



From the Desk of Wendy Prosser, County Appraiser ~ wprosser@bartoncounty.org

October 7, 2021

TO: Board of Trustees, Barton Community College

FR: Wendy Prosser, County Appraiser

The Barton County Commissioners invite Barton Community College to participate in the 2022 Barton County Neighborhood Revitalization Plan (NRP). By joining us in this 10-year County-wide revitalization plan, you will help promote revitalization and development by stimulating new construction and the rehabilitation, conservation, or redevelopment throughout Barton County.

The NRP is a tax rebate available for residential, agricultural, and commercial/industrial properties that have new construction, rehabilitation, or remodel of structures occurring after January 1, 2022, and before January 1, 2032. Along with certain eligibility requirements, residential and agricultural property must have a minimum investment of \$10,000 and increase the property's overall assessed value by 5%; commercial properties require a minimum investment of \$20,000 and must increase the assessed value by 10%.

YES – We want to be a part of the NRP. You will need to:

1. Adopt the Resolution. We've included "A Resolution Approving the Interlocal Agreement for the Barton County Neighborhood Revitalization Plan effective January 1, 2022" specific to BCC.
2. ONE PERSON from BCC will need to return the signed Resolution IN PERSON to the Appraiser's Office **no later than Thursday, October 21, 2021**. That person will be asked to sign the joint interlocal agreement, which will eventually include the names and signatures of officials from all joined taxing districts.

NO – We do not want to be a part of the NRP. Please notify Barton County **no later than Friday, October 15, 2021** by calling 620.793.1821 or emailing the County Appraiser at wprosser@bartoncounty.org. For clarification, should your taxing entity choose not to participate, qualified property owners within your taxing district will receive a rebate from those joined taxing entities.

Enclosed, we have included a copy of the Barton County Neighborhood Revitalization Plan for your review as well as a sheet of "Frequently Asked Questions". For questions, please call:

Wendy Prosser, County Appraiser, at 620-793-1821 OR Donna Zimmerman, County Clerk, at 620-793-1835

ENC: Resolution adopting the Interlocal Agreement for BCC
Copy of the Interlocal Agreement
NRP, effective January 1, 2022
Frequently Asked Questions

RESOLUTION 21-03

of the Board of Trustees, Barton Community College

A RESOLUTION APPROVING THE INTERLOCAL AGREEMENT FOR THE BARTON COUNTY NEIGHBORHOOD REVITALIZATION PLAN EFFECTIVE JANUARY 1, 2022

WHEREAS, the Barton County Neighborhood Revitalization Plan is intended to promote the revitalization and development of Barton County and Barton Community College by stimulating new construction and the rehabilitation, conservation, or redevelopment of the area to protect public health, safety, or welfare of the county residents, while promoting and improving the overall quality of life in the County; and

WHEREAS, this plan will stabilize neighborhoods by rehabilitating older homes; provide incentives for affordable housing to persons with limited resources; encourage property owners to improve existing or construct new commercial buildings or residential homes; encourage the improvement of rental properties; all of which will lead to the overall increase in the County and the BCC tax base.

NOW, THEREFORE, BE IT RESOLVED, that in accordance with the provisions of K.S.A. 12-2901 et seq., the Board of Trustees, Barton Community College, authorizes the adoption of the Interlocal Agreement for the Barton County Neighborhood Revitalization Plan, Effective January 1, 2022; and

FURTHER, that in adopting said Interlocal Agreement, Barton Community College joins Barton County and other local taxing entities in participating in the Barton County Neighborhood Revitalization Plan; and

FURTHER, that the Interlocal Agreement and the Barton County Neighborhood Revitalization Plan, attached as “Interlocal Agreement” and “Plan” are hereby incorporated to this Resolution as if set out in full herein.

Adopted this 26th day of October, 2021.

GOVERNING BODY OF BARTON COMMUNITY COLLEGE

Board Chair

ATTEST:

Secretary

INTERLOCAL AGREEMENT

THIS INTERLOCAL AGREEMENT entered into by the Board of Commissioners of Barton County, Kansas, hereinafter referred to as "COUNTY"; and

THAT this Interlocal Agreement will be offered to the following taxing districts for inclusions herein: the City of Great Bend, Kansas, herein referred to as "GREAT BEND", the City of Hoisington, Kansas, herein referred to as "HOISINGTON", the City of Ellinwood, Kansas, herein referred to as "ELLINWOOD", the City of Claflin, Kansas, herein referred to as "CLAFLIN", the City of Albert, Kansas, herein referred to as "ALBERT", the City of Galatia, Kansas, herein referred to as "GALATIA", the City of Olmitz, Kansas, herein referred to as "OLMITZ", the City of Pawnee Rock, Kansas, herein referred to as "PAWNEE ROCK", the City of Susank, Kansas, herein referred to as "SUSANK", Unified School District #428, hereinafter referred to as "USD 428", Unified School District #431, herein referred to as "USD 431", Unified School District #355, hereinafter referred to as "USD 355", Unified School District #495, hereinafter referred to as "USD 495", Unified School District #403, herein referred to as "USD 403", Unified School District #351, hereinafter referred to as "USD 351", Unified School District #112, hereinafter referred to as "USD 112", Claflin Recreation Commission, hereinafter referred to as "Claflin Rec", Albion Township, Beaver Township, Buffalo Township, Cheyenne Township, Clarence Township, Cleveland Township, Comanche Township, Eureka Township, Fairview Township, Grant Township, Great Bend Township, North Homestead Township, South Homestead Township, Independent Township, Lakin Township, Liberty Township, Logan Township, Pawnee Rock Township, South Bend Township, Union Township, Walnut Township, Wheatland Township, Barton Community College, herein after referred to as "BCC", Fire District No. 1, Fire District No. 2, Claflin Cemetery, Comanche-Lakin Cemetery, Ellinwood Hospital District, Cottonwood Extension District, Wet Walnut Watershed, and Central Kansas Library System; and

THAT those taxing districts described above shall be acknowledged as to being a party to this agreement by the witnessed signature of the chief elected official of said district following official action to join Barton County in the Barton County Neighborhood Revitalization Plan, effective January 1, 2022.

