

Application Procedure:

1. Meet with and obtain an application from Hamilton County Economic Development Office. Contact person is the Community Development Director.
2. Submit complete application and meet with County Appraiser
3. Prior to the commencement of construction on any improvement or new construction for which a tax rebate will be requested, the applicant-owner will complete Parts 1 and 2a or 2b of the application.
4. Parts 1 and 2a or 2b of the application must be filed with the County Appraiser's Office, with a non-refundable \$100 application fee prior to the commencement of construction.
5. The County Appraiser's Office will return a copy of Parts 1 and 2a or 2b to the applicant within fifteen (15) working days, indicating approval or denial of the project.
6. The County Appraiser's Office will forward a copy of Parts 1 and 2a or 2b to the County Clerk for notification and information purposes.
7. Prior to the commencement of all new construction and all improvements to existing properties, an inspection of the site of the project shall have been completed by the office of the Hamilton County Appraiser to establish the base line valuation between non-qualifying portions and the eligible portions under this Program.
8. The applicant-owner will notify the County Appraiser of the commencement of construction by filing Part 3 of the application, no later than ten (10) days after the project has commenced.
9. (a) For any improvement that is only partially completed as of January 1st, following the commencement of construction the owner-applicant will file Part 4 of the application with the County Appraiser indicating the status of construction on January 1st. Part 4 will be filed on or before December 1st, preceding the commencement of the tax rebate period. Partially completed projects shall have taxes levied, assessed, and collected in the usual and customary manner.
10. For any improvement that is completed on or before January 1st, following the commencement of construction the owner-applicant will file Part 4 of the application with the County Appraiser on or before December 1st, preceding the commencement of the tax rebate period, certifying the completion of construction.
11. Soon after January 1st, the County Appraiser will conduct an on-site inspection of the construction project (improvement, rehabilitation, or new) and determine the new valuation of the real estate accordingly. The valuation is then reported to the County Clerk by June 15th. The tax records will be revised.
12. Upon completion of the project and final filing of Part 4, and the determination of the new valuation of said real estate, the form will be filed with the County Clerk and the County Appraiser certifying the project is in compliance with the eligibility requirements for a tax rebate. The owner-applicant will be notified immediately.
13. 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 full payment by the taxpayer, the tax rebate will be made by the County Treasurer of Hamilton County through the Neighborhood Revitalization Program Fund established in conjunction with the other taxing units participating in a Interlocal Cooperation Agreement.



For More Information Contact:

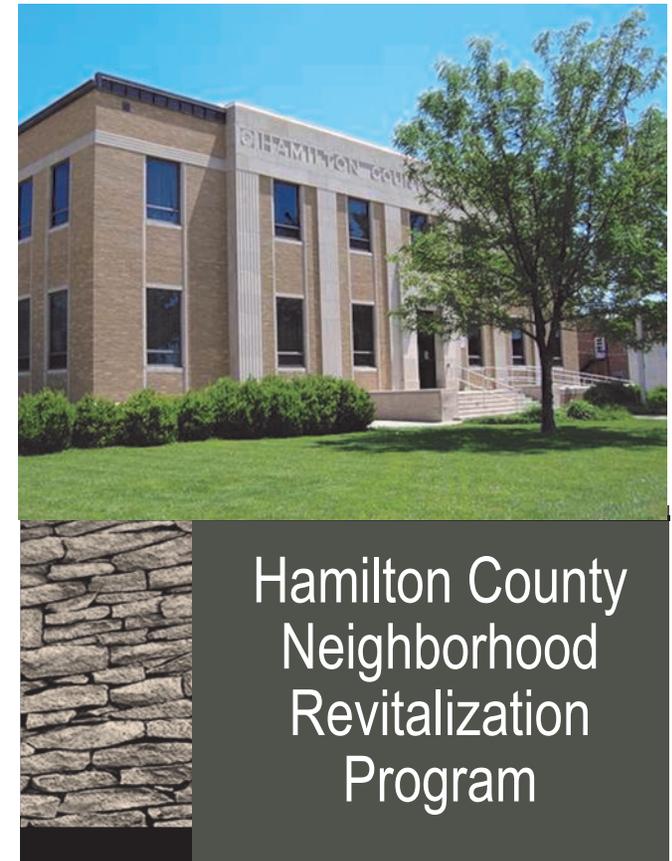
Hamilton County Appraiser
620-384-5451

or

**Hamilton County Economic Development
Community Development Director**
620-384-7317

Hamilton County Courthouse
219 N. Main Street
P.O. Box 1167
Syracuse, KS 67878

The primary intent of the Neighborhood Revitalization Act is to provide communities with a long-term increase and stabilization in their property tax base by encouraging rehabilitation or new construction, which might not otherwise occur.



