

Marshall County, Kansas
Infill Housing Revitalization Plan

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PLAN FOR INFILL HOUSING REVITALIZATION

Marshall County, Kansas

General Information

The Infill Housing Revitalization Plan is an economic development strategy. The Infill Housing Revitalization Plan is an additional tool for promoting economic development in Marshall County and is not a replacement for use of Industrial Revenue Bonds, State Enterprise Zone Incentives, Community Development Block Grants or Constitutional Tax Abatements.

BENEFITS OF THE TAX REBATE PLAN

It will provide incentives for housing improvements through property tax refunds.

It does not interfere with current property tax revenues.

The program will create new long-term tax revenue, without creating a fiscal burden for the cities and County.

It will offer incentives for development where development might not otherwise occur.

It will help create jobs because, historically, jobs follow development.

It will help reverse the outward migration of residents and the resulting deterioration of neighborhoods within the County.

It will help stabilize land value.

It will strengthen the fiscal capacity of our city government to grow and serve our area.

It provides a limited window of opportunity for participation, thereby, prompting immediate response.

It will encourage housing, commercial, and industrial development in the city

INTRODUCTION, PURPOSE & FINDINGS

This plan is required by state statute in order to create a *tax rebate program* intended to encourage both reinvestment and improvement of a declining urban area of the community. The components of the plan include establishing the area for improvement by boundaries, examining current condition of the area, identifying the near term and long range proposals for public improvement of the area, and establishing local eligibility criteria and application procedures for the tax rebate program.

Kansas state law provides that any "increment in property taxes resulting from eligible new improvements by taxpayer to property in an *Infill Revitalization Area* may be credited to a fund for the purpose of paying the costs of administration and returning all or a part of the increment to the taxpayer in the form of a rebate. Marshall County shall create a revitalization fund upon adoption of this plan to pay only the costs of administration and provide rebates authorized by this plan.

The purpose of the *Neighborhood Revitalization Plan* is to improve the overall appearance of the community, to enhance neighborhood pride, to better the quality of life for the residents and to encourage reinvestment in the area, which will result in enhanced property values.

The governing body of Marshall County, Kansas has determined that the *Infill Housing Revitalization Area* as hereinafter defined is an area that meets conditions described in Subsection (b) of K.S.A. 1994 Supp. 12-17,114-120 (Appendix A), and has determined that the rehabilitation, conservation and redevelopment of said area is necessary to protect the public health, safety and welfare of the residents of the *Infill Housing Revitalization Area* and Marshall County as a whole.

Marshall County has many blighted areas. Older neighborhoods have houses in need of rehabilitation or replacement. Some properties have deficiencies that are dangerous to residents and neighborhood children. A large number of city streets lack curb, gutter and safe crosswalks.

THE REVITALIZATION AREA

The Revitalization District shall include the areas outlined and approved in the attached city maps. Anyone with questions as to whether or not a certain tract of real estate is subject to the Plan should contact the Marshall County Clerk's office.

CURRENT CONDITION OF THE AREA

Marshall County has many vacant residential lots which are in need of improvement and many dilapidated residential buildings to be removed and rebuilt.

FORMAL PLAN DESCRIPTION

Part 1

Legal Description & Map of the Infill Housing Revitalization Area

All of the area within the boundaries of the participating cities in Marshall County, Kansas as indicated on the attached maps.

Part 2

Assessed Valuation of Real Property

The Assessed Valuation for that area within the Infill Housing Revitalization District as reported by the Marshall County Clerk's Office for 2022 is as follows:

Axtell	
Land	\$ 214,838
Improvements	<u>\$ 2,756,953</u>
TOTAL	\$ 2,971,791

Beattie	
Land	\$ 59,869
Improvements	<u>\$ 1,067,381</u>
TOTAL	\$ 1,127,250

Blue Rapids	
Land	\$ 658,986
Improvements	<u>\$ 3,572,059</u>
TOTAL	\$ 3,931,045

Frankfort	
Land	\$ 210,651
Improvements	<u>\$ 3,820,637</u>
TOTAL	\$ 3,931,045

Marysville	
Land	\$ 2,507,554
Improvements	<u>\$26,972,118</u>
TOTAL	\$29,479,672

