

NEIGHBORHOOD REVITALIZATION PLAN

ATCHISON COUNTY, KANSAS

BENTON TOWNSHIP

CENTER TOWNSHIP

GRASSHOPPER TOWNSHIP

KAPIOMA TOWNSHIP

WALNUT TOWNSHIP

CITY OF ATCHISON, KANSAS

CITY OF EFFINGHAM, KANSAS

CITY OF HURON, KANSAS

CITY OF MUSCOTAH, KANSAS

U.S.D. 377

U.S.D. 409

Effective Date
November 1, 2021

ATCHISON COUNTY NEIGHBORHOOD REVITALIZATION PLAN
adopted pursuant to the
KANSAS NEIGHBORHOOD REVITALIZATION ACT
K.S.A. 12-17,114 *et seq.*

This is the 8th term under the Kansas Neighborhood Revitalization Act in Atchison County, Kansas. The 7th term ends October 31, 2021.

This NEIGHBORHOOD REVITALIZATION PLAN is intended to promote the rehabilitation, conservation and/or redevelopment within all parts of the County in order to protect the public health, safety and welfare of the residents of the County. The means used involves offering incentives, in the form of tax rebates, pursuant to K.S.A. 12-17,118(d). A tax rebate incentive based on the incremental increase of qualified improvements will be available to property owners under the terms of the Plan.

Adoption of this PLAN will be accomplished and evidenced by adoption of the INTERLOCAL COOPERATION AGREEMENT PARTICIPATION IN NEIGHBORHOOD REVITALIZATION PLAN, which will keep the program going in a seamless manner for another eight years, ending October 31, 2029.

The Kansas Neighborhood Revitalization Act authorizes municipalities subject to the Kansas Cash Basis Law to designate one or more areas within their boundaries as a “Neighborhood Revitalization Area.” The term “municipality” specifically includes any county, township, city, or school district.

“Neighborhood Revitalization Area” means in part, an area in which property, by reason of dilapidation or obsolescence, or other factors, are detrimental to the public health, safety of welfare; or an area where there is a substantial number of deteriorating structures and other improvements which impair the sound growth within the area or constitutes an economic liability, or an area in which there is a predominance of buildings or improvements which by reason of age, history, architecture. or significance should be preserved or restored. *See* K.S.A. 12-17,115(c).

Each Neighborhood Revitalization Area is selected by the governing body of the municipality where conditions exist such that incentives are desirable to foster increased investment. The conditions may be brought on by dilapidation, deterioration, population density, inconsistent or incompatible land uses, ineffective planning, or a desire to preserve or restore historical areas, or a multitude of other factors, or a combination of such factors.

Under the Kansas Neighborhood Revitalization Act, a municipality may provide rebates to taxpayers in the amount of the incremental increase in property taxes resulting from improvements made to property located with a specified Neighborhood Revitalization Area. The “increment increase” refers to the amount of ad valorem taxes collected in excess of the amount which would have been collected without investment in the property.

Municipalities are authorized to create a Neighborhood Revitalization Fund for this purpose and to place moneys in said fund from any lawful source and from the general fund.

Two or more municipalities may enter into Interlocal Cooperation Agreements to exercise the powers under the Kansas Neighborhood Revitalization Act, in order to increase efficiency through cooperation and to obtain mutual advantages.

This Plan places particular emphasis on Three (3) TARGET AREAS located throughout the County. TARGET AREA 1 is located within the City of Atchison, Kansas. TARGET AREA 2 is the entirety of the City of Huron, Kansas. Target Area 3 is the entirety of Benton Township, except for that part of the Township located within the City of Effingham. On account of overlap, each of these Target Areas also includes parts of Atchison County, U.S.D. 377, and U.S.D. 409.

In accordance K.S.A. 12-17,114 *et seq.*, each of the participating municipalities held a public hearing, as required by statute.

- The City of Atchison conducted a public hearing on October 4, 2021 at 4:30 p.m., at Atchison City Hall, 515 Kansas Avenue, Atchison, Kansas.
- The Board of County Commissioners conducted a public hearing on October 5, 2021 at 1:00 p.m., at the Atchison County Emergency Operation Center, 10443 US Hwy 59, Atchison, KS 66002.
- U.S.D. 409 conducted a public hearing on October 11, 2021 at 7:00 p.m., at the U.S.D. 409 Board Office, 626 Commercial, Atchison, Kansas.
- The City of Muscotah conducted a public hearing on October 11, 2021 at 7:00 p.m., at Muscotah City Hall, 604 Kansas Ave, Muscotah, Kansas.
- The City of Effingham conducted a public hearing on October 12, 2021 at 7:00 p.m., at Effingham City Hall, 414 Main Street, Effingham, Kansas.
- U.S.D. 377: October 13, 2021 at 6:30 p.m., at the U.S.D. 377 Board Office, 306 Main Street, Effingham KS 66023.
- Walnut Township: conducted a public hearing on October 18, 2021 at 6:00 p.m., at 20315 244th Road, Atchison, Kansas.
- The City of Huron conducted a public hearing on October 18, 2021 at 7:00 p.m., at Huron City Hall, 206 South 3rd Street, Huron, Kansas.
- Benton Township conducted a public hearing on October 19, 2021 at 8:00 p.m., at the Effingham Municipal Building, 414 Main Street, Effingham, Kansas.
- Kapioma Township conducted a public hearing on October 25, 2021 at 7:00 p.m., at the Arrington Community Building, Northwest Corner of 1st Street and State Highway 116, Arrington, Kansas.
- Center Township conducted a public hearing on October 25, 2021 at 7:00 p.m., 10087 242nd Road, Nortonville, Kansas.
- Grasshopper Township conducted a public hearing on October 27, 2021 at 7:00 p.m., at 4517 310th Road, Horton, Kansas.

Following the hearing, the governing body of each municipality considered the existing conditions and alternatives with respect to the described areas, the criteria and standards for tax rebates, and the necessity for interlocal cooperation among the other taxing units. Accordingly,

the Municipalities named-above have reviewed, evaluated, and found that each of the described areas meets one or more of the conditions contained in K.S.A. 12-17,115(c), and that the rehabilitation, conservation or redevelopment of such area is necessary to protect the public health, safety or welfare of the residents of the municipality.

Thereafter, the Board of County Commissioners, the governing bodies of Benton Township, Center Township, Grasshopper Township, Kapioma Township, Walnut Township, the City of Atchison, Kansas, the City of Effingham, Kansas, the City of Huron, Kansas, the City of Muscotah, Kansas, U.S.D. 377, and U.S.D. 409, each determined that each "Neighborhood Revitalization Area" designated herein met one or more of the conditions mentioned in K.S.A. 12-17,115(c), and thereafter designated each such area as a "Neighborhood Revitalization Area." Each governing body then adopted the plan, as reflected through an Interlocal Agreement, and made the following

STATEMENT OF FINDINGS

Pursuant to K.S.A. 12-17,116, each Governing Body FINDS that Atchison County currently suffers from poor economic conditions as evidenced by the following:

1. The population of Atchison County decreased by 3.4% between 2010 and 2020, while the population of the State of Kansas grew by 3.0 percent over that same period. Population projections suggest that the population of the county is likely to continue to decrease.
2. The trade pull factor in Atchison County is .81, which indicates that Atchison County residents are spending dollars outside the County instead of spending them at home.
3. Personal per capita income is the 6th lowest in the State of Kansas, at \$40,335.
4. Atchison County has a shrinking labor force, with a 6.5% reduction in the labor force over the past 5 years. Many residents not in the labor force are living on fixed incomes. This does not enable them to renovate or rehabilitate their homes.
5. The housing market in the County is shrinking. In 2010 the County had an estimated 6,990 housing units. That number has decreased to an estimated 6,814 housing units in 2020, a 2.5% reduction. In addition, there is increased reliance upon renter-occupied housing, and a decrease in Owner-Occupied housing. Incentives to rehabilitate and revitalize older homes would provide opportunities for homeowners with limited resources and beautify neighborhoods.
6. There are a number of vacant properties in the County that could benefit from this program.
7. Atchison County is more dependent on local property tax valuation to address the volatility of state and federal revenue resources that have been eliminated or reduced. This increased reliance on property tax revenues serves as a deterrent to investment in property improvements. In time this effect places an even larger burden on property owners who must maintain essential services.

NEIGHBORHOOD REVITALIZATION AREAS 1 THROUGH 11

PART I: The legal description of the real estate forming the boundaries of each proposed Neighborhood Revitalization Area:

Neighborhood Revitalization Area 1 – Atchison County, Kansas, Target Area and Non-Target Area

K.S.A. 18-103: The county of Atchison is bounded as follows: Commencing at the southeast corner of Doniphan county; thence with the south boundary of Doniphan county, to the township line between townships four and five south; thence west with said township line between townships four and five south, to the range line between ranges sixteen and seventeen east; thence south with said range line, to the southwest corner of section nineteen, of township seven south, of range seventeen east; thence east with the section lines, to the intersection with the western boundary line of the state of Missouri; thence north with said western boundary line of the state of Missouri, to the place of beginning: Provided, That such boundaries shall include land adjacent to such county and ceded to the state of Kansas by the state of Missouri but shall not include land ceded by this state to the state of Missouri: Provided further, That the north line of Atchison county in the northeast corner of the county shall be the south line of Doniphan county as provided by the law setting the boundaries of Doniphan, as amended, so as to include land ceded to this state by the state of Missouri.

Neighborhood Revitalization Area 2 – City of Atchison, Target Area

Beginning at a point that is 26.11 feet West and 697.6 feet South of the North West corner of Section 31, Township 55, Range 21E, in Atchison County Kansas, said point is also lying on the Eastern right-of-way line of 2nd street and the Southern right-of-way line of Harper Drive: Thence West along the Southern right-of-way line of Harper Drive to the Eastern right-of-way line K-7 Highway; Thence Southerly along said right-of-way line to the Northern right-of-way of Division street: Thence East along said right-of-way line to the Western right-of-way line of 12th street; Thence South along said right-of-way line to the Northern right-of-way line of Atchison street; Thence West along said right-of-way line to the Western right-of-way line of 17th street; Thence South along said right-of-way line to the Southern right-of-way line of Main street; Thence East along said right-of-way to a point that is 1739.11' South and 1667.87' East of the North West corner of Section 1, Township 6S, Range 20E; Thence S 1-17°31.13' E 150.00'; Thence N 88-19°23.53' E 210.00'; Thence N 1-17°31.12' W 62.50'; Thence S 88-19°23.55' W 25.00'; Thence N 1-17°31.12' W 87.50' to the Southern right-of-way line of Main street; Thence East along said right-of-way line to the Western right-of-way line of U.S. Highway 7; Thence Southerly along said right-of-way line to a point that is in line with the Southern right-of-way line of Green street; Thence East Along the Southern right-of-way line of Green street to a point in the middle of the Missouri River which is also known as the Kansas State Line; Thence Northerly along said State Line to a point that is in line with the Southern right-of-way line of Mound street; Thence West along said right-of-way line to the Eastern right-of-way line of 2nd street; Thence North along said right-of-way line to the point of beginning.

