

SCOTT CITY & SCOTT COUNTY NEIGHBORHOOD REVITALIZATION PLAN

January 1, 2023 – December 31, 2027

TABLE OF CONTENTS

Purpose and Revitalization Areas Descriptions

Part I Legal Description of NRP Area

Part II Assessed Valuation of Real Property

Part III Listing of Owners of Record in Area

Part IV Map of NRP Area

Part V Zoning Classifications & Land Use

Part VI Provision for Natural/Manmade Disaster

Part VII Property Eligible for a Tax Rebate

Part VIII Criteria for Determination of Eligibility

Part IX Application Procedure

Part X Standards and Criteria for Review

Part XI Conditions for Rebate Termination

Part XII Agricultural, Commercial & Industrial Rebate

Part XIII Residential Property Rebate

Part XIV Q & A Regarding Rebate Program

Application Form (Part 1 & Part 2)

PURPOSE: This Scott City & Scott County Neighborhood Revitalization Plan January 1, 2023 – December 31, 2027 (hereinafter “Plan”) is intended to promote the revitalization and development of the County of Scott by stimulating new construction, 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 includes tax rebates. In accordance with the provisions of K.S.A. 12-17,114 et seq., Scott County Commission has held public hearings and considered the existing conditions and alternatives with respect to the designed area, the criteria and standards for a tax rebate and the necessity for inter-local cooperation among the other taxing units. Accordingly, the taxing units have carefully reviewed, evaluated, and determined that the

designated area meets one or more of the conditions to be designated as a “neighborhood revitalization area or dilapidated structure.”

REVITALIZATION AREAS. Areas eligible to make application for a property tax rebate upon adoption of this Plan are illustrated on NRP Area Map. Future annexation into the NRP area would occur if three-fourths of the participating entities (City, County, Unified School District #466, West Plains Extension District) are in agreement.

PART I. LEGAL DESCRIPTION OF NEIGHBORHOOD REVITALIZATION AREA.

Maps depicting the existing parcels of real estate covered by this Plan are attached and on file in the office of the County Appraiser of Scott County and the same are adopted as part of the Plan by reference.

The legal description of the real estate forming the boundaries of the area of the Scott County Neighborhood Revitalization Plan shall be:

All portions of Scott County that are within the legal boundaries of USD 466, legal description on file and recorded with the Scott County Register of Deeds and incorporated herein by reference, excluding Sections Twenty-Eight, Twenty-Nine, Thirty, Thirty-One, Thirty-Two, and Thirty-Three, All in Township Twenty, Range Thirty-Four, Scott County, Kansas. (hereinafter “NRP Area”)

If revitalization opportunity or change in land use is proposed within the excluded area, the County Commission and other taxing districts reserve authority to approve said revitalization on a case-by-case basis.

PART II. ASSESSED VALUATION OF THE REAL ESTATE IN THE PROPOSED AREA.

The existing assessed valuation of the real estate in the proposed area, listing land and building values separately, is on record with the County Appraiser of Scott County.

PART III. NAMES AND ADDRESSES OF OWNERS OF RECORD OF REAL ESTATE WITHIN THE AREA.

The names and addresses of the owners of record of real estate within the proposed area are on record in the office of the County Appraiser of Scott County.

PART IV. MAP OF NRP AREA

Attached on page six (6) for printing purposes.

PART V. EXISTING ZONING AND PROPOSED LAND USES WITHIN THE AREA

Scott County has no zoning regulations at this time but if any are put in place in the future, such will be made available at the offices of Scott County, 303 Court Street, Scott City, KS 67871. However, any property located within the city limits or within 3 miles of the city limits of Scott City must follow the City Zoning Regulations. Zoning map is available at City Hall, 221 West 5th Street, Scott City, Kansas.

PART VI. PROVISION FOR WIDESPREAD NATURAL OR MAN-MADE DISASTER

If any parcel or portion of the areas covered by this Agreement experiences a disaster, as determined by any governing body that is a party hereto, this plan shall use the value of the property on January 1st prior to said disaster for appraised value prior to revitalization efforts.

Any governing body a party hereto by agreement or otherwise has the authority to revoke and terminate this Agreement should there be a disaster.

