

RESOLUTION NO. 2018- 14

THE ADOPTION OF A NEIGHBORHOOD REVITALIZATION PLAN

The Board of County Commissioners of Jackson County, Kansas, (herein called the "Governing Body" at times) pursuant to the Kansas Neighborhood Revitalization Act, K.S.A. 12-17,114 et. seq., does hereby adopt a Neighborhood Revitalization Plan (at times referred to as the "Plan") for the County of Jackson as follows:

FINDINGS

1. Jackson County cities currently suffer from poor economic conditions as evidenced by the following:
 - a) according to data from the last census gathered 9.4 per cent of persons in Jackson County live below the poverty level; in 2013 there were 5768 housing units in Jackson County; in 2013, 76.3 per cent of housing units were owner occupied in Jackson County, whereas in Jefferson County 84.9% houses were owner occupied, Nemaha County had 79.2% of houses were owner occupied, Pottawatomie County had 78.0% of houses were owner occupied and 84.3% of houses were owner occupied. The median value of owner occupied houses between 2009 and 2013 was \$118,200.00 in Jackson County however in Jefferson County the median value of owner occupied houses was \$125,800.00, Shawnee County was \$120,300.00 and Pottawatomie was \$153,700.00.
2. Notice of hearing on this Plan has been given pursuant to K.S.A. 12-17,117(c) by publication in the Holton Recorder, official county newspaper, in the 10/10 and 10/17, 2018 editions of such newspaper and proof of such publication has been filed in the office of the County Clerk of Jackson County. This plan shall become effective on January 1, 2019.
3. By reason of the findings made in paragraphs 1 and 2 above, the Governing Body further finds that a majority of the conditions as described in subsection (b) of K.S.A. 12-17,115 exist in the cities of Jackson County as well as the unincorporated portions of Jackson County, Kansas as a single unit or area eligible for designation under the Kansas Neighborhood Revitalization Act and that the rehabilitation, conservation and redevelopment thereof is necessary to protect the public health, safety, and welfare of the residents of Jackson County as well as the Cities within Jackson County.

PLAN

1. Legal Description of Area In Plan
 - a) A legal description of the real estate forming the boundaries of the area included within the Plan is that description of the description of Jackson County, Kansas as set forth in K.S.A. 18-143 and such statute is adopted herein by reference. Also included in this plan are the entire municipal boundaries of the cities of Holton, Hoyt, Netawaka, Whiting, Circleville, Soldier, Delia, Mayetta, and Denison, Kansas as



set forth in the records filed and recorded in the offices of the County Clerk and County Appraiser of Jackson County, Kansas and such descriptions are adopted and made a part of this plan by reference.

- b) Maps depicting the existing parcels of real estate covered by this Plan have been prepared and are on file in the office of the County Appraiser of Jackson County and the same are adopted as a part of the Plan by reference.

2. Assessed Valuation.

The existing (i.e. 2018) assessed valuation of the real estate included in the Plan, listing land and building values separately, is as follows:

Land	\$43,841,739.00
Buildings	\$58,513,987.00
Total	\$102,355,726.00

3. Names and Addresses of Owners

A list of the names and addresses of the Owners of record of the real estate included within the Plan constitutes a part of the records in the office of the County Appraiser of Jackson County, and such list is adopted in and made a part of this Plan by reference.

4. Zoning Classifications

The existing zoning classifications and zoning district boundaries and the existing land uses within the area included in the Plan (exclusive of those cities within the County of Jackson which have not adopted zoning plans and ordinances) are set forth in the official zoning maps, records, resolutions and ordinances of the County of Jackson and the City of Holton, Kansas.

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.

6. Real Property Eligible

- a) All real property and all improvements thereon situated within Jackson County, Kansas to include within any of the cities of Holton, Hoyt, Netawaka, Whiting, Circleville, Soldier, Della, Mayetta and Denison, are eligible to apply for Revitalization under the Plan.
- b) Rehabilitation of and additions to existing buildings and, also, construction of new buildings are each and all eligible to apply for Revitalization under the Plan.

