

# LABETTE COUNTY, KANSAS

## Neighborhood Revitalization Plan

2025-2030

### Purpose and Factual Findings

This plan is intended to promote the revitalization of the area of Labette County, Kansas through the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety or welfare of the residents of the county. More specifically, certain incentives will be issued for the acquisition and/or the removal of abandoned structures and a tax rebate incentive will be available for certain improvements within the area.

In accordance with the provisions of K.S.A. 12-17,1 14 et seq., the Board of County Commissioners of Labette County, Kansas, has held a public hearing 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 interlocal cooperation among the other taxing units. Accordingly, the Board of County Commissioners of Labette County, Kansas, has carefully reviewed, evaluated and determined the area meets one or more of the conditions to be designated as a "neighborhood revitalization area/dilapidated structure."

### Part 1

#### Legal Description of Neighborhood Revitalization Area

The boundary of the Neighborhood Revitalization area includes all areas within the legal boundaries of Labette County, except those areas within the corporate limits of any city, the footprint of the Great Plains Industrial Park, and the federal zone surrounding Big Hill Lake.

### Part 2

#### Appraised Valuation of Real Property VALUATION OF REAL PROPERTY

Appraised valuation represents a fair market estimate of a property's worth. The approximate appraised valuation of the real estate in the Neighborhood Revitalization Area is:

Land

Buildings

\$ \_\_\_\_\_

Total Appraised Value

\$



- C. Encouraging continued expansion of technology and services to residents throughout Labette County;
- D. Economic development efforts and programs to encourage business growth; and
- E. Economic development efforts and programs to encourage residential and commercial growth and development which include public safety, transportation, parks and recreation improvements through cooperative efforts with the Kansas Department of Wildlife and Parks, Kansas Rural Opportunity Zone participation, and improvements to healthcare.

## **Part 6**

### **Property Eligible for a Tax Rebate**

#### 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, shall be eligible.
2. Construction of new residential structures, including the conversion of all or part of a nonresidential structure into a residential structure, shall be eligible.
3. Eligible residential property may be located anywhere in the Neighborhood Revitalization Area.
4. Any property that is exempt from property tax shall not be eligible.
5. Subject to eligibility criteria set forth herein.

#### Commercial/Industrial/Agricultural/Farm Homesite Property:

1. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial or agricultural or farm homesite purposes shall be eligible.
2. Construction of new commercial, industrial, agricultural, or farm homesite 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 shall be eligible.
3. Improvements to existing or construction of new structures used for public utility or railroad purposes shall not be eligible.
4. Eligible commercial or industrial or agricultural or farm homesite property may be located anywhere in the Neighborhood Revitalization Area.
5. Any property that is exempt from property tax shall not be eligible.
6. Subject to eligibility criteria set forth herein.

## **Part 7**

### **Criteria for Determination of Eligibility**

1. Construction of an improvement must have been commenced on or after January 1, 2025, the effective date of enactment of the tax rebate program. Construction shall be completed within two (2) years from the date the application is approved. The year(s) of incomplete construction will not fall under the revitalization rebate plan. The rebates will be in effect after completion of the construction.
2. An application for rebate must be filed within sixty (60) days of the issuance of a building permit, where permits are required.
3. The minimum investment must also reflect a five thousand dollar (\$5,000.00) increase in the appraised value for residential property, and the minimum investment for commercial, industrial, agricultural and farm homesite property must reflect a fifty thousand dollar (\$50,000.00) increase in the appraised value. Cost estimates of the proposed investment must be submitted with the application.
4. Property eligible for tax incentives under any other program adopted pursuant to statutory or constitutional authority shall be eligible to submit only one application per project.
5. An applicant shall be entitled to transfer or assign such applicants' eligibility to participate in the program to a buyer, transferee, or grantee and must meet same criteria for determination of eligibility as the applicant.
6. The applicant shall be the deeded owner of the property listed on the application.
7. Any property that is in the deeded owner's name within Labette County and is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate and shall forfeit continuation in the program.
8. No applicant having delinquent real estate, personal or special assessment taxes due to a City, Labette County and/or the State of Kansas will be eligible for this program.
9. In the event any such taxes become delinquent during the qualified abatement period, all current and future tax rebates shall be forfeited in full. Escrow payments causing delinquency will not be held against the revitalization requirements.
9. Tax payment due dates are December 20<sup>th</sup> and May 10<sup>th</sup> of each calendar year, and taxes are considered delinquent if paid after those dates. Delinquency will not be held against taxpayer if excluded by the County Treasurer's Office. The County Treasurer will verify all taxes due, all denials, and the Treasurer will review all denied due to delinquent taxes.
10. **Prior to the commencement of any construction, the property owner will complete the application. Applications must be received and approved prior to commencement of construction.**
11. Tax rebates will be based on the increase of appraised value due directly to the qualified improvements and/or new construction.
12. Appealing property value does not void the revitalization rebate plan. However, payment under protest will be reviewed pending results from Labette County Appraiser.

