of each parcel of land is listed together as follows with the corresponding address:

Part 4

- A. Existing Zoning Classifications and Boundaries
- B. Existing and Proposed Land Uses

Part 5
Capital Improvements Planned for the Area

Include:

- Public Safety
- Transportation
- Parks and Recreation
- Sewage
- Utilities

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.

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 _____, 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

Commencement of Construction

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

B. Status of Construction/Completion

1. Incomplete project as of January 1 following commencement.
2. Complete project as of January 1 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 Clerk's office.
2. The applicant shall complete and sign Part I of the application and file the original with the County Clerk within 60 days following issuance of a building permit, if required by code.
3. The application shall be forwarded to the Neosho County Appraiser's Office for determination of the existing appraised valuation of the improvements and to the Treasurer to determine if unpaid taxes are owed,
4. Upon completion by the Appraiser's office the application will be returned to the applicant. The applicant shall certify the status of the improvement project as of January 1 following the commencement of the construction by completing and signing Part II of the application. The applicant shall file the application with the appraiser's office on or before December 1, preceding the commencement of the tax rebate period.
5. On or about January 1, the County Appraiser shall conduct an on-site inspection of the construction project and determine the new valuation of the real estate and shall complete his or her portion of the application and shall report the new valuation to the County Clerk by June 15. The tax records on the project shall be revised by the County Clerk's office.
6. Upon determination by the Appraiser's office that the improvements meet the criteria for rebate and by the Treasurer's office that the taxes and assessments on the property are not delinquent, the County Commission shall certify that the project and application does or does not meet the requirements for a tax rebate and shall notify the applicant and the County Clerk's office of the rebate percentage due for each year of the rebate period.
7. Upon the payment, in full, of the real estate tax for the subject property for the initial and each succeeding tax year extending through the specified rebate period, a tax rebate shall be made to the applicant. The tax rebate shall be made within 30 days following the date of tax distributions by the Neosho County Treasurer. The tax rebate shall be made from the Neighborhood Revitalization Fund established by the Neosho County Commissioners.
8. The County Clerk shall inform the County Commission 30 days prior to the expiration of the final rebate period for each property receiving a tax rebate.

**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 that is delinquent in any tax payment or special assessment, including BID assessments shall not be eligible for a rebate until such time as all taxes and assessments have been paid.
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. If an applicant is dissatisfied with the commission's decision, a written appeal may be submitted to the commission for final determination.

**Part 11
Statement Specifying Rebate Formula**

Program Period:

The Neighborhood Revitalization fund and tax rebate incentive program shall expire on _____ . The program will be reviewed annually beginning _____ 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		
<i>Increase in Appraised Value of:</i>		
\$7,500 +		
1-3 yr -- 95%		8 yr -- 40%
4 yr -- 80%	6 yr -- 60%	9 yr -- 30%
5 yr -- 70%	7 yr -- 50%	10 yr -- 20%

Commercial Properties -- New/Rehabilitation Projects		
<i>Increase in Appraised Value of:</i>		
\$7,500 - \$500,000	\$500,000 - \$3,000,000	\$3,000,000 +
1-3 yr -- 95%	1-6 yr -- 95%	1-6 yr -- 95%
4 yr -- 80%	7 yr -- 70%	7-10 yr -- 75%
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%		