PART VII. PROPERTY ELIGIBLE FOR A TAX REBATE Residential improvements:

Rehabilitation, additions/garages, or new construction of any residential dwelling structure, including single and multi-family, within the NRP Area, as may be permitted in the Comprehensive Zoning Regulations is eligible for NRP benefits. Minimum threshold to apply is \$15,000 in expended costs. Conversion of any single-family home into multi-family is prohibited from NRP benefits.

Commercial, Industrial & Agricultural Improvements:

Rehabilitation, addition or new construction of any office, industrial, commercial or agricultural structure(s), within the NRP Area, as may be permitted by the Comprehensive Zoning Regulations is eligible for NRP benefits. Minimum threshold to apply is \$15,000 in expended costs.

PART VIII. CRITERIA FOR DETERMINING ELIGIBILITY

1. "Structure" means any building, wall or other structure, including the building and improvements to existing structures and fixtures permanently assimilated to the real estate. Exceptions will include, but not be limited to:

- a) Non-real estate items
- b) Sprinkling systems, fences, landscaping, gazebos, garden type structures, hot tubs, swimming pools, patios, irrigation wells and equipment.

2. This Plan will be effective during the five-year (5) application period beginning January 1, 2023, and ending December 31, 2027. Toward the end of the five years, the taxing entities will review the NRP to determine its continuation. Projects approved during the five-year period will be honored for the full rebate period (ten (10) years) following completion of the project.

3. Construction of an improvement must have begun on or after the date of January 1, 2023 and before December 31, 2027 to be eligible for this Plan.

4. New or existing improvements on property must conform to all codes, rules and regulations in effect at the time the improvements are made. Tax rebates may be terminated if improvements or new construction do not conform to code during the rebate period.

5. Any property owner that is delinquent in any real estate tax payment and/or special assessment in Scott County when applying for the Plan or at any time during the rebate period shall not be eligible for any rebate, will be removed from the Plan, and will forfeit any current or future rebates. Delinquency is defined as; "Any tax and/or special assessment that is not paid by the scheduled due dates and has entered into a period where interest is assigned as a penalty by the county for unpaid condition."

6. Qualified improvements or new construction eligible for tax rebates under the Scott County Neighborhood Revitalization Plan may submit only one application per project. However, revitalization completed in phases is permitted if minimum threshold of \$15,000 is expended.

7. Tax rebates are subject to approval of each taxing unit. However, no taxing unit will have the authority to grant special consideration. Taxing units approving this Plan are City of Scott City, Scott County Commission, Unified School District #466, and West Plains Extension District. A tax rebate will be based on the increase in appraised value following the first full year of completion.

8. Tax rebates will transfer with ownership of the qualifying property. Rebates will be paid to the taxpayer of record when the rebate is to be paid. Any tax prorations upon transfer of property should take this into consideration. The County will not be responsible for carrying out agreements of the buyer and seller. Participating owner is responsible for passing on rules and general information of NRP to subsequent owners. Multiple transfers are permitted.

9. The tax rebate is made within (30) days of the next tax disbursement after the real estate tax is paid in full. If property tax is paid in semi-annual payments, the rebate is made following the last payment.

10. In any given year of the rebate period, the rebate paid will be based upon the lesser of the increase in assessed value from the first year, or the value as assessed in the current year.

11. Construction should be completed within one year. Automatic extensions will be issued for projects that span two tax years. Extensions beyond that period will be considered on case-by-case basis and must be approved by the Scott County Appraiser.

PART IX. APPLICATION PROCEDURE

Applicants are encouraged to make Application for Neighborhood Revitalization Plan's tax rebate prior to beginning or within ninety (90) days of starting the property improvement project. Applicants will need to do the following:

1. If the improvements are within city limits of Scott City or within the "3-mile" jurisdiction zone of the City of Scott City, Kansas, obtain a permit for new construction or construction of improvements to existing structures from the City Clerk or Building Inspector at City Hall, 221 West Fifth Street, Scott City, Kansas.

2. Obtain an application from the County Appraiser's Office, Scott County Courthouse, 303 Court Street; City Hall, 221 West Fifth; or Scott County Development Committee, 823 S Main Street, all in Scott City, Kansas. The NRP document and accompanying Application forms will be available on the City and County websites.

3. Part 1 of the application must be filed with the County Appraiser's Office, with a non-refundable \$50.00 application fee within ninety (90) days of starting project.