WITNESSETH:

WHEREAS, K.S.A. 12-2904 allows public agencies to enter into Interlocal Agreements to jointly perform certain functions including economic development; and

WHEREAS, the parties of this Agreement are all public agencies pursuant to K.S.A. 12-2903, and therefore capable of entering into such Interlocal Agreements; and

WHEREAS, K.S.A. 12-17,114 et seq. provides for neighborhood revitalization programs and allows for Interlocal Agreements between municipalities to further neighborhood revitalization; and

WHEREAS, it is the desire and intent of the parties to this Agreement to provide the maximum economic development incentive as provided by K.S.A. 12-17,119 by acting jointly.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVENANTS CONTAINED HEREIN, THE PARTIES HAVING SIGNED BELOW HERETO AGREE AS FOLLOWS:

1. The parties agree to adopt a neighborhood revitalization plan as attached hereto and incorporated herein by reference the same as if fully set forth herein. The parties further agree the neighborhood revitalization plan as adopted will not be amended without approval of the parties except as may be necessary to comply with applicable state law or regulation.
2. The parties further agree that COUNTY shall administer the neighborhood revitalization plan as adopted by each party hereto. COUNTY will participate in the issuance of tax rebates in accordance with the neighborhood revitalization plan by creating a neighborhood revitalization fund pursuant to K.S.A. 12-17,118 for the purpose of financing the redevelopment and to provide rebates. The parties acknowledge and agree that five percent (5%) of increment, as defined in K.S.A. 12-17,118, shall be used to pay for COUNTY administrative costs of implementing and administering the plan.
3. This Agreement shall expire on December 31, 2031. The parties agree to undertake a review of the neighborhood revitalization plan concluding on or before August 15 of each year to determine any needed modifications to the neighborhood revitalization plan and Interlocal Agreement. The parties agree that termination of the Agreement by any party prior to December 31, 2031, will adversely affect the success of the neighborhood revitalization plan. The parties further agree that any party may terminate this Agreement on any August 15th prior to December 31, 2031, by providing twelve (12) months' notice in writing to the other parties to the Agreement. Provided, however, any applications for tax rebate submitted prior to the effective date of the termination shall, if approved, be considered eligible for the duration of the rebate period.

IN WITNESS WHEREOF, the parties have hereto executed this agreement as shown below.

CITY OF GREAT BEND, KANSAS

BARTON COUNTY, KANSAS


Mayor


Board Chair

ATTEST:

ATTEST:

City clerk


County Clerk

Dated this ____ day of _____, 2021

Dated this 28th day of September, 2021





NEIGHBORHOOD REVITALIZATION PLAN

Barton County, Kansas

JANUARY 1, 2022

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INTRODUCTION

The Barton County Neighborhood Revitalization Plan is intended to promote the revitalization and development of Barton County by stimulating new construction and the rehabilitation, conservation, or redevelopment of the area to protect public health, safety, or welfare of the county residents, while promoting and improving the overall quality of life in the County.

The proposed outcome of implementing the plan would be to stabilize neighborhoods by rehabilitating older homes; provide incentives for affordable housing to persons with limited resources; encourage property owners to improve existing or construct new commercial buildings or residential homes; encourage the improvement of rental properties; all of which will lead to the overall increase in the County tax base.

In accordance with the provisions of the K.S.A. 12-17,114 et seq., the Barton County Commissioners have held public hearings 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 inter-local cooperation among the other taxing entities. Accordingly, the Commissioners have carefully reviewed, evaluated, and determined the target areas meet one or more of the conditions to be designated as a "neighborhood revitalization area/dilapidated structure."

FINDINGS

This plan will stabilize neighborhoods by rehabilitating older homes, stimulate residential and business property development, provide incentives to landlords to provide quality and affordable housing to their tenants, and create construction-related jobs increasing our workforce base. Many Barton County residents have limited resources, and a tax rebate incentive will stimulate the restoration of houses and foster rural sustainability. The plan is intended to promote and improve the overall quality of life in the County.

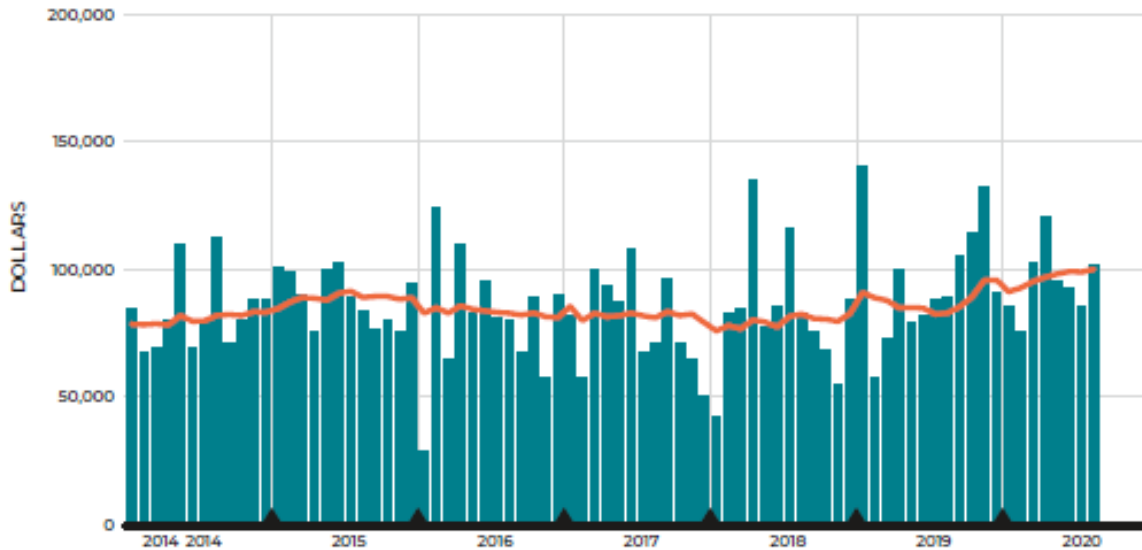
Barton County is experiencing depopulation, increased workforce demands, and housing shortages. As a result, the Board of County Commissioners is taking increased measures to leverage funding to remain competitive in providing jobs, housing, and increasing public services. The Center for Economic Development and Business Research at Wichita State University and the Institute for Policy and Social Research at the University of Kansas help our local governments, businesses, and developers stay attuned to economic indicators, demographical changes, and forecasts. This data allows the County to take competitive measures to build stronger, more vibrant communities.

