

ATCHISON COUNTY

NEIGHBORHOOD REVITALIZATION PLAN

TAX REBATE INCENTIVE

APPLICATION FORM

November 1, 2009 – October 31, 2013

3rd Term

NEIGHBORHOOD REVITALIZATION PLAN

Purpose: This plan is intended to promote the revitalization and development of the County of Atchison by stimulating new construction and the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety or welfare of the residents of the County by offering certain incentives, which include tax rebates.

CRITERIA FOR DETERMINATION OF ELIGIBILITY

- (A) "Structure" means any building, wall or other structure assimilated and attached to the real estate. Swimming pools, communication towers, and residential fences are excluded. Structures may be new construction or rehabilitation of existing.
New structure is defined as: free-standing with no common walls.
Rehabilitated is defined as: improvements to an existing structure and/or attached to an existing structure.
New garages are categorized as "new" whether detached or attached to an existing structure.
- (B) There will be a four-year application period, ending November 1, 2013. At the end of the four years, the taxing entities will review the plan and determine its continuation. Those approved during the four-year period shall continue to receive the tax rebate for the full term of the rebate period.
- (C) To qualify the applicant must have received official project approval from the Atchison County Appraiser's office *before* construction of improvements begins. **Those applications submitted after commencement will be rejected.**
- (D) There must be a minimum investment of \$5,000 for residential property, to receive a tax rebate. **Cost estimates of the proposed investment must be submitted with this application.**
- (E) There must be a minimum investment of \$10,000 on agricultural, commercial and/or industrial property, to receive a tax rebate. **Cost estimates of the proposed investment must be submitted with this application.**
- (F) The new, as well as the existing improvements on property must conform with all other codes, rules, and regulations in effect at the time the improvements are made, and for the length of the rebate, or the rebate may be terminated.
- (G) **Any property that is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate for the year of the delinquency.** Delinquency is defined as: "Any tax and/or special assessment that are not paid by the scheduled due dates and has entered into a period where interest is assigned as a penalty by the county for unpaid condition.
- (H) Each property eligible for tax incentives under any adopted Neighborhood Revitalization Plan and any existing tax abatement program, **must submit a separate application per structure.** For example, a separate application must be submitted for each new house, garage, agricultural building, commercial building, etc., even if they are on the same parcel.
- (I) Tax rebate is applicable in participating taxing units (USD 409, USD 377, Atchison County, Benton and Grasshopper Townships, Cities of Atchison, Huron and Muscotah). Tax rebate will be based on the increase of appraised value due directly to the improvements made. The amount of the increase in the year following completion will be used throughout the term of the program.
- (J) The Tax rebate will transfer to subsequent owners if they comply with plan rules. The participating owner is responsible for passing on the rules and general information of the plan to any subsequent owner.

THE INTENDED PURPOSE OR USE OF THE STRUCTURE WILL DETERMINE IF THE PROJECT IS AGRICULTURE, COMMERCIAL, INDUSTRIAL, OR RESIDENTIAL

Initial

Date

Rev 10/30/09

Tax Rebate Spreadsheet

The following table illustrates the refund percentages for each property class and the corresponding rebate term.

Year	Residential Rehabilitation \$5,000 +	New Residential \$5,000 +	Commercial Agricultural Industrial \$10,000 +	Commercial Agricultural Industrial \$500,000 +
1	95%	95%	95%	95%
2	95%	95%	95%	95%
3	95%	75%	80%	95%
4	80%	55%	75%	95%
5	70%	45%	65%	85%
6	60%	35%	55%	85%
7	50%	25%	35%	70%
8	40%	None	None	50%
9	30%	None	None	30%
10	20%	None	None	20%

5% of the increased tax bill will be withheld annually by the County for administration of the plan, with a \$25.00 minimum.

Refund is based on rebate value only, not the total tax bill.

Rebate \$ will only be refunded from the following municipalities within your taxing unit which adopted the Rebate Program:

City of Atchison	Atchison County	USD 409
City of Effingham	Benton Township	USD 377
City of Muscotah	Grasshopper Township	
City of Huron		

Reminder: Any property that is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate for the year of the delinquency.

Initial

Date

Rev 10/30/09

APPLICATION PROCEDURE

- 1) Completed application must be filed with the County Appraiser's Office, with a non-refundable \$25.00 application fee, prior to the commencement of construction. The applicant will be given a complete copy of the Application/Attachments.
- 2) After the following have been reviewed, the County Appraiser's Office, within fifteen (15) working days, will notify the applicant with an approval or denial of project:
 - a) Verify that the applicant is the owner of record or the owner has also signed the application.
 - b) Verify that taxes are paid current with no delinquent taxes due.
 - c) Inspect the site to ensure that no construction has been started.
 - d) Review the cost estimates to verify the minimum investment is being met.
- 3) The County Appraiser's Office will notify the County Clerk, the Chamber of Commerce President, and the City Engineer of all approved applications, for monitoring purposes.
- 4) Periodic inspections will be done during the construction process. Any forms left at the site must be completed and returned to the Appraiser's Office as soon as possible.
- 5) Appraised value is established as of January 1 each year. To qualify for the Rebate to begin, the project must be completed by January 1.
- 6) For any improvement/remodeling project that is only partially completed as of January 1:
 - a) The owner-applicant must notify the County Appraiser indicating the status of construction on January 1 of each year in which the project remains incomplete.
- 7) For any improvement/remodeling project that is completed on or before January 1:
 - a) The owner-applicant must file Part 2 of the application with the County Appraiser after completion of the project. **Increase in value due to the Improvement will not be on the Rebate Program without Part 2 returned to the Appraiser's Office.**
 - b) After receiving the Part 2, the County Appraiser will determine if the project is in compliance with the eligibility requirements for a tax rebate and shall notify the applicant-owner.
- 8) Upon the payment of the real estate tax for the subject property for the initial and each succeeding year through the specified rebate period, and within a thirty (30) day period following the date of tax distribution by Atchison County to the other taxing units, a tax rebate in the amount of the tax increment (less an administrative fee as specified in the Interlocal Agreement) shall be made to the owner. The tax rebate shall be made by the County Treasurer's Office of Atchison County through the Neighborhood Revitalization Fund established in conjunction with the other taxing entities and other taxing units participating in an Interlocal Agreement. An annual report shall be provided to the local taxing units.