7. Criteria for Eligibility; Procedure to Complete Application to Qualify

- a) The criteria to be used by the Governing Body to determine what specific real property is eligible for Revitalization and Property Tax Increment Rebates are as follows:
- i)
 - 1) Construction of an improvement must have begun on or after the effective date of this Plan.
 - 2) Construction must be completed and such fact reported to the County Appraiser no later than the second January 1st following the date on which the County Appraiser conditionally approved the Application under Part II of the Application to Qualify and to Participate; otherwise the Conditional Approval will become null and void and the Improvements, if any, theretofore completed will not be eligible to participate in the Plan and Rebate Program.
 - ii) In order to qualify for Revitalization, a Parcel of real estate:
 - 1) Must have a minimum increase of \$15,000.00 in the County Appraiser's appraised value, directly resulting from a qualified Construction and Improvement, for a Parcel of residential, agricultural, recreational, commercial and/or industrial real estate in order to be eligible to receive a Rebate, and,
 - 2) Sufficient written documentation (i.e. copies of invoices, canceled checks, etc.) must be provided to establish the expenditure of a minimum required investment of \$15,000.00.
 - iii)
 - 1) All new construction and all improvements to existing property must comply with all zoning and building codes, rules, and regulations in effect at the time the improvements are made, and,
 - 2) To maintain its eligibility, such Parcel must continue to remain in compliance with all zoning and building codes, rules, and regulations during the entire period of time the Parcel remains eligible for Rebates.
 - iv) Any Parcel that is delinquent in the payment of an ad valorem property tax assessment or special assessment shall not be eligible for any Rebate.
 - v) The Owner of commercial or industrial property eligible for Property Tax Increment Rebates under any adopted Neighborhood Revitalization Plan and, also, eligible for property tax exemption under K.S.A. 70-201 or any other existing ad valorem tax exemption law will be eligible to secure relief under only one such Plan or law, as the Owner shall elect.

- vi) Eligibility for Rebates is subject to the adoption and approval of a Plan by each taxing district. See County Clerk for taxing districts who have adopted a Neighborhood Revitalization Plan.
 - vii) In the event of a transfer of ownership of a Parcel during the eligible Rebate period, such Parcel shall continue to be eligible or qualify for a rebate at the same rate as the previous owner.
 - viii)
 - 1) Multiple qualified improvements to the same Parcel completed within one calendar year shall be treated as one improvement.
 - 2) In the event of multiple qualified improvements made to the same Parcel in different or succeeding years, which meet the required minimum requirements in any given year, and, therefore, create an additional qualification for and period of eligibility of 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 assessed value directly resulting from the succeeding qualified improvement.
 - ix) Rebates shall be payable only after Application is made and approved therefore pursuant to Sections 8, 9 and 10 of the Plan. Rebates approved for payment shall be made on that one of the distribution dates provided for in K.S.A. 12-1678a next following approval for payment of the Rebate.
- b) In completing an Application to Qualify and to Participate, the Applicant shall:
- i) If required, secure a building permit prior to filing an Application.
 - ii) Prior to commencement of and construction, complete all parts of Part I of the Application, sign and date the Application, and file all copies thereof in the office of the County Appraiser.
 - iii) Concurrently with filing the Application with the County Appraiser, the Applicant shall pay to the County Appraiser an Application Fee. The application fee shall be annually determined by the County Commissioners. This Application Fee may be refunded if the Applicant chooses not to utilize this Plan within the first year and prior to any Rebate.
 - iv) Within fifteen (15) working days following filing of the Application, the County Appraiser will take action on the Application and will complete Part II thereof. Immediately following the completion of Part II, the County Appraiser shall deliver a true and correct photocopy of completed Parts I and II of the Application to the Owner by personal delivery or via U.S. Mail, first class, postage prepaid.
 - v) When Parts I and II of the Application are completed, the County Appraiser shall deliver a photocopy thereof to the County Clerk for notification and information purposes.

