



# Barber County Neighborhood Revitalization Plan

January 1, 1997- December 31, 2016

BARBER COUNTY APPRAISAL OFFICE

Outline of Senate Bill 732 establishing the

# Kansas Neighborhood Revitalization Act

June 2, 1994

This law authorizes any municipality covered by the cash basis law to designate area within its boundaries as neighborhood revitalization areas and to provide rebates to taxpayers in the amounts of the incremental increases in property taxes resulting from improvements made to the property. The term “municipality” may include a city, township, school, county or other political subdivision. The rebates are to be made within 30 days of the payment of the taxes.

Neighborhood revitalization is defined, in part, to mean an area where there is a predominance of buildings which, by reason of age, history, architecture or significance, should be preserved or restored to productive use, (Sec. 11 [b] [3]).

Another definition within the new law is an area where there is the presence of substantial number of deteriorated or deteriorating structures, defective or inadequate streets, incompatible land use relationships, faulty lot layout in relation in relation to size, or the deterioration of site or other improvements which substantially impairs or arrests the sound growth of the city.

Prior to designation of such an area, the municipality must adopt a plan for the area which shall include, among other things, any proposals for improving or expanding various municipal services within the area, criteria to be used by the governing body for eligibility for rebates, and the application process. Notice and public hearing are required to the adoption of the plan.

Municipalities are authorized to create a neighborhood revitalization fund for this purpose and to place moneys from any lawful source and from the general fund. Any two or more municipalities may enter into interlocal cooperation agreements to exercise the powers under this act.

## Statement of Findings

Using the word “blighted” to describe Barber County goes against the grain of a very proud community. However, that same proud group of people recognizes growth and revitalization of rural areas, such as Barber County, needs to happen for survival.

Lack of housing, deteriorated residential, commercial and industrial structures, low housing vacancy rates, loss of population and declining real wages contribute to the indicators of a “blighted” community.

In examining these factors, a warning is indicated for Barber County. We classified as an agricultural dependent county by the Economic Research Service of the USDA. Diversification of the local economy and improved housing conditions are needed to add stability.

The Housing Needs Assessment for Kiowa and Medicine Lodge conducted by the Kansas Department of Commerce and Housing in 1995 indicated all types of housing needs exist. Both assessments showed a need for independent living units for senior citizens. Both demonstrated a need for rehabilitation of older homes. Declining income is seen as a contributing factor to the ability of homeowners to remodel or even maintain existing structures.

Barber County has an aging and deteriorating housing base. Forty six percent (46%) of the housing existing in 2008 was built before 1939. Almost one fourth (1/4) of the housing existing in 1990 was built from 1940 to 1959 and another one fourth (1/4) was built between 1960 and 1979, and approximately 4% of the housing was built after 1980.

The population has decreased to below 6,000. 2008 population was 4674 changing our classification from mid-size to rural status.

The population of Barber County has declined -15.2% from 1996 to 2008.

Monthly Not seasonally adjusted labor force, employment and unemployment data in Barber County showing an increase from 3.9% in June 2007 to 5.1% unemployment in June 2009.

The above indicators dictate that we must not stand still and do nothing but take charge of Barber County’s future.

## **Tax Rebate Program**

Purpose:

This plan is intended to promote the revitalization and development of the County of Barber by stimulating new construction and the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety or welfare of the residents of the county by offering certain incentives which include tax rebates:

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

- A. Any property that is delinquent in any real estate tax payments and/or special assessment in Barber County will forfeit any current or future rebates.**
- B. In the event in applicant or participant in the BCNRP pays the taxes under protest on the property enrolled in this program, payment, of the tax rebate shall be delayed until the tax protest matter is resolved, since the tax protest procedure could affect the amount of tax rebate due under the BCNRP.**
- C. “Structure” means any building, wall or other structure, including the building and improvement to existing structures and fixtures permanently assimilating to the real estate. Examples of items included would be commercial fences (not residential), gazebos, below ground swimming pools, and patios. Agricultural buildings would be valued at cost less depreciation.**
- D. The neighborhood Revitalization Program for Barber County started in 1997 and is in effect until 2016. At the time the program will be reviewed and any necessary changes will be made.**
- E. There must be a minimum investment of \$5,000 to receive a tax rebate for commercial, agriculture or residential construction.**

