

**RAWLINS COUNTY ECONOMIC DEVELOPMENT  
TAX REBATE POLICY AND PROCEDURES**

**PURPOSE:**

This plan is intended to promote the revitalization and development of the County of Rawlins by stimulating new construction of residential, commercial and agricultural properties, and the rehabilitation, conservation or redevelopment of residential, commercial and agricultural properties within the area by offering certain incentives, which include tax rebates.

**CRITERIAL FOR DETERMINATION OF ELIGIBILITY**

- (A) "Structure" means construction of new residential, commercial and agricultural improvements to real estate; "structure" also includes residential, commercial and agriculture real estate to which building additions, remodeling, renovations, improvements and permanent fixtures are assimilated to the existing properties.
- (B) Any structure which does not lend itself to obvious inclusion within the above meaning should be cleared with the Rawlins County Appraiser's Office prior to application. Exceptions will include, but not necessarily limited to, any item considered to be personal property by not being a permanent fixture attached to the real estate and any item that is exempt from taxation by the State of Kansas.
- (C) There will be an open (3) year application period, beginning January 1, 2006, ending December 31, 2008. At the end of the three (3) year application period, the taxing entities will review the plan and determine its continuation. Those applications approved during the three (3) year period will continue to receive the tax rebate for the full ten (10) years following completion of the project.
- (D) To be eligible for any tax rebates under this Plan:
  - 1) Part 1 of the Application For Tax Rebate must be completed in full and filed with the office of the Rawlins County Appraiser, including the payment of a non-refundable \$50 application fee;
  - 2) 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 Rawlins County Appraiser to establish the base line valuation between non-qualifying portions and the eligible portions under this plan;
  - 3) No later than ten (10) days after the project is commenced, Part 2 of the Application for Tax Rebate must be completed in full and filed with the office of the Rawlins County Appraiser.
  - 4) Part 3 of the Application for Tax Rebate must be completed and filed with the office of the Rawlins County Appraiser no later than the 1<sup>st</sup> day of December of the year prior to the first year an eligible tax rebate is available;
  - 5) There shall be no exceptions granted for noncompliance with this paragraph.
- (E) The minimum investment for eligibility in order to receive a tax rebate for commercial, agricultural, or residential new construction or improvement to

existing properties is \$5,000.00, which must be established upon request by checks and invoices; the project must be classified and taxable as real estate.

- (F) New Construction as well as improvements to existing properties must be in compliance with all applicable building permit requirements, building codes and zoning regulations in effect within its location at the time the improvements begin. Tax rebates may be denied or terminated for noncompliance with this paragraph.
- (G) No applicant having delinquent real, personal or special assessment taxes due Rawlins 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.
- (H) Once a project application for new construction or improvements to an existing property has been approved, no modifications to the project shall be allowed for additional benefits under this Plan. Only one (1) application per property will be eligible in any twelve (12) month period.
- (I) All tax rebates are subject to the approval of this Plan by each taxing unit. See the Rawlins County Clerk for taxing units that have adopted the Tax Rebate Plan of the Neighborhood Revitalization Plan.
- (J) All tax rebates under this Plan shall be based on the tax increase from the assessed valuation; will be paid commencing the first calendar year following the year of completion; and may change upward or downward depending on the change in applicable mill levies.
- (K) All tax rebates under this Plan shall be made only from the resulting increase in ad valorem taxes generated and collected by reason of the new construction or improvements to existing properties and may not equal the amount of the actual dollars spent. Example: a \$10,000 improvement to an existing property may add only \$5,000 to the estimated market value of the property; thus the tax rebate will be based on the \$5,000 increment in value and not on the \$10,000 actually spent.
- (L) All tax rebate benefits under this Plan shall transfer with a change of ownership of qualifying property.
- (M) After the payment of the real estate taxes in full, the tax rebate shall be made within thirty (30) days following the date of the next scheduled tax distribution.
- (N) New construction and improvements to existing properties must be completed within (1) year of the date of application. Any request for an extension beyond that period will be considered for good cause shown on a case-by-case basis.

**TAX REBATE PROGRAM**  
**UNDER THE NEIGHBORHOOD REVITALIZATION PLAN**

**CRITERIA FOR COMMERCIAL & INDUSTRIAL PROPERTIES  
NEW & REHABILITATION PROJECTS**

Increase in Appraised Market Value of:

\$0 - \$100,000	\$100,000 - \$1,000,000	
<u>\$1,000,000+</u>		
<b>Year:</b> 1 – 3: 95%	<b>Year:</b> 1 – 6: 95%	<b>Year:</b> 1
- 6: 95%		
4: 85%	7: 85%	7
- 10: 85%		
5: 75%	8: 75%	
6: 65%	9: 65%	
7 – 8: 55%	10: 55%	
9: 45%		
10: 35%		

**CRITERIA FOR RESIDENTIAL PROPERTIES  
NEW & REHABILITATION PROJECTS**

Increase in Appraised Market Value of:

<u>\$0 +</u>
<b>Year:</b> 1 – 3: 95%
4: 85%
5: 75%
6: 65%
7 – 8: 55%
9: 45%
10: 35%

- \*A minimum of \$5,000 must be invested.
- \*A \$50.00 up-front, non-refundable application fee will be charged to cover the appraiser’s office time and administration.
- \*Shall include the rehabilitation of existing structures and/or additions to existing structures and new construction. Rebates will apply to all residential, commercial, agricultural and industrial structures with a few exceptions yet to be determined.
- \*The intended purpose or use of structure will determine if project is commercial or residential.
- \*Multi-family structures and agriculture will be considered commercial.
- \*Any NRP rebates may be taken in addition to any applicable state and/or federal programs.