

City of Garden City

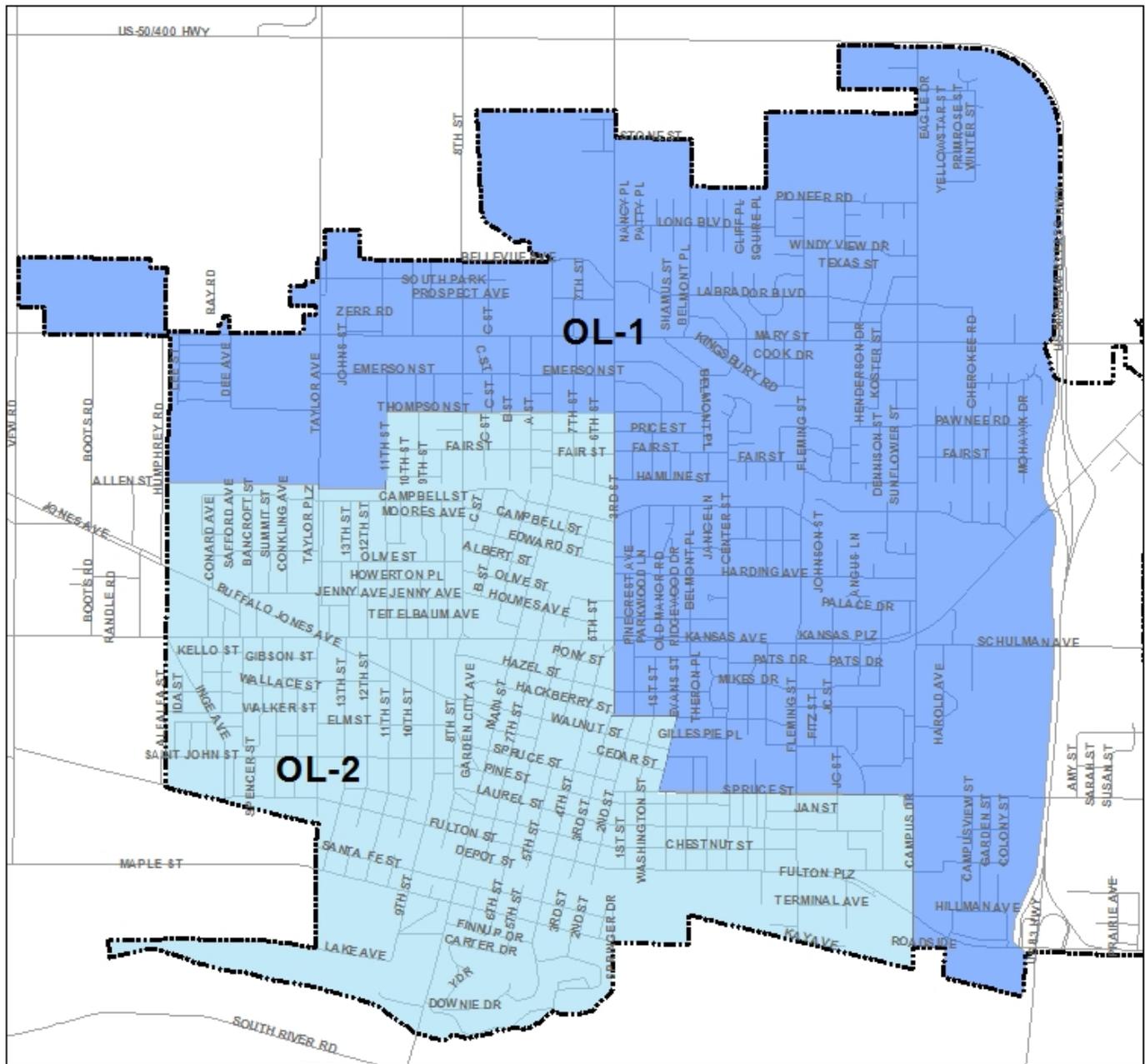


Exhibit I.

