



NEIGHBORHOOD

REVITALIZATION PLAN

TAX REBATE INCENTIVE

Application Period
September 1, 2014 – September 1, 2019

APPLICATION TO QUALIFY AND TO PARTICIPATE

PART 1

(Please Print or Type)

1. OWNER'S NAME _____

2. MAILING ADDRESS _____

3. DAY PHONE NO. _____

4. PROPERTY ADDRESS _____

5. LEGAL DESCRIPTION OF PROPERTY: (attach separate sheet if more space is needed)

6. NON REFUNDABLE APPLICATION FEE \$25.00

7. BUILDING PERMIT NO. _____ (if applicable)

INTENDED USE AND CLASSIFICATION OF PROPOSED IMPROVEMENT

(Circle work applicable in 8, 9, 10 and 11 below)

8. RESIDENTIAL COMMERCIAL INDUSTRIAL AGRICULTURAL RECREATIONAL OTHER

9. NEW REHABILITATION

10. RENTAL OWNER OCCUPIED VACANT

11. IF residential: SINGLE FAMILY MULTIPLE FAMILY _____ No. Units

12. (A) DESCRIBE PROPOSED IMPROVEMENTS: (Also attach drawings with dimensions)

(B) BUILDINGS TO BE RAZED, IF ANY: _____

13. ESTIMATED DATE CONSTRUCTION TO BE COMMENCED: _____

14. ESTIMATED DATE CONSTRUCTION TO BE COMPLETED: _____

15. Applicant agrees and acknowledges that: (a) Applicant has received, read and understands the criteria for qualification and the procedure to be completed to qualify. (b) Applicant will follow all required procedures; (c) Within 15 days after completion, Applicant will report such completion to the County Appraiser. (d) If construction is not completed on the January 1st following approval of this Application, Applicant will report such fact to the County Appraiser prior to January 15 next following, (e) Any approval issued pursuant to this Application becomes null and void one year from date of approval if construction is not commenced prior to the expiration of such one year period, and (f) If construction is not completed on the second January 1st following County Appraiser's approval under Part 2, then such approval becomes null and void and all construction completed, if any, will not be eligible to participate in the Tax Rebate Program.

Under penalty of perjury, I hereby state that all information contained in the above Application is true and correct.

Landowner _____ Date _____

COUNTY APPRAISER ACTION ON APPLICATION

BEFORE THE COUNTY APPRAISER OF GRANT COUNTY, KANSAS

IN THE MATTER OF QUALIFICATION OF PARCEL NO. _____
FOR PARTICIPATION IN NEIGHBORHOOD REVITALIZATION PLAN

PART 2

Subject to meeting the minimum increase in appraised value directly attributable to the improvement requirement of \$5,000.00, the above application is hereby (circle word applicable)

CONDITIONALLY APPROVED

DENIED

County Appraiser

Date

APPLICATION TO QUALIFY AND TO PARTICIPATE

BEFORE THE COUNTY APPRAISER OF GRANT COUNTY, KANSAS

IN THE MATTER OF QUALIFICATION OF PARCEL NO. _____
FOR PARTICIPATION IN NEIGHBORHOOD REVITALIZATION PLAN

OWNER REPORT(S) OF STATUS OF CONSTRUCTION

PART 3

(a) (To be used only if construction is not completed on the January 1st following date of County Appraiser Approval, under Part 2)

Construction and improvement was not completed on the January 1st following date of County Appraiser Approval under Part 2. Estimated completion date is _____.

Owner Signature

Date

(b) (To be use only when Construction is completed)

All Construction and Improvement described in Application was completed on _____

Owner Signature

Date

PART 4

Based upon the Owner report under Part 3 (b) above and on an on-site inspection by the undersigned County Appraiser of the parcel of real estate described in the Application the County Appraiser FINDS and ORDERS the following final action on the Application:

- a) The Application is approved and it is determined that the construction and improvement completed pursuant to the Application resulted in an increase in the appraised value of the parcel of real estate described in the application which is directly attributable to such Construction and Improvement in the amount of \$ _____

Or

- b) The Application is rejected and denied for the following reasons: _____

County Appraiser Signature

Date

NEIGHBORHOOD REVITALIZATION PLAN
APPLICATION FOR TAX REBATE

APPLICANT NAME _____

MAILING ADDRESS _____

PARCEL IDENTIFICATION NUMBER _____

APPLICANT VERIFICATION: Under penalty of perjury, I state that I am in compliance with Section 7 and (of the Revitalization Plan) and that I am the only person entitled to the Rebate or, if not, that I will pay all other owners their prorate share thereof.