- F.** New, as well as existing improvements on the property must conform to all codes, rules and regulations in effect at the time the improvements are made. Tax rebates may be terminated if improvements or new construction do not conform to code.
- G.** Qualified improvements or new construction eligible for tax rebates under the Neighborhood Revitalization Plan may submit only one (1) application per project.
- H.** Tax rebates are subject to approval of each taxing unit. See the County Clerk for taxing units who have adopted the Tax Rebate Program of the Neighborhood Revitalization Plan. A tax rebate will be based on increase in assessed value following the first full year of completion.
- I.** Tax rebates transfer with ownership of the qualifying property.
- J.** Tax rebate will be made after taxes are paid in full and within thirty (30) days after the distribution date. If property tax is paid in semi-annual payments, the rebate is made following the last payment.
- K.** In any given year (1 through 10) the rebate paid will be based upon the lesser of the increase in assessed value from the first year, or the value as assessed in the current year.
- L.** Construction must be completed within two (2) years of the application date. Extensions beyond that period will be considered on a case by case basis.
- M.** Only real property that is valued by the County Appraiser is eligible. This does not include state appraised property such as oil and gas, utilities and transportation.

# **Description of the General Neighborhood Revitalization Area**

## **Legal Description of Barber County**

Beginning at the Northeast corner of Section 1, Township 30 South, Range 11 West of the Principle Meridian, thence westerly along the North line of said Township 30 to the Northwest corner Section 6, Township 30 South, Range 15 West of the 6<sup>th</sup> P.M., thence Southerly along the West line of Township 30 South, Range 15 West of the 6<sup>th</sup> P.M., thence Easterly along the South line of said Township 30 South, Range 15 West of the 6<sup>th</sup> P.M. to the Northwest corner of Section 6, Township 31 South, Range 15 West of the 6<sup>th</sup> P.M., thence Southerly along the West line of Township 31, 32, 33, 34, and 35, Range 15 West of the 6<sup>th</sup> P.M. to the Southwest corner of Section 18, Township 35 South, Range 15 West of the 6<sup>th</sup> P.M., said point being the Kansas/Oklahoma border, thence Easterly along said Kansas/Oklahoma border to the Southeast corner of Section 13, Township 35 South, Range 10 West of the 6<sup>th</sup> P.M., thence Northerly along East line of Townships 35, 34, 33, 32, 31, Range 10 West of the 6<sup>th</sup> P.M., to the Northeast corner of Section 1, Township 31 South, Range 10 West of the 6<sup>th</sup>. P.M., thence Westerly along the North line of said Township 31 South to Southeast of Section 36, Township 30 South, Range 11 West of the 6<sup>th</sup>. P.M., thence Northerly along the East line of Township 30 South, Range 11 West of the 6<sup>th</sup>. P.M. to the place of beginning.

## **Appraised Valuation of Real Property**

The appraised valuation of the real estate contained in the area described above is listed below.

### Barber County Real Property in 2008

Land- \$53,325,440

Buildings- \$125,575,280

Total- \$178,900,720

## **Listing of Owners of Record in Area**

Each owner of record of each parcel of land is listed together with the corresponding address in Appendix 2 on file in the Barber County Appraiser's Office. The only area of Barber County that is currently zoned is the City of Medicine Lodge. This plan is intended to cover all commercial, residential and agricultural classifications that currently exist or may be developed in the future.

# Neighborhood Revitalization Plan Examples of How Tax Rebate Works

## For Residential and Agricultural Projects

1<sup>st</sup> year- Rebate would be 100% of the real estate taxes paid.

2<sup>nd</sup> year- 90%

3<sup>rd</sup> year- 80%

4<sup>th</sup> year- 70%

5<sup>th</sup> year- 60%

6<sup>th</sup> year- 50%

7<sup>th</sup> year- 40%

8<sup>th</sup> year- 30%

9<sup>th</sup> year- 20%

10<sup>th</sup> year- 10%

By the 11<sup>th</sup> year, owner would be paying the full tax.