Barton County's 2019 estimated population is 25,779 residents, with a median age of 39, and has approximately 12,750 housing units.¹ The median household income is just shy of \$50,000, and the value of owner-occupied housing units is \$93,000. As Barton County home prices continue to climb, with interest rates remaining low, housing is in high demand. People are willing to invest in their community and the future of Kansas, and we struggle to meet the pressures of providing safe, quality, and affordable housing. Keeping housing affordable is a keystone piece to maintaining our small communities, and it makes our community an attractive place to live.

¹ <https://www.census.gov/quickfacts/bartoncountykansas>

BARTON COUNTY HOME PRICES

MEDIAN SALE PRICE MOVING AVERAGE



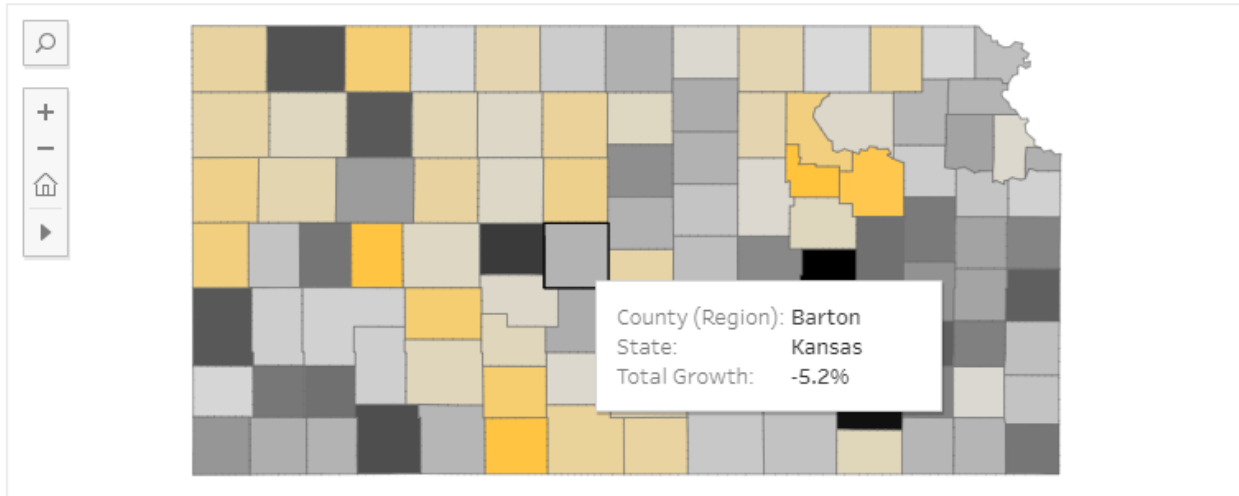
Barton County's five-year growth rate is -5.2%, meaning we are experiencing a population reduction. Kansas' population growth rate is 2%, whereas the nation is at 6%.² This struggle for small-town survival means the government must be nimble with recruitment and retention. A move towards larger communities offering more comprehensive services is usually the outward draw. However, in the wake of the coronavirus pandemic, people are starting to embrace rural life, not experiencing the abrupt shutdowns that paralyzed the larger cities. The population density for Barton County is 28.8 persons per square mile and identified as a "densely settled rural" area.³ Surrounding Russell, Rush, Stafford, and Pawnee Counties all have under 8.5 persons per square mile. These smaller surrounding and less densely populated counties pour into Barton's workforce, educational system, housing and influence our robust retail pull factor of 1.13.

Compared to other counties across the State, Barton is not experiencing quite as dramatic a decline as the populations in the darker gray counties found on the map on the following page. Notice that these darker gray areas are even more remote locations, often considered "frontier" communities, with limited access to hospitals, mental health providers, and community services. We have the potential to recruit people from these areas. Strategic planning to increase our standards of health, comfort, and happiness make us a worthy option for those wanting to maintain a more serene way of life, allowing us to focus on quality systems.

² <https://www.kansaseconomy.org/local-forecasts/rural-population>

³ <http://www.ipsr.ku.edu/ksdata/ksah/population/popden2.pdf>

Five-Year Growth Rates - 5 to 9 Years 2020



Growth Rates

	2020	2025	2030	2035	2040	2045	2050	2055	2060	2065	2070
0-19	-0.72%	-0.15%	-0.29%	0.53%	1.63%	1.17%	0.77%	0.50%	0.71%	1.21%	1.83%
20-64	0.97%	-0.43%	0.48%	2.09%	2.05%	1.98%	1.23%	1.37%	0.51%	1.01%	1.11%
65+	24.99%	20.97%	14.48%	7.00%	3.46%	2.22%	2.64%	1.90%	4.42%	4.02%	4.10%
Grand Total	4.02%	3.41%	3.17%	2.83%	2.29%	1.84%	1.46%	1.29%	1.52%	1.82%	2.04%

