ATCHISON COUNTY

NEIGHBORHOOD REVITALIZATION PLAN

TAX REBATE INCENTIVE APPLICATION FORM

October 15, 2016 – October 31, 2021

5th Term

Revised 10/15/16

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. The Atchison County Neighborhood Revitalization Program is grouped geographically into two different areas. A "Target Area" which is located within the City of Atchison and described on page three (3) of this application, and the rest of Atchison County.

The dollar amount of the tax rebate is calculated on the amount of **increase** to the appraised value attributable to the new construction or rehabilitation.

The amount of your **investment** (which includes sweat equity), the **subclass** (i.e. residential, commercial, etc.) and the parcel's **location** (in or out of the Target area) is what will determine the percentage of your rebate and the number of years you receive it. See the tables on page five (5) of this application.

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. (Excludes downtown rows) **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. Room additions are classified as "remodel".
- (B) The application period ends October 31, 2021. At the end of the period, the taxing entities will review the plan and determine its continuation. Those approved prior to the end of the application period shall continue to receive the tax rebate for the full term according to their original qualifications.
- (C) To qualify the applicant must have received official project approval from the Atchison County Appraiser's office <u>before</u> construction of improvements begins. <u>Those applications submitted after commencement</u> will be rejected.
- (D) There must be a minimum investment of \$5,000, or \$10,000 in non-target area Commercial or Agricultural properties, to receive a tax rebate. <u>Cost estimates of the proposed investment must be submitted with this application.</u>
- (E) Improvements within the City of Atchison must conform with the City of Atchison's Comprehensive Land Use Planning and Zoning Regulations in effect at the time the improvements are made, and for the length of the rebate or the rebate may be terminated.
- (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, <u>must submit a separate application per structure</u>. 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. Since attached garages are classified in the "new" category, and room additions are classified as "remodeling", a **separate application** must be submitted, even if the work is done at the same time.

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- (I) Tax rebate is applicable in participating taxing units (USD 409, USD 377, Atchison County, Benton and Grasshopper Townships, Cities of Atchison, Huron, Muscotah and Effingham). 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.
- (K) If property values or taxes are being appealed, no rebate will be given for the year being appealed until the appeal process is finalized.
- (L) In the case of multiple Owners, absent a written agreement providing otherwise, the Rebate will be made payable to all Owners of record.

Note: The participant's eligibility to receive the rebate check for any particular year, may be cancelled due to late or non-payment of real or personal property taxes owed by any of the owners of the parcel in the program.

This could be for taxes or special assessments levied against property that is not included in the program.

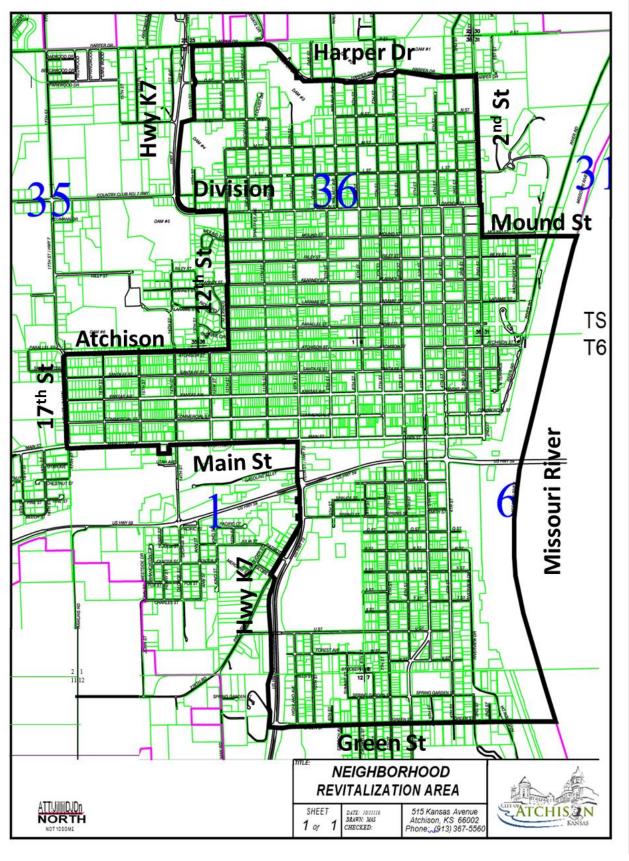
THE INTENDED PURPOSE OR USE OF THE STRUCTURE WILL DETERMINE IF THE PROJ	ECT IS
AGRICULTURE, COMMERCIAL, INDUSTRIAL, OR RESIDENTIAL.	