- A minimum of \$5,000 must be invested
- An upfront, non-refundable application fee will be charged by the appraiser’s office to cover office time and administration.
- Rebates will apply to rehabilitation of existing structures, additions to existing structure and new construction. Rebates will apply to all residential, commercial, and agricultural structures with few exceptions yet to be determined.

**Assumption that mil levies do NOT change.**

Example: Vacant lot in Kiowa appraised at \$2,000, assessed at 12% with a mil levy of 146.812 mils, would result in \$35.23 paid in property tax. If owner builds an \$80,000 house on the lot, the taxes paid, after rebate, would look like the chart below.

	TAX PAID	REBATE %	REBATE \$	ACTUAL TAX PAID ON HOUSE & LOT
1 <sup>ST</sup> YEAR	\$1,384.44	100	\$1,350.67	\$33.77
2 <sup>ND</sup> YEAR	" "	90	\$1,215.60	\$168.84
3 <sup>RD</sup> YEAR	" "	80	\$1,080.53	\$303.91
4 <sup>TH</sup> YEAR	" "	70	\$945.46	\$438.98
5 <sup>TH</sup> YEAR	" "	60	\$810.39	\$574.05
6 <sup>TH</sup> YEAR	" "	50	\$675.32	\$709.12
7 <sup>TH</sup> YEAR	" "	40	\$540.25	\$844.19
8 <sup>TH</sup> YEAR	" "	30	\$405.18	\$979.26
9 <sup>TH</sup> YEAR	" "	20	\$270.11	\$1,114.33
10 <sup>TH</sup> YEAR	" "	10	\$135.04	\$1,249.40

Total Taxes paid \$13,844.40

Total Rebate over 10 years

\$7,428.55

Actual Tax paid over 10 years

\$6,415.85

Example: \$30,000 house & lot in Medicine Lodge, assessed at 11.5% with mil levy of 187.011 mils would result in \$645.18 paid in property tax. If the owner spent \$15,000 on a room addition, the taxes paid after the rebate would look like the chart below.

	TAX PAID	RABATE %	REBATE \$	ACTUAL TAX PAID IN TOTAL
1 <sup>ST</sup> YEAR	\$967.78	100	\$322.60	\$645.18
2 <sup>ND</sup> YEAR	" "	90	\$290.34	\$677.44
3 <sup>RD</sup> YEAR	" "	80	\$258.08	\$709.70
4 <sup>TH</sup> YEAR	" "	70	\$225.82	\$741.96
5 <sup>TH</sup> YEAR	" "	60	\$193.68	\$774.10
6 <sup>TH</sup> YEAR	" "	50	\$161.40	\$806.38
7 <sup>TH</sup> YEAR	" "	40	\$129.04	\$838.74
8 <sup>TH</sup> YEAR	" "	30	\$96.78	\$871.00
9 <sup>TH</sup> YEAR	" "	20	\$64.52	\$903.26
10 <sup>TH</sup> YEAR	" "	10	\$32.26	\$935.52

Total Taxes Paid \$9,677.80

Total rebate over 10 years

\$1,774.52

Actual Taxes paid over 10 years

\$7,903.28

Neighborhood Revitalization Plan:

Example of How Tax Rebate works for Commercial Projects

Construction from \$5,001.00 to \$500,000.00

Construction Amount \$100,000.00

Assessed Rate .25

Assessed Value 25000

Mil Levy 0.166292

Tax Amount \$4,157.30

Existing Plan

Year	Rebate %	Rebate Amount
1	100.00%	\$4,157.30
2	90.00%	\$3,741.57
3	80.00%	\$3,325.84
4	70.00%	\$2,910.11
5	60.00%	\$2,494.38
6	50.00%	\$2,078.65
7	40.00%	\$1,662.92
8	30.00%	\$1,247.19
9	20.00%	\$831.46
10	10.00%	\$415.73
	Total	\$14,966.28

Modified Plan

Year	Rebate%	Rebate Amount
1	95.00%	\$3,949.44
2	95.00%	\$3,949.44
3	95.00%	\$3,949.44
4	80.00%	\$3,325.84
5	70.00%	\$2,910.11
6	60.00%	\$2,494.38
7	50.00%	\$2,078.65
8	50.00%	\$2,078.65
9	30.00%	\$1,247.19
10	20.00%	\$831.46
	Total	\$26,814.59