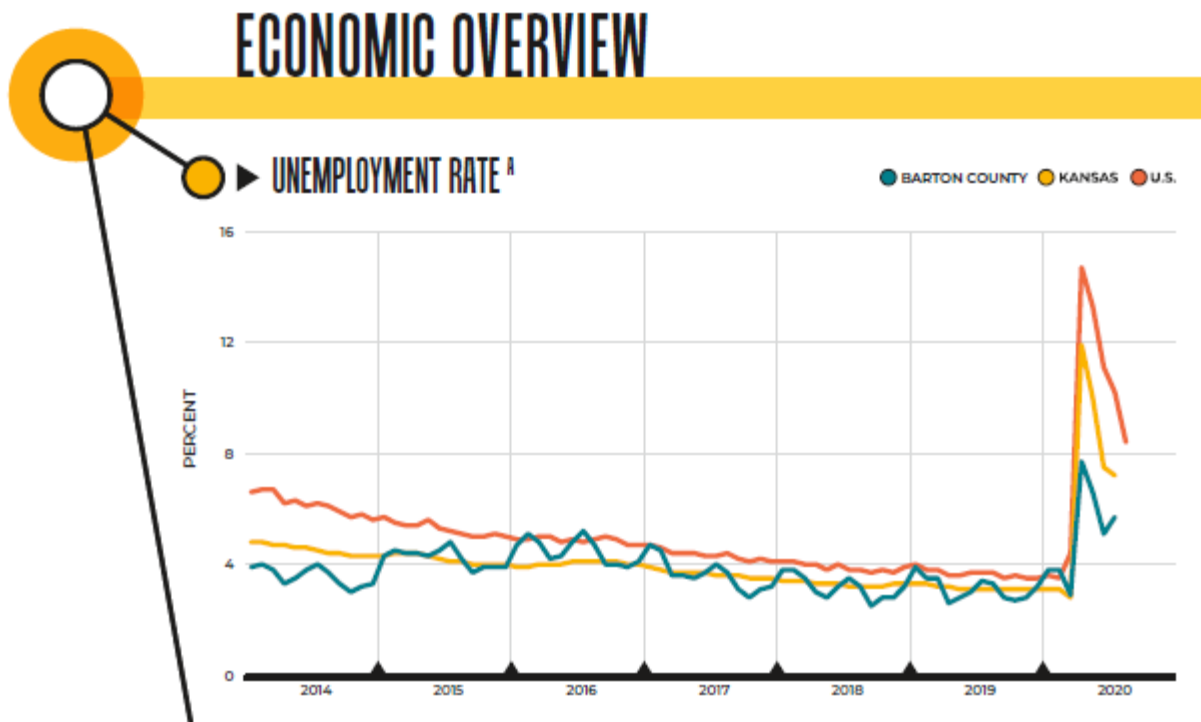
Workforce demands are directly linked to housing. Barton County consistently has a lower unemployment rate than the State. Local unemployment rates are low compared to the State and U.S., with April 2021 being just 2.8%. This rate is attributed to the people that choose not to work, as we continue to have multiple open positions for mid-level jobs that have been vacant for months.

We have many high-quality jobs available such as engineering positions at Fuller Brush Industries, doctors at the University of Kansas Health Systems, and the need to replace two dentists that we have lost in the last three years. Reliable housing is vital to meeting workforce demands.

In May 2021, the Kansas Chambers communicated to the Governor local issues of workplace shortages with companies increasing pay, offering sign-on bonuses, creating talent fairs, and other ideas to remain competitive. Present at this meeting was Venture Corporation, a long-term Barton County business, who reported they have 20-25 position openings with no applications on their desk. This is just one example of several where local companies cannot fill numerous open positions, making it difficult to retain existing businesses and recruit new ones. In addition, our 2020 workplace salary indicated that over 52% of our workforce earns over \$50,001 a year.

Adams Brown and Spectrum are other local examples of businesses struggling to recruit certified public accounts to the area. Quality of life, housing, and workforce opportunities are critical in developing a culture of perseverance.

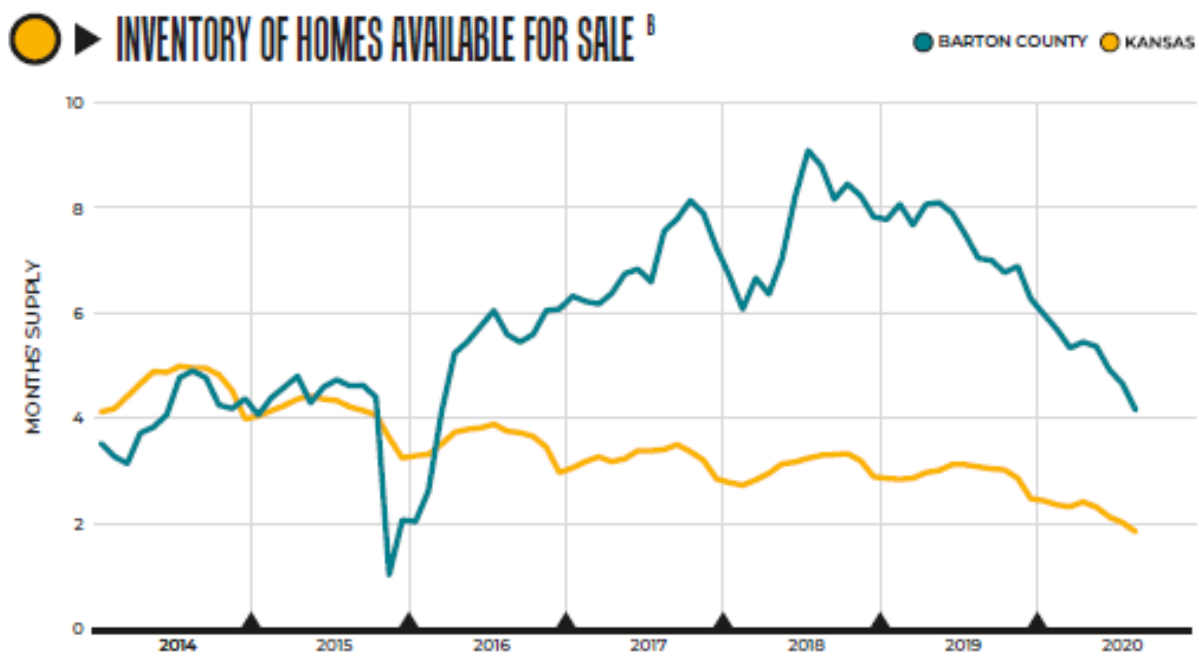
In early 2021, local governments, area chambers, economic development, and other stakeholders convened and took a more aggressive approach to recruit a more rigorous workforce. Enhancements are being made to our regional employment website. This website will be heavily advertised on social media outlets and pay-per-click advertising. Additionally, we are in the infancy stages of developing a community recruiter position. This person will work with local businesses and cities to fill positions from beyond the county lines. They will create a network of rapport with colleges, supporting industries, trade groups, and associations to assess potential candidates to move to Barton County. They will be a single point of contact to facilitate interviews, find housing options through rentals, lending, or realtor services, and provide quality of life options such as clubs, events, and school options.



