

NEIGHBORHOOD REVITALIZATION COMMERCIAL PROGRAM  
RESOLUTION NO. 2024 - 07

A RESOLUTION ADOPTING A NEIGHBORHOOD REVITALIZATION PLAN FOR  
WABAUNSEE COUNTY, KANSAS.

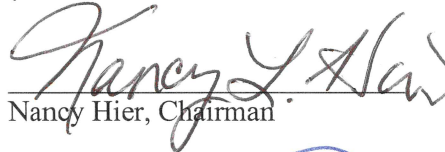
BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WABAUNSEE  
COUNTY, KANSAS

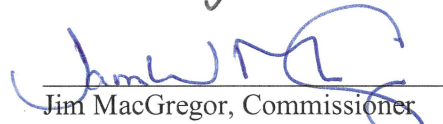
The document including exhibits attached hereto, entitled "Commercial Neighborhood  
Revitalization Plan" is hereby approved and adopted as the Revitalization Plan for Wabaunsee  
County, Kansas.

This Resolution is adopted pursuant to the provisions of the Kansas Revitalization Act, as set  
forth in K.S. A 12-17, 114 et. Seq.

This Resolution shall be in force and take effect upon publication.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS of Wabaunsee  
County, Kansas this 22 day of January, 2024.

  
Nancy Hier, Chairman

  
Jim MacGregor, Commissioner

  
Rodney Allen, Commissioner

Attested by:

  
Abby Amick, County Clerk





BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF WABAUNSEE COUNTY, KANSAS

**COMMERCIAL NEIGHBORHOOD REVITALIZATION PLAN**

The Board of County Commissioners of Wabaunsee County, Kansas, (herein after "Governing Body") pursuant to the Kansas Neighborhood Revitalization Act, K.S.A. 12-17, 114 et.seq., does hereby adopt a Neighborhood Revitalization Plan (herein after "Plan") amendment for Wabaunsee County.

Pursuant to K.S.A. 12-17,116, the Governing Body FINDS:

1. A good measure of the health of the retail sector in Wabaunsee County is the retail pull factor. The pull factor is the County per capita sales tax divided by the State per capita sales tax. A pull factor greater than 1.0 means that retail business is being attracted into the County. A value less than 1.0 means retail business is being lost to other areas. Wabaunsee County's pull factor in 2023 was .47, a ranking of 102 of the State's 105 counties.
2. Notice of hearing on this plan has been given pursuant to K.S.A. 12-12,117 (c) by publication in the Wabaunsee County Signal-Enterprise, official county newspaper, in the January 4,2024 and January 11, 2024 editions of such newspaper and proof of such publication has been filed in the office of the County Clerk of Wabaunsee County.
3. By reason of the findings made in paragraph 1 above, the Governing Body further finds that a majority of the conditions as described in K.S.A. 12-17-115 (c) exist in the entire County of Wabaunsee as a single unit or areas eligible for designation under the Kansas Neighborhood Revitalization Act and that the rehabilitation, conservation and redevelopment thereof is necessary to protect the public health, safety and welfare of the residents of the County of Wabaunsee.

Pursuant to K.S.A. 12-17,117, the Governing Body hereby determines the following:

1. LEGAL DESCRIPTION OF AREA IN PLAN.
  - a. A legal description of the real estate forming the boundaries of the area included within the Plan is that description of Wabaunsee County, Kansas, as set forth in KS. A 18- 199 and such statute is adopted herein by reference. Maps depicting the existing Parcels of real estate covered by this Plan have been prepared and are on file in the office of the County Appraiser of Wabaunsee County and the same are adopted as a part of the Plan by reference.
2. ASSESSED VALUATION.
  - a. The existing (i.e., 2023) assessed valuation of the real estate included in the Plan, listing land, and building values separately, is as follows:

Land:	1,126,416
Buildings:	5,445,212
Total:	6,571,628



3. NAMES AND ADDRESSES OF OWNERS.

- a. A list of the names and mailing addresses of the Owners on record of the real estate included within the Plan, paragraph I, constitutes a part of the records in the office of the County Appraiser of Wabaunsee County, and such list is adopted in and made a part of this Plan by reference.

4. ZONING CLASSIFICATIONS.

- a. The existing zoning classification and zoning district boundaries and the existing land uses within the area included in the Plan (exclusive of those cities within the County of Wabaunsee which have not adopted zoning plans and ordinances) are as set forth in the official zoning maps, records, resolutions and ordinances of the County of Wabaunsee and the cities of Alma, Alta Vista, Eskridge, Harveyville, McFarland, Maple Hill and Paxico.

**WABAUNSEE COUNTY COMMERCIAL TAX  
REBATE PROGRAM**

The tax rebate will be a length of five (5) years. Rebates will be figured on the County mill levy and the mill levy of any other participating municipality.

1 <sup>st</sup> Year	100% Rebate
2 <sup>nd</sup> Year	80% Rebate
3 <sup>rd</sup> Year	60% Rebate
4 <sup>th</sup> Year	40% Rebate
5 <sup>th</sup> Year	20% Rebate

On the sixth (6<sup>th</sup>) year and each thereafter, the property owner will be paying the full tax with no rebate.

A minimum increase of \$25,000 dollars in appraised valuation is required to participate.

A \$50 non-refundable application fee will be charged by the County to cover office time and administration.