NEIGHBORHOOD REVITALIZATION TAX REBATE AREA MAP

Rebate Legend	
	OL-1 - Up to Seven Years Tax Credit
	OL-2 - Up to Ten Years Tax Credit



CRITERIA FOR DETERMINATION OF ELIGIBILITY

- (a) Construction of an improvement must have begun on or after the date of the designation of the neighborhood revitalization area and be located within the Neighborhood Revitalization Area.
- (b) **AN APPLICATION FOR A TAX REBATE MUST BE FILED WITHIN ONE HUNDRED EIGHTY (180) DAYS OF ISSUANCE OF A BUILDING PERMIT.**
- (c) The minimum investment in an improvement shall be \$5,000 for residential property. The maximum rebate amount is 95% with no maximum building permit value. This shall include historic property.
- (d) The minimum investment is \$10,000 for non-residential property and Multi-Family, as determined by the building permit value. The maximum rebate is 75% up to the maximum building permit value of \$500,000 for Multi-Family and \$2,500,000 for non-residential commercial/industrial property.
- (e) The value or cost of all improvements for remodeling or new construction shall be exclusive of the demolition cost (if any) and land cost or value.
- (f) Properties listed on the national, Kansas or local historical register or located within a designated historic district are eligible for a 95% rebate.
- (g) The improvements must conform to the City of Garden City's Comprehensive Land Use Plan and Zoning Regulation in effect at the time the improvements are made.
- (h) The new, as well as existing improvements on the property must conform to all applicable codes, rules, laws, ordinances and Regulations in effect at the time the improvements are made, and for the length of the applicable rebate period or the rebate may be terminated.
- (i) **Any property that is delinquent in any tax payment or special assessment shall not be eligible for any rebate or future rebate until such time that all taxes and assessments have been paid.** If such delinquency occurs after entry into the rebate program, the owner shall have no more than 90 days to bring the taxes current. If such delinquency continues beyond 90 days, the property shall no longer be eligible for a rebate.
- (j) Property shall only be eligible for a rebate upon substantial completion of the improvements described in the application.
- (k) Property eligible and approved under this plan for rebates shall waive any rights to any other tax incentives reducing the property taxes on improvements, under any other adopted program pursuant to statutory or constitutional authority. **Only one rebate series may be transferred at any one up-grade event.**
- (l) Dilapidated structures are eligible for repair with sound foundations and structural members, which shall be inspected and approved by a City of Garden City building official. **Demolition is not a covered cost.**
- (m) Tax rebates for multi-year projects shall be one-time rebates unless the applicant secures prior written approval of a phased plan.

THE FOLLOWING IMPROVEMENTS ARE NOT ELIGIBLE FOR A TAX REBATE:

- Surface parking lots except as an accessory to a contiguous improvement.
- Conversion of single family to multi-family housing units.
- Railroads and utilities.
- Swimming pools, waterscapes, gazebos, and home workshops.
- Rehabilitation of existing unattached garages (including accessory apartments) is not eligible for rebate.
- Improvements to existing or construction of new structures used for public utility or railroad purposes shall not be eligible.
- Ineligible if property is presently using a Tax Increment Financing Incentive.
- Mobile homes/HUD manufactured Home.
- Any property located outside of Garden City U.S.D. 457 School District.
- Mini warehouses.

TAX REBATE OVERVIEW

SINGLE FAMILY HOUSING

The maximum rebate is 95% for new single-family construction and rehabilitation of single-family housing (excludes conversion of single family to multi-family units) with no limit on the building permit value.

HISTORIC HOMES AND BUILDINGS

The maximum rebate is 95% for construction and historic rehabilitation (excludes conversion of single family historic homes to multi-family units) with no limit on the building permit value.

MULTI-FAMILY HOUSING

The maximum rebate is 75% for new multi-family construction and multi-family rehabilitation (excludes conversion of single family to multi-family units) up to \$500,000 maximum building permit value.

COMMERCIAL/INDUSTRIAL

The maximum rebate is 75% for new or rehabilitation Commercial /Industrial constructions up to \$2,500,000 maximum building permit value.

- A *commercial use structure* shall include any non-residential use except uses for the manufacture, warehousing, storage and wholesale distribution of products.
- An *industrial use structure* shall include any non-residential use for the manufacture, warehousing, storage and wholesale distribution of products.