We have a lack of housing inventory available for sale. We do not have enough homes on the market to meet purchasing demands. The increase in demand sends prices surging, frustrating buyers, especially those that want to take advantage of these lower interest rates. Sometimes homes do not even hit the market; they are in such high demand that they are sold through the good-old-boys system. Those that do go on the market frequently end in a bidding

war. An increase in inventory and revitalization addresses the need. Developing new properties and renovating existing ones is a viable way to react to the market.

As inventory is stretched, more people are renting. Renter occupancy has a moderate 31% share of our local housing market.⁴ We have several mom-and-pop owners of rental property, meaning these people are flexible and less rigid compared to properties owned by corporations. The median rent is \$648, extremely reasonable in comparison to larger cities; however, landlords increasingly need to provide the amenities as people work remotely or in hybrid situations. This program bridges the housing gap as people may not be ready to buy or build homes.



Poverty and poor health have an adverse effect on our economy, the housing market, and residents' well-being. Barton County had an average rank of 74 out of 104 counties when a low ranking is desirable.⁵ Unfortunately, substance use has contributed to several problems in our community. We have a below-average graduation rate, a high number of teen pregnancies, and a substantially large population of children from single-parent households, as evidenced by the 2020 Health Ranking Report by the Robert Wood Johnson Foundation.

⁴ <https://www.cedbr.org/component/content/article/106-research/1636-housing-occupancy?Itemid=238>

⁵ <https://www.countyhealthrankings.org/app/kansas/2020/rankings/ness/county/factors/overall/snapshot>

Factor	Barton County Data	Kansas State Data
Teen births (births per 1,000)	34	26
High school graduation rate	84%	87%
Children in poverty	19%	15%
Children in single-parent households	40%	29%
Children eligible for free & reduced lunches	64%	48%
Suicides	20	18
Juvenile arrests	39	23

Barton County has the capacity and provides the sustainability to carry out this plan. Having a single County revitalization plan means that residents, investors, and contractors will have consistency with the application and administration process. There will no longer be a disconnect between the applicant, the city collecting the information, and the County administering the plan. Applicants will be able to directly access the expertise of the staff that will be administering their property incentive. We have a seasoned appraisal department with years of experience and certification. They are involved with training, webinars and attend conferences to stay updated on new trends and maintain compliance.

PART 1

DESCRIPTION OF NEIGHBORHOOD REVITALIZATION AREA

The Neighborhood Revitalization Area shall include all of Barton County, Kansas, except for any real estate owned by the State, County, or municipalities; any real estate owned by a public utility; any real estate owned by any religious organization that maintains a tax-exempt status; any real estate owned by a not-for-profit organization; any real estate currently in or becoming in a Rural Housing Incentive District or Tax Increment Financing program; and any real estate owned by school districts. Anyone with questions as to whether or not a certain tract of real estate is subject to the Revitalization Plan should contact the Barton County Appraiser's Office.

Within the area established as the Revitalization Area, four (4) different target areas have been identified. The legal description of each area is listed below:

Target Area 1

A legal description of the real estate forming the boundaries of the area included in Target Area 1 within the Revitalization Area shall be the description of Barton County, Kansas, as set forth in K.S.A. 18-105; with the exception of the legal descriptions of Target Area 2, Target Area 3, Target Area 4 and areas specifically noted in the above defined Neighborhood Revitalization Area. K.S.A. 18-105 is herein adopted by reference.

Target Area 2

All of the City Limits of the City of Great Bend **except** for the area located east of a line beginning at a point where the west right-of-way line of U.S. Highway 281 intersects the north easement line of the north levee of the Great Bend Flood Control Project.

THENCE north along the west right-of-way line of U.S. Highway 281 to the north right-of-way line the Central Kansas Railway right-of-way; thence southwesterly along the north line of the Central Kansas Railway right-of-way to a line extended south along the west right-of-way line of Odell Street; thence northwesterly along the north line of the Central Kansas Railway right-of-way to the west right-of-way line of Monroe Street.

THENCE north along the west right-of-way line of Monroe Street to the north right-of-way line of U.S. 56 Highway; thence west along the north right-of-way line of U.S. 56 Highway to the east right-of-way line of Jackson Street.

THENCE north along the east right-of-way line of Jackson Street to 24th Street, thence east along the south right-of-way line of 24th Street to the east right-of-way line of Washington Street.

THENCE north along the east right-of-way line of Washington Street to a point on the east right-of-way of Washington Street and on the south exterior to the south flood control dike along Dry Walnut Creek.

Except for the area within the City Limits of the City of Great Bend east of the east right-of-way line of U.S. Highway 281 and north of the north right-of-way of 24th Street.

Target Area 3

All of the corporate City limits of Hoisington.

Target Area 4

All of the corporate City limits of Ellinwood.

PART 2
ASSESSED VALUATION OF REAL PROPERTY

The June 2021 certified assessed valuation of each parcel contained in the Revitalization Area is available in the office of the Barton County Appraiser. The 2021 total assessed valuation for the 17,050 parcels in the Revitalization Area, listing land and building values separately, is as follows:

Land	\$ 59,443,963
<u>Buildings</u>	<u>\$147,953,067</u>
Total	\$207,397,030

PART 3
LISTING OF OWNERS OF RECORD IN AREA

Each owner of record of each parcel of property located within the Revitalization Area is listed together with the corresponding address on file at the Barton County Appraiser’s Office, 1400 Main Street, Room 206, Great Bend, Kansas.