Rebate will apply to new construction, rehabilitation of existing structures, and additions to existing structures that will be used for commercial or industrial development.

Mixed use property will be eligible property for the plan.

1. MUNICIPAL SERVICES.

- a. The plan does not include proposals for improving or expanding municipal services as described in K.S.A. 12-17, 117 and, if any proposals for any such improvements or expansions of municipal services are hereafter proposed by the Governing Body, then any such proposal will be prepared and considered independently of this plan.

2. REAL PROPERTY ELIGIBLE.

- a. All commercial real property and all commercial improvements both new construction and rehabilitation of and additions to existing buildings within the County of Wabaunsee are eligible. Mixed use properties are also eligible.

3. CRITERIA FOR DETERMINATION OF ELIGIBILITY.

- a. "Structure" means any new construction of real estate, or building additions, remodeling,



- renovations, improvements to the existing property.
- b. Multiple structures on one site are eligible.
  - c. Any structure, which does not lend itself to obvious inclusion within the above meaning, should be cleared with the offices of the Wabaunsee County Appraiser prior to application.
    - i. There will be an open application period for program participants, beginning January 1, 2024. Any commercial property that is scheduled to be renovated and not complete until January 1, 2025, is eligible to apply. Those applications approved during the open application period will continue to receive the tax rebate for the full five (5) years following completion of the project. To qualify for the rebate construction of an improvement shall only begin after final approval of the application.
  - d. To be eligible for any tax rebates under this plan:
    - i. Parts 1 and 2 of the Application for Tax Rebate must be completed in full and filed with the office of the Wabaunsee County Appraiser, including the payment of a non-refundable \$50.00 fee.
    - ii. Prior to the commencement of all improvements to existing properties, an inspection of the site of the project shall have been completed by the Wabaunsee County Appraiser Office to establish the base line valuation between non-qualifying portions and the eligible portions under this plan.
    - iii. Part 3 of the Application for Tax Rebate must be completed and filed with the office of the Wabaunsee County Appraiser no later than the 1st day of December of the year prior to the first year an eligible tax rebate is available.
    - iv. There shall be no exceptions granted for non-compliance with this paragraph.
  - e. The minimum investment for eligibility to receive a tax rebate for commercial improvement to existing properties or to convert commercial property to residential is a \$25,000.00 increase in appraised valuation which must be established by the County Appraiser; the project must be classified and taxable as real estate.
  - f. Construction as well as improvements to existing properties must meet 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 non-compliance with this paragraph.
  - g. Applicants must have paid taxes in full by May 10<sup>th</sup>, in Wabaunsee County for real, personal, or special assessment taxes due to be eligible for this program. In the event any such taxes are not paid in full by May 10<sup>th</sup>, all current and future tax rebates shall be forfeited in full. If property taxes are being appealed or in the current appeal process, no rebate will be given for the year being appealed until the appeal process is finalized.
  - h. Once a project application for new construction or improvements to an existing property has been approved, no modifications to that 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 Wabaunsee County Clerk for taxing units, which 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 in the first calendar year following assessed valuation on the completed project and may change upward or downward depending on the change in applicable mil 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 for the new construction or improvements to existing properties and may not equal the amount of the actual dollars






spent. Example- A \$25,000.00 improvement to an existing property may add only \$8,000.00 to the appraised market value of the property; thus, not meeting the threshold of \$25,000.00 increase in appraised valuation or \$30,000.00 spent may only increase the appraised valuation \$25,000.00 dollars. The tax rebate will be based on the \$25,000.00 increase in appraised value and not on the \$30,000.00 spent.

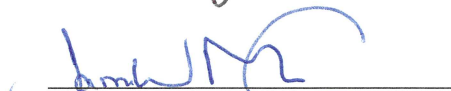
- l. All tax rebate benefits under this Plan shall transfer with a change of ownership of qualifying property.
- m. Upon payment of the real estate tax for the subject property for the initial and each succeeding year period extending through the specified rebate period, and within a thirty (30) day period following **the second (2<sup>nd</sup>) half tax due date**, the tax rebate will be made by the County Treasurer of Wabaunsee County in conjunction with the other taxing units participating.
- n. Construction must be completed and reported to the County Appraiser no later than the second January 1st following the date on which the County Appraiser conditionally approved the application. If construction is not completed or reported, the conditional approval will become null and void and the improvements, if any, will not be eligible to participate in the Rebate plan.
- o. No amount levied by a uniform state statute or those levies to pay for "special improvements" shall be eligible for rebate.
- p. Final approval of each application will be made by the Board of County Commissioners, Wabaunsee County, Kansas.

4. DURATION OF THE PLAN; CONTINUATION OF REBATES ON QUALIFIED PROPERTY.

- a. The plan shall remain in full force and effect for a period of five (5) years beginning January 1, 2024, and ending December 31, 2028. The plan may also be extended by the Governing Body for additional periods of time or reviewed during the period it is in effect.
- b. The Office of Economic Development will develop metrics for evaluating the program and report to the Board of County Commissioners in January of each calendar year.

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS of Wabaunsee County, Kansas this 12 day of January, 2024.

  
Nancy Hier, Chairman

  
Jim MacGregor, Commissioner

  
Rodney Allen, Commissioner

Attested by:

  
Abby Amick, County Clerk