Neighborhood Revitalization Area 3 – City of Atchison, non-Target Area

The City of Atchison as defined in Section 1-8 of the CODE OF ORDINANCES, CITY OF ATCHISON, KANSAS; (Resolution No. 3243 (December 21, 2020)).

Neighborhood Revitalization Area 4 – City of Effingham, Non-Target Area

The Southwest quarter of section fifteen (15), Township six (6) South, Range eighteen (18) East, and the Northwest quarter of section twenty-two (22), Township six (6) South, Range eighteen (18) East of the 6th Prime Meridian, Atchison County, Kansas, and

The West 30 acres of the Northwest quarter of the Southeast quarter of section fifteen (15), Township six (6) South, Range eighteen (18) East, and that portion of the Southwest quarter of the Southeast quarter of section fifteen (15), Township six (6) South, Range eighteen (18) East lying North of the centerline of the Abandoned Central Branch of the Union Pacific Railroad Right-of-way, and

All lands described in “exhibit A” of Ordinance 2017-05 Annexing Land to the City of Effingham, Kansas recorded in Book 649, Pages 2-4 of the Atchison County Register of Deeds.

Neighborhood Revitalization Area 5 – City of Huron, Target Area

South Half of the Southeast Quarter of the Southwest Quarter of Section 1, and North Half of the Northeast Quarter of the Northwest Quarter of Section 12, Township 5 South, Range 18 East, and
The S 1/2 of Lots 2 and 3 in Block 29 in Anthony Addition situated W of and adjoining the Town of Huron in the County of Atchison. The S 1/2 of the following described land: Commencing at the center of the E and W North line of Block 1 in the City of Huron, Kansas, thence running W on the North line of Huron to the middle of Block 2, thence North 40 rods, thence E 330', thence S 40 rods to p/b, and
Commencing at a point 160 feet West of the Southeast corner of the city limits of the City of Huron, thence West along the South city limits 330 feet, thence South 387 feet, thence East 330 feet, thence North 387 feet, to place of beginning, contains 3 acres, more or less, and
Commencing at the Southeast corner of the city limits of the City of Huron, thence West along the South city limits 160 feet, thence South 387 feet, thence East 160 feet, thence North 387 feet to place of beginning, containing 1.45 acres, more or less, Atchison County, Kansas.

Neighborhood Revitalization Area 6 – City of Muscotah, Non-Target Area

The City of Muscotah as defined in Plat entitled “OLD MUSCOTAH” dated 3/5/1859, recorded in the office of the Register of Deeds as SLIDE-61, and in Plat entitled “WM. MCCLAIN'S ADDITION TO THE TOWN OF MUSCOTAH” dated 4/16/1868, recorded in the office of the Register of Deeds as SLIDE-68, and in Plat entitled GREEN'S ADDITION TO MUSCOTAH” dated 3/19/1872, recorded in the office of the Register of Deeds as SLIDE-69, and in Plat dated 4/28/1873, recorded in the office of the Register of Deeds as SLIDE-74, and in Plat entitled “PLAT OF MUSCOTAH” dated 6/16/1885, recorded in the office of the Register of Deeds as SLIDE-45.

Neighborhood Revitalization Area 7 – Benton Township, Target Area

All of Township 6 South, Range 18 East, and Sections 1 through 24 of Township 7 South, Range 18 East, Atchison County, Kansas.

Neighborhood Revitalization Area 8 – Center Township, Non-Target Area

All of Township 6 South, Range 19 East, and Sections 1 through 24 of Township 7 South, Range 19 East, Atchison County, Kansas.

Neighborhood Revitalization Area 9 – Grasshopper Township, Non-Target Area

All of Township 5 South, Range 17 East, and Sections 4 through 9, 16 through 21, and 28 through 33 of Township 5 South, Range 18 East, and Sections 1 through 12 of Township 6 South, Range 17 East, Atchison County, Kansas.

Neighborhood Revitalization Area 10 – Kapioma Township, Non-Target Area

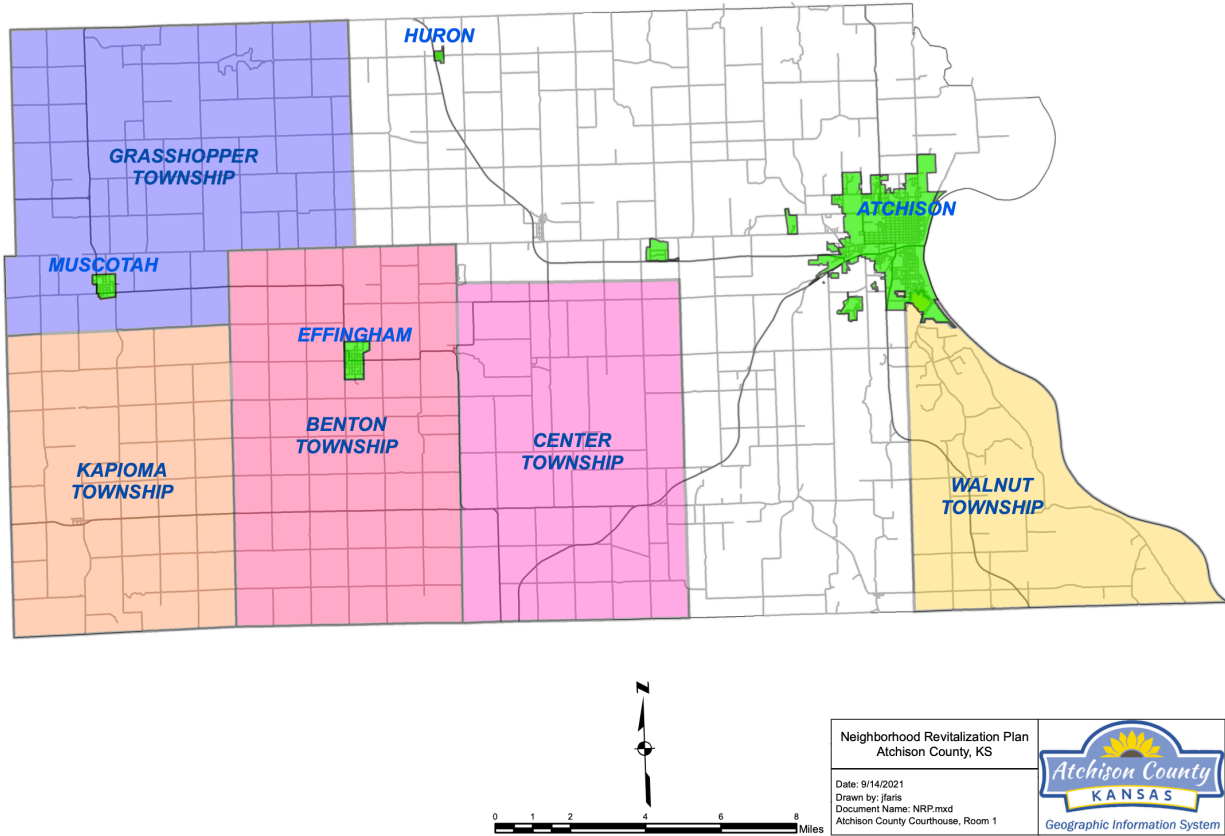
Sections 13 through 36, Township 6 South, Range 17 East, and Sections 1 through 24 of Township 7 South, Range 17 East, Atchison County, Kansas.

Neighborhood Revitalization Area 11 – Walnut Township, Non-Target Area

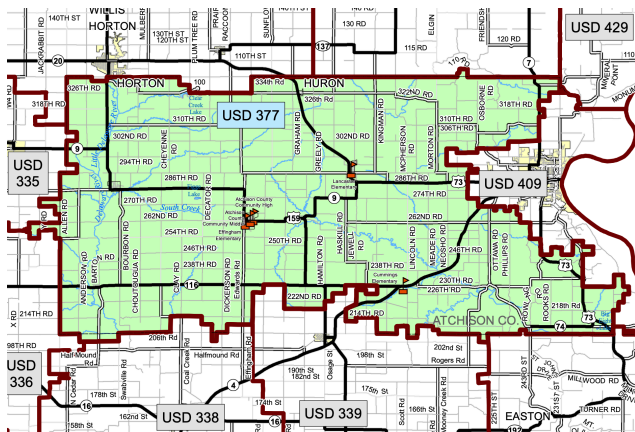
That part of Township 6 South, Range 21 East, lying South of the City of Atchison and west of the center of the Missouri River, and Sections 2 through 24 of Township 7 South, Range 21 East, lying west of the center of the Missouri River, and Sections 17, 18, 19, and 20, Township 7 South, Range 22 East, lying west of the center of the Missouri River, Atchison County, Kansas.

PART II: Maps depicting each Neighborhood Revitalization Area

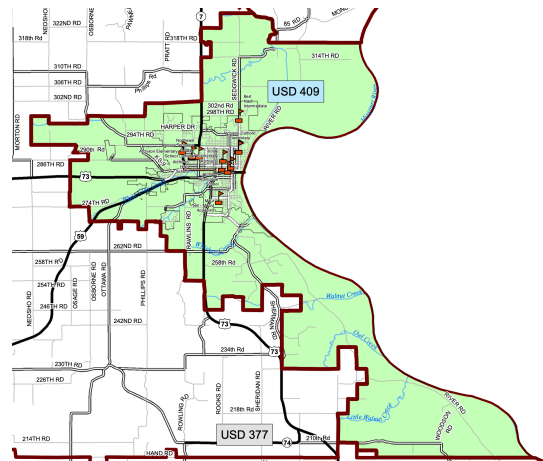
Map 1: Atchison County, including Grasshopper Township, Kapioma Township, Benton Township, Center Township, and Walnut Township