PART 4
ZONING CLASSIFICATIONS

The existing zoning classifications and zoning district boundaries and the existing land uses within the Revitalization Area are as set forth in the official zoning maps, records, resolutions, and ordinances of Barton County and the cities therein.

PART 5
MUNICIPAL SERVICES

The Plan does not include any proposals for improving or expanding municipal services as described in K.S.A. 12-17,117(a)(5) and, if any proposals for any such improvements or expansions of municipal services are hereafter proposed by the Governing Body, then any such proposal will be prepared and considered independently of this Plan.

PART 6 ELIGIBLE REAL PROPERTY

Residential Property

1. Rehabilitation, alterations, and additions to any existing residential structure, including the alteration of a single-family home into a multi-family dwelling, may be eligible.
2. Construction of a new residential structure, including the conversion of all or part of a non-residential structure, may be eligible.
3. Construction of a structure used for residential purposes, such as a detached garage or storage building, may be eligible.
4. Improvements such as swimming pools above or below ground, built-in or free-standing hot tubs, outdoor/lawn sprinkler systems, sidewalks, driveways, or fences shall NOT be eligible.

Agricultural Property

1. Rehabilitation, alterations, and additions to any existing structures utilized for agricultural purposes, may be eligible.
2. New construction of a structure utilized for agricultural purposes may be eligible.
3. Hay storage structures and grain bins shall NOT be eligible.

Commercial & Industrial Property

1. Rehabilitation, alterations, and additions to any existing commercial or industrial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes, may be eligible.
2. Construction of new commercial or industrial 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, may be eligible.

PART 7

CRITERIA FOR DETERMINING ELIGIBILITY

1. Construction on a project must have begun on or after January 1, 2022, the effective date of this Plan, as documented by a building permit (or if not applicable by submission of the Neighborhood Revitalization Application to the Barton County Appraiser's Office).
2. Part 1 of the Neighborhood Revitalization Application must be obtained and filed with the Barton County Appraiser's Office along with a non-refundable \$20.00 application fee, prior to the commencement of any project if an applicant wants to receive consideration for this program.
3. The minimum investment for a residential property must be \$10,000 AND increase the parcel's assessed value by 5%. The minimum investment for an agricultural property must be \$10,000 AND increase the assessed value of the parcel by 5%.
The minimum investment for a commercial property must be \$20,000 AND increase the assessed value of the parcel by 10%.
4. The value or cost of all improvements for remodeling or new construction shall be exclusive of demolition cost of any existing structures or improvements (if any), site development costs (dirt work etc.) and land cost/value.
5. Property shall only be eligible for a rebate upon 100% completion, for tax appraisal purposes, of the improvements or construction described in the application. The eligible period shall be open for one (1) year from the approval of the Neighborhood Revitalization Application to the finish of the construction project. If the project is not completed within the specified one (1) year time frame, an application for a one (1) year extension may be made by submitting Part 3 of the Neighborhood Revitalization Application to the Barton County Appraiser's Office by January 31st. At the end of a one (1) year extension if the project is still not 100% complete, the application will be null and void, and said project will no longer be eligible for a rebate.
6. New and existing improvements on the property for which a rebate is requested shall conform with all applicable codes, rules, and regulations as applicable in the entity's zoning district and shall remain in conformance for the duration of the rebate period or the rebate shall be terminated.
7. Any parcel that is delinquent in any tax payment, special assessment, or city utility bill shall not be eligible for a rebate until such time as all taxes, bills, or special assessments have been paid. Any parcel submitted for application into the Neighborhood Revitalization Plan will be considered ineligible if there are any delinquent real estate taxes and/or special assessments at the time the application is filed.

8. If at any time after a parcel has been accepted into the Neighborhood Revitalization Plan the property becomes delinquent in city utility payments, real estate taxes and/or special assessments, the parcel will not be eligible for any rebate and will be removed from the Plan, forfeiting any current and future rebates. The applicant shall not regain eligibility by becoming current on the delinquent taxes. Any city utility bill shall be considered delinquent if it is not paid by the scheduled due date. For taxes and special assessments, delinquency is defined as, “Any tax and/or special assessment that is not paid by the scheduled due date (December 20th and/or May 10th) and has entered into a period where interest is assigned as a penalty by the County for unpaid condition.”
9. If the property taxes are appealed or are in the process of being appealed, then no rebate will be given until the appeal process is finalized. No application shall be considered for an improvement for which an unresolved tax protest has been filed.
10. If future year values are protested, the property owner shall take the lesser of the two (2) values for the purpose of this program, i.e., the rebate from this program or the abated values as granted by the Kansas Board of Tax Appeals. If a reduction in value results in a valuation below one (1) or both the minimum qualifying thresholds, the parcel shall be removed from the plan.
11. Rebates do not follow the sale of the property. Applicant must retain ownership of the property to receive the rebate. If the property sells before the rebate period has ended, the rebate is terminated at the time of the sale. The exception to this would be the one-time sale of a new house by a developer to the first owner resident or the sale of a commercial building constructed for speculation purposes by a developer to the first owner-occupant of the facility.
12. Any rebate granted for a property class will be nullified if the property owner changes the property classification e.g., from the residential property classification to the commercial property classification.
13. Multiple qualified improvements to the same parcel completed in the same valuation year, shall be treated as one improvement or rebate project. In the event of multiple project qualifications in different or succeeding years, which meet the required minimum requirements in any given year, and therefore create an additional project qualification for a rebate, the total rebate in any succeeding year will be calculated and determined after the initial qualified rebate is determined and will be based upon the additional increase in the appraised value directly resulting from the succeeding qualified improvements.
14. The tax rebates will be based on the incremental increase in appraised value between January 1st of the application year and January 1st of the year following completion of the project.