Oketo	
Land	\$ 6,804
Improvements	<u>\$ 220,083</u>
TOTAL	\$ 226,887

Summerfield	
Land	\$ 25,815
Improvements	<u>\$ 490,105</u>
TOTAL	\$ 515,920

Vermillion	
Land	\$ 22,585
Improvements	<u>\$ 231,839</u>
TOTAL	\$ 254,434

Waterville	
Land	\$ 245,055
Improvements	<u>\$ 2,983,965</u>
TOTAL	\$ 3,229,020

Part 3

Listing of Owners of Record in Area

Owners of Record, Marshall County, Kansas is available in the Marshall County Appraiser's office.

Part 4

Zoning Classification/Land Use Map, & Future Land Use Map

For questions on zoning in a particular area of Marshall County, contact the local municipality.

Part 5

Capital Improvements Planned for the Area

Currently, there are no planned capital improvements for the Area.

Part 6

Property Eligible for a Tax Rebate

RESIDENTIAL PROPERTY

1. Construction of a new residential structure, including the conversion of all or part of a non-residential structure into a residential structure, may be eligible.
2. In order to be eligible for a tax rebate under the Infill Housing Revitalization Plan, all

property taxes due and payable must be paid in full.

Part 7
Criteria for Determination of Eligibility

1. Use of local contractors and suppliers for construction is strongly encouraged.
2. Construction of an improvement must have been commenced on or after January 1, 2023, the effective date of enactment of the tax rebate program.
3. The minimum investment in a new construction shall be \$25,000.00 for residential.
4. The minimum increase in the real property's tax appraised value shall be \$25,000.00 for rehabilitation or construction of residential.
5. The value or cost of all improvements for new construction shall be exclusive of the demolition cost (if any) and land cost or value.
6. Property eligible and approved under this plan for rebates shall waive any rights to any other tax incentives reducing or refunding the property taxes or exempting any portion of the value of the real property (land and/or improvements) approved for a refund under this program, under any other adopted local program or pursuant to statutory or constitutional authority. Only one approved rebate application or tax exemption shall be allowed for any real property (land and/or improvements) for any tax year(s) where the real property is eligible for a refund under this program.
7. Property eligible and approved under this plan for rebates shall waive any rights to pay taxes under protest for tax year(s) where a refund is being claimed. A taxpayer may appeal a notice of value to the county appraiser, but waives the right to any further appeals for any tax year(s) where a refund is being claimed.
8. Property shall only be eligible for a rebate upon completion, for tax appraisal purposes, of the improvements or construction described in the application. The eligible period shall be open for one (1) year from the start to the finish of the construction project.
9. No interest shall be paid by Marshall County for any period of time that Marshall County retains rebate proceeds prior to disbursement.
10. Tax rebates shall be paid by the Marshall County Treasurer on or after July 1, 2024, and each succeeding year thereafter while the Plan is in effect and the Applicant is eligible for rebate. (2023 real property taxes are due Dec. 20, 2023 {first half} and May 10, 2024 {second half}. See K.S.A. 79-2004).
11. For the purpose of the Plan, all taxes assessed to the Applicant must be paid and current prior to any rebate being sent.

Part 8
Contents of Application/or Tax Rebate

GENERAL INFORMATION

1. Contractors' and Suppliers' names and addresses that will be utilized in the project.
2. Owners Name.
3. Owners Mailing Address.
4. Social Security Number or Federal Tax Identification Number.
5. Parcel Identification Number.
6. Building Permit Number (if required).
7. Address of Property.
8. Legal Description of Property.
9. Day Phone Number.
10. Proposed Property Use.
11. Improvements.
12. Estimated Date of Completion.
13. Estimated Cost of Improvements.
14. Proof of Historical Register Listing.
15. List of Buildings proposed to be or actually demolished.
16. County Appraiser's Statement of Appraised Valuation.