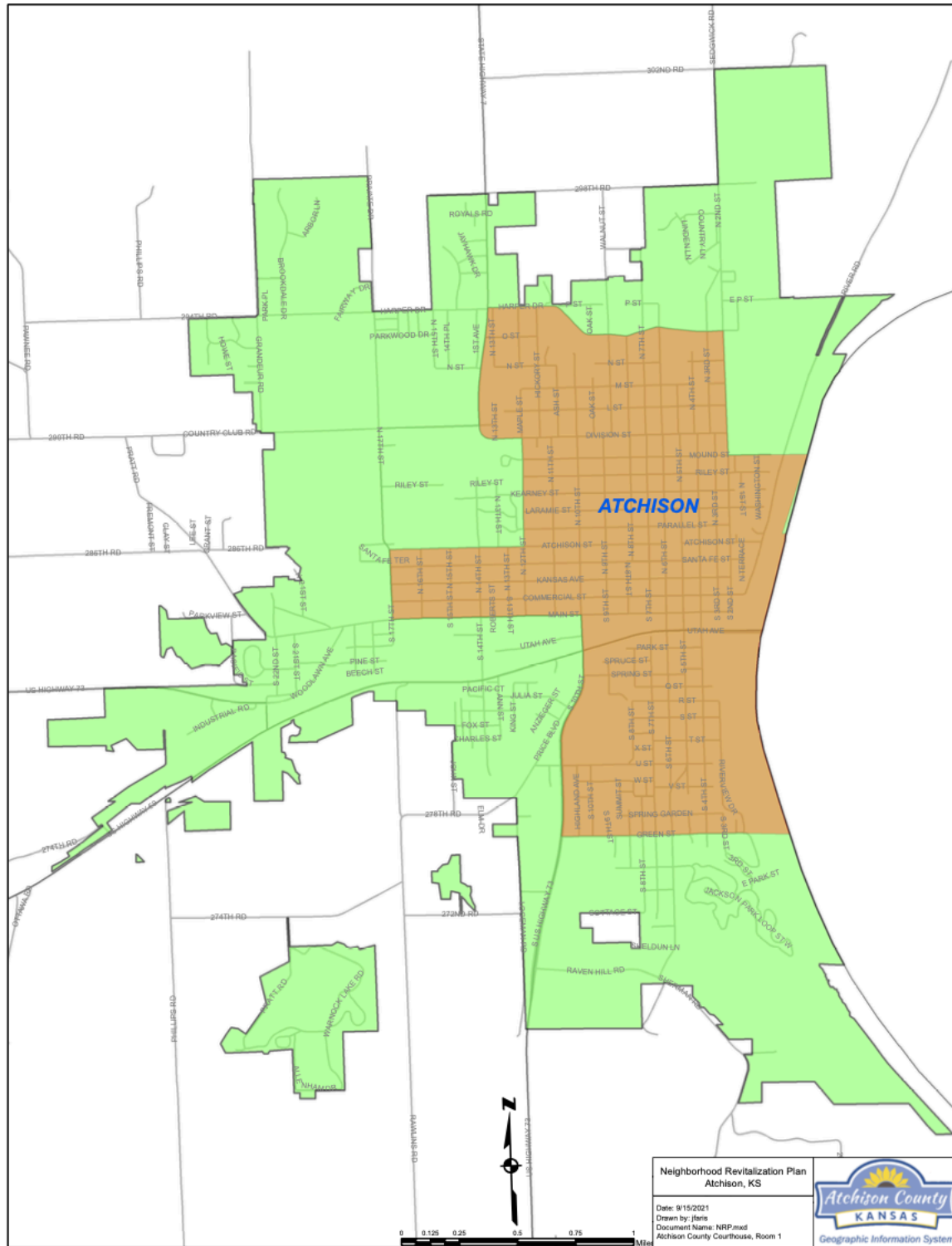
Map 2: USD 377



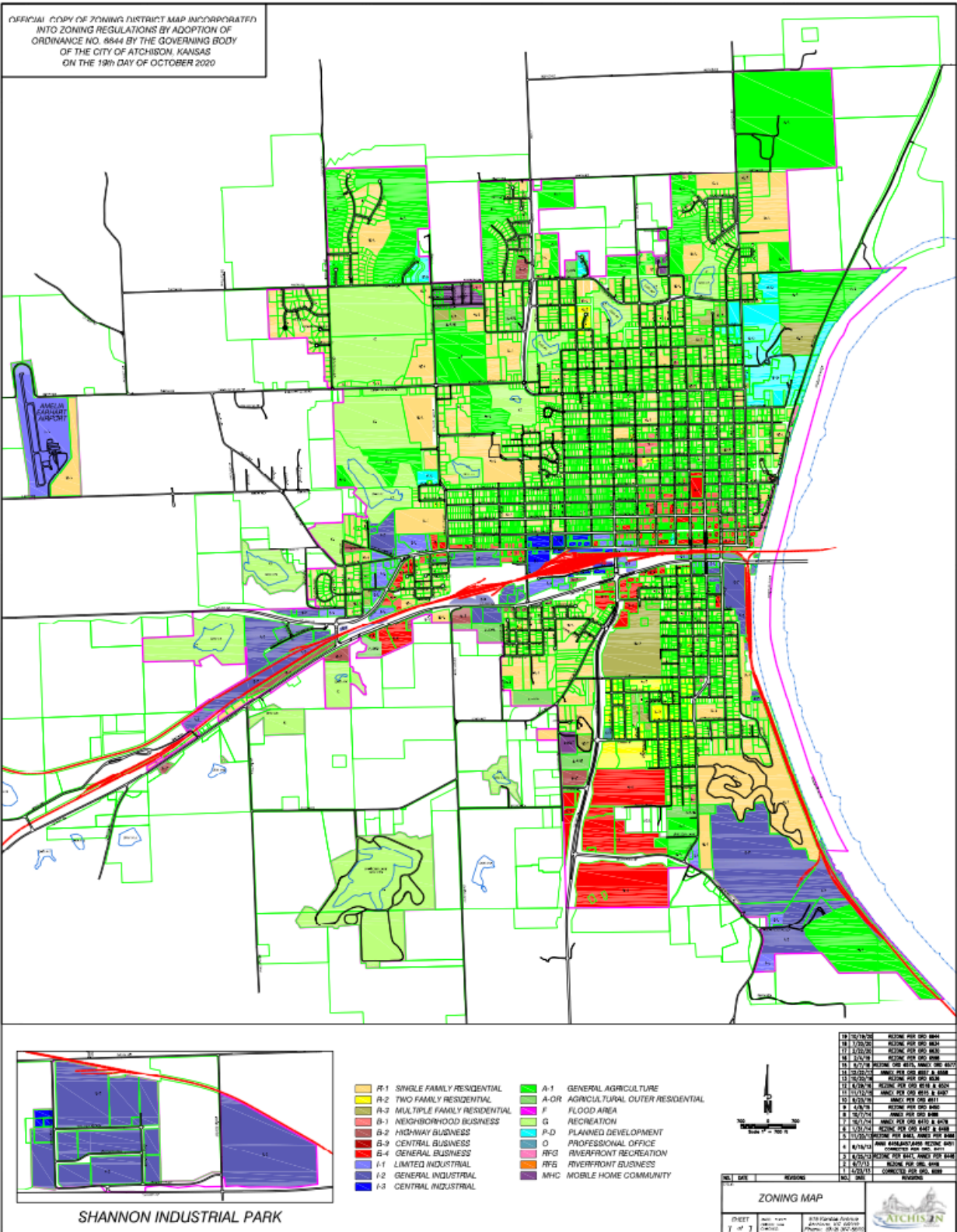
Map 3: USD 409



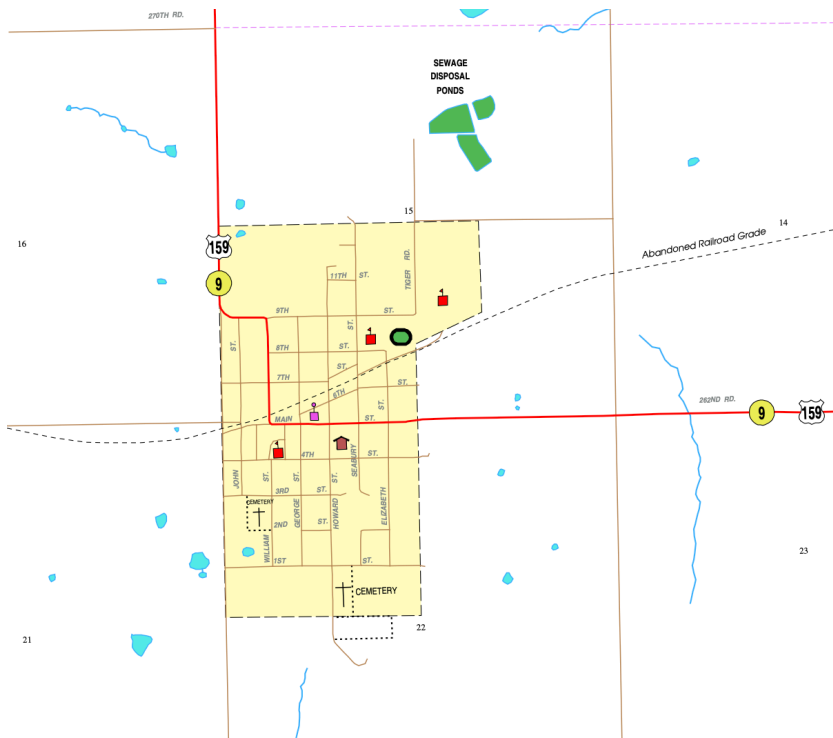
Map 4: City of Atchison, with “Target Area” shown in brown