- vi) As to any Construction and Improvement which is only partially completed as of the January 1st immediately following the County Appraiser's conditional approval under Part II of the Application, the Owner shall report such fact in person to the County Appraiser and shall complete Part III (a) of the Application. Such report shall be completed within fifteen (15) working days following January 1st.
- vii) As to any Construction and Improvement which is reported by the Owner pursuant to "vi" above as being only partially completed, the County Appraiser shall view, value and appraise such partially completed Construction and Improvement as one of the January 1st immediately following the County Appraiser's conditional approval under Part II of the Application and such partially completed Construction and Improvement shall have taxes levied, assessed, and collected thereon in the usual and customary manner and the same shall not be eligible in the year of such levy and assessment as a partially completed Construction and Improvement for a Rebate under the Plan.
- viii) Within fifteen (15) working days after the Owner shall have completed Part III(b) of the Application and filed the same with the County Appraiser, the County Appraiser shall conduct an on-site inspection of the Construction and Improvement complete on the Parcel of real estate described in the Application and shall determine the actual out of pocket expenditures incurred by the Owner in completing such Construction and Improvement and, in addition, the County Appraiser shall determine the increase in the appraised value of the Parcel of real estate described in the Application which is directly attributable to the Construction and Improvement described in Parts I, II and III of the Application, following which, the County Appraiser shall complete Part IV of the Application.
- x)
 - a) Within five (5) working days following the County Appraiser's compliance with (ix) next above, the County Appraiser shall deliver a true and correct photocopy of the fully completed Application (i.e. Parts I, II, III and IV are all completed) to the Owner by personal delivery or via U.S. Mail, first class, postage prepaid.
 - b) In addition to complying with a) last above, if Part IV is approved by the County Appraiser, the County Appraiser shall also forthwith deliver a true and correct copy of the fully completed, fully approved Application to the County Clerk thereby certifying that the Application and the Construction and Improvement completed pursuant thereto are now qualified to participate in the Rebate program pursuant to the Plan.
- xi) If the Owner is aggrieved by any act, action or omission by the County Appraiser pursuant to Parts II and/or IV of the Application the Owner, if possible, shall complete such remedial action, as be necessary to secure the required approval of the County Appraiser or, if the Owner cannot secure such approval, then the Owner may appeal the County

Appraiser's decision to the Board and thence to the District Court using the procedures provided therefore in Section 9(c)(II)(b) of the Plan as set forth herein below.

- c) The form attached hereto as Exhibit A and entitled "Application to Qualify and to Participate" is hereby approved and adopted for use in completing an Application pursuant to this Section 7.

8. Content of Application For Rebate

The content of an Application for Rebate as authorized under K.S.A. 12-17,118 is as set forth in the document which is attached hereto as Exhibit B and adopted as a part of the Plan by reference.

9. Procedure for Applying for Rebate

The procedure for submission of an Application for Rebate of Property Tax Increments is as follows:

- a)
 - i) On each November 1st hereafter, concurrently with the mailing of annual real estate tax statements, the County Treasurer of County Appraiser will mail to the Owner of each Parcel of real estate approved for Revitalization pursuant to Paragraph 7 above an Application for Rebate form.
 - ii) Should any approved Owner, for whatsoever reason, fail to receive an Application for Rebate pursuant to 8 above, then such Owner may secure an Application for Rebate form from the County Appraiser's office.
- b) The Taxpayer will complete the Application for Rebate, with assistance from the County Appraiser and County Clerk where necessary, and, upon completion thereof, shall submit the same to the County Appraiser for their consideration and approval.
- c)
 - i) Upon the County Appraiser's receipt of a completed Application for Rebate, the County Appraiser shall determine whether or not such Application meets all of the criteria to qualify for a Rebate under paragraphs (7) and (10) of the Plan and the County Appraiser shall thereupon either approve or disapprove payment on the Application for Rebate.
 - ii)
 - A) If the County Appraiser approves the Owner's Application for Rebate, then the Owner shall file such Application with the County Clerk as per d) next below.
 - B) If the County Appraiser disapproves the Application, then the Owner, if possible, shall amend the Application as necessary to secure the approval of County Appraiser and shall thereupon proceed to file the Application with the

County Clerk as per d) next below, or, If the County Appraiser will not approve the Application, then the Owner may appeal the County Appraiser's decision to the Board in the manner provided for the filing of appeals by Taxpayers in K.S.A. 79-1606(a) and (b). On the filing of any such appeal, the same shall be heard by the Board prior to the September 1st next following filing of any such appeal. If the Board likewise disapproves such Application, then the Taxpayer may appeal to the District Court in the manner authorized in K.S.A. 19-223.