TIME FRAME OF CONSTRUCTION

1. Date of Commencement of Construction.
2. Estimated Date of Completion of Construction.

STATUS OF APPLICATION ELIGIBILITY

1. County Treasurer's Statement of Tax Status.
2. County Clerk's Statement of Application Conformance for Tax Rebate.

Part 9

Procedure for Submission of an Application

1. The Applicant shall obtain an application for Tax Rebate from the Marshall County Clerk.
2. The Applicant shall complete and sign the application and file the original with the Marshall County Clerk.
3. The Applicant shall submit a \$25.00 nonrefundable administrative fee when submitting the application for review to the Marshall County Clerk.
4. The Applicant shall certify the status of the project as of January 1st following the completion, for tax appraisal purposes, of the improvements described in the application.
5. The County Appraiser shall conduct an on-site inspection of the construction project and determine the new valuation of the real estate and shall complete his or her portion of the application and shall report the new valuation to the County Clerk by June 15th. Pursuant to applicable statute dates, tax records on the project shall be revised by the County Clerk's Office.
6. Upon determination by the County Treasurer's Office that the taxes and assessments on the property are not delinquent, the County Clerk shall certify that the project and application does or does not meet the requirements for a tax rebate.
7. Upon the timely payment of all applicable taxes by the Applicant for the initial and each succeeding tax year extending through the specified rebate period, a tax rebate shall be made to the applicant. The tax rebate shall be made from the Revitalization Fund established by Marshall County.
8. The County Clerk shall make periodic reports to the Marshall County Commissioners.
10. Marshall County shall retain a five percent (5) administrative fee for every rebate that is approved. However, in the event that the amount to be rebated to Applicant is under \$25.00, Marshall County shall retain said amount and no rebate shall be mailed to applicant.

Part 10
Standards and Criteria for Review and Approval

1. The property for which the rebate is requested shall conform with all applicable codes, ordinances, resolutions, statutes, and regulations in effect at the time the improvements are made and shall remain in conformance for the duration of the rebate period or the rebate may be terminated at the discretion of the County Clerk.
2. Any Applicant that has delinquent taxes or assessments against his or her property, shall not be eligible for a rebate. If the property becomes delinquent after a rebate has been sent for a previous calendar year, the Applicant shall no longer be eligible for rebate. The Applicant shall not regain eligibility by becoming current on the delinquent tax.
3. The first and all following rebates shall be based on the establishment of the increase or decrease in assessed value on January 1st for tax appraisal purposes, of improvements described in the application, less the five percent (5) administrative fee. The rebate shall be calculated using the mill levy established during subsequent years.
4. The County Clerk shall have the authority and discretion to approve or reject applications based on the eligibility standards and review criteria contained herein. If an applicant is dissatisfied with the County Clerk's decision, a written appeal may be submitted to the Marshall County Commissioners for final determination based on a majority vote.
5. Only the equitable and/or legal property owner (Applicant) shall be entitled to a rebate of the taxes paid by the original property owner (Applicant) made to the County Clerk on or before the date of transfer of the title to the property granted a previously approved rebate.
6. If the *Infill Housing Revitalization Plan* is repealed or the rebate criteria changed, any approved applications shall be eligible for rebates for the remaining term of the rebate provided in the plan.
7. The Applicant may request in writing that an approved rebate application be terminated prior to its normal expiration for any purpose including the purpose of making additional improvements and making a new application as provided in this plan.

Part 11
Statement Specifying Rebate Formula

PROGRAM PERIOD

The Infill Housing Revitalization Fund and tax rebate incentive program shall expire on December 31, 2025. The program will be reviewed at the conclusion of the Plan period, or at any time prior thereto, the Marshall County Commissioners will consider repeal, modifications or other changes to the plan following the procedures required by state law.

Rebate Period

Residential, new construction	10 years
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Rebate Amount*

Year 1-10 (2023-2032)	100
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*ATI rebates are exclusive of a 5% administrative fee to remain in the Neighborhood Revitalization Fund.

IN WITNESS WHEREOF, this Neighborhood Revitalization Plan is adopted this _____ day of December, 2022.

Barbara Kickhaefer, Chairman

Keith Bramhall

Fritz Blaske

ATTEST:

Sandra K. Wilson, Marshall County Clerk