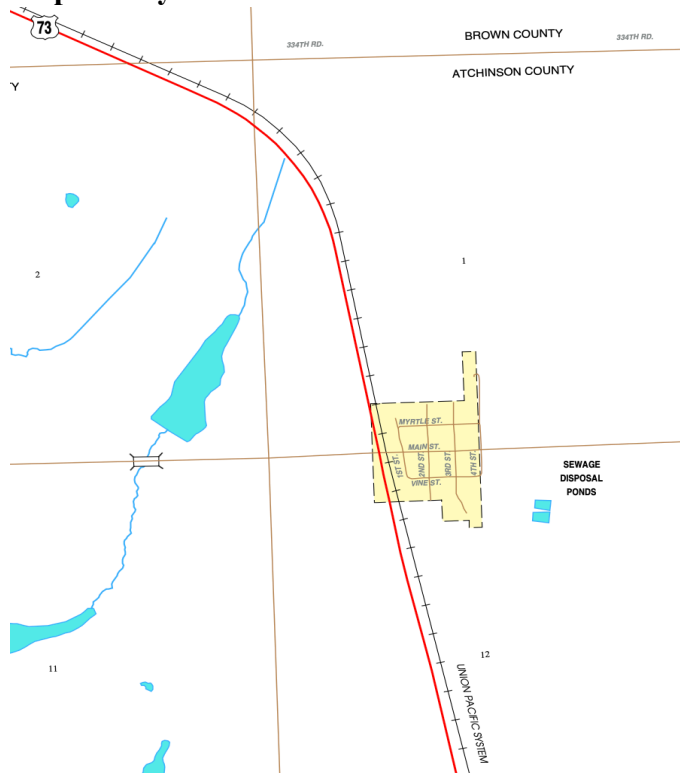
City of Atchison ZONING DISTRICT MAP



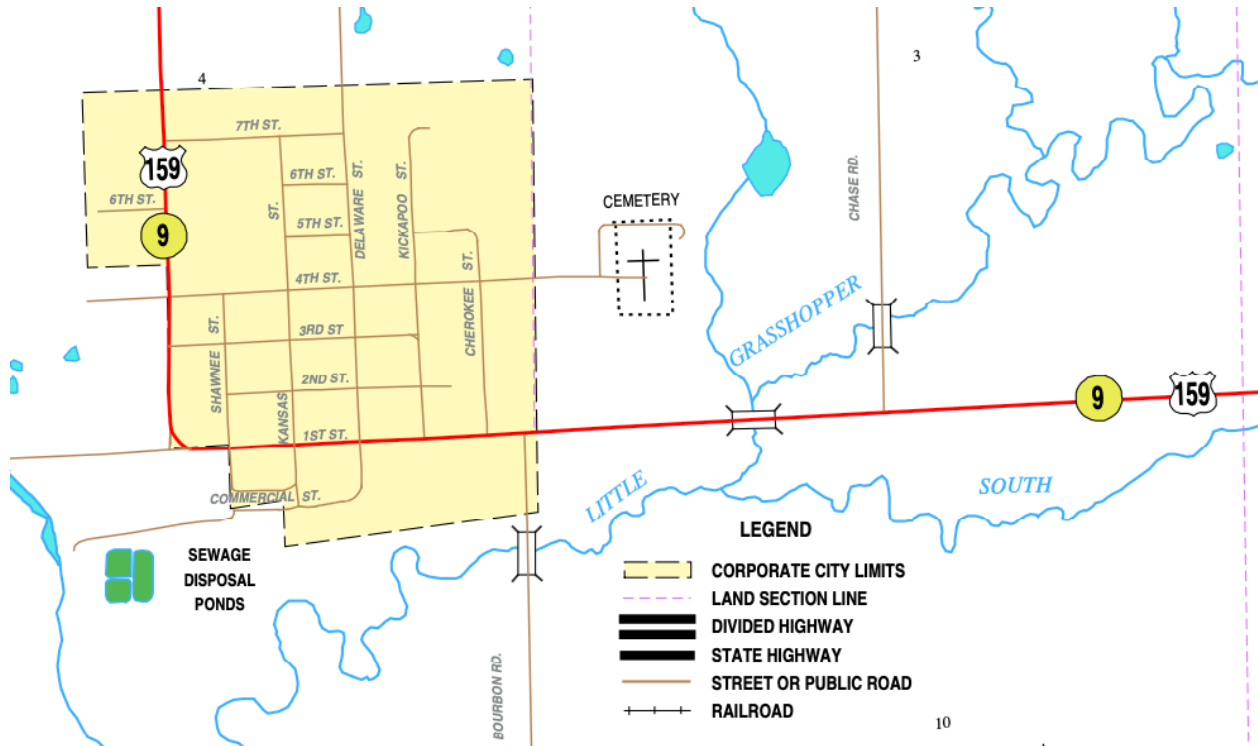
Map 5: City of Effingham



Map 6: City of Huron



Map 7: City of Muscotah



PART III: Ownership and Valuation:

A listing of the names and addresses of the owners of record of all parcels of real estate within each Neighborhood Revitalization Area, along with the existing assessed valuation of each parcel of real estate in each Neighborhood Revitalization Area as of January 1, 2021 is on file in with the Atchison County Clerk and with the Atchison County Appraiser's Office.

A summary of property valuations follows:

Area 1 – Atchison County, Kansas, Target Areas & Non-Target Areas

Atchison County has 9,759 parcels, with a total assessed valuation of \$147,271,658, of which \$93,853,146 is attributable to improvements, and \$53,418,512 is attributable to land.

Atchison County includes the City of Atchison, the City of Effingham, the City of Huron, the City of Lancaster, and the City of Muscotah. Atchison County also includes Benton Township, Center Township, Grasshopper Township, Kapioma Township, Lancaster Township, Mt. Pleasant Township, Shannon Township, and Walnut Township.

U.S.D. 377 overlaps with parts of Atchison County. There are 3,999 parcels located with the boundaries of U.S.D. 377 in Atchison County, with a total assessed valuation of \$68,331,908, of which \$29,331,204 is attributable to improvements, and \$39,000,704 is attributable to land.

U.S.D. 409 overlaps with parts of Atchison County. There are 5,586 parcels located with the boundaries of U.S.D. 409 in Atchison County, with a total assessed valuation of \$75,485,936, of which \$63,329,247 is attributable to improvements, and \$12,156,689 is attributable to land.

Areas 2 & 3 – City of Atchison, Target Area & Non-Target Area

The City of Atchison is a City of the First Class. Pursuant to K.S.A. 80-1404, the City of Atchison is not a part of any Township.

The City of Atchison has 4,656 parcels, with a total assessed valuation of \$65,846,042, of which \$7,906,424 is attributable to improvements, and \$57,939,618 is attributable to land.

The Target Area within the City of Atchison has 3,078 parcels, with a total assessed valuation of \$36,152,350, of which \$32,618,664 is attributable to improvements, and \$3,533,686 is attributable to land

The Non-Target Area within the City of Atchison has 1,578, with a total assessed valuation of \$29,693,692, of which \$25,320,954 is attributable to improvements, and

\$4,372,738 is attributable to land

U.S.D. 409 overlaps with parts of the City of Atchison.

U.S.D. 377 overlaps with parts of the City of Atchison.

Area 4 – City of Effingham, Non-Target Area

The City of Effingham has 310 parcels with a total assessed valuation of \$2,043,617, of which \$1,720,655 is attributable to improvements, and \$322,962 is attributable to land.

U.S.D. 377 overlaps with the City of Effingham.

Area 5 – City of Huron, Target Area

The City of Huron has 64 parcels, with a total assessed valuation of \$82,576, of which \$67,315 is attributable to improvements, and \$15,261 is attributable to land.

U.S.D. 377 overlaps with the City of Huron.

Area 6 – City of Muscotah, Non-Target Area

The City of Muscotah has 181 parcels with a total assessed valuation of \$435,933, of which \$376,432 is attributable to improvements, and \$59,501 is attributable to land.

U.S.D. 377 overlaps with the City of Muscotah.

Area 7 – Benton Township, Target Area & Non-Target Area

Benton Township has 794 parcels with a total assessed valuation of \$11,041,886, of which \$4,750,189 is attributable to improvements, and \$6,291,697 is attributable to land.

The City of Effingham is a City of the Third Class. Pursuant to K.S.A. 80-1404, the City of Effingham is a part of Benton Township. The City of Effingham has 310 parcels with a total assessed valuation of \$2,043,617, of which \$1,720,655 is attributable to improvements, and \$322,962 is attributable to land.

The portion of Benton Township outside the City of Effingham has 484 parcels, with a total assessed valuation of \$8,998,269, of which \$3,029,534 is attributable to improvements, and \$5,968,735 is attributable to land.

U.S.D. 377 overlaps with parts of Benton Township.

Area 8 – Center Township, Non-Target Area

Center Township has 523 parcels with a total assessed valuation of \$9,397,535, of which \$3,530,538 is attributable to improvements, and \$5,866,997 is attributable to land.

Center Township does not include any incorporated cities.

U.S.D. 377 overlaps with parts of Center Township.

Area 9 – Grasshopper Township, Non-Target Area

Grasshopper Township has 502 parcels with a total assessed valuation of \$9,624,304 of which \$2,440,506 is attributable to improvements, and \$7,183,798 is attributable to land.

The City of Muscotah is a City of the Third Class. Pursuant to K.S.A. 80-1404, the City of Muscotah is a part of Grasshopper Township. The City of Muscotah has 181 parcels with a total assessed valuation of \$435,933, of which \$376,432 is attributable to improvements, and \$59,501 is attributable to land.

The portion of Grasshopper Township outside the City of Muscotah has 502 parcels with a total assessed valuation of \$9,624,304 of which \$2,440,506 is attributable to improvements, and \$7,183,798 is attributable to land.

U.S.D. 377 overlaps with parts of Grasshopper Township.

Area 10 – Kapioma Township, Non-Target Area

Kapioma Township has 396 parcels with a total assessed valuation of \$6,131,770, of which \$1,543,533 is attributable to improvements, and \$4,588,237 is attributable to land.

Kapioma Township does not include any incorporated cities.

U.S.D. 377 overlaps with parts of Kapioma Township.

Area 11 – Walnut Township, Non-Target Area

Walnut Township has 439 parcels with a total assessed valuation of \$4,899,155, of which \$2,405,263 is attributable to improvements, and \$2,493,892 is attributable to land.

Walnut Township does not include any Cities.

Walnut Township does not include any incorporated cities.

U.S.D. 377 overlaps with parts of Walnut Township.

U.S.D. 409 overlaps with parts of Walnut Township.

PART IV: The existing zoning classifications and district boundaries and the existing and proposed land uses within each Area;

Area 1 – Atchison County, Kansas

Except for overlap with the City of Atchison, Kansas, there is no zoning applicable in Atchison County.

Except for overlap with the City of Atchison, Kansas, there are no changes to the proposed land uses under this Plan.

Areas 2 & 3 – City of Atchison

The City of Atchison's ZONING DISTRICT MAP is included on page 9 of this PLAN.

Any changes to the existing land uses must be accomplished under existing zoning guidelines.

Areas 4, 5, and 6 – City of Effingham, Non-Target Area, City of Huron, Target Area, and City of Muscotah, Non-Target Area

At present there is no zoning applicable in Areas 4, 5, or 6.

There are no changes to the proposed land uses under this Plan.

Areas 7, 8, 9, 10, and 11 – Benton Township, Target Area, Center Township, Non-Target Area, Grasshopper Township, Non-Target Area, Kapioma Township, Non-Target Area, Walnut Township, Non-Target Area,

At present there is no zoning applicable in Areas 7, 8, 9, 10, or 11.

There are no changes to the proposed land uses under this Plan.

PART V: Proposals for Improving or Expanding Municipal Services Within each Neighborhood Revitalization Area

Area 1 – Atchison County, Kansas

This Plan does not include any proposals for changing municipal services by Atchison County, as described in K.S.A. 12-17,117(a)(5). 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.

Areas 2 & 3 – City of Atchison

The following summarizes planned improvements that the City of Atchison intends to make inside the target area in various categories of municipal services. Please note that none of these improvements are contingent upon the ultimate authorization of the new neighborhood revitalization program.

Water distribution:

The City of Atchison plans to perform routine repairs as water mains, valves, meters, and other distribution related infrastructure fails. Lastly, the City does regularly budget between \$50,000 and \$500,000 per year for the replacement of poor quality, low pressure water mains that exist in the system. While the exact locations of those projects are not known today, it is highly likely that several water main replacement projects will be completed in the target area in the next few years.