Neighborhood Revitalization Plan:

Example of How Tax Rebate works for Commercial Projects

Construction from \$500,001 to \$3,000,000.00

Construction Amount \$1,500,000.00

Assessed Rate .25

Assessed Value 375000

Mil Levy 0.166292

Tax Amount \$62,359.50

Existing Plan

Year	Rebate %	Rebate Amount
1	100.00%	\$62,359.50
2	90.00%	\$56,123.55
3	80.00%	\$49,887.60
4	70.00%	\$43,651.65
5	60.00%	\$37,415.70
6	50.00%	\$31,179.75
7	40.00%	\$24,943.80
8	30.00%	\$18,707.85
9	20.00%	\$12,471.90
10	10.00%	\$6,235.95
	Total	\$342,977.25

Modified Plan

Year	Rebate %	Rebate Amount
1	95.00%	\$59,241.53
2	95.00%	\$59,241.53
3	95.00%	\$59,241.53
4	95.00%	\$59,241.53
5	95.00%	\$59,241.53
6	95.00%	\$59,241.53
7	70.00%	\$43,651.65
8	60.00%	\$37,415.70
9	50.00%	\$31,179.75
10	20.00%	\$12,168.15
	Total	\$480,168.15

Neighborhood Revitalization Plan:

Example of How Tax Rebate works for Commercial Projects

Construction from \$3,000,001.00 and Up

Construction Amount \$2,500,000.00

Assessed Rate .25

Assessed Value 625000

Mil Levy 0.166292

Tax Amount \$103,932.50

Existing Plan

Year	Rebate %	Rebate Amount
1	100.00%	\$103,932.50
2	90.00%	\$93,539.25
3	80.00%	\$83,146.00
4	70.00%	\$72,752.75
5	60.00%	\$62,359.50
6	50.00%	\$51,966.25
7	40.00%	\$41,573.00
8	30.00%	\$31,179.75
9	20.00%	\$20,786.50
10	10.00%	\$10,383.25
	Total	\$374,157.00

Modified Plan

Year	Rebate %	Rebate Amount
1	95.00%	\$98,735.88
2	95.00%	\$98,735.88
3	95.00%	\$98,735.88
4	95.00%	\$98,735.88
5	95.00%	\$98,735.88
6	95.00%	\$98,735.88
7	75.00%	\$77,949.38
8	75.00%	\$77,949.38
9	75.00%	\$77,949.38
10	75.00%	\$77,949.38
	Total	\$904,212.75

## Application Procedure

Prior to filling the Application for Tax Rebate, you will need to do the following:

1. Obtain an application from Barber County Appraiser's office.
2. **Prior to the commencement of construction** on any improvement or new construction for which the tax rebate will be requested, the applicant-owner will complete Part 1 of the application. Requests must be received and approved before commencement of construction. There will be no exceptions.
3. Part 1 of the application must be filed with the County Appraiser's office with a non-refundable application fee as per the following schedule;

Project cost or valuation increase (Whichever is greater)	Application fee
\$5,000-\$50,000 -----	\$25
\$50,001-\$100,000 -----	\$75
\$100,001-\$200,000 -----	\$100
\$200,001- up -----	\$200

Said fee to be paid prior to the commencement of construction. At the time of filing Part 1, applicant will also file Part 2 or Part 3, depending on the project, either residential or commercial and agricultural.

4. The County Appraiser's office will return a copy of Part 1 to the applicant within fifteen (15) working days indicating approval or denial of the project.
5. The County Appraiser's office will forward a copy of Part 1 to the County Clerk for the notification and information purposes. Copies of the application will also be forwarded to Barber County Development, Inc. for monitoring purposes.
6. The applicant-owner will notify the County Appraiser of the commencement of the construction by filing Part 4 of the application.
7. For any improvement that is only partially completed as of January 1 following commencement of construction, the applicant-owner will file Part 5 of the application with the County Appraiser's office on or before December 1, preceding commencement of the tax rebate period, certifying an estimated completion date.