4. The County Appraiser, upon receipt of Part 1 of the application, will follow the appraisal process. When said appraisal is complete, the County Appraiser will notify the applicant as to whether the project is eligible for the plan based on the threshold of \$15,000 expended or projected costs, at Appraiser's earliest convenience.

5. The County Appraiser's Office will forward a copy of Part 1 of the application to the County Clerk for notification and information purposes. Copies of the application will be held on file at the Scott County Appraisers Office.

6. The applicant will notify the County Appraiser of the COMPLETION of construction by filing Part 2 of the application. It is NOT the duty of the County Appraiser to remind the applicant to sign and submit Part 2. The Appraiser will look at the property and certify the start of the rebate period.

7. Year 1 of the rebate period will begin the January 1 of the first year that the new valuation takes effect.

8. Upon payment in full of the real estate tax for the subject property for the initial and each succeeding year period extending through the specified rebate period, and within a thirty (30) day period following the date of tax distribution by Scott County to the other taxing units, a tax rebate will be made by the County Treasurer of Scott County through the Neighborhood Revitalization Fund established in conjunction with the other taxing units participating in the Agreement. Any appeal of a property such as payment of taxes under protest is not eligible for rebate until appeal is complete as per K.S.A. 79-2005.

PART X. STANDARDS AND CRITERIA FOR REVIEW

The review committee consisting of a representative from the Scott County Commission, City of Scott City, USD 466 and West Plains Extension District shall have the authority and discretion to terminate NRP eligibility of projects based upon the foregoing criteria. The review committee shall inform the applicant before terminating NRP eligibility. The applicant shall have the right to appeal and said determination with the governing bodies of the participating entities.

PART XI. CONDITIONS FOR REBATE TERMINATION

1. Failure to build or maintain the property to applicable codes, rules and regulations shall cause the rebate application to be terminated.

2. If the applicant fails to timely pay property taxes, the property will be removed from the eligible rebate program. In addition, any late fees, fines, surcharges are not eligible for rebate.

PART XII. CRITERIA FOR AGRICULTURAL, COMMERCIAL AND INDUSTRIAL PROPERTIES (NEW AND REHAB PROJECTS)

Greater than \$15,000 expended in cost.

Years 1-10 A 75% Rebatement is earned based upon incremental increase to property value as calculated by the County Appraiser.

- Each applicant must pay a \$50.00 up-front, non-refundable application fee charged to cover the Appraiser’s office time and administration costs.
- Shall include stand-alone structures.
- If the applicant is delinquent on their tax payments at any time, the contract is null and void. Applicant will not be eligible for the Neighborhood Revitalization Plan in future years.
- An annual review of the property will be done by the appraiser after the first year of completion.
- Shall include the rehabilitation of existing structures and/or additions to existing structures.
- If the property should sell during the term of the rebate program, the program’s rebate will continue with the new owner with the same standards and criteria.

PART XIII. CRITERIA FOR RESIDENTIAL PROPERTY (NEW AND REHAB PROJECTS)

Greater than \$15,000 expended in cost.

Years 1-5 A 95% Rebatement is earned based upon incremental increase to property value as calculated by the County Appraiser.

Years 6-10 A 75% Rebatement is earned based upon incremental increase to property value as calculated by the County Appraiser.

- Each applicant must pay a \$50.00 up-front, non-refundable application fee charged to cover the Appraiser’s office time and administration costs.
- Shall include stand-alone structures.

- If applicant is delinquent on tax payments at any time, the contract is null and void. Applicant will lose eligibility for the remainder of the NRP term.
- An annual review of the property will be done by the appraiser after the first year of completion.
- Shall include the rehabilitation of existing structures and/or additions to existing structures.
- If the property should sell during the term of the rebate program, the program’s rebate will continue with the new owner with the same standards and criteria.

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

PART XIV. QUESTIONS AND ANSWERS

1. What is the Neighborhood Revitalization Plan?

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

2. What is a “tax rebate”?

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

3. What is a “qualified improvement”?

Qualified improvement to a structure includes new construction, rehabilitation, and additions with the requisite increase in value.

4. How is “structure” defined?

“Structure” means any building, wall or other structure, including the building and improvements to existing structures and fixtures assimilated to the real estate.

5. What “improvements” increase assessed value?

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

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

The plan will remain in effect through December 31, 2027 and will be re-evaluated prior to expiration. A property owner may apply for tax rebate as appropriate any time during the program. The length of the tax rebate will be for ten (10) years for Residential, Agricultural, Commercial and Industrial properties. Any property improvement where at least \$15,000 is expended will be considered for NRP eligibility. Any qualifying application approved by December 31, 2027 is eligible for tax rebate.