CONTENTS OF AN APPLICATION FOR A TAX REBATE

Applications process for tax rebates shall include the following information and **require a \$25.00 application fee. Fees shall be payable to The City of Garden City.** Application will be received and processed through The Planning and Community Development Department with the following information:

SECTION A. GENERAL INFORMATION

1. Owners Name
2. Owners Phone Numbers
3. Owners Mailing Address
4. Property Address
5. School District Number
6. Parcel ID Number
7. Legal Description of Property
8. Record of Deed (*Attach Copy*)
9. Property Use
10. Proof of Historical Register Listing
(*if applicable*)
11. Improvement Descriptions
12. Estimated Cost of Improvements
13. Building Permit Charge
14. Building Permit #
15. Proposed Building Demolition
16. Demolition Permit #
17. Projected Construction Schedule
(*start and finish date estimates*)
18. Applicants Signature and Date

THE COMMUNITY DEVELOPMENT AND PLANNING OFFICE

LOCATION IS:

301 N. 8th Street

1st Floor

Garden City, Kansas 67846

(620) 276-1170

** Questions answered and Neighborhood Revitalization Applications available at this location.*

SECTION B. ASSESSMENT OF APPLICATION

(*To be filled out by multiple parties with interest in this Tax Rebate*)

1. Plan Administrators, Planning and Community Development staff receive and review completed application for the Neighborhood Revitalization Plan tax rebate.
2. Finney County Treasurer assistance and review of property owners current tax status. (Receipt of Paid Taxes and Copy of Deed required for Property Owner application)
3. County Appraiser or Agents review and statement of assessed valuation of present building and land value. Reassessment of property improvement building and land value. Total assessed value of land and improvements that are eligible for a rebate.
4. Status of property improvement and construction project to be filled out by property owner annually. (Deadline to respond or revise rebate construction schedule is December 31st annually)
5. City of Garden City, Finance Directors statement of eligible rebate and record of rebate payment and date sent to property owner.

APPLICATION PROCEDURE

OVERVIEW

The City will offer, promote and advertise the availability of the tax rebate program periodically throughout the year in the local newspaper. A presentation will be designed and placed on the City's Cable station (Channel 8) and the City web page (www.gardencity.org).

Persons or businesses planning improvement projects may submit an application to the Planning and Community Development Office at any time for a predetermination of eligibility.

The improvement plan will stipulate the type of improvement to be made, renderings, a timetable for completion and any supporting documents appropriate for the type of application. Prior to beginning the project, the owner shall apply for a building permit, which shall be attached to the application. Once the application and the building permit have been submitted, the Planning and Community Development Office and City Finance Department, shall authorize approval of the project.

At completion, the owner shall request a reappraisal by the county appraiser, which will determine the property value and shall be used to calculate the tax value increment added by the improvements. At the customary time, the County Treasurer shall mail tax statements based on the new appraised value. *The property owner shall submit proof of payment of the entire tax bill to the Community Development Department to initiate the tax rebate procedure.*

Only the increase in taxes will be rebated (95% residential, 75% commercial). **By law, the rebate must be issued within thirty days after proof of payment has been submitted by an approved applicant. Only projects, which have been predetermined to be eligible, shall receive a rebate.**

HOW TO/ WHERE TO

This program is scheduled to begin receiving applications on June 1, 2002 and after its adoption by the Governing Body of the City of Garden City and the execution of Inter-local Agreements with Finney County, Garden City Community College and the Board of Education of Garden City Unified School District #457. Thereafter, the City will process applications as they are submitted with no monthly or quarterly deadlines.

Applications will be available in the Planning and Community Development Office, City Administrative Building, 301 North 8th Street, Main Floor. Additional sites will have Applications available and posted including local lenders and real estate agents and other industries upon request. Questions about the program should be directed to the Planning and Community Development Office, (620)276-1170 or E-Mail: planning@gardencityks.us.

The Finney County Appraiser will perform the calculation of the final improvement rebate amount based on the actual appraised value. Each month, in which rebates are paid, the Treasurer will submit a report to the City Finance Department showing the property before and after appraisal and the amount of the rebate.

The Community Planning Department, Program Administrator is responsible for reporting the status of rebates actually made on behalf of property owners during the rebate period. Such report shall include the number of applications received, number approved, number of rebates issued, total dollar value of rebates paid and other matters deemed necessary by the Governing Body of the City of Garden City.

PROCEDURE FOR SUBMISSION OF AN APPLICATION

1. The applicant shall complete and sign **Section A and B** of the application and file the original and any required attachments with the Plan Administrator in the Planning and Community Development Department within 180 days following issuance of the projects building permit.

2. The Program Administrator shall require proof of the existing assessed valuation of the property at the time of application.

3. The applicant shall certify the status of the project as of January 1 following the substantial completion of the improvements described in the application by completing and signing **Part B.** of the application. The applicant shall file the application with the County Appraiser's Office on or before December 1, preceding the commencement of the tax rebate period.