Legal description of the real estate forming the boundaries of the Target area is as follows:

Beginning at a point that is 26.11 feet West and 697.6 feet South of the North West corner of Section 31, Township 5S, Range 21E, in Atchison County Kansas, said point is also lying on the Eastern right-ofway line of 2nd street and the Southern right-of-way line of Harper Drive: Thence West along the Southern right-of -way line of Harper Drive to the Eastern right-of-way line K-7 Highway; Thence Southerly along said right-of-way line to the he Northern right-of-way of Division street: Thence East along said right-of-way line to the Western right-of-way line of 12th street; Thence South along said right-of-way line to the Northern right-of-way line of Atchison street; Thence West along said right-ofway line to the Western right-of-way line of 17th street; Thence South along said right-of-way line to the Southern right-of-way line of Main street; Thence East along said right-of-way to a point that is 1739.11' South and 1667.87' East of the North West corner of Section 1, Township 6S, Range 20E; Thence S 1°17'31.13" E 150.00'; Thence N 88°19'23.53" E 210.00'; Thence N 1°17'31.12" W 62.50'; Thence S 88°19'23.55" W 25.00'; Thence N 1°17'31.12" W 87.50' to the Southern right-of way line of Main street; Thence East along said right-of-way line to the Western right-of-way line of U.S. Highway 7; Thence Southerly along said right- of- way line to a point that is in line with the Southern right-of-way line of Green street; Thence East Along the Southern right-of-way line of Green street to a point in the middle of the Missouri River which is also known as the Kansas State Line; Thence Northerly along said State Line to a point that is in line with the Southern right-of-way line of Mound street; Thence West along said right-of-way line to the Eastern right-of-way line of 2nd street; Thence North along said right-of-way line to the point of beginning.

Initial	Date

Target Area Map



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	Initial	Date		

Tax Rebate Spreadsheet

The following table illustrates the refund percentages for each property class and the corresponding rebate term for the **non-target area**.

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

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

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

	All Projects			
Year	\$5,000 to \$24,999 Investment	\$25,000 to \$99,999 Investment	\$100,000 + Investment	
1	95%	95%	95%	
2	95%	95%	95%	
3	95%	95%	95%	
4	95%	95%	95%	
5	80%	95%	95%	
6	70%	95%	95%	
7	60%	95%	95%	
8	40%	95%	95%	
9	20%	80%	95%	
10	None	70%	95%	
11	None	60%	80%	
12	None	40%	70%	
13	None	20%	60%	
14	None	None	40%	
15	None	None	20%	

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

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, <u>not</u> the total tax bill

Reminder: Any property that is delinquent in any tax payment and/or special assessment st	all <u>not</u> be eligible for any reba	nte for the year of the delinquency.
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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.

Number of Rebate Applications to submit for various projects

Examples	# of	Reason
	Applications	
New house with attached garage	1	Both house & garage are new projects
New house with detached garage	2	There are 2 different structures
Room addition & attached	2	Room addition is remodel / garage is new project
garage		
** All commercial projects need se	eparate applications as	their refund % is based on their investment § per project .
** Any separate building needs its	own application	

