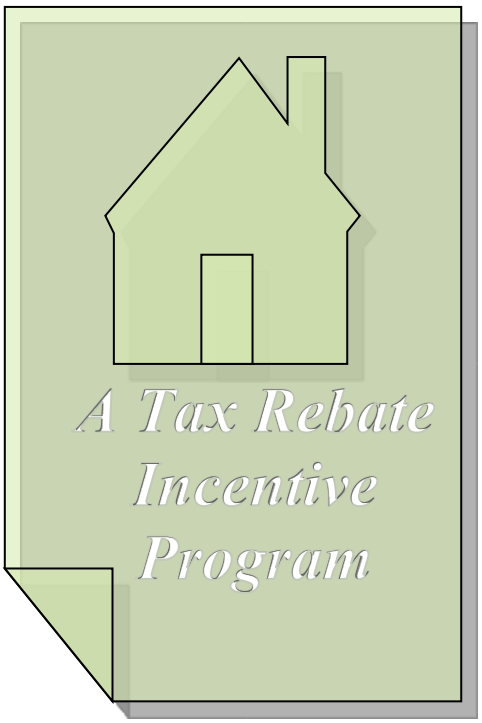
Neosho County
Neighborhood Revitalization Program



1/1/2027 to 12/31/2028

At this time, tax rebates are offered by the following:

- Neosho County
- Neosho County Community College
- (additional entity)
- (additional entity)
- (additional entity)

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, 2028. 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 additional value of $7,500 **added** to the property valuation, once completed, in order to be eligible to receive a tax rebate. This applies to all property types.
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. Only one application **per parcel** is allowed for qualified improvements or new construction to be eligible for tax rebates under the Neighborhood Revitalization Plan. Once a parcel has been accepted for the program, no property splits will be allowed for a second application.
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 as of January 1st 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, if conditions warrant, for all property types. Extensions must be applied for and presented to the County Commissioners for approval/denial **prior to the original deadline**. This may be done through mail/email to the County Appraiser or to the County Clerk for placement on the agenda, or during public comment. Extension applications may be found on the website or requested through the Appraiser's office.
8. **New Construction (Structures and Additions)** includes breaking ground for footings, plumbing and electricity, or the installation of slab (or raised) flooring. If such activities are started prior to completing the application, the entire project will be considered ineligible for NRP. The clearing and leveling of land is allowed.
9. **Remodeling** includes the removal, replacement, or updating of previous "finishes", walls, flooring, amenities, siding, etc. If such activities are started prior to completing an application, including appraisal staff taking "before" photos, the entire project will be considered ineligible for NRP.

Application Process

Prior to filing the Application for Tax Rebate, taxpayers 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 any New Construction, or Improvement to an existing structure, 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 $50 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 of the real estate tax, by halves or in full, for the subject property through the specified rebate period, a tax rebate of the eligible amount will be made to the taxpayer.

8. Valuation set upon the finalization of the project may only be APPEALLED during the first eligible year PRIOR to any rebate check being given. Valuation is based upon project Costs and construction receipts must be rendered upon project completion.

9. Any property owner whose tax payment is delinquent, or paid with insufficient funds, is no longer eligible for a tax rebate and shall forfeit continuation in the program. *Exception is made if the taxes are paid late through an escrow account and the escrow company is at fault. No exception is made if the escrow company is paying late due to late payments made to the escrow account, if that is your mortgage holder's practice.*
10. 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 __Agricultural

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: _____

***If the applicant is completing all or part of the construction/remodel/renovation for the project or the project is not built by a licensed contractor showing labor charges, please be aware that labor costs will be added to the overall rendered COST of your project.**

----------**Notary Page**----------

I understand this application will VOID one year from the date the application is approved unless:

- Construction is completed and all final paperwork, including Part II, has been turned in within the required timeframe.

OR

- An extension has been applied for within the proper timeframe.

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

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

_____

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 Appraiser's 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 Treasurer's Office)

COUNTY WASTEWATER SANITARIAN'S STATEMENT:
APPLICATION/INSPECTION REQUIRED (circle one) YES or NO
**If YES, required forms are available online or in Appraiser's office.*

By: _____ Date: _____
(Neosho County Wastewater Sanitarian)

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 Commission Meeting and Determination_____

The Neosho County Commission Board:

_____ **Gail Klaassen, Member**

_____ **Tom Giefer, Member**

_____ **Nicholas Galemore, Member**

_____

Neosho County Clerk **date**

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 within 10 business days.

By: _____ Date: _____
Signature of Applicant

Part II accepted by: _____ date: _____

- ☐ Part II
- ☐ Receipts or Total Construction Cost Documentation
- ☐ Measurements and Photos scheduled (or completed)

Field Appraiser Notes: _____
_____
_____
_____
_____
_____
_____

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. 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
Zoning and Land Use

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

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/Agricultural Property:

1. Rehabilitation, alterations and additions to any existing residential/agricultural 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/agricultural 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, 2027, the effective date of enactment of this tax rebate program.
2. An NRP application must be filed within 60 days of the issuance of a building permit, where permits are required, but prior to beginning any work.
3. There must be a minimum additional value of $7,500 **added** to the property valuation, once completed, in order to be eligible to receive a tax rebate. This applies to all property types.
4. Property eligible for tax incentives under any program adopted pursuant to statutory or constitutional authority shall be eligible to submit only one application per parcel. Once a parcel has been accepted into the program, no property splits will be allowed for a second application.

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. 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 or County website, https://www.neoshocountyks.org/159/Appraiser.
2. The applicant shall complete and submit Part I of the application, along with a $50 non-refundable check, to the county appraiser's office. It is the sole responsibility of the applicant to follow all zoning or permitting requirements.
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/Total Construction Costs 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 January1st 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 ALL final paperwork is turned in. **(By statute, the County Appraiser's Office must value all structures by January 1st 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.** *Exception is made if the taxes are paid late through an escrow account and the escrow company is at fault. No exception is made if the escrow company is paying late due to late payments made to the escrow account, if that is your mortgage holder's practice.*

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. (i.e.: LEPP wastewater requirements-additional application for rural properties)
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. Project Valuation established upon the finalization of the project may only be APPEALLED during the first eligible year PRIOR to any rebate check being given. Valuation is based upon project Costs and construction receipts must be rendered upon project completion. *This only applies to the portion of the valuation added by the program project.*
4. 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.
5. The County Commission shall have the authority and discretion to approve or reject applications based on the eligibility standards and review criteria contained herein.

6. The Appraiser's office shall have the responsibility 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 begin January 1, 2027 and expire on December 31, 2028. The program will be reviewed beginning August 15th, 2028, at which time the commission will consider modifications and program continuation.

Rebate Period:

Residential	10 Years
Commercial/Industrial	10 Years

Rebate Amount Percentage:

*Residential Properties -- New/Rehabilitation Projects		
Increase in Appraised Value of:		
$7,500 +		
1-3 yr -- 95%		8 yr -- 40%
4 yr -- 80%	6 yr -- 60%	9 yr -- 30%

*Commercial Properties -- New/Rehabilitation Projects		
Increase in Appraised Value of:		
$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%		

(*5% of the rebate from ALL participants countywide is to remain in the Neighborhood Revitalization Fund to assist with the county's administrative costs. An additional *5% of the rebate for TU 001, which includes all participants within the Chanute City limits, will go to the Chanute Regional Development Authority to help promote economic development efforts.)