7. Are property taxes eliminated with the tax rebate?

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

8. How do the terms Assessed Valuation and Appraised Value differ?

Assessed valuation is the value of the property for taxing purposes, not the appraised value. For example, if the appraised value on a residential building is \$100,000; the assessed value is \$11,500.

9. How do I determine if I am eligible for a tax rebate?

There must be a minimum expenditure of \$15,000 for new or existing improvements which must conform to all codes, rules and regulations in effect. You should secure a building permit for most improvements, where applicable. Call the County or City offices to find out if you need a building permit. If building in the 3-mile zone surrounding the City of Scott City, contact the city building inspector or city clerk’s office.

10. If qualified improvements have been made, how does one obtain a tax rebate?

Requests are encouraged at the onset of any project so that city, county or SCDC are made aware and can properly inform the property owner of NRP details.

11. Who applies?

The property owner applies. Even if, as a lessee, you are doing the improvements and your lease agreement has you paying the taxes, the property owner must apply. The tax rebate will be included as part of the property’s tax record for the term of the rebate regardless of who owns or occupies the property. **Regarding property**

built for speculative purposes, the contractor who purchased property must apply. NRP benefits pass to buyer upon closing.

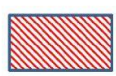
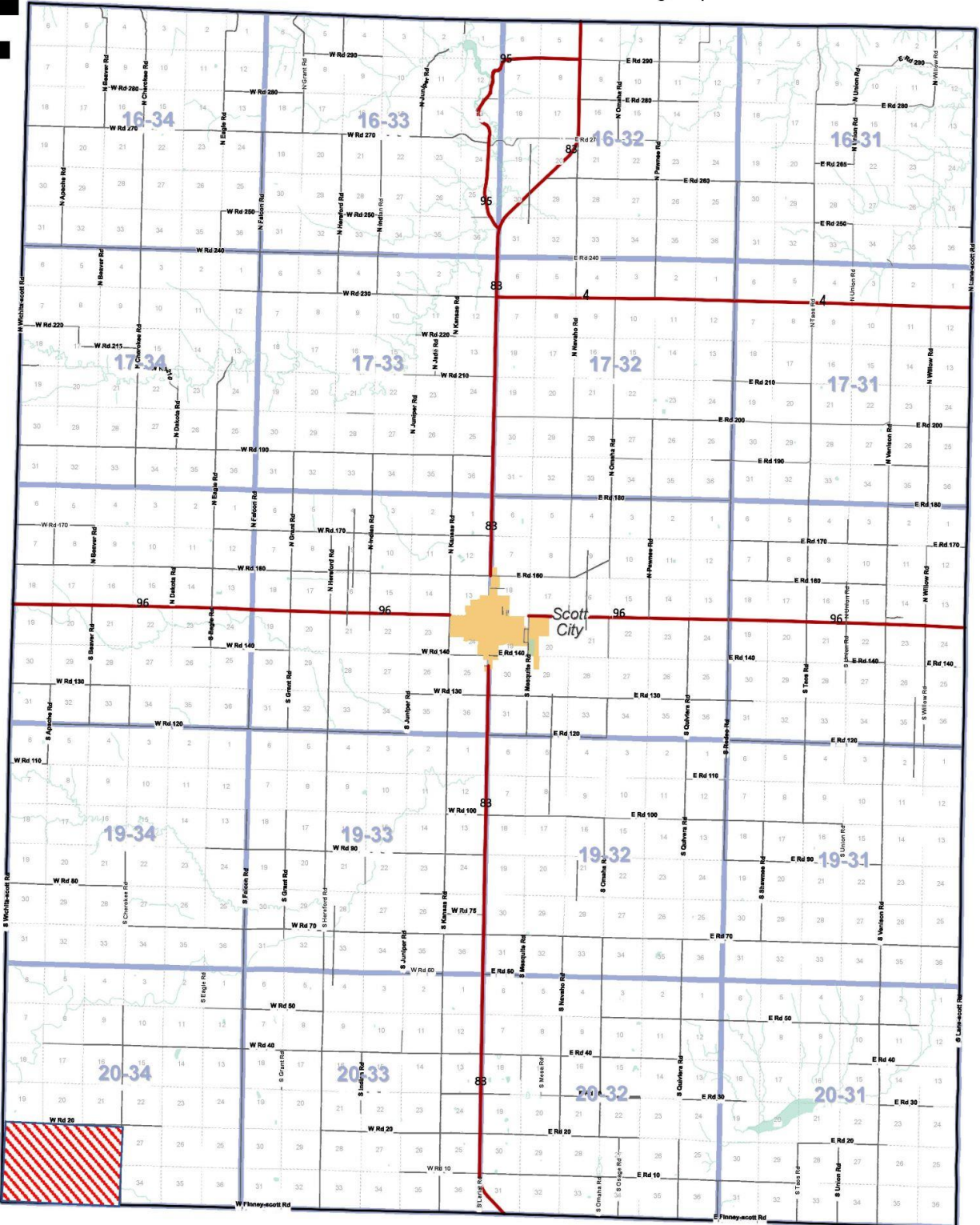
12. How often do I need to apply?

