

The following chart illustrates the refund percentages for each property class and the corresponding rebate term:

Year	Residential Rehab \$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%	95%	95%
4	95%	55%	75%	95%
5	80%	45%	65%	85%
6	60%	35%	55%	85%
7	50%	25%	35%	70%
8	0%	0%	0%	50%
9	0%	0%	0%	30%
10	0%	0%	0%	20%

The intended purpose or use of the structure will determine if the project is Agricultural, Commercial, Industrial or Residential.

New structure is defined as: Free-standing with no common walls. A separate application must be submitted for each structure. Rehabilitated is defined as: Improvements to an existing structure and/or attached to an existing structure.

****Garages are categorized as “New” whether detached or attached to an existing structure.**

****Room Additions are categorized as “Remodel”.**

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

A \$25.00 up front, non-refundable application fee will be charged to cover the Appraiser’s office time and administration.

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.

REFUND IS BASED ON REBATE VALUE ONLY, NOT THE TOTAL TAX BILL.

THE AMOUNT OF THE REBATE APPLIES ONLY TO THOSE MUNICIPALITIES WHO APPROVED THE NEIGHBORHOOD REVITALIZATION PLAN

Criteria for Determination of Eligibility

1. “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.
2. There will be an eight-year application period, ending November 1, 2021. At the end of the eight years, the taxing entities will review the plan and determine its continuation.
3. To qualify, the applicant must have received official project approval from the Atchison County Appraiser’s office **before construction begins.**
4. There must be a minimum investment of \$5,000 for residential property and \$10,000 on agricultural, commercial and/or industrial property, to apply and receive a tax rebate. **Cost estimates of the proposed investment must be submitted with the application.**
5. The new, as well as the existing improvements on the 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.
6. **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 is 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.”
7. Tax rebate will be based on the increase of the appraised value due directly to the improvements made. The amount of the increase in the year of (or following) completion will be used throughout the ten years of the program.
8. 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 rebate to any subsequent owner.



Atchison County

Tax Rebate Incentive Program

Neighborhood Revitalization

November 1, 2013
to October 31, 2021

QUESTIONS AND ANSWERS

1. What is the Neighborhood Revitalization Plan?

During the 1994 legislative session, lawmakers passed Senate Bill 732, which provides tax rebates for new construction and rehabilitation of existing structures. Each municipality must adopt a plan and designate an area in which they want to promote revitalization and redevelopment.

2. What is a “tax rebate”?

It is a refund of the property taxes which would otherwise be payable on the actual value added to a property due to the additional taxes resulting from the increase in assessed value of the property due to the improvement. Under the Neighborhood Revitalization Plan, the taxes relating to the assessed value on the property prior to the improvement may not be reduced and will continue to be payable.

3. What is “qualified improvement”?

Qualified improvements to a structure include new construction, rehabilitation and additions.

4. What kind of “improvements” will increase the assessed value?

New construction, additions and major rehabilitations will increase the assessed value. Repairs generally will not increase the assessed value unless there are several major repairs completed at the same time.

5. How long does the tax rebate run under the Neighborhood Revitalization Plan?

The plan will remain in effect until October 31, 2021. A property owner may apply for tax rebate any time during the program. The length of the tax rebate depends upon which property class the improvement qualifies under.

6. Can property taxes be eliminated using the tax rebate?

There will always be some taxes on property. Under Neighborhood Revitalization, the existing assessed value of the property and the resulting taxes prior to the improvements will continue.

7. Will a used Mobile Home (single or double) be allowed on the rebate program?

A used mobile home or manufactured home moved to a new location would NOT be allowed on the rebate program. Any remodeling done to that mobile home and the new foundation would be allowed. To qualify for a permanent foundation the specification for the foundation must be obtained from the manufacturer of the home and submitted at the time of the application for the rebate program.

APPLICATION PROCEDURES

BEFORE YOU BEGIN

You must fill out the rebate application and return it, along with floor plans, estimated costs of the project and \$25.00, to the Atchison County Appraiser’s office.

DO NOT START ANY CONSTRUCTION UNTIL YOU HAVE RECEIVED APPROVAL FROM THE APPRAISER’S OFFICE.

This is usually done by phone within fifteen (15) working days of receiving the application. A letter will also be sent at a later date.

The site will be inspected to ensure construction or remodeling has not begun. Payment of taxes will be verified and must be paid current and remain current to be approved and to remain on the rebate program.

DURING CONSTRUCTION

To determine the status of the project, a representative from the Appraiser’s office will be checking on the project throughout the year. You must fill out and return all questionnaires they leave. They will inspect the site until the project is complete.

AFTER COMPLETION

You must fill out Part 2 upon 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.

You must submit your final costs of the project.

Upon filing of Part 2 of the application and determination of the new value of the property, the County Appraiser will notify the County Clerk and the property owner that the project meets eligibility requirements for a tax rebate. The tax rebate, less an administrative fee of 5% will be paid to the property owner within a thirty (30) day period following the date of TAX DISTRIBUTION by the County. The amount of rebate applies only to the taxes of those municipalities who approved the Neighborhood Revitalization Plan.

Tax rebate is applicable only in participating tax units. These municipalities within your taxing unit adopted the program:

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

These municipalities within your taxing unit did not adopt the rebate program:

USD 335	State Levy
USD 338	City of Lancaster
USD 339	Lancaster Township
USD 430	Mt Pleasant Township
USD 449	Kapioma Township
Watershed	Shannon Township
Cemetery	Walnut Township
Library	Center Township
Fire Departments	

The primary intent of the Neighborhood Revitalization Act is to provide communities with a long-term increase and stabilization in their property tax base by encouraging rehabilitation or new construction which might not otherwise occur.