Sewers:

As a largely combined sewer City, Atchison does plan to make significant improvements to both the storm water and wastewater collection systems. The City budgets about \$200,000 per year for the repair/replacement of curb and gutter, curb inlets, storm water pipes, wastewater pipes, and other misc. drainage infrastructure. Most of those improvements are likely to be inside the target area for the neighborhood revitalization program. Lastly, because of the City's combined sewers, the EPA and KDHE have mandated a remediation program that will include CSO mitigation projects in the target area. Known projects at this time include improvements to the South Headworks Pump Station and the continued construction of the Dam 6 CSO Separation Project.

Refuse collection:

No changes planned at this time.

Street maintenance:

Every three years the City undertakes a bonded street project around \$1.25 million. The next such project is planned for 2023 and improvements are scattered throughout the City of Atchison, inside and outside the target area, depending on needs at

the time of the project.

Parks and recreation facilities:

The City has plans to construct a new skate park at Reisner Park, construct a new playground at Independence Park, and renovate one of the shelter houses at Jackson Park in the next couple of years. Additionally, the City has a Parks & Facilities Division that routinely performs maintenance and repairs to parks and other city facilities throughout the year.

Police and Fire protection:

The Police Department has plans for the purchase of two new patrol cars in 2022. The Fire Department has plans for the purchase of new supply hoses. Additionally, the City's Water Distribution & Collections Division plans to install several new fire hydrants throughout the City in the early 2020's. All of these improvements benefit the target area.

Areas 4, 5, and 6 – City of Effingham, Non-Target Area, City of Huron, Target Area, and City of Muscotah, Non-Target Area

This Plan does not include any proposals for changing municipal services by the City of Effingham, the City of Huron, or the City of Muscotah, as described in K.S.A. 12-17,117(a)(5). 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.

Areas 7, 8, 9, 10, and 11 – Benton Township, Target Area, Center Township, Non-Target Area, Grasshopper Township, Non-Target Area, Kapioma Township, Non-Target Area, Walnut Township, Non-Target Area,

This Plan does not include any proposals for changing municipal services by Benton Township, Center Township, Grasshopper Township, Kapioma Township, or Walnut Township, as described in K.S.A. 12-17,117(a)(5) and, if any proposals for any such improvements or expansions of municipals services are hereafter proposed by the governing body, then any such proposal will be prepared and considered independently of this Plan.

PART VI: Specification of properties eligible for revitalization under this Neighborhood Revitalization Plan

Any property is eligible for revitalization under this Plan, including new construction, as well as rehabilitation of existing structures, and additions to existing structures, provided the improvements meet the investment threshold, and further provided such improvements are legally permitted by applicable zoning regulations and building codes within the Neighborhood Revitalization Area.

All residential projects involving construction or rehabilitation of a structure are eligible for inclusion in the program, provided there is an investment of at least \$5,000. By way of example, eligible projects include single-family dwellings, duplex dwellings, or multi-family residential dwellings. Swimming pools, communication towers, residential fences, used mobile homes, commercial wind or solar structures, and properties classified as Public Utilities, are excluded.

Within any “Target Area,” Commercial, Agricultural, or Industrial improvements are eligible for participation in the program, provided there is an investment of at least \$5,000. This includes all agricultural construction, commercial construction, whether of new office, institutional, or industrial projects, rehabilitation of existing structures, and additions to existing structures.

In any “Non-Target Area,” Commercial, Agricultural, or Industrial improvements are eligible for participation in the program, provided there is an investment of at least \$10,000. This includes all agricultural construction, commercial construction, whether of new office, institutional, or industrial projects, rehabilitation of existing structures, and additions to existing structures.

For purposes of determining program eligibility, the County Appraiser shall consider not only the amount of money expected to be expended in the project, but also unpaid labor, commonly known as “sweat equity,” included in the project proposal.

Part VII: Criteria used to determine properties eligible under the Atchison Neighborhood Revitalization Program.

The criteria to be used to determine what specific real property is eligible for Revitalization and for Property Tax Increment Rebates are as follows:

1. Eligibility for Rebates is subject to the adoption and approval of this Plan by each taxing district. The County Clerk will provide the County Appraiser's office with a list of taxing districts who have adopted this Neighborhood Revitalization Plan.
2. The amount of the rebate applies only to the levy of those taxing districts who have adopted this plan, not to the entire tax bill. For example, there will be no rebate of that portion of the tax bill levied by the State of Kansas, nor taxes levied by any Cemetery District, Fire District, Watershed District, Library, or other taxing authority not participating in this Plan. There will be no rebate for special assessments, even those assessed by a municipality participating in this Plan.
3. There will be no rebate from the Capital Outlay Levy by any Board of Education pursuant to K.S.A. 72-53,113.
4. No applicant having delinquent real, personal or special assessment taxes due in Atchison County will be eligible to participate in this program.
5. Any property with delinquent real property taxes or special assessments shall not be eligible for inclusion in the program until such time as all real property taxes and special assessments have been paid.
6. Additionally, taxes on all real property owned by the Applicant must remain current during the term of the rebate.
7. No rebate shall be paid for any year in which any ad valorem property tax assessment and/or special assessments are not timely made. The property shall be eligible for future rebates, provided all taxes are timely paid by the deadline in future year.
8. An approved project must involve construction or rehabilitation of a "Structure." Projects may involve either new construction or rehabilitation of existing structures. "Structure" includes any building, wall or other fixture assimilated and attached to the real estate. Any proposed project which does not lend itself to obvious inclusion within the above meaning should be cleared with the office of the County Appraiser prior to application.

New structure is defined as: free-standing with no common walls.

Rehabilitation is defined as: improvements to an existing structure and/or attached to an existing structure.

New garages are categorized as "new" whether detached or attached to an existing structure.

All room additions are classified as "remodel."

9. There is a minimum investment needed in order to qualify for the program. For purposes of determining program eligibility, the County Appraiser shall consider not only the amount of money expected to be expended in the project, but also unpaid labor, commonly known as “sweat equity,” included in the project proposal.

10. Swimming pools, communication towers, residential fences, used mobile homes, commercial wind or solar structures, and properties classified as Public Utilities, are excluded.

11. In order to be eligible, project construction must begin during the term of the Plan. Unless this Plan is terminated or modified, construction must commence on or after November 1, 2021 and before October 31, 2029. Projects commenced before October 31, 2029 shall be eligible for inclusion in the Plan, provided the project is timely completed.

12. Those applications approved during the term of the Plan will continue to be eligible to receive the tax rebate as set forth herein, even after the end of the plan.

13. Construction of an improvement may only begin after final approval of the application as set forth in Part IX. There will be no exceptions.

14. Properties are eligible to receive multiple rebates under the Program provided each of the projects meets the requirements of this Plan.

15. All projects must be in compliance with any applicable Comprehensive Plan, Zoning Regulations, or other applicable code, rule, or regulation in effect within its location at the time the improvements are made. Such Parcel must remain in compliance during the entire period of the rebates. Tax rebates may be denied or terminated for noncompliance with this paragraph.

16. Construction must be 100% completed and such fact reported to the County Appraiser no later than the second January 1st following the date on which the County Appraiser approved the Application; otherwise, improvements made, if any, will not be eligible to participate in the Plan and Rebate Program. Approved extensions beyond that period will be considered on a case-by-case basis.

17. Tax rebates will be based on the “Increment” of increase in appraised value directly attributable to the project, determined as of January 1 following the year of 100% completion. The amount of the Increment determined as of January 1 following the year of 100% completion will be used throughout the term of the rebate.

18. This Rebate program cannot be utilized by a property owner in which to immediately rebuild a structure after a natural disaster covering the majority of any taxing district.

PART VIII: The contents of an application for a rebate of property tax increments authorized by K.S.A. 12-17,118, and amendments thereto.

Each application shall contain, at a minimum, the following general information:

- Name of Owner(s)
- Mailing Address of Owner(s)
- Property Address
- Parcel Information Number
- Owner(s) contact information
 - Telephone
 - Email
 - Mailing address
- Existing/Proposed Property Use
- Description of the planned improvements
- Type of Improvements (exterior or Interior)
- Estimated Date of Completion
- Estimated Cost of Improvements
- Type of Structure, Single, Two or Multi-Family, Commercial, Agricultural
- List of Buildings Proposed to be or demolished (if any)

The content of an Application for Rebate as authorized under K.S.A 12-17,118 is as set forth on the following pages and entitled: NEIGHBORHOOD REVITALIZATION TAX REBATE INCENTIVEAPPLICATION FORM.

NEIGHBORHOOD REVITALIZATION TAX REBATE INCENTIVE APPLICATION FORM PART 1

Owner's Name: _____ Day Phone: (____) _____
Applicant must be current owner of record (Please Print)

Owner's Mailing Address: _____ City: _____ State _____ Zip _____

E-mail Address: _____ May we use this for correspondence? ____ Yes ____ No

Address of Property: _____ School District: _____

Parcel Identification Number: _____ Quick Ref ID #: _____
(Call County Appraiser's Office)

**** Must attach cost estimates and floor plan (diagrams) for the next three sections****
****Must attach Atchison City Building Permit if property is within Atchison City limits****

NEW RESIDENTIAL HOMES: (Minimum \$5,000 investment)

Fill out this section for new house / manufactured home projects ONLY:

_____ Single family **OR** _____ Multi-family (i.e. Duplex) _____ Attached garage _____ Yes _____ No

_____ Stick built house on site _____ Custom factory built home (stick built off site-Wardcraft, Quality Homes, etc.)

_____ Manufactured home (double-wide/HUD approved) Year: _____ Make: _____ Model: _____
(Must include manufacturer's specifications for a permanent foundation-footings below frost line, if not putting on a basement.)

Foundation type: _____ Basement _____ Walk-out basement _____ Crawl space _____ Slab

OTHER NEW RESIDENTIAL STRUCTURES: (Garages, sheds, decks, patios) Minimum \$5,000 Investment

New structure type: (Example: 20x40 garage) _____

RESIDENTIAL REMODEL: (Details) _____

Room additions are remodel / attached and detached garages are new projects (Attach dimensions with cost estimates)

COMMERCIAL, INDUSTRIAL & AGRICULTURE: (Minimum \$10,000 investment, or \$5,000 in target area)

COMMERCIAL: _____ New OR _____ Rehab; _____ Rental OR _____ Owner-Occupied

INDUSTRIAL: _____ New OR _____ Rehab; _____ Rental OR _____ Owner-Occupied

AGRICULTURE: _____ New OR _____ Rehab; _____ Rental OR _____ Owner-Occupied

New structure type: (Example: 20x40 pole building) _____
(Attach drawings and dimensions with cost estimates)

Remodel (Details) _____

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(Documentation, i.e.: cost estimates, bid sheets, floor plans, are needed to support these.)