15. The incremental increase in appraised value may not equal the exact cost incurred on the project. For example, a \$25,000 improvement to an existing property may only add \$20,000 to the appraised value of the property depending on the current real estate markets.

PART 8

CONTENTS FOR APPLICATION FOR TAX REBATE

An application for a rebate of property tax increments shall contain the following information.

Part 1 – General Information (Completed by Applicant)

- (a) Owner’s name and daytime telephone number
- (b) Owner’s mailing address
- (c) Address of subject property
- (d) Legal description of subject property
- (e) Parcel Identification number and Quick Reference number
- (f) Building permit number, request for copy of permit, permit issue date
- (g) Estimated cost of project and estimated date of completion
- (h) Description of project
- (i) Proposed property use
- (j) Residential project information (if applicable)
- (k) Commercial, Industrial, Agricultural project information (if applicable)
- (l) List of buildings or improvements proposed to be or actually demolished (if any)
- (m) Acknowledgement and signature of applicant
- (n) Verification by County Appraiser, County Treasurer’s Office, and County Clerk’s Office

Part 2 – Project Completion

- (a) Owner’s name and daytime telephone number
- (b) Address of subject property
- (c) Permit number, issue date, date of completion
- (d) Final improvement/project costs and request for project cost receipts
- (e) Signature of applicant
- (f) City/Taxing entity’s verification to proceed or not proceed
- (g) County Appraiser’s valuation, percentage, and qualification/denial statement
- (h) Verification of increase in value and assessed value increase percentage
- (i) Final qualification/denial statement
- (j) Signature of the Barton County Appraiser’s Office employee giving final qualification/denial statement

Part 3 – Project Not Complete

- (a) Owner’s name and daytime telephone number
- (b) Address of subject property
- (c) Permit number and issue date of the permit
- (d) Amended estimated completion date
- (e) Estimated percent complete of ongoing project
- (e) Signature of applicant
- (f) County Appraiser’s Office checklist for granting application extension

PART 9 PROCEDURES TO SUBMIT APPLICATION

1. The applicant shall obtain a Neighborhood Revitalization Application from the Barton County Appraiser's Office.
2. The applicant shall complete and sign PART 1 of the application and file the application and \$20.00 non-refundable application fee with the Barton County Appraiser's Office **within sixty (60) days of the issuance of the building permit AND prior to commencing construction (or as soon as possible thereafter).**
3. The Barton County Appraiser's Office shall record the certified appraised value and assessed value of the existing improvements, if any, on the Neighborhood Revitalization Application at the time the application is filed. The County Appraiser will perform the checklist at the bottom portion of Part 1 of the Neighborhood Revitalization Application. A letter from the Barton County Appraiser's Office will be sent to the applicant stating that the application and applicable fee has been received and the application has been contingently accepted or denied.
4. The parcel shall only be eligible for a rebate upon one hundred percent (100%) completion of the rehabilitation, alterations, additions, or new construction described in the application. The applicant shall certify the status of the project as of January 1st following the approval of the application by completing, signing, and submitting either Part 2 Project Completion or Part 3 Project Not Complete of the Neighborhood Revitalization Application to the Barton County Appraiser's Office. The applicant shall file Part 2 Project Completion or Part 3 Project Not Complete of the Neighborhood Revitalization Application on or before January 31st of the year following the approval of the application. For example, a Neighborhood Revitalization Application is submitted and contingently approved in July 2022, the project is completed in November of 2022, then Part 2 Project Completion should be submitted by January 31st of 2023. Since the project was completed as of January 1, 2023, the rebate period would begin on January 1, 2023, with the initial rebate processed after the 2023 taxes are completely paid. If the project is not completed as of January 1, the applicant shall file Part 3 Project Not Complete by January 31st of 2023 for a one (1) time, one (1) year extension. Property taxes owed on partially completed projects are to be borne by the property owner without rebate.

PART 10

STANDARDS AND CRITERIA FOR REVIEW AND APPROVAL

1. The subject property must meet all criteria for eligibility as set forth in PART 7 as of the date that the Neighborhood Revitalization Application is filed.
2. The procedure for submission of a Neighborhood Revitalization Application as set forth in PART 9 must have been fully and correctly complied.
3. The property for which a rebate is requested shall conform with all applicable codes, rules, and regulations as applicable in the entity's zoning district and shall remain in conformance for the duration of the rebate period or the rebate shall be terminated.
4. Upon receiving Part 1 Application for Tax Rebate, the Barton County Appraiser's Office shall record the certified appraised value and assessed value of the existing improvements, if any, on the Neighborhood Revitalization Application at the time the application is filed. The County Appraiser will perform the checklist at the bottom portion of Part 1 of the Neighborhood Revitalization Application. A letter from the Barton County Appraiser's Office will be sent to the applicant stating that the application and applicable fee has been received and the application has been contingently accepted or denied. If the project has been contingently accepted than the County Appraiser's Office shall notify any applicable taxing entity of the provisional acceptance into the Neighborhood Revitalization Plan.
5. Upon receiving Part 2 Project Completion of the Neighborhood Revitalization Application, the County Appraiser's Office shall conduct an on-site inspection of the project to collect and verify data on the property. This data will be utilized to determine the new valuation of the real estate as of January 1 and certified to the County Clerk's Office by June 1. The County Appraiser will also notify any applicable taxing entity upon receiving Part 2 Project Completion of the Neighborhood Revitalization Application and request written confirmation that the project has met and continues to conform to the applicable codes, rules, and regulations as applicable in the entity's zoning district, that there are not any additional factors that would prohibit the parcel from participating in the Neighborhood Revitalization plan, and that the property is not delinquent in city utility payments.
6. Prior to the submission of the County Clerk's July Abstract to the Property Valuation Division, the County Appraiser's Office shall determine if the completed projects meet the required investment amount and percentage increase of value. If the project meets the required investment amount and percentage increase in value, the County Appraiser's Office will verify with the County Treasurer's Office that the taxes and any special assessments, if applicable, for the subject property, along with any other real estate and

personal property owned by the applicant, are not delinquent. If all conditions have been met the County Appraiser's Office shall notify the County Clerk and County Treasurer's Office of the rebate percentage due for each year of the rebate period by creating the appropriate records in the County's software system and running all applicable reports.