8. Soon after January 1, 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 15. The tax recorded will then be revised.
9. Upon filing of Part 5 and the determination of the new valuation of the 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 applicant-owner will be notified immediately.
10. Upon payment in full of the real estate tax for the subject property for the initial and each succeeding year extending through the specified rebate period and within thirty (30) day period following the date of full payment by the taxpayer, the tax rebate will be made by the Barber County Treasurer through the Neighborhood Revitalization Fund established in conjunction with other taxing entities participating in the Interlocal Agreement.

# Application for Tax Rebate under the Barber County Neighborhood Revitalization Plan

## Part 1

A non-refundable application fee must accompany this application.

Owner's Name \_\_\_\_\_ Day Phone \_\_\_\_\_

(Please Print)

Mailing Address \_\_\_\_\_

Address of Property \_\_\_\_\_ School District \_\_\_\_\_

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

(Copy from your tax statement or ask the Appraiser's office)

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

Proposed Property use:

Residential \_\_\_ New or \_\_\_ Rehab \_\_\_ Rental or \_\_\_ Owner occupied  
\_\_\_ Single Family \_\_\_ Multi Family \_\_\_ Number of Units

Commercial \_\_\_ New \_\_\_ Rehab \_\_\_ Rental \_\_\_ Owner occupied

Industrial \_\_\_ New \_\_\_ Rehab \_\_\_ Rental \_\_\_ Owner occupied

Agricultural \_\_\_ New \_\_\_ Rehab \_\_\_ Rental \_\_\_ Owner occupied

Does the applicant own land? \_\_\_ Yes \_\_\_ No

Will the proposed project be on a foundation? \_\_\_ Yes \_\_\_ No

How will the proposed property be taxed? \_\_\_ Personal Property \_\_\_ Real Estate

Will it be permanently attached to the property? \_\_\_ Yes \_\_\_ No

**I have read and do hereby agree to follow all application procedures and criteria. I further understand that this application will be void two (2) years from the date below if improvements or construction has not begun on this project. I further agree to complete the questionnaire attached to this application.**

Signature of Owner \_\_\_\_\_ Date \_\_\_\_\_

# Application for Tax Rebate under the Barber County Neighborhood Revitalization Plan

## Part 2 (Residential)

Any and all financial information reported on this form will be considered confidential and will not be subject to public disclosure as provided in K.S.A. 45-221(b).

### General Information

Estimated date of Completion \_\_\_\_\_

List of buildings to be demolished \_\_\_\_\_

Estimated cost of improvements (Please attach copies to cost documentation, blueprints, or plans)

Materials \$ \_\_\_\_\_ Labor \$ \_\_\_\_\_

Total Cost \$ \_\_\_\_\_ **Must be over \$5,000 to qualify for rebate**

Please check **ONE (1)** of the following that best describes the construction of your project.

\_\_\_\_ Contractor built (turn-key) \_\_\_\_ Prebuilt home moved on site \_\_\_\_ Modular home

\_\_\_\_ Contractor built with owner participation \_\_\_\_ Owner Built \_\_\_\_ Other

Amount of owner participation \_\_\_\_ Hours \_\_\_\_ Percent of Project \_\_\_\_ Value

### New Residential

Story height \_\_\_\_\_ Basement Size \_\_\_\_\_ Heating and Cooling \_\_\_\_\_

Square feet of finished living area – Basement \_\_\_\_\_ Ground floor \_\_\_\_\_ Upper floor \_\_\_\_\_

Number of bedrooms \_\_\_\_\_ Number of bathrooms \_\_\_\_\_

Square Feet of unfinished area \_\_\_\_\_ Garage Size \_\_\_\_\_ Attached \_\_\_\_\_ or  
Unattached \_\_\_\_\_

### Residential Remodel

Square feet of living area added \_\_\_\_ Basement \_\_\_\_ ground floor \_\_\_\_ Upper floor \_\_\_\_

Rooms Remodeled (Please mark all that apply)

Living Room \_\_\_\_ Bedroom \_\_\_\_ Bathroom \_\_\_\_ Kitchen \_\_\_\_ Dining Room \_\_\_\_

Basement \_\_\_\_ Other \_\_\_\_\_

Rooms to be added (please mark all that apply)