Hamilton County Neighborhood Revitalization Program

Benefits of the Tax Rebate Program are:

- Provides incentive for new construction and improvement of agricultural, commercial & industrial or residential properties through property tax refunds.
- The Program applies to individual homeowners as well as businesses; existing residents and business owners as well as new are eligible to apply.
- The Program does not interfere with current property tax revenues.
- The Program is a strategy for creating new long-term tax revenue, without creating a fiscal burden for the county and its taxing entities.
- Offers incentives for development where development might not otherwise occur.
- Helps create jobs because historically jobs follow development.
- Helps reverse the outward migration of residents, transfers of wealth, and the resulting deterioration of neighborhoods within the county.
- Helps stabilize land values.
- Strengthens the fiscal capacity of our county and city governments to grow and serve our area.
- Provides a limited window of opportunity for participation, thereby prompting immediate response.
- Encourages agricultural, commercial & industrial, and residential development in the county.

The Hamilton County Neighborhood Revitalization Plan (NRP) is a property-tax rebate program designed to stimulate economic growth through improvements in existing properties and new construction.

History of the NRP

The Kansas Neighborhood Revitalization Act authorized any municipality covered by the cash basis law to designate a blighted area within its boundaries as a neighborhood revitalization area and to provide rebates to taxpayers for increases in property taxes resulting from improvements made to the property.

Using the word “blighted” to describe areas of Hamilton County goes against the grain of our proud community. However like many area of Western Kansas, Hamilton County recognizes that growth and revitalization of our area must occur in order to insure the community’s future survival. The lack of growth and revitalization will, over time, have a severe negative impact on our rural way of life.

The lack of workforce appropriate housing; the dilapidation, deterioration and obsolescence of a significant portion of the existing residential, commercial and industrial structures; projected loss of population; and declining tax base all contribute to the indicators of a “blighted” community.

Since all of the non-incorporated areas of Hamilton County are facing similar challenges, the Hamilton County Commission approved a NRP area encompassing most of the county and entered into an interlocal agreement with all of the county’s taxing units to administer the program and approve property tax rebates for eligible projects.

NOTICE: No applicant having delinquent taxes due in Hamilton County will be eligible for this program. In the event any such taxes become delinquent during the ten (10) year period, all current and future tax rebates shall be forfeited in full.

NOTICE: Multi-family structures are considered to be commercial.

NOTICE: Properties classified as Public Utilities are ineligible.

Exceptions include, but are not limited to: Non Real Estate Items, Agriculture Storage Bins, Agriculture Grain Handling Equipment, Agriculture Hay & Silage Storage, Residential Fencing, Sprinkling Systems, Landscaping, Gazebos or Garden Type Structures, Patios, Hot tubs, Swimming Pools, and Irrigations Wells and Equipment (both agricultural and residential)

Frequently Asked Questions & Answers

What is the Tax Rebate Program?

During the 1994 legislative session, lawmakers passed Senate Bill No. 732, which provides tax rebates for new construction and the rehabilitation of existing structures. In order to implement the legislation locally, each municipality must adopt a program and designate an area in which they want to promote revitalization and development or redevelopment.

What is “tax rebate”?

It is a refund of the property taxes, which are paid on the actual value added to a property due to the improvement. Under the Neighborhood Revitalization Program legislation, the taxes relating to the assessed value on the property prior to the improvement may not be reduced and will continue to be payable.

What is a “Qualified Improvement”?

Qualified improvements may include new construction, rehabilitation and additions.

How is “Structure” defined?

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

What kind of Improvements” will increase the assessed value?

New construction, additions and major rehabilitations will increase the assessed value.

Does “one dollar” spent on work equal “one dollar” of increased value?

One dollar spent is not necessarily equal to one dollar of increased value.

What determines eligibility for a tax rebate?

Must be a minimum investment of \$10,000. New, as well as existing improvements, must conform with all codes, rules and regulations in effect. A building permit should be secured for most improvement projects. Call the County Zoning Office to find out if you need a building permit.

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

A property owner must file, and have approved, an application with the County Appraiser **before** construction begins. There will be no exceptions.

Who Applies?

The property owner. 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

How soon do I have to complete the new construction or improvement?

New construction & improvements to existing properties must be completed within two (2) years of the date of application. Approved extensions beyond that period will be considered on a case by case basis.

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 having to file an additional application for succeeding years in which a tax rebate is received.

Will the schedule of tax rebates as determined by the increase in assessed value in the first year ever change?

No. All tax rebates under this Program shall be based on the tax increase from the assessed valuation; will be paid commencing in the first calendar year following the year of completion. This increment will remain the same regardless of an increase or decrease in property value over the ten (10) year period. No Amount levied by a uniform state statute or to pay for “Special Improvements shall be eligible for rebate.

Hamilton County Application Period:

There is a five (5) year open application period starting April 1, 2014 and ending March 31, 2019. The tax rebate will be for a length of ten (10) years. Rebate will be 100% of the county mill levy for the incremental increase in county taxes resulting from an approved project the first year, decreasing 10% annually, with the taxpayer paying 100% of real estate taxes by the 11th year. (Rebates will not include State mil levy or levies to pay for “Special Improvements”.)