- 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.
 - e) Verify receipt of a copy of the building permit obtained from the City of Atchison within 60 days prior to applying for a Rebate Application for properties within the Atchison City limits, if applicable.
- 3) 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.
- 4) 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.
- 5) 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.
- 6) For any improvement/remodeling project that is completed on or before January 1:
 - a) The owner-applicant <u>must</u> file Part 2 of the application with the County Appraiser after completion of the project. <u>Increase in value due to the Improvement will not</u> 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.
- 7) 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 m	ust be current owner o	of record (Pleas	se Print)				
Owner's Mailing Address	:		City:		State	Zip	
E-mail Address:		N	May we use this	for corresp	ondence? _	Yes _	No
Address of Property:				School	ol District: _		
Parcel Identification Num	Take from the attach cost estimates						
	tach Atchison City Bui					**	
NEW RESIDENTIA	L HOMES: (Mi	nimum \$5,000	investment)	-			
Fill o	ut this section for ne	w house / mai	nufactured ho	<mark>me project</mark>	s ONLY:		
Single family OR	Multi-family (i	i.e. Duplex)		Attache	d garage	Yes	No
Stick built house of	on siteCusto	m factory buil	t home (stick bu	uilt off site-V	Wardcraft, Qu	ality Homes	, etc.)
	ne (double-wide/HUE nufacturer's specificat						
Foundation type:	Basement	Walk-out	basement	C	rawl space		Slab
OTHER NEW RES	IDENTIAL STR	UCTURES	(Garages, sheds	, decks, pati	os) Minimum	s5,000 Inve	estment
New structure type: (Exai				-			
RESIDENTIAL RE							
	(Betains	,					
Room additions are ren	nodel / attached and de	tached garages	are new projec	ts (Attach d	imensions w	ith cost esti	mates)
COMMERCIAL, IN	NDUSTRIAL & A	AGRICULI	TURE: (Minim	um \$10,000 i	nvestment, or \$	65,000 in targe	et area)
COMMERCIAL:	New OR		<u></u>				
INDUSTRIAL:	New OR	Rehab;	Rental	OR	Owner-O	ccupied	
AGRICULTURE:	New OR	Rehab;	Rental	OR	Owner-O	ccupied	
New structure type: (Exa	mple: 20x40 pole bui	lding)					
New structure type: (Exa Remodel (Details)		(A	ttach drawing	s and dim	ensions witl	n cost estin	nates)
	Ro	evised 10/15/1	6	 Initi	 al	Date	

Part 1, continued

Estimated Dat	e of Construction:/ Estimated Date of Completion:/
Estimated Cos	t of Improvements: Materials \$Labor \$Total \$(Documentation, i.e.: cost estimates, bid sheets, floor plans, are needed to support these.)
Do the costs sta	ted above include owner labor? Yes No
List any buildi	ings/structures to be demolished:
*]	Γο be on this plan, "New" or "Rehab" must be permanently attached to the property.
	d do hereby agree to follow all application procedures and criteria of the Atchison County 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.
Е.	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 approval 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 <u>will be</u> taxed and <u>no</u> 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-refund	dable \$25 application fee must accompany this application.
*May we use	county photographs taken of your property for rebate promotional purposes? yes no
S	Signature of Owner Date Signed
-FOR COUNT	TY APPRAISER'S USE ONLY
	the above listed improvements and associated costs applied by the applicant, the improvements will meet the terms for a tax rebate.
	Date:
(Atchison Co	ounty Appraiser's Office)

PART 2

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

(This form MUST be turned in by January 1^{st} to be put into the Rebate Program for the current tax year.)

APPLICATION FOR TAX REBATE

STATUS OF COMPLETION

DATE OF COMPLETION:	
ALL ACTUAL COSTS AND A LIST OF ANY CHANGES FROM THE ORIGINAL APPLICATION MUST BE INCLUDED WITH THIS FORM.	
Signed:(Owner)	Date:
Total cost of project (attach ALL final bid sheets showing total costs) \$	
Address of the project:	
Parcel Identification Number:	Quick Ref ID #:
FOR COUNTY APPRAISER'S USE ONLY	
The Above Improvements:	
Meets the \$5,000 minimum investment for Residential Property	
Does Not Meet the \$5,000 minimum investment for Residential Property	
Meets 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	
Meets the \$5,000 minimum investment for the Target Area	
Does Not Meet the \$5,000 minimum investment for the Target Area	
First year in which the property goes into the rebate program for this project	
Last year in which the property remains in the rebate program for this project	
By:(Atchison County Appraiser's Office)	_ Date:

Rev 10/15/16