- d) Following the filing of an approved Application for Rebate in the office of the County Clerk, the County Clerk shall thereupon proceed to process such Application as a Claim in the manner authorized and provided in K.S.A. 12-105a and 12-105b.
- e) An Application for Rebate approved for payment as a Claim pursuant to a) through d) above shall be paid by the County Treasurer, but such payment shall be made only at the next occurring time provided for the distribution of taxes by the County Treasurer pursuant to K.S.A. 12-1678a (c) which follows the approval for payment of an Application for Rebate.
- f) The Application for Rebate provided for in this Section 9 shall be made in person by the Taxpayer or the Taxpayer's agent or attorney unless the County Appraiser shall, in writing, authorize the Application to be prepared and filed via the U.S. Mail or some other alternative method.

10. Criteria to be used when considering merit of applications for rebate

The standards or criteria to be used when reviewing Applications for Rebate for approval or disapproval thereof are as follows:

- a) The Parcel must meet all criteria for eligibility as set forth in paragraph 7 above as of the date that the Application for Rebate is filed.
- b) The procedure for submission of an Application for Rebate as set forth in paragraph 9 above must have been fully and correctly complied with.
- c) All ad valorem taxes and all special assessments levied against the Parcel on which the Rebate is sought must have been paid in full prior to filing of the Application for Rebate.
- d) The Application for Rebate must be filed on or before the July 20th next following the January 20th deadline for the payment of all taxes for which the Rebate is sought.
- e) In the case of multiple Owners of a property eligible for a Rebate, absent a written agreement providing otherwise, the Rebate will be made payable to all Owners of record.

11. Maximum tax rebatable; years of eligibility

- a) The amount of the Rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the Construction and Improvement to the qualified Parcel and to the increase in assessed valuation directly resulting therefrom, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

Residential property

<u>Years of Eligibility</u>	<u>Percentage of Property Tax Increment Rebatale*</u>
1	75%
2	65%
3	50%
4	35%
5	35%

Commercial property

<u>Years of Eligibility</u>	<u>Percentage of Property Tax Increment Rebatale*</u>
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	50%

*Percentage rebatable is of the increase in the amount of ad valorem property tax (tax increment) directly resulting from the qualified Construction and Improvement.

- b)
- i) There shall be no portion retained by Jackson County for services rendered in connection with administration of this Plan.
 - ii) Property Tax Increment not Rebated to the Taxpayer in accordance with the table set forth in a) last above or retained by Jackson County pursuant to i) last above shall be distributed to the Taxing District for whom the Increment was collected.
- c) A Parcel determined qualified for Rebates shall be entitled to such Rebates in decreasing percentage amounts for a period of five (5) years for residential property or 7 years for commercial property provided the property declared qualified shall continuously maintain such qualification.
- d) The full amount of the tax due, including the increase in the ad valorem tax (property tax increment) resulting from the qualified

Construction and Improvement shall be paid over to the Neighborhood Revitalization Fund in accordance with the provisions of the NRA to be distributed as provided by law and this Plan.

12. Duration of Plan, Continuation of Rebates on qualified Property

- a) Unless hereafter repealed prior thereto, this Plan shall remain in full force and effect for a period of fifteen (15) years from and after January 1, 2019. The Plan may also be extended by the Governing Body for additional periods of time.
- b) At any time during the period that this Plan remains in effect, any Owner of eligible real property may apply for Revitalization of such real property pursuant to paragraph 7 of this Plan.
- c) Unless otherwise provided by any law of the State of Kansas hereafter enacted, any and all real property which shall have qualified for Revitalization and Rebates prior to the final termination date of the Plan as provided in a) and b) above shall continue to be and remain qualified for Rebates pursuant to paragraphs 8, 9, 10 and 11 of the Plan notwithstanding the fact that other real property described in paragraph 1 above which has not theretofore qualified for participation under the Plan will no longer be eligible to do so.