Initial

Date

Part 1

Application for Tax Rebate under the Atchison County
Neighborhood Revitalization Plan

Owner's Name: _____ Day Phone: (____) _____
Applicant must be current owner of record (Please Print)

Owner's Mailing Address: _____ City: _____ Zip _____

E-mail Address: _____ May we use this for correspondence? ____ Yes ____ No

Address of Property: _____ School District: _____

Parcel Identification Number: _____
(Take from your tax statement or call County Appraiser's Office)

RESIDENTIAL: (Minimum \$5,000 investment)

Fill out this section for new house / manufactured home projects **ONLY:**

____ Single family **OR** ____ Multi-family (i.e. Duplex) _____ Attached garage ____ Yes ____ No

____ Stick built house on site ____ Custom factory built home (stick built off site-Wardcraft, Quality Homes, etc.)

____ Manufactured home (double-wide/HUD approved) Year: _____ Make: _____ Model: _____
(Must include manufacturer's specifications for a permanent foundation if not putting on a basement.)

Foundation type: _____ Basement _____ Walk-out basement _____ Crawl space _____ Slab

RESIDENTIAL: ____ New misc. other structures (Garages, sheds, decks, patios, etc.) **OR** ____ Rehab

New structure type: (Example: 20x40 garage) **OR** Remodel (Details) _____

Room additions are remodel / attached and detached garages are new projects (Attach dimensions with cost estimates)

COMMERCIAL, INDUSTRIAL & AGRICULTURE: (Minimum \$10,000 investment)

COMMERCIAL: ____ New **OR** ____ Rehab; ____ Rental **OR** ____ Owner-Occupied

INDUSTRIAL: ____ New **OR** ____ Rehab; ____ Rental **OR** ____ Owner-Occupied

AGRICULTURE: ____ New **OR** ____ Rehab; ____ Rental **OR** ____ Owner-Occupied

New structure type: (Example: 20x40 pole building) _____
(Attach drawings and dimensions with cost estimates)

Remodel (Details) _____

Part 1, continued

Estimated Date of Construction: ____/____/____ Estimated Date of Completion: ____/____/____

Estimated Cost of Improvements: Materials \$ _____ Labor \$ _____ Total \$ _____
(Documentation, i.e.: cost estimates, bid sheets, floor plans, are needed to support these.)

List any buildings/structures to be demolished: _____

***To be on this plan New or Rehab must be permanently attached to the property.**

I have read and do hereby agree to follow all application procedures and criteria of the Atchison County Neighborhood Revitalization Plan and further agree as follows:

- A. I hereby acknowledge receipt of a complete copy of the criteria and application/attachments.
- B. I have initialed each page of the attachments to the application verifying that I have read each page.
- C. I am agreeing by my signature that this application is the complete explanation of the provisions and conditions of the plan and there are no understandings to the contrary
- D. The plan is subject to the laws of the state of Kansas. If the laws of the state of Kansas are changed so that the plan cannot continue, then the plan will not continue which may result in the termination of any rebate payments that would otherwise be made pursuant the plan.
- E. I further understand that this application will be void one year from the date below, if improvements or construction haven't begun.
- F. I also understand the project needs to be completed within twenty-four (24) months from the date below.
- G. If at some point in time the property is sold, I will pass on all information concerning compliance with this plan, to the subsequent owners.
- H. If a project is partially completed as of January 1, the increase in value will be taxed and no rebate will be sent. The rebate will start the year after completion of the project, and part 2 must be returned to the Appraiser's office after completion for the rebate to start.

*A non-refundable \$25 application fee must accompany this application.

*May we use county photographs taken of your property for rebate promotional purposes? ____ yes ____ no

Signature of Applicant

Date Signed

-FOR COUNTY APPRAISER'S USE ONLY

Based upon the above listed improvements and associated costs applied by the applicant, the improvements will ____ will not ____ meet the terms for a tax rebate.

(Atchison County Appraiser's Office) Date: _____

PART 2

**MUST BE SIGNED AND RETURN TO THE APPRAISER'S OFFICE
AFTER COMPLETION**

APPLICATION FOR TAX REBATE

STATUS OF COMPLETION

DATE OF COMPLETION: _____

**FINAL COSTS AND A LIST OF ANY CHANGES FROM THE ORIGINAL
APPLICATION MUST BE INCLUDED WITH THIS FORM.**

Signed: _____ Date: _____
(Applicant)

Total cost of project (attach final bid sheets) \$ _____

Address of the project: _____

Parcel Identification Number: _____

FOR COUNTY APPRAISER'S USE ONLY

The Above Improvements:

_____ Meet the \$5,000 minimum investment for Residential Property

_____ Does Not Meet the \$5,000 minimum investment for Residential Property

_____ Meet the \$10,000 minimum investment for Agricultural, Commercial, or Industrial Property

_____ Does Not Meet the \$10,000 minimum investment for Agricultural, Commercial, or Industrial Property

First year in which property goes into the rebate program for this project _____

By: _____ Date: _____
(Atchison County Appraiser's Office)