Living Room \_\_\_\_ Bedroom \_\_\_\_ Bathroom \_\_\_\_ Kitchen \_\_\_\_ Dining Room \_\_\_\_

Basement \_\_\_\_ Other \_\_\_\_\_

**Signature of Owner** \_\_\_\_\_

**Date** \_\_\_\_\_

**Application for Tax Rebate under the Barber County  
Neighborhood Revitalization Plan  
Part 3 (Commercial or Agricultural)**

General Information

Estimated date of completion \_\_\_\_\_

List of Buildings proposed to be demolished \_\_\_\_\_

Estimated cost of Improvements: Materials \_\_\_\_\_ Labor \_\_\_\_\_

(Please attach copies of cost determination)

Please check **one (1)** of the following that best describes the construction of your project.

\_\_\_\_ Contractor built (turn-key)    \_\_\_\_ Prebuilt unit moved on site    \_\_\_\_ Modular unit

\_\_\_\_ Contractor built with owner participation    \_\_\_\_ Owner Built    \_\_\_\_ Other

Amount of owner participation \_\_\_\_ Hours \_\_\_\_ Percent of Project \_\_\_\_ Value

Agricultural

Type of Building \_\_\_\_\_ Use of Building \_\_\_\_\_

Building Dimensions \_\_\_\_\_ Exterior wall material \_\_\_\_\_

Location of Building \_\_\_\_\_

Commercial

Type of Building \_\_\_\_\_ Use of Building \_\_\_\_\_

Size of Building \_\_\_\_\_ Exterior wall Material \_\_\_\_\_

Agricultural or Commercial Remodel

Area to be Remodeled \_\_\_\_\_

Type and Use of Building \_\_\_\_\_

Describe improvements \_\_\_\_\_

**Signature of Owner** \_\_\_\_\_

**Date** \_\_\_\_\_

**Application for Tax Rebate under the Barber County  
Neighborhood Revitalization Plan**

**Part 4**

**Commencement of Construction**

Parcel Identification Number \_\_\_\_\_

Date of Original Application \_\_\_\_\_

Construction estimated to begin on \_\_\_\_\_ Building Permit No. \_\_\_\_\_  
(Date) (Where applicable)

Estimated date of completion of construction \_\_\_\_\_

Owner's Signature \_\_\_\_\_

Date \_\_\_\_\_

**Application for Tax Rebate under the Barber County  
Neighborhood Revitalization Plan**

**Part 5**

**Status of Construction Completion**

Parcel Identification Number \_\_\_\_\_

Original Application date \_\_\_\_\_

\_\_\_\_\_ Incomplete project as of January 1 following commencement

\_\_\_\_\_ Complete project as of January 1 following commencement

The construction project applied for was considered complete on \_\_\_\_\_  
(Date)

Owner's Signature \_\_\_\_\_

Date \_\_\_\_\_

# Application for Tax Rebate under the Barber County Neighborhood Revitalization Plan

## Action Sheet

**(For the County Appraiser's use only)**

Parcel Identification Number \_\_\_\_\_

Date Application received \_\_\_\_\_ Received by \_\_\_\_\_

Date Inspected \_\_\_\_\_ Inspected by \_\_\_\_\_

Delinquent taxes \_\_\_\_ Yes \_\_\_\_ No Checked by \_\_\_\_\_ Date \_\_\_\_\_

ICS sheet attached \_\_\_\_\_ Date \_\_\_\_\_

Photo Taken \_\_\_\_\_ Date \_\_\_\_\_

List other items with application (plans, documentation, blueprints, etc.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Notes \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

The proposed improvements listed in this application

\_\_\_\_\_ Have \_\_\_\_\_ Have Not

Been approved for the Neighborhood Revitalization Property Tax Rebate Program for Barber County, Kansas. The Property Taxes for these improvements

\_\_\_\_\_ Shall \_\_\_\_\_ Shall Not

Qualify for rebate commencing with the \_\_\_\_\_ property taxes and extending ten (10) years according to the schedule in the Neighborhood Revitalization Plan for Barber County.

\_\_\_\_\_  
County Appraiser

\_\_\_\_\_  
Date