Apply each year that you make a qualifying improvement to the property, even though the improvements may not actually be completed during the year. If no further improvements are made, the initial application will be sufficient without the property owner filing an additional application for succeeding years when a tax rebate is received.

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Excluded from NRP Area Eligibility

DATE: 12/04/2013

Data source(s):
 Scott County, Kansas Government;
 Kansas Geographic Commons (DASC);
 Thomson Reuters

Scott County makes every effort to produce and publish the most current and accurate information possible. This information is furnished as a public service. The information must be accepted and used by the recipient with the understanding that the data was developed and collected for the purpose of developing property valuations, using the criteria of fair market value, as required by the State of Kansas. The Appraised Value and Tax information are updated at different times during the year and, therefore, may not always reflect same year values. Scott County assumes no liability whatsoever associated with the use or misuse of such data, and disclaims any representation or warranty regarding the completeness or accuracy of the data.
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Road Map



- Legend**
- Highways
 - Roads
 - Water Bodies
 - Rivers and Streams
 - City Limits
 - Mile Sections
 - Township Boundaries
 - County Boundary

SCOTT CITY/SCOTT COUNTY NEIGHBORHOOD REVITALIZATION PLAN 2022-2027

APPLICATION FOR TAX REBATE

(CHECK APPROPRIATE BOX)

RESIDENTIAL COMMERCIAL INDUSTRIAL AGRICULTURAL

(Please Print or Type)

PART 1

OWNER'S NAME _____ DAY PHONE _____

OWNER'S MAILING ADDRESS _____

NRP PROPERTY ADDRESS _____

PARCEL IDENTIFICATION NUMBER _____

(Take Parcel ID number and legal description from your tax statement or call the County Appraiser's Office)

LEGAL DESCRIPTION OF PROPERTY _____

(Use additional sheets if necessary)

PROPOSED IMPROVEMENTS _____

(Be specific – use additional sheets if necessary)

TOTAL COST OF IMPROVEMENTS \$ _____ ACTUAL ESTIMATED

CONSTRUCTION TO BEGIN ON _____, 20____

ESTIMATED DATE OF COMPLETION _____, 20____

(Must be completed in one year. Extensions beyond that period will be considered in advance on a case-by-case basis.)

LIST BUILDINGS TO BE DEMOLISHED _____

BY _____ DATE _____, 20____

(Owner's Signature)

By signing this application, I certify that I have read and agree to the terms and conditions of this Neighborhood Revitalization Plan.

EFFECTIVE DATE OF NRP INITIAL START: _____, 20____

BY _____ DATED _____, 20____

(County Appraiser's Signature)

PART 2

I CERTIFY THAT MY PROJECT IS COMPLETE AND HAS MET ANY AND ALL LOCAL, STATE AND FEDERAL LAWS/REGULATIONS/CODES.

DATE OF PROJECTED COMPLETION: _____, 20____

BY _____ DATED _____, 20____
(Owner's Signature)

I CERTIFY THAT THIS APPLICATION [] IS [] IS NOT IN CONFORMANCE WITH THE REQUIREMENTS OF THE SCOTT CITY/SCOTT COUNTY NEIGHBORHOOD REVITALIZATION PLAN.

IF NOT IN CONFORMANCE, REASON: _____

BY _____ DATED _____, 20____
(County Appraiser's Signature)