13. Any property owner receiving a Homestead Refund is disqualified for Neighborhood Revitalization and must be documented on the application.
14. Only one rebate application per project may be submitted. The rebate will be based only upon the increased appraised value attributed to the eligible improvement. For purposes of calculating the increase in the appraised value, a base value shall first be established by using the appraised value of the property for the year in which the project begins. The increase in the appraised value shall be the difference between the base value established in the manner and the appraised value after the eligible improvement is constructed. Unique situations will be reviewed by the County Appraiser to establish base value.

**TAX REBATE SPREADSHEET**

The following table illustrates the refund percentages for Commercial, Industrial, Agricultural and Farm Homesite. Refunds are based on the initial qualified rebate value only, NOT the total tax bill. Rebates will only be refunded from the following municipalities within your taxing unit, which adopted the Neighborhood Revitalization Plan: (Please list all participating taxing units such as school districts, townships, etc.)

YEAR TAX REBATE		YEAR TAX REBATE	
1	100%	6	100%
2	100%	7	100%
3	100%	8	100%
4	100%	9	100%
5	100%	10	100%
5% will be credited to the Neighborhood Revitalization Fund to cover administrative costs.			

The following table illustrates the refund percentages for Residential property. Refunds are based on the initial qualified rebate value only, NOT the total tax bill. Rebates will only be refunded from the following municipalities within your taxing unit, which adopted the Neighborhood Revitalization Plan: (Please list all participating taxing units such as school districts, townships, etc.)

YEAR TAX REBATE		YEAR TAX REBATE	
1	100%	6	100%
2	100%	7	100%
3	100%	8	100%
4	100%	9	100%
5	100%	10	100%
5% will be credited to the Neighborhood Revitalization Fund to cover administrative costs.			

## **Part 9**

### **Procedure for Submission of Application**

Applications are available in the County Appraiser's Office and the County Treasurer's Office. Applications shall be submitted with a non-refundable \$200.00 application fee to the County Appraiser's Office.

1. The Applicant shall complete and sign Part I of the application and file the original with the County Appraiser within sixty (60) days following issuance of a building permit, if required by applicable law.
2. The application shall be reviewed by the Labette County Appraiser's Office for determination of the existing appraised valuation of the improvements.
3. The Labette County Treasurer will confirm whether the taxes and assessments are current on the property.
4. The application will be forwarded to the County Commission for approval or denial. The Labette County Commission must approve the application prior to commencement of construction. The County Clerk will notify the applicant within fifteen (15) working days with the approval or denial of the project. **THERE WILL BE NO EXCEPTIONS!**
5. The Applicant shall certify the status of the improvement project as of January 1 following the commencement of the construction by completing and signing Part II of the application. The Applicant shall file the application with the Labette County Appraiser's Office on or before December 1 preceding the commencement of the tax rebate period. The applicant is required to provide receipts and/or an itemized statement of costs. This documentation is required to be eligible for participation in the Neighborhood Revitalization Program.
6. Preliminary site assessment will be performed for compliance with the Labette County Solid Waste Code and Flood Plain Regulations before construction commences.
7. On or about January 1 the Labette County Appraiser or their designee shall conduct an onsite inspection of the construction project and determine the new valuation of the real estate and shall complete his or her portion of the application and shall report the new valuation to the Labette County Appraiser by June 15. The tax records on the project shall be revised by the County Treasurer's office.
8. Upon determination by the Labette County Appraiser's Office that the improvements meet the criteria for rebate and by the Labette County Treasurer's Office that the taxes and assessments on the property are not past due or delinquent, the Labette County Commission shall certify that the project and the application does or does not meet the requirements for a tax rebate and shall notify the Applicant and the Labette County Clerk's Office of the rebate percentage due for each year of the rebate period.
9. Upon payment, in full, 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 Applicant. The tax rebate shall be made within thirty (30) days following the

date of tax distributions by the Labette County Treasurer. The tax rebate shall be made from the Neighborhood Revitalization Fund established by the Board of County Commissioners of Labette County, Kansas, thirty (30) days prior to the expiration of the final rebate period for each property receiving a tax rebate.

10. The tax rebate, less a 5% administrative fee based on the rebate amount, will be made to the property owner within a thirty (30) day period following the date of tax distribution by the county. The administrative fee will be retained by Labette County.

## Part 10

### Standards and Criteria for Review and Approval

1. The property for which a rebate is requested shall conform to all applicable city or county codes and regulations in effect at the time the improvements are made and shall remain in conformance for the duration of the rebate period or the rebate may be terminated.
2. Any property owner that is delinquent in any tax payment or special assessment, including BID assessments shall not be eligible for a rebate until such time as all taxes and assessments have been paid.
3. Following establishment of the increase in appraised value resulting from a specific improvement, the fixed rebate percentage shall be applied to the change in appraised value of the structure.
4. The Labette County Commission shall have the authority and discretion to approve or reject applications based on the eligibility standards and review criteria contained herein. If an applicant is dissatisfied with the County Commission's decision, a written appeal may be submitted to the County Commission for final determination.