7. After the County Clerk's July Abstract has been submitted to the Property Valuation Division, the County Appraiser will send letters to all applicants letting them know if the project has been approved or denied. If the project has been approved for rebate, then the value of increase the rebate shall be based on, the percentage of rebate, and number of years the rebate will be applicable will be included. If the project has been denied, then the County Appraiser shall explain under what circumstances or reasons the rebate has been denied.
8. Upon full payment of the real estate tax for the subject property for the initial and each succeeding tax year extending through the specified rebate period, a tax rebate shall be made to the owner of record. The tax rebate shall be made within thirty (30) days from the tax distribution date of January 20 or June 5. The tax rebate shall be made from the Neighborhood Revitalization Fund establish by Barton County in conjunction with the other taxing units participating in an Interlocal Agreement.
9. The tax rebate amount will be based on the appraised property value increment between the application year and the completion year directly attributed to the project itself. The actual rebate may vary year to year depending upon the approved mill levy for all participating taxing jurisdictions.
10. The County Appraiser along with the applicable entities shall have the authority and discretion to approve or reject an application for rebate based on the eligibility standards and review criteria contained herein. If an applicant is dissatisfied with the County Appraiser's or applicable entity's decision, a written appeal may be submitted to the Barton County Commissioners, or the applicable entity's elected body for final determination.

PART 11

STATEMENT SPECIFYING REBATE FORMULA

Program Period:

The Neighborhood Revitalization Plan shall be in effect for a period of ten (10) years from and after January 1, 2022, the effective date of the plan. The Barton County Commissioners will consider repeal, modifications, or other changes to the plan following the procedures required by state law.

Rebate Period:

A property determined qualified and accepted for the Neighborhood Revitalization plan shall be entitled to tax rebates for the length and percentage amounts as listed below.

<u>Target Area 1</u>		<u>Target Area 2</u>		<u>Target Area 3</u>		<u>Target Area 4</u>	
Year	Rebate	Year	Rebate	Year	Rebate	Year	Rebate
1	95%	1	95%	1	95%	1	80%
2	95%	2	80%	2	95%	2	80%
3	95%	3	60%	3	85%	3	80%
4	75%	4	40%	4	85%	4	60%
5	75%	5	20%	5	75%	5	60%
6	75%			6	75%	6	60%
7	50%			7	65%	7	40%
8	50%			8	55%	8	40%
9	25%			9	45%		
10	25%			10	35%		

PART 12 ADOPTION OF PLAN BY TAXING ENTITIES

Any taxing entity participating with the County in the tax rebate program will do so by entering into an Interlocal Agreement with the County by which the Plan is adopted. The Interlocal Agreement will also provide the means and procedures whereby a taxing entity may cease its participation in the rebate program prior to the scheduled expiration of the Interlocal Agreement.

PART 13 AMENDMENT OR REPEAL

This Neighborhood Revitalization Plan may at any time hereafter, in whole or in part, be amended, supplemented, or repealed utilizing the following procedure:

Prior to amending, supplementing, or repealing this Plan, or any part thereof, the Governing Body shall first conduct a public hearing upon the feasibility of any such amendment or repeal after publishing notice of any such hearing at least once a week for two (2) consecutive weeks in the official county newspaper. Such notice shall set forth the specific change or changes proposed, or a summary thereof, and shall advise of the time and place at which such proposed supplement, amendment, or repeal shall be heard.

Barton County Neighborhood Revitalization Plan Frequently Asked Questions

As a taxing entity are we losing tax dollars by participating?

The tax rebate is only given on the increase in value due to the qualified project. Any tax dollars that were already in existence remain distributed as normal. Additional tax revenue generated by a qualified project (new construction, remodel, or rehabilitation of a structure) is not received in full the first year, instead the additional tax revenue generated is received progressively over time until the qualified project's plan expires. When the plan expires for that project the taxing entity will then receive the additional tax revenue, like normal, that has been generated due to the project which may not have occurred prior to the rebate being available.

How long does the tax rebate last?

Properties located within Target Area 1 and Target Area 3 will see a rebate for 10 years, properties located within Target Area 2 for 5 years, and properties located within Target Area 4 for 8 years. The percentage of the rebate decreases for the property owner over the specified years and the taxing entity will slowly gain the additional tax revenue.

Once a taxing entity agrees to participate, can they cease their participation?

YES. According to the adopted Interlocal Agreement any entity may terminate on any August 15th prior to December 31, 2031, by providing a twelve (12) months' notice, in writing, to the other parties to the Agreement. Provided, however, any applications for tax rebate submitted prior to the effective date of the termination shall, if approved, be considered eligible for the duration of the rebate period.

If a taxing entity/jurisdiction chooses not to participate does that prohibit the properties in that location from being eligible?

If a jurisdiction/taxing entity chooses not to participate, the properties within that location are still eligible for the Neighborhood Revitalization Program. The tax rebate is based on the increase in value due to the project along with the total mill levy of those entities/jurisdictions that choose to participate within that property's location. Therefore, qualified property owners within your taxing district will receive a rebate from those joined taxing entities.

If the plan goes into effect as of January 1, 2022, how long do Property Owners have to take advantage of the Barton County Neighborhood Revitalization Plan?

If approved by the Kansas Attorney General, the plan will be in effect for 10 years. Applications turned in prior to January 1, 2032, would still be eligible for qualification to receive the full rebate. For example, an application is submitted on December 31, 2031, for a project that is in Target Area 3. The project is completed in 2032 and meets the eligibility requirements. The increase in value due to the project will still qualify for rebate and will still receive the rebate for the 10-year period if it continues to meet the qualification requirements.

If a new project was started in 2021 but not completed, can an application be submitted and qualify for the tax rebate? *Unfortunately, projects that were started or completed prior to the effective date of the plan cannot qualify.*