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 before construction of improvements begins. Those applications submitted after commencement 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. Cost estimates of the proposed investment must be submitted with this application.

(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, 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. 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.

Initial Date

Revised 10/15/16
(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 PROJECT 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-of-way 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-of-way 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 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

Revised 10/15/16
Tax Rebate Spreadsheet

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Residential Rehabilitation $5,000 + Investment</th>
<th>Residential New $5,000 + Investment</th>
<th>Commercial Agricultural Industrial $10,000 + Investment</th>
<th>Commercial Agricultural Industrial $500,000 + Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>2</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>3</td>
<td>95%</td>
<td>75%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>4</td>
<td>95%</td>
<td>55%</td>
<td>75%</td>
<td>95%</td>
</tr>
<tr>
<td>5</td>
<td>80%</td>
<td>45%</td>
<td>65%</td>
<td>85%</td>
</tr>
<tr>
<td>6</td>
<td>60%</td>
<td>35%</td>
<td>55%</td>
<td>85%</td>
</tr>
<tr>
<td>7</td>
<td>50%</td>
<td>25%</td>
<td>35%</td>
<td>70%</td>
</tr>
<tr>
<td>8</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>50%</td>
</tr>
<tr>
<td>9</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>30%</td>
</tr>
<tr>
<td>10</td>
<td>None</td>
<td>None</td>
<td>None</td>
<td>20%</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Year</th>
<th>All Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5,000 to $24,999 Investment</td>
</tr>
<tr>
<td>1</td>
<td>95%</td>
</tr>
<tr>
<td>2</td>
<td>95%</td>
</tr>
<tr>
<td>3</td>
<td>95%</td>
</tr>
<tr>
<td>4</td>
<td>95%</td>
</tr>
<tr>
<td>5</td>
<td>80%</td>
</tr>
<tr>
<td>6</td>
<td>70%</td>
</tr>
<tr>
<td>7</td>
<td>60%</td>
</tr>
<tr>
<td>8</td>
<td>40%</td>
</tr>
<tr>
<td>9</td>
<td>20%</td>
</tr>
<tr>
<td>10</td>
<td>None</td>
</tr>
<tr>
<td>11</td>
<td>None</td>
</tr>
<tr>
<td>12</td>
<td>None</td>
</tr>
<tr>
<td>13</td>
<td>None</td>
</tr>
<tr>
<td>14</td>
<td>None</td>
</tr>
<tr>
<td>15</td>
<td>None</td>
</tr>
</tbody>
</table>

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, not the total tax bill.

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.

Revised 10/15/16
Initial
Date
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.

<table>
<thead>
<tr>
<th>Examples</th>
<th># of Applications</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>New house with attached garage</td>
<td>1</td>
<td>Both house &amp; garage are new projects</td>
</tr>
<tr>
<td>New house with detached garage</td>
<td>2</td>
<td>There are 2 different structures</td>
</tr>
<tr>
<td>Room addition &amp; attached garage</td>
<td>2</td>
<td>Room addition is remodel / garage is new project</td>
</tr>
</tbody>
</table>

** All commercial projects need separate 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 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.

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 ___

Revised 10/15/16
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: ______________ State ___ Zip ________

E-mail Address: ______________________________________ May we use this for correspondence? _____Yes ____No

Address of Property: ______________________________________ School District: _______________

Parcel Identification Number: _____________________________ Quick Ref ID #: __________________
(Take from your tax statement or call County Appraiser's Office)

** Must attach cost estimates and floor plan (diagrams) for the next three sections**
**Must attach Atchison City Building Permit if property is within Atchison City limits**

NEW RESIDENTIAL HOMES: (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

OTHER NEW RESIDENTIAL STRUCTURES: (Garages, sheds, decks, patios) Minimum $5,000 Investment

New structure type: (Example: 20x40 garage) ______________________________________________________

RESIDENTIAL 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, or $5,000 in target area)

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) ________________________________________________________________________________

__________________________________________________________

Revised 10/15/16 Initial Date
**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.)

Do the costs stated above include owner labor? ________ Yes  _________ No

List any buildings/structures to be demolished: ______________________________________________________

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

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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 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 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

<table>
<thead>
<tr>
<th>Signature of Owner</th>
<th>Date Signed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

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**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.

<table>
<thead>
<tr>
<th>Date:</th>
</tr>
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<tbody>
<tr>
<td></td>
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</table>

(Atchison County Appraiser's Office)

Rev 10/15/16
PART 2

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

(This form MUST be turned in by January 1st 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: ___________________________________________ Date: _______________________________

(Owner)

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: ___________________________________________ Date: _________________________________

(Atchison County Appraiser's Office)

Rev 10/15/16