**Part 11**  
**Statement Specifying Rebate Formula**

**Program Period:**

The Neighborhood Revitalization Fund and Tax Rebate Incentive Program shall expire on December 31, 2030. The program will be reviewed annually on or before August 15, at which time the County Commission will consider modifications and/or extensions.

Approved and adopted on the 9th day of December 2024, by the Board of County commissioners of Labette County, Kansas, pursuant to Resolution \_\_\_\_\_

\_\_\_\_\_  
Terry Weidert, Chairman

\_\_\_\_\_  
Vince Schibi, Commissioner

\_\_\_\_\_  
Cole Proehl, Commissioner

\_\_\_\_\_  
Gena Landis, Labette County Clerk



**LABETTE COUNTY NEIGHBORHOOD REVITALIZATION PLAN  
APPLICATION FOR TAX REBATE  
PART 1  
(PLEASE PRINT)**

Owner's Name: \_\_\_\_\_

Daytime Phone #: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_

Owner's Mailing Address: \_\_\_\_\_

Unified School District: (Circle One) #503 #504 #505 #506

College: (Circle One) LCC

Other Taxing District: \_\_\_\_\_

Parcel Identification # \_\_\_\_\_

(Use the number on your tax statement or call the County Appraiser's Office 620-795-2548)

OR

Legal Description of Property: \_\_\_\_\_

Property Use:

(Check One)  Residential  Commercial  Industrial  Ag  Farm Homesite

(Check One)  New Building  Remodel  Addition

(Check One)  Rental  Owner-occupied

Building/Zoning Permit Number (if applicable): \_\_\_\_\_

Proof of Historical Register Listing (if applicable): \_\_\_\_\_

List of Buildings Proposed to be or Actually Demolished: \_\_\_\_\_

List all Improvements & Associated Costs: (Attached drawings, dimensions and/or estimates)

**Please be specific, as items not included will be taxed at the full rate.**

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Estimated Date of Completion: \_\_\_\_\_ Materials \$ \_\_\_\_\_ Labor \$ \_\_\_\_\_

**Did you qualify and receive a Homestead Refund from the State of Kansas? Yes No**  
**If so, what is the amount of the refund? \$\_\_\_\_\_**

County Appraiser's Statement of Appraised Valuation

I have read and do hereby agree to follow all application procedures and criteria of the Labette County Neighborhood Revitalization Plan.

By: \_\_\_\_\_ Date: \_\_\_\_\_

**The non-refundable application fee must accompany this original application when submitted to the Labette County Clerk.**

STATEMENT AS OF \_\_\_\_\_, 20\_\_\_\_

Received application & fee of \$\_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Labette County Appraiser

COUNTY APPRAISER'S STATEMENT AS OF \_\_\_\_\_, 20\_\_\_\_

The appraised valuation of this property is:

Land = \$\_\_\_\_\_

Improvements = \$\_\_\_\_\_

Total = \$\_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Labette County Appraiser

COUNTY TREASURER'S STATEMENT AS OF \_\_\_\_\_, 20\_\_\_\_

All taxes for this parcel are: \_\_\_\_\_ Current & Paid \_\_\_\_\_ Are Not Current & Unpaid

By: \_\_\_\_\_ Date: \_\_\_\_\_

Labette County Treasurer

COUNTY COMMISSION'S STATEMENT AS OF \_\_\_\_\_, 20\_\_\_\_

This application is approved / disapproved for the Neighborhood Revitalization Plan.

By: \_\_\_\_\_ Date: \_\_\_\_\_

Chairman, Board of Labette County Commissioners

**LABETTE COUNTY NEIGHBORHOOD REVITALIZATION PLAN  
APPLICATION FOR TAX REBATE  
PART 2  
CERTIFICATION OF CONSTRUCTION COMPLETION**

(PLEASE PRINT)

**Must be signed and returned to the Labette County Appraiser's Office after construction completion. Final cost and a list of any changes from the original application must be included with this form. The owner is required to provide receipts for the construction of the structure or improvement.**

Owner's Name: \_\_\_\_\_

Daytime Phone #: \_\_\_\_\_

Owner's Mailing Address: \_\_\_\_\_

Parcel Identification # \_\_\_\_\_

Date of Completion: \_\_\_\_\_

Total Project Cost: \$ \_\_\_\_\_

I hereby certify that the project applied for under the Labette County Neighborhood Revitalization Plan is complete, and all required building inspections have been completed.

Signed by: \_\_\_\_\_ Date: \_\_\_\_\_  
Owner's Signature

The Project has been reviewed & verified to have met all requirements:

Signed by: \_\_\_\_\_ Date: \_\_\_\_\_  
Labette County Appraiser

Acknowledgement of Neighborhood Revitalization Project Completion:

Signed by: \_\_\_\_\_ Date: \_\_\_\_\_  
Labette County Clerk