Do the costs stated above include owner labor? _____ Yes _____ No

List any buildings/structures to be demolished: _____

***To be on this plan, "New" or "Rehab" must be permanently attached to the property.**

I understand that I am bound by the terms of the NEIGHBORHOOD REVITALIZATION PLAN. I have had an opportunity to review the PLAN, and understand that a copy of the NEIGHBORHOOD REVITALIZATION PLAN may be obtained on the County website www.atchisoncountyks.org, or emailed to me upon request. I understand that in the event of a discrepancy between the NEIGHBORHOOD REVITALIZATION PLAN and the plan summary, the terms of the actual PLAN will control. By my signature, I further agree as follows:

- A. I hereby acknowledge receipt of a complete copy of the summary criteria and application/attachments.
- B. I have initialed each page of the attachments to the application verifying that I have read each page.
- C. The plan is subject to the laws of the state of Kansas. If the laws of the state of Kansas are changed so that the plan cannot continue, then the plan will not continue which may result in the termination of any rebate payments that would otherwise be made pursuant the plan.
- D. **I further understand that this application will be void if construction has not commenced within one year of approval of this application.**
- E. **I understand the project needs to be completed within twenty-four (24) months from the approval date below.**
- F. If property ownership is transferred, I agree to pass on all information concerning compliance with this plan, to the subsequent owners.
- G. If a project is partially completed as of January 1, any increase in value **will be** taxed and **no** rebate will be sent. The rebate will start the year after completion of the project, and Part 2 **must** be returned to the Appraiser's office after completion for the rebate to start.

*A non-refundable \$25 application fee must accompany this application.

***May we use county photographs taken of your property for rebate promotional purposes?** ____ yes ____ no

Signature of Owner

Date Signed

FOR COUNTY APPRAISER'S USE ONLY

Based upon the above listed improvements and associated costs applied by the applicant, the improvements:
_____ will _____ will not meet the terms for a tax rebate.

(Atchison County Appraiser's Office) Date: _____

APPLICATION PROCEDURE

- 1) Completed application must be filed with the County Appraiser's Office, with a non-refundable \$25.00 application fee, **prior** to the commencement of construction. The applicant will be given a complete copy of the Application/Attachments.

Number of Rebate Applications to submit for various projects

Examples	# of Applications	Reason
New house with attached garage	1	Both house & garage are new projects
New house with detached garage	2	There are 2 different structures
Room addition & attached garage	2	Room addition is remodel / garage is new project
** All commercial projects need separate applications as their refund % is based on their investment \$ per project .		
** Any separate building needs its own application		

- 2) After the following have been reviewed, the County Appraiser's Office will notify the applicant with an approval or denial of project:
 - a) Verify that the applicant is the owner of record or the owner has also signed the application.
 - b) Verify that taxes are paid current with no delinquent taxes due.
 - c) Inspect the site to ensure that no construction has been started.
 - d) Review the cost estimates to verify the minimum investment is being met.
 - e) Verify receipt of a copy of the building permit obtained from the City of Atchison within 60 days prior to applying for a Rebate Application for properties within the Atchison City limits, if applicable.
- 3) Periodic inspections will be done during the construction process. Any forms left at the site must be completed and returned to the Appraiser's Office as soon as possible.
- 4) Appraised value is established as of January 1 each year. To qualify for the Rebate to begin, the project must be completed by January 1.
- 5) For any improvement/remodeling project that is only partially completed as of January 1:
 - a) The owner-applicant must notify the County Appraiser indicating the status of construction on January 1 of each year in which the project remains incomplete.
- 6) For any improvement/remodeling project that is completed on or before January 1:
 - a) The owner-applicant **must** file Part 2 of the application with the County Appraiser after completion of the project. **Increase in value due to the Improvement will not be on the Rebate Program without Part 2 returned to the Appraiser's Office.**
 - b) After receiving the Part 2, the County Appraiser will determine if the project is in compliance with the eligibility requirements for a tax rebate and shall notify the applicant-owner.

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NEIGHBORHOOD REVITALIZATION PLAN SUMMARY

Purpose: This plan is intended to promote the revitalization and development of the County of Atchison 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 resident of the County by offering certain incentives, which include tax rebates. The Atchison County Neighborhood Revitalization Program is grouped geographically into two different areas: Non-Target Area or Target Area. These areas are illustrated on pages six (6) and seven (7) of the Application.

*The dollar amount of the tax rebate is calculated on the amount of **increase** to the appraised value attributable to the new construction or rehabilitation.*

The amount of your **investment** (which includes sweat equity), the **subclass** (i.e. residential, commercial, etc.) and the parcel's **location** (in or out of the Target area) is what will determine the percentage of your rebate and the number of years you receive it. See the tables on page eight (8) of this application.

CRITERIA FOR DETERMINATION OF ELIGIBILITY

- (A) "Structure" means any building, wall or other structure assimilated and attached to the real estate. Swimming pools, communication towers, residential fences, used mobile homes, commercial wind and solar structures, and properties classified as Public Utilities are excluded. Structures may be new construction or rehabilitation of existing.
New structure is defined as: free-standing with no common walls. (Excludes downtown rows)
Rehabilitated is defined as: improvements to an existing structure and/or attached to an existing structure.
New garages are categorized as "new" whether detached or attached to an existing structure.
Room additions are classified as "remodel".
- (B) The application period ends October 31, 2029. At the end of the period, the taxing entities will review the plan and determine its continuation. Those approved prior to the end of the application period shall continue to receive the tax rebate for the full term according to their original qualifications.
- (C) To qualify the applicant must have received official project approval from the Atchison County Appraiser's office before construction of improvements begins. **Those applications submitted after commencement will be rejected.**
- (D) There must be a minimum investment of \$5,000, or \$10,000 in Non-Target Area Commercial or Agricultural properties, to receive a tax rebate. **Cost estimates of the proposed investment must be submitted with this application.**
- (E) Improvements within the City of Atchison must conform with the City of Atchison's Comprehensive Land Use Planning and Zoning Regulations in effect at the time the improvements are made, and for the length of the rebate or the rebate may be terminated.
- (F) The new, as well as the existing improvements on property must conform with all other codes, rules, and regulations in effect at the time the improvements are made, and for the length of the rebate, or the rebate may be terminated.
- (G) **Any property that is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate for the year of the delinquency.** Delinquency is defined as: "Any tax and/or special assessment that are not paid by the scheduled due dates and has entered into a period where interest is assigned as a penalty by the county for unpaid condition.
- (H) Each property eligible for tax incentives under any adopted Neighborhood Revitalization Plan and any existing tax abatement program, **must submit a separate application per structure.** For example, a **separate application** must be submitted for **each** new house, garage, agricultural building, commercial building, etc., even if they are on the same parcel. Since attached garages are classified in the "new" category, and room additions are classified as "remodeling", a **separate application** must be submitted, even if the work is done at the same time.

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is responsible for passing on the rules and general information of the plan to any subsequent owner.

- (K) If property values or taxes are being appealed, no rebate will be given for the year being appealed until the appeal process is finalized.

Note: The participant's eligibility to receive the rebate check for any particular year, may be cancelled due to late or non-payment of real or personal property taxes owed by any of the owners of the parcel in the program. This could be for taxes or special assessments levied against property that is not included in the program.

THE INTENDED PURPOSE OR USE OF THE STRUCTURE WILL DETERMINE IF THE PROJECT IS AGRICULTURE, COMMERCIAL, INDUSTRIAL, OR RESIDENTIAL.

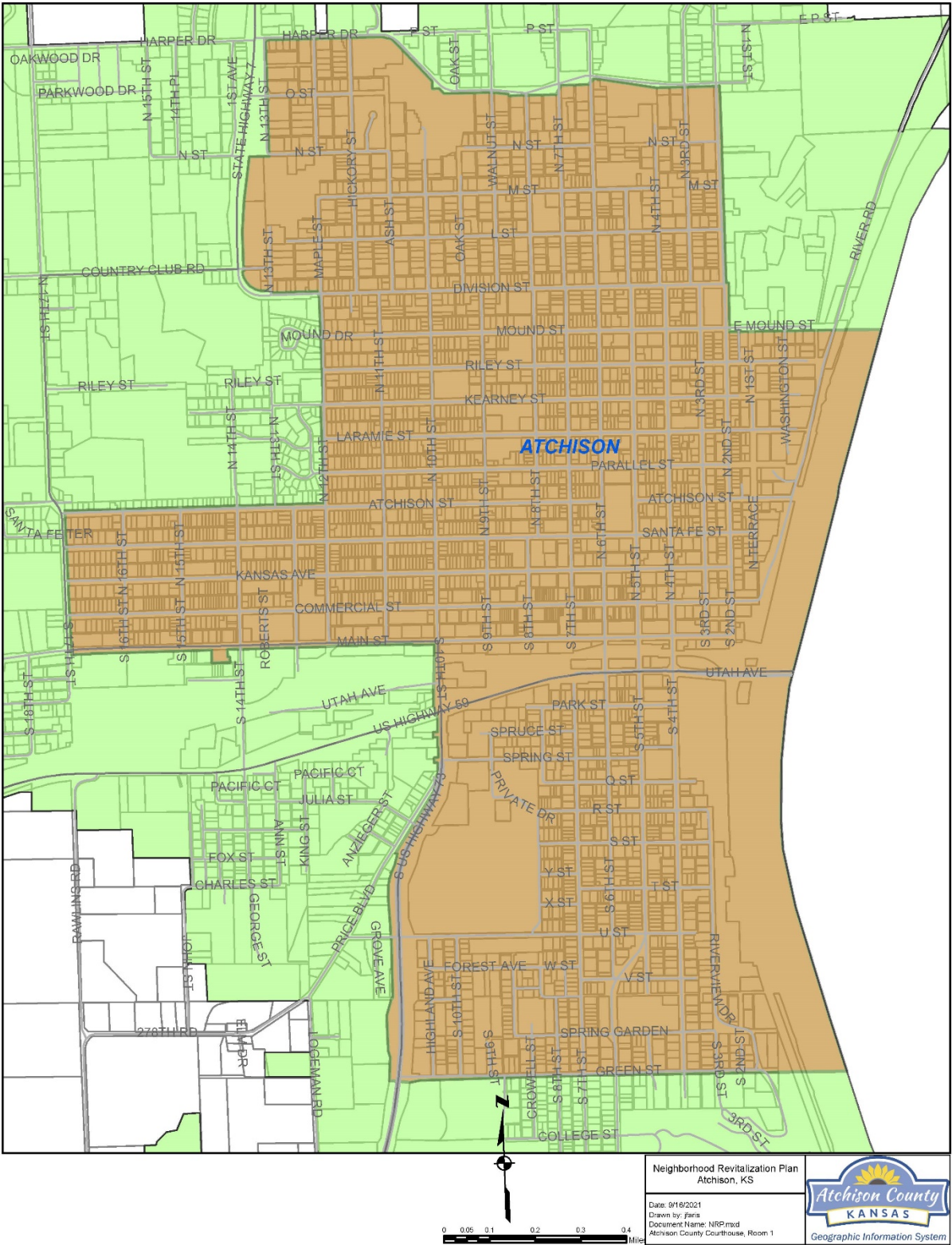
Legal descriptions of the real estate forming the boundaries of the Target areas are described in the Neighborhood Revitalization Plan provided on the Atchison County website www.atchisoncountyks.org.