13. Definitions

- a) When the words "Applicant", "Applicant for Rebate", "Owner" and "Taxpayer" are used and referred to in the Plan, the same, where applicable, include the plural as well as the singular.
- b) As used in this Plan:
 - i) Applicant means and refers to each and every person filing an Application pursuant to Section 7 and Section 9 of this Plan. Such word also means and refers to "Owner" and "Taxpayer" as defined in this Plan.
 - ii) Application means and refers to each and all Applications which shall be filed pursuant to Section 7 of this Plan.
 - iii) Application for Rebate means and refers to Applications filed pursuant to Sections 8 and 9 of this Plan.
 - iv) Board means and refers to the Board of County Commissioners of Jackson County, Kansas.
 - v) Construction and Improvement means and refers to rehabilitation of and additions to existing buildings or new construction, or both, which are completed and qualified under the Plan.
 - vi) County Appraiser means and refers to the County Appraiser of Jackson County, Kansas.

- vii) County Clerk means and refers to the County Clerk of Jackson County, Kansas.
- viii) County Treasurer means and refers to the County Treasurer of Jackson County, Kansas.
- ix) District Court means and refers to the District Court of Jackson County, Kansas.
- x) Governing Body means and refers to the Board of County Commissioners of Jackson County, Kansas.
- xi) Increment means and refers to that amount of ad valorem taxes collected from the Parcel qualified under the Plan which is in excess of the amount which was produced from such Parcel and was attributable to the assessed valuation of such Parcel prior to the qualification of the Parcel under the Plan and which is directly attributable to that part of the assessed valuation of the Parcel directly resulting from Revitalization of the Parcel under the Plan. The term "Property Tax Increment", where used in the Plan, is synonymous with the word "Increment" as defined herein.
- xii) NRA means and refers to the Kansas Neighborhood Revitalization Act as set forth in K.S.A. 12-17,114 et seq.
- xiii) Owner means the Owner or Lessor of real estate which is described in an Application and in an Application for Rebate when filed pursuant to the Plan. Owner also means and refers to "Applicant" and "Taxpayer" as defined in this Plan.
- xiv) Parcel means and refers to the tract or piece or parcel of real estate which is described by County Appraiser parcel number and by legal description in the Application and in the Application for Rebate.
- xv) Plan means and refers to this Revitalization Plan adopted pursuant to the NRA.
- xvi) Rebate means and refers to that part of the ad valorem property tax paid by a Taxpayer on a Parcel qualified under the Plan that is attributable to the increase in the assessed valuation of the Parcel which is directly attributable to Revitalization and which is refundable to the Taxpayer by a taxing district which has adopted a plan under the NRA.
- xvii) Revitalization means and refers to all Construction and Improvement completed on a Parcel which is qualified under the Plan.

xviii) Taxpayer means and refers to the Owner of a qualified Parcel who pays the ad valorem property taxes levied and assessed thereon.

xix) Taxing District means and refers to the County of Jackson and any and every other unit of local government within the County of Jackson which shall have adopted an NRA Plan and for whose use and purposes any Property Tax Increment shall be hereafter levied and collected.

14. Amendment or Repeal

a) This Plan may at any time hereafter, in whole or in part, be amended, supplemented or repealed using the procedures set forth in subparagraph b of this section.

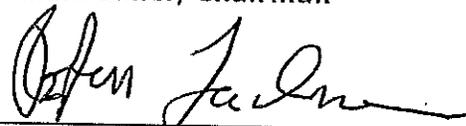
b) Prior to amending, supplementing or repealing this Plan, or any part thereof, the Governing Body shall first conduct a public hearing upon the feasibility of any such amendment or repeal after first publishing notice of any such hearing at least once each week for two (2) consecutive weeks in a newspaper of general circulation within Jackson County. Such notice shall set forth the specific change or changes proposed, or a supplement, amendment or repeal shall be heard.

APPROVED AND ADOPTED by the Board of County Commissioners of Jackson County, Kansas on the 22 day of October, 2018.

COUNTY OF JACKSON, STATE OF KANSAS

BY: THE BOARD OF COUNTY COMMISSIONERS

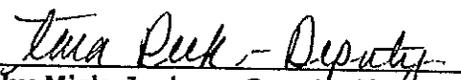

William Elmer, Chairman


Robin Ladner, Member


Janet Zwonitzer, Member



Attest:


Kathy Mick, Jackson County Clerk