

**2011 -2015
OSAGE COUNTY
NEIGHBORHOOD REVITALIZATION PLAN**

The mission of this Neighborhood Revitalization Plan, as provided by K.S.A. 12-17, 114 et seq, is to utilize the Neighborhood Revitalization Property Tax Rebate program to promote revitalization activities such as redevelopment, rehabilitation and conservation. Rebates are to be utilized as an incentive to stimulate investment necessary for the achievement of the revitalization activities within Osage County. This can be accomplished by stimulating new construction of commercial and agricultural properties, and the rehabilitation, conservation or redevelopment of residential, commercial and agricultural properties within the revitalization area. New residential living unit construction (infill) can be developed within the municipalities participating in this program.

Requirements for Program Participation

- 1) Construction or renovation activities must have commenced on or after the effective date of enactment of this Neighborhood Revitalization Plan and application approval. Effective date shall be defined as the point in which all entities with a taxation authority interest have provided an official signature accepting all Revitalization Plan documents.
- 2) Application for property tax property tax rebate must be filed within 60 days of the issuance of a corresponding building permit and prior to starting construction. All applicants applying for building permits should be advised of the Revitalization Plan at the time of permit inquiry.
- 3) Any taxable property owned by an applicant must be current to date in tax payments.
- 4) During participation in this tax rebate program, applicant shall be required to keep tax payments and/or special assessments current. If delinquency occurs for any reason, the property's participation in the rebate program will be terminated.
- 5) During participation in this tax rebate program, applicant shall be required to meet or maintain all eligibility criteria as outlined in this Revitalization Plan.
- 6) All tax rebate awards will be based on the incremental increase in property tax valuation following the first full year after project completion- the rebate period timeline will initiate at this point.
- 7) Construction and/or renovation should be completed within twelve months of application approval. An extension can be granted by the Osage County Commissioners under conditions of duress or special circumstances.

- 8) Tax rebate schedules are transferable upon consummation of a legitimate sales transaction. Transference of real property must be recorded in the Osage County Register of Deeds office. Rebates will continue to be awarded only if eligibility is maintained.

Application Process

A completed “Application for Property Tax Rebate” must be filed with the County Appraiser’s office to qualify for program participation. Application must be submitted **before construction begins** to qualify for program participation. An interior and exterior inspection may be required as a condition of the application approval. When the project is completed, the Osage County Appraiser’s office will perform an interior and exterior inspection upon completion.

A non-refundable processing fee of \$125.00 must be paid with the initial application. There will be a \$50.00 extension fee. If the improvements to the property do not meet the required eligibility criteria as outlined in the Kansas Revitalization Plan to qualify for the tax rebate, the processing fee will be refunded by the Osage County Treasurer Office. There will also be a \$25.00 annual processing fee which will be deducted from the program participant’s annual rebate.

Application Procedures

- 1) Prior to submitting an application for a Neighborhood Revitalization Tax Rebate, interested parties must first obtain a building permit from the appropriate governmental entities if applicable.
- 2) Application Packets for a Neighborhood Revitalization Tax Rebate can be obtained from the Osage County Appraiser’s Office, Osage County Clerk’s Office, or local city municipality and can be obtained on the Osage County Economic Development website.
- 3) The applicant shall complete and sign Part 1 of the packet and file it with the Osage County Appraiser’s Office within sixty (60) days following issuance of the building permit and fifteen (15) days prior to the start of construction. A \$125.00 processing fee must accompany the initial application. Part 2 of the application should be submitted with in fifteen (15) days of completion of the project.

NOTE: Applications must be approved before construction activities may commence.

- 4) The County Appraiser shall examine Part 1 of the application and forward it with the appropriate comment and recommendation to the Board of Osage County Commissioners for approval. The Osage County Clerk will notify applicant in a timely manner indicating approval status in accord with Plan guidelines. The final determination of eligibility for participation of the program is based upon the actual increase in valuation of the real property.

If Part 1 is not approved, a remedy to correct an incomplete application shall be provided by the County Commission.

- 5) The County Appraiser's Office shall maintain an individual file on each application to be inclusive of all associated information and shall provide file copies for general information and notification to all relevant parties.
- 6) The applicant shall complete and sign Part 3 of the packet and file it with the Osage County Appraiser's office within fifteen (15) days following the completion of the project.
- 7) On or before January 1, after completion, the Osage County Appraiser will conduct an on-site inspection of the project to determine a new valuation of the property. The valuation is then reported to the County Clerk with the tax records being revised as necessary.
- 8) Notification from the Osage County Appraiser's Office will be provided to the applicant before June following the completion of the project.
- 9) When tax payment is paid in full a rebate will be issued by the Osage County Treasurer within 30 days of the next distribution date as specified by KSA 12 1678(a).

If an applicant files and pursues any appeal of property tax findings pursuant to KSA 79-2005 such as payment of taxes under protest the property is not eligible for rebate until the appeal is complete.

If you have any questions contact Stacey Berry Osage County Appraiser at sberry@osageco.org or 785-828-3124.