BY _____ DATE _____, 20__
Applicant Signature

For County Appraiser Use Only

CURRENT APPRAISED VALUE

Taxing Unit _____

Land Use _____

	Class	Land	Imp	Tot-Appr
(1)	_____	_____	_____	_____
(2)	_____	_____	_____	_____
(3)	_____	_____	_____	_____

VALUTION SUBJECT TO REBATE

Taxing Unit _____

Land Use _____

	Class	Land	Imp	Tot-Appr
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

BY _____ DATE _____, 20__
Appraiser Signature

For County Treasurer Use Only

AS OF _____, 20__ TAXES ON THIS PARCEL OF PROPERTY

[] ARE [] ARE NOT DELINQUENT

BY _____ DATE _____, 20__
Treasurer Signature

For City Clerk Use Only

AS OF _____, 20__ SPECIAL ASSESSMENTS ON THIS PARCEL OF PROPERTY

[] ARE [] ARE NOT DELINQUENT

BY _____ DATE _____, 20__
City Clerk Signature

For County Clerk Use Only

County Clerk Apportionment of Rebate

Name of Fund	Levy	Amount
State		
County		
Cemetery		
School		
City		

Audited and Approved

BY _____ DATE _____, 20__
County Clerk Signature

ORDER FOR REBATE FROM NEIGHBORHOOD REVITALIZATION FUND

DATE _____, 20__

TO: TREASURER OF GRANT COUNTY, KANSAS:

You are to Rebate the taxes of _____ (name)
in the amount of \$ _____, to comply with the Neighborhood Revitalization Plan
for tax year _____ on property located in Grant County and describe as set forth in
the above Parcel number and apportion the same to various funds as shown above.

County Clerk

Chairman, Board of County Commissioners

EXHIBIT C

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF GRANT COUNTY, KANSAS

IN THE MATTER OF THE ADOPTION OF A
NEIGHBORHOOD REVITALIZATION PLAN

REVITALIZATION PLAN

The Board of County Commissioners of Grant County, Kansas, (herein sometimes called “Governing Body”) pursuant to the Kansas Neighborhood Revitalization Act, K.S.A. 12-17,114 *et seq.* does hereby adopt a Neighborhood Revitalization Plan (herein sometimes called “Plan”) for the County of Grant as follows:

PURPOSE AND FINDINGS

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

A certified, full, true and correct copy of the Revitalization Plan as Approved and Adopted by the Board of County Commissioners of Grant County, Kansas, for the County of Grant County on May 20, 2014, consisting in all of fourteen (14) pages, is attached, marked Exhibit C, and adopted as a part of this Plan by reference insofar as such Plan concerns and relates to the Municipality.

This plan is intended to promote the revitalization and development of Grant County by stimulating new construction and rehabilitation of properties in the county. The plan will serve as a strategy to promote and improve the overall quality of life in the county.

The proposed outcome of implementing the plan would be to stabilize neighborhoods by rehabilitating older homes; provide incentives for affordable housing to persons with limited resources; encourage property owners to improve businesses and homes; encourage improvement of rental properties; and even increase the tax base.

- Grant County population is expected to drop by 6.7% by 2015 from 7799 to 7458, as per Jeremy Hill, Director for the Center for Economic Development and Business Research. Additionally, our population is predicted to drop by another 9.5% by 2020. This is based on the 2010 census figures. By contrast, the State of Kansas is expected to grow by .45% annually.

- In 2010 the median age of Grant County residents was 33. At that time, more than 10% of Grant County's population was over 65. People under 19 years of age made up 34% of the county.
- Migration of our young adults to urban areas poses problems for future income earnings and leadership in our county. If this trend continues, the tax base will be unable to sustain the government services currently provided to residents. To maintain the current level of services, the tax burden would be increased on the remaining residents.
- The lack of adequate housing has forced some families to live outside the county. When additional workers for oil and gas or other industry come to town, we have few rentals for them. Our school district has a difficult time finding housing for new teachers.
- Several factors have contributed to a stagnant economy in Grant County. Revenues from the oil and gas industry will continue to decline due to the depletion of this resource. The number of farms has decreased. The water table is dropping. The severe drought continues to have a negative impact on retail sales. The lack of suitable housing has had an adverse effect on our ability to attract a skilled work force. In the current economy, people have been reluctant to renovate and improve existing housing.

PLAN

1. LEGAL DESCRIPTION OF AREA IN PLAN.

- (a) A legal description of the real estate forming the boundaries of the area included within the Plan is the City of Ulysses and the three mile area surrounding the city limits, located in Grant County, Kansas, as set forth in K.S.A. 18-155, 155a and such statute is adopted herein by reference.
- (b) Maps depicting the existing Parcels of real estate covered by this Plan have been prepared and are on file in the office of the County Appraiser of Grant County and the same are adopted as a part of the Plan by reference.

2. ASSESSED VALUATION. The existing (i.e. 2013) assessed valuation of the real estate included in the Plan is \$4,240,243.33.

3. NAMES AND ADDRESSES OF OWNERS. A list of the names and addresses of the Owners of record of the real estate included within the Plan constitutes a part of the

records in the office of the County Appraiser of Grant County, and such list is adopted in and made a part of this Plan by reference.