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Atchison City Target Area Map



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[illegible]

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TAX REBATE SPREADSHEET

The following table illustrates the refund percentages for each property class and the corresponding rebate term for the **non-target area**.

Year	Residential Rehabilitation \$5,000 + Investment	Residential New \$5,000 + Investment	Commercial Agricultural Industrial \$10,000 + Investment	Commercial Agricultural Industrial \$500,000 + Investment
1	95%	95%	95%	95%
2	95%	95%	95%	95%
3	95%	75%	95%	95%
4	95%	55%	75%	95%
5	80%	45%	65%	85%
6	60%	35%	55%	85%
7	50%	25%	35%	70%
8	None	None	None	50%
9	None	None	None	30%
10	None	None	None	20%

Rebate \$ will only be refunded from the following municipalities within your taxing unit which adopted the Rebate Program:

City of Atchison
City of Effingham
City of Muscotah
Atchison County

Benton Township
Center Township
Grasshopper Township
Kapioma Township

Walnut Township
USD 377
USD 409

The following table illustrates the refund percentages for each property class and the corresponding rebate term for the **target area**.

All Projects			
Year	\$5,000 to \$24,999 Investment	\$25,000 to \$99,999 Investment	\$100,000 + Investment
1	95%	95%	95%
2	95%	95%	95%
3	95%	95%	95%
4	95%	95%	95%
5	80%	95%	95%
6	70%	95%	95%
7	60%	95%	95%
8	40%	95%	95%
9	20%	80%	95%
10	None	70%	95%
11	None	60%	80%
12	None	40%	70%
13	None	20%	60%
14	None	None	40%
15	None	None	20%

Rebate \$ will only be refunded from the following municipalities within your taxing unit which adopted the Rebate Program:

City of Atchison
City of Huron
Atchison County

Benton Township EXCEPT within Effingham City limits

5% of the increased tax bill will be withheld annually by the County for administration of the plan, with a \$25.00 minimum.
Refund is based on rebate value only, not the total tax bill

Reminder: Any property that is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate for the year of the delinquency.

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PART 2

MUST BE SIGNED AND RETURNED TO THE APPRAISER'S OFFICE AFTER COMPLETION

(This form **MUST** be turned in by January 1st to be put into the Rebate Program for the current tax year.)

APPLICATION FOR TAX REBATE

STATUS OF COMPLETION

DATE OF COMPLETION: _____

**ALL ACTUAL COSTS AND A LIST OF ANY CHANGES FROM THE ORIGINAL
APPLICATION MUST BE INCLUDED WITH THIS FORM.**

Signed: _____ Date: _____
(Owner)

Total cost of project (attach ALL final bid sheets showing total costs) \$ _____

Project Description: _____

Address of the project: _____

Parcel Identification Number: _____ Quick Ref ID #: _____

FOR COUNTY APPRAISER'S USE ONLY

The Above Improvements:

_____ Meets the \$5,000 minimum investment for Residential Property

_____ Does Not Meet the \$5,000 minimum investment for Residential Property

_____ Meets the \$10,000 minimum investment for Agricultural, Commercial, or Industrial Property

_____ Does Not Meet the \$10,000 minimum investment for Agricultural, Commercial, or Industrial Property

_____ Meets the \$5,000 minimum investment for the Target Area

_____ Does Not Meet the \$5,000 minimum investment for the Target Area

First year in which the property goes into the rebate program for this project _____

Last year in which the property remains in the rebate program for this project _____

By: _____ Date: _____
(Atchison County Appraiser's Office)

PART IX: The procedure for submission of an application for a rebate of property tax increments authorized by K.S.A. 12-17,118, and amendments thereto.

1. The Owner and/or Applicant shall obtain an Application for Tax Rebate from the Atchison County website, the Atchison County Appraiser's Office, or from the City of Atchison Community Development Office.
2. The Applicant must submit a completed application to the Atchison County Appraiser's Office, along with a non-refundable \$25.00 application fee, **prior** to the commencement of construction. The Application shall include all cost estimates for the project. The Application must include copies of all required permits (including building permits) necessary to complete the project. If the project is located within the City of Atchison, the Application shall include a copy of the City's building permit, or verification from the City that no permit is needed for the project. If the project is located outside the City of Atchison the Application shall include a copy of the County's Floodplain Development Permit. The applicant will be given a complete copy of the Application and Attachments.
3. To qualify for the rebate the Applicant must have received official project approval from the Atchison County Appraiser's office **before** construction of improvements begins. Those applications submitted after commencement will be rejected.
4. The County Appraiser's Office shall verify that the applicant is the owner of record or the owner has also signed the application.
5. The County Appraiser's Office shall verify that taxes on the subject property are current with no delinquent taxes due, and verify that the Applicant does not own other property within the County having delinquent taxes.
6. The County Appraiser's Office shall review the cost estimates to verify that the minimum investment is being met, and inspect the site to ensure that no construction has been started.
7. The intended purpose or use of the structure will determine if the project is Agriculture, Commercial, Industrial, or Residential.
8. The County Appraiser's Office shall determine whether the Application meets the requirements for a tax rebate. The County Appraiser's Office shall notify the Applicant whether the Application is approved or not. If a denial is remediable, the Application may be amended one time and re-submitted without the payment of an additional application fee. If the Application is Approved, the County Appraiser shall note the same on the Application, and record the date of the Application approval.

PART X: The standards or criteria to be used when reviewing and approving applications for a rebate of property tax increments authorized by K.S.A. 12-17-118, and amendments thereto.

1. Prior to the commencement of construction, the Applicant must obtain any required permits (including building permits) necessary to complete the project. This includes a building permit if the project is located within the City of Atchison, or a Floodplain Development Permit if the project is located outside the City of Atchison.
2. The County Appraiser's Office may conduct periodic inspections of progress being made throughout the construction process. Any forms left at the project site must be completed and returned to the Appraiser's Office as soon as possible.
3. The Applicant must notify the County Appraiser indicating the status of construction as of January 1 of each year in which the project remains incomplete.
4. The County Appraiser is required to value each parcel within the County as of January 1 each year. For any project that is only partially completed as of January 1, there may still be an increase in the appraised value of the property attributable to the project, leading to an increase in taxes in that year prior to completion. No rebate will be made for that year.
5. If the project is located within the City of Atchison, upon completion of the project the Applicant shall provide a copy of any necessary Certificate of Occupancy from the City.
6. Construction must be 100% completed and such fact reported to the County Appraiser no later than the second January 1st following the date on which the County Appraiser approved the Application; otherwise improvements made, if any, will not be eligible to participate in the Plan and Rebate Program. Approved extensions beyond that period will be considered on a case-by-case basis.
7. Upon completion of the project, the Applicant shall file Part 2 of the Application with the Atchison County Appraiser's Office. **No rebate will be paid if Part 2 is not filed with the Appraiser's Office.**
8. After receiving Part 2 of the Application, the County Appraiser will determine if the project is fully compliant with the eligibility requirements for a tax rebate.
9. The County Appraiser will conduct an on-site inspection of the project (improvement, rehabilitation, or new) and determine the new valuation of the real property accordingly.
10. All tax rebates under this program 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. For example, a \$10,000 investment to an existing property may add only \$8,000 to the appraised value of the property; thus the tax rebate will be based on the \$8,000 increment in value and not on the \$10,000 actually spent. Similarly, the same investment

may add \$12,000 to the appraised value of the property; in which case the tax rebate will be based on the \$12,000 increment in value and not on the \$10,000 actually spent.

11. The value of land upon which a project is completed shall not be considered in determining the Increment, even if the use of the property is changed by the project.
12. The amount of the rebate applies only to the levy of those municipalities who approved this plan, not to the entire tax bill. There will be no rebate of State taxes, for example, nor a rebate from that portion of the total tax bill levied by municipalities that have not adopted this Plan.
13. There will be no rebate from the Capital Outlay Levy by any board of education pursuant to K.S.A. 72-53,113.
14. If the County Appraiser determines that the completed project is fully in compliance with the terms of this Plan, the County Appraiser shall determine the “Increment” as of January 1 following completion of the project, and certify the same to the County Clerk by June 1, including the details of the rebates to be applied during the term.

PART XI: Rebate Amount and Years of Eligibility for Rebate of Property

The Amount of the rebate and the number of years of the rebate shall vary based upon the location of the project, the amount of the investment involved, and, in Non-Target Areas, the type of project involved. In Target Areas, the type of project involved does not factor into the amount of the rebate. The rebates are summarized in Table 1 – Non-Target Area Rebates and Table 2 – Target Area Rebates.

Table 1 – Non-Target Area Rebates:

Year	Residential Rehab \$5,000+	New Residential 5,000+	Commercial Agricultural Industrial \$10,000+	Commercial Agricultural Industrial \$500,000+
1	95%	95%	95%	95%
2	95%	95%	95%	95%
3	95%	75%	95%	95%
4	95%	55%	75%	95%
5	80%	45%	65%	85%
6	60%	35%	55%	85%
7	50%	25%	35%	75%
8	0%	0%	0%	50%
9	0%	0%	0%	30%
10	0%	0%	0%	20%

Table 2 – Target Area Rebates:

Year	\$5,000 to \$24,999 Investment	\$25,000 to \$99,999 Investment	\$100,000+ Investment
1	95%	95%	95%
2	95%	95%	95%
3	95%	95%	95%
4	95%	95%	95%
5	80%	95%	95%
6	70%	95%	95%
7	60%	95%	95%
8	40%	95%	95%
9	20%	80%	95%
10	None	70%	95%
11	None	60%	80%
12	None	40%	70%
13	None	20%	60%
14	None	None	40%
15	None	None	20%

NON-TARGET AREA

Outside of any “Target Area” there shall be four categories, the first for Residential Rehabilitation if the minimum investment is \$5,000 or more, the second for New Residential Construction if the minimum investment is \$5,000 or more, the third for Commercial, Agricultural, or Industrial improvements, whether new or rehabilitation, if the minimum investment is at least \$10,000 but less than \$500,000, and the fourth for Commercial, Agricultural, or Industrial improvements, whether new or rehabilitation, if the minimum investment is \$500,000 or more.