4. The County Appraisers 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 1. The County Appraisers Office shall revise the tax records on the project.

5. Upon determination by the County Clerk's Office that the taxes and assessments on the property are not delinquent, the Program Administrator shall certify that the project and application does or does not meet the requirements for a tax rebate and shall notify the applicant and the Program Administrator of the rebate percentage due for each year of the rebate period.

6. Upon the payment of the property tax for the subject property 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 within 30 days following payment and submittal of a receipt showing the current tax bill has been fully paid by the applicant to the Program Administrator. The tax rebate shall be made from the Neighborhood

Revitalization Fund established by the City of Garden City. The Program Administrator shall make periodic reports to the City Commission.

7. The Program Administrator shall inform the County Clerk 30 days prior to the expiration of the final rebate period for each property receiving a tax rebate.

APPLICATION FEE OF \$25.00 DUE ON SUBMITTAL



GARDEN CITY NEIGHBORHOOD REVITALIZATION PROGRAM

ORDINANCE # 2192 DATE: June 11, 2002

PLEASE PRINT OR TYPE

OWNER'S NAME

OWNER'S MAILING ADDRESS

PHONE NUMBERS

PROPERTY ADDRESS

HOME

WORK

PROPERTY IDENTIFICATION INFORMATION

(Parcel ID number, Legal description and School Dist. # are documented on your tax statement or call the County Clerk's Office)

SCHOOL DIST. NO.

LEGAL DESCRIPTION

Use additional sheets if necessary

PARCEL IDENTIFICATION NUMBER (CAMA)

PROPERTY USE

PLEASE CHECK TWO AREAS

Residential

Non-Residential

Rental

Owner- Occupied

IS PROPERTY LISTED ON HISTORIC REGISTRY OR LOCATED WITHIN A HISTORIC DISTRICT BOUNDARY?

No

Yes (*must attach proof of historic registration*)

PROPOSED PROPERTY IMPROVEMENTS

IMPROVEMENT DESCRIPTION

(Please be specific and Use additional sheets if necessary)

IMPROVEMENT (cost estimates) \$ _____

INSPECTIONS OFFICE USE ONLY

List of Building to be demolished

BUILDING PERMIT INFORMATION

Permit Charge \$ _____

Demolition Permit # _____

Permit# _____

PROJECTED CONSTRUCTION SCHEDULE

____/____/____

____/____/____

START DATE

FINISH DATE

____/____/____

PROPERTY OWNER / APPLICANTS SIGNATURE

DATE

FOR PROGRAM ADMINISTRATORS USE ONLY

Application Part A: submitted \$25.00 Application Fee Paid Copy of Current Tax Receipt and Deed Building Permit

The above property owner **IS** **IS NOT** In conformance with the requirements of the City Garden City NEIGHBORHOOD REVITALIZATION Plan.

Reason applicant **IS NOT** in conformance:

By _____ Date _____
(City Program Administrators)

FOR COUNTY TREASURER'S OFFICE ONLY

As of _____ 20____ Taxes on the above Property address and Parcel:
 ARE NOT CURRENT ARE CURRENT – TAX RECEIPT AND DEED ARE ATTACHED

By _____ Date _____
(Finney County Treasurer's Office)

FOR COUNTY APPRAISERS DEPARTMENT USE ONLY

As of _____ 20____ the Assessed Valuation on the Property address known as:

_____	Present Building Value	\$ _____
_____	Present Land Value	\$ _____
Property Parcel (CAMA) #	Improvement Value	\$ _____
_____	Assessed Value	Total \$ _____

Based upon the above listed improvements and associated cost supplied by the applicant the improvement **MAY** or **MAY NOT** meet the test for a tax rebate.

BY _____ Date _____
(County Agent)

PROPERTY OWNER USE ONLY

STATUS OF CONSTRUCTION PROJECT

Construction project as of January 1st **IS NOT** complete
 Construction project as of January 1st **IS** completed

By _____ Date _____
(Property Owners Signature)

COUNTY APPRAISER'S OFFICE USE ONLY

THE ABOVE PROPERTY IMPROVED ASSESSED VALUE IS: \$ _____

	PRIOR TO IMPROVEMENT	AFTER IMPROVEMENT	AMOUNT SUBJECT TO REBATE
Land	\$ _____	\$ _____	\$ _____
Improvements	\$ _____	\$ _____	\$ _____
Total	\$ _____	\$ _____	\$ _____

By _____ Date _____
(County Appraiser Office)