In the **First** category, Residential Rehabilitation projects located in a Non-Target Area, the rebate shall be 95% of the increment in years 1, 2, 3, and 4, then 80% of the increment in year 5, then 60% of the increment in year 7, then 50% of the increment in year 7, after which there shall be no further rebate.

In the **Second** category, New Residential Construction projects located in a Non-Target Area, the rebate shall be 95% of the increment in years 1 and 2, then 75% of the increment in year 3, then 55% of the increment in year 4, then 45% of the increment in year 5, then 35% of the increment in year 6, then 25% of the increment in year 7, after which there shall be no further rebate.

In the **Third** category, Commercial, Agricultural, or Industrial projects where the minimum investment is at least \$10,000 but less than \$500,000 located in a Non-Target Area, the rebate shall be 95% of the increment in years 1, 2, and 3, then 75% of the increment in year 4, then 65% of the increment in year 5, then 55% of the increment in year 6, then 35% of the increment in year 7, after which there shall be no further rebate.

In the **Fourth** category, Commercial, Agricultural, or Industrial projects where the minimum investment is at least \$500,000 located in a Non-Target Area, the rebate shall be 95% of the increment in years 1, 2, 3 and 4, then 85% of the increment in years 5 and 6, then 75% of the increment in year 7, then 50% of the increment in year 8, then 30% of the increment in year 9, then 20% of the increment in year 10, after which there shall be no further rebate.

TARGET AREA

Within any “Target Area” there shall be three categories; the first if the minimum investment is at least \$5,000, but is less than \$25,000, the second if the minimum investment is at least \$25,000, but is less than \$100,000, and the third if the minimum investment is \$100,000 or more. Within a Target Area it makes no difference whether the project is Residential, Commercial, Agricultural, or Industrial, nor does it make a difference if the project involves new construction or rehabilitation of an existing improvement.

In the **First** category, where the minimum investment is at least \$5,000, but is less than \$25,000, the rebate shall be 95% of the increment in years 1, 2, 3, and 4, then 80% of the increment in year 5, then 70% of the increment in year 6, then 60% of the increment in year 7,

then 40% of the increment in year 8, then 20% of the increment in year 9, after which there shall be no further rebate.

In the **Second** category, where the minimum investment is at least \$25,000, but is less than \$100,000, the rebate shall be 95% of the increment in years 1, 2, 3, 4, 5, 6, 7, and 8, then 80% of the increment in year 9, then 70% of the increment in year 10, then 60% of the increment in year 11, then 40% of the increment in year 12, then 20% of the increment in year 13, after which there shall be no further rebate.

In the **Third** category, where the minimum investment is \$100,000 or more, the rebate shall be 95% of the increment in years 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10, then 80% of the increment in year 11, then 70% of the increment in year 12, then 60% of the increment in year 13, then 40% of the increment in year 14, then 20% of the increment in year 15, after which there shall be no further rebate.

OVERLAP BETWEEN TARGET AREA AND NON-TARGET AREA

There are several overlapping municipalities included in this plan. Atchison County overlaps with each of the other municipalities. U.S.D. 377 overlaps with the City of Atchison, the City of Effingham, the City of Huron, the City of Muscotah, Grasshopper Township, Kapioma Township, Benton Township, Center Township, and Walnut Township. U.S.D. 409 overlaps with the City of Atchison and Walnut Township. Benton Township overlaps with the City of Effingham.

Whether to apply the rebates from Table 1 – Non-Target Area Rebates or from Table 2 – Target Area Rebates, depends upon whether all overlapping municipalities adopting this Plan have agreed to participate in the more robust rebates contained in Table 2. Unless each municipality has agreed to participate in the more robust rebates contained in Table 2, the rebate will be calculated as set forth in Table 1.

Atchison County, the City of Huron, Grasshopper Township, U.S.D. 377, and U.S.D. 409 have all agreed to participate in the more robust rebates contained in Table 2 – Target Area Rebates. In addition, the City of Atchison has also agreed to participate in the more robust rebates contained in Table 2 – Target Area Rebates within Neighborhood Revitalization Area 2, but not within Neighborhood Revitalization Area 3.

Benton Township includes the City of Effingham. Benton Township has agreed to participate in the more robust rebates contained in Table 2 – Target Area Rebates, but the City of Effingham has not agreed to participate in those more robust rebates. Rebates for projects located within the City of Effingham will be calculated as set forth in Table 1 – Non-Target Area Rebates, not only for taxes from the City of Effingham, but also for taxes from U.S.D. 377, Benton Township, and Atchison County. Rebates for projects located within Benton Township but outside the corporate limits of the City of Effingham will be calculated as set forth in Table 2 – Target Area Rebates, not only for taxes from Benton Township, but also for taxes from U.S.D. 377 and Atchison County.

PART XII: The standards or criteria to be used when processing rebates of property tax increments.

1. Rebates shall be calculated with reference to the “Increment” set forth in K.S.A. 12-17,115(e), to be determined by the County Appraiser upon completion of the property, all as set forth in PART X of this Plan.
2. The increment will be determined as of January 1 following completion of the project, and will remain the same regardless of an increase in property value over the period of the rebate.
3. If property taxes are being appealed or in the appeal process, no rebate will be given for the year being appealed until the appeal process is finalized.
4. There shall be no rebate of taxes levied by a school district for Capital Outlay Levy pursuant to K.S.A. 72-53,113.
5. Upon payment of taxes for a property in the program, the increment in ad valorem property taxes levied by a participating municipality resulting from an approved project shall be credited to the Neighborhood Revitalization Fund created pursuant to K.S.A. 12-17,118(a), for the purpose of returning all or a part of the property increment to the taxpayer in the form of a rebate
6. The County Treasurer shall verify that all ad valorem property tax assessment and/or special assessments on the subject property were timely paid. In the event the taxes and special assessments are not timely paid, there shall be no rebate for such year or years. The Owner shall remain eligible for the rebate in future years, provided all taxes and special assessments for all years are timely paid by the payment deadline in the future year.
7. In order to qualify for the rebate, the Taxpayer must timely pay all personal property taxes, real estate taxes, and special assessments on any other property located in Atchison County.
8. In the event any Owner of record is delinquent on taxes or special assessments on any other real property in Atchison County, the County Treasurer shall apply the rebate to such delinquency, and shall not pay the rebate to such Owner.
9. No Rebate shall be paid to the Owner if it is \$10.00 or less, but shall be retained by Atchison County for services rendered in connection with administration of the Plan OR distributed to the taxing entities that would have otherwise received the funds.
10. In the event of a transfer of ownership of a Parcel during the eligible Rebate period, such Parcel and the subsequent Owner thereof will remain eligible for the Rebate during the remainder of the time for which the Parcel was eligible, provided the subsequent Owner complies with all plan rules. The participating owner is responsible for passing on the rules and general information of the rebate to any subsequent owner.

11. The County Treasurer shall pay the applicable rebate to the Taxpayer(s) shown on the applicable Tax Statement. In the case of multiple owners of a property eligible for a Rebate, the County Treasurer may make payment to any owner(s) of record.

12. In the event of a change in ownership after the creation of the tax statement, and if the parties to the transaction that changed ownership desire to have the rebate paid to the new owner, the parties to that transaction shall submit a request in writing and signed by all parties designating to whom the rebate shall be paid. While no specific form is required, it is sufficient if the writing includes the Parcel ID number, the property address, and “We, [Owner of Record] and [New Owner] desire that any Atchison County Neighborhood Rehabilitation rebate shall be paid to [New Owner] for [YEAR] and future years.” Such writing shall be submitted to the County Treasurer at or before final payment of the tax. The preferred method of delivery of the writing is to submit a copy of the signed document by email to <tax@atcoks.org>. If no such request is filed, the County Treasurer may pay the rebate to any Taxpayer(s) shown on the applicable Tax Statement.

13. No rebate shall be paid until the entire tax bill for the year has been timely paid in full.

14. 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, rebates shall be paid by the County Treasurer at any time after the next occurring time provided for the distribution of taxes by the County Treasurer pursuant to K.S.A. 12-1678a(c).

15. All rebates shall be paid through the Neighborhood Revitalization Fund established in conjunction with the other taxing units participating in an Interlocal Agreement.

PART XIII: Atchison County Tax Levy Schedule

Taxing Jurisdictions

2021 Mill Levy

Participating taxing jurisdictions are shown in bold. Taxing jurisdictions agreeing to participate in the more robust rebates contained in Table 2 – Target Area Rebates are noted with an *

State of Kansas	1.500
Atchison County*	53.119
City of Atchison*	58.037
City of Effingham	79.498
City of Huron*	56.889
City of Lancaster	21.628
City of Muscotah	18.273

Townships:

Benton*	16.372
Center	9.081
Grasshopper	20.018
Kapioma	15.206
Lancaster	11.010
Mt. Pleasant	10.152
Shannon	7.613
Walnut	19.002

School Districts:

USD 335	49.546
USD 338	56.489
USD 339	47.902
USD 377*	43.018
USD 409*	53.772
USD 430	42.052
USD 449	53.356

USD 338 Recreation Comm	1.000
USD 409 Recreation Comm	3.951

Brush Creek Cemetery District	1.143
Camp Creek Cemetery District	0.148
Cummings Cemetery District	1.230
Effingham Cemetery District	0.862
Huron Cemetery District	0.735
Kennekuk Cemetery District	0.394
Lancaster Cemetery District	1.243
Larkinburg Cemetery District	1.736
Monrovia Cemetery District	1.040

Muscotah Cemetery District	1.051
Nortonville Cemetery District	0.555
Pardee Cemetery District	0.600
Pleasant Grove Cemetery District	0.349
Wheatland Cemetery District	1.152
Fire District #1	4.333
Fire District #2	5.000
Fire District #3	2.578
Fire District #4	1.974
Fire District #5	2.647
Fire District #12	1.245
Delaware Watershed District #10	1.017
Mission Watershed District #5	1.916
Wolf River Watershed District #66	0.900
Nemaha-Brown Watershed District #7	3.123
NEK Library	1.351

PART XIV: Administration of the Plan

The Board of County Commissioners of Atchison County, Kansas, acting through the Atchison County Clerk's Office, the Atchison County Appraiser's Office and the Atchison County Treasurer's Office, shall administer the Plan.

Five percent (5%) of the Increment as defined in K.S.A. 12-17,115(d) shall be retained by the County for administrative costs incurred in implementing and administering the Plan.

No later than November 1 of each year the County Clerk shall certify to the State Commissioner of Education the assessed valuation amount of any school district therein for which tax increment rebates have been made by the school district during the previous year as required by K.S.A. 12-17,118 (e), and in accordance with any applicable interlocal agreement.