4. ZONING CLASSIFICATIONS. The existing zoning classifications and zoning district boundaries and the existing land uses within the area included in the Plan are as set forth in the official zoning maps, records, resolutions and ordinances of the City of Ulysses and County of Grant.
5. MUNICIPAL SERVICES. The Plan does not include any proposals for improving or expanding municipal services as described in K.S.A. 12-17,117(a)(5) and, if any proposals for any such improvements or expansions of municipal services are hereafter proposed by the Governing Body, then any such proposal will be prepared and considered independently of this Plan.
6. REAL PROPERTY ELIGIBLE.
 - (a) All real property and all improvements thereon situated in the City of Ulysses and the three mile area surrounding the city limits, located in Grant County are eligible to apply for Revitalization under the Plan.
 - (b) Rehabilitation of and additions to existing buildings and, also, construction of new buildings are each and all eligible to apply for Revitalization under the Plan.
7. CRITERIA FOR ELIGIBILITY: PROCEDURE TO COMPLETE APPLICATION TO QUALIFY.
 - (a) The criteria to be used by the Governing Body to determine what specific real property is eligible for Revitalization and for Property Tax Increment Rebates are as follows:
 - (i) (A) Construction of an improvement must have begun on or after September 1, 2015, the effective date of this Plan.

(B) Construction must be completed and such fact reported to the County Appraiser no later than the second January 1st following the date on which the County Appraiser conditionally approved the "Application to Qualify and to Participate"; otherwise the Conditional Approval will become null and void and the Improvements, if any, theretofore completed will not be eligible to participate in the Plan and Rebate Program.

- (ii) In order to qualify for Revitalization, a Parcel of real estate:
 - (A) Must have a minimum increase of \$5,000.00 in County Appraiser's appraised value, directly resulting from a qualified Construction and Improvement, for a Parcel of residential, agricultural, recreational, commercial and/or industrial real estate in order to be eligible to receive a Rebate.
- (iii) (A) All new Construction and all Improvements to existing property must comply with all zoning and building codes, rules, and regulations in effect at the time the improvements are made, and,
 - (B) To maintain its eligibility, such Parcel must continue to remain in compliance with all zoning and building codes, rules, and regulations during the entire period of time the Parcel remains eligible for Rebates.
- (iv) Any Parcel that is delinquent in the payment of any ad valorem property tax assessment or special assessment shall not be eligible for any Rebate. Any Owner of other property within the County who is delinquent in the payment of any ad valorem property tax assessment or special assessment shall not be eligible for any Rebate.
- (v) The Owner of commercial or industrial property eligible for Property Tax Increment Rebates under any adopted Neighborhood Revitalization Plan and, also, eligible for property tax exemption under K.S.A. 779-201(a) or any other existing ad valorem tax exemption law, will be eligible to secure relief under only one such Plan or law, as the Owner shall elect.
- (vi) Eligibility for Rebates is subject to the adoption and approval of a Plan by each taxing district. Inquire at the County Clerk's Office for taxing districts who have adopted a Neighborhood Revitalization Plan.
- (vii) In the event of a transfer of ownership of a Parcel during the eligible Rebate period, such Parcel and the subsequent Owner thereof, upon application and approval, shall be eligible for the Rebate during the remainder of the time for which the Parcel was eligible.
- (viii) (A) Multiple qualified improvements to the same Parcel completed within one calendar year shall be treated as one improvement.

(B) In the event of multiple qualified improvements made to the same Parcel in different or succeeding years, which meet the required minimum requirements in any given year, and, therefore, create an additional qualification for and period of eligibility for a Rebate, the total Rebate in any succeeding year will be calculated and determined after the initial qualified Rebate is determined, and will be based upon the additional increase in the appraised value directly resulting from the succeeding qualified improvement.

(ix) Rebates shall be payable only after Application is made and approved therefore pursuant to Sections 8, 9 and 10 of the Plan. Rebates approved for payment shall be made within thirty (30) days after the next distribution date provided for in K.S.A. 12-1678a and amendments thereto next following approval for payment of the Rebate.

(b) In completing an Application to Qualify and to Participate, the Applicant shall:

- (i) If applicable, secure a building permit prior to filing an Application.
- (ii) Prior to commencement of construction, complete Part 1 of the Application, sign and date the Application, and file all copies thereof in the office of the County Appraiser.
- (iii) Concurrently with filing the Application with the County Appraiser, the Applicant shall pay to the County Appraiser a non-refundable Application Fee of \$25.00.
- (iv) Within fifteen (15) working days following filing of the Application, the County Appraiser will take action on the Application and will complete Part 2 thereof. Immediately following completion of Part 2, the County Appraiser shall deliver a true and correct photocopy of completed Part 1 and Part 2 of the Application to the Owner by personal delivery or via U.S. Mail, first class, postage prepaid. If deemed necessary, the County Appraiser has the option to inspect the property prior to completing Part 2 of the Application.
- (v) When Parts 1 and 2 of the Application are completed, the County Appraiser shall deliver a photocopy thereof to the County Clerk for County Commissioner notification and information purposes.

- (vi) As to any Construction and Improvement which is only partially completed as of the January 1st immediately following the County Appraiser's conditional approval under Part 2 of the Application, the Owner shall report such fact in person to the County Appraiser and shall complete Part 3 (a) of the Application. Such reports shall be completed within fifteen (15) working days following January 1st.
- (vii) As to any Construction and Improvement which is reported by the Owner pursuant to (vi) above as being only partially completed, the County Appraiser shall view, value and appraise such partially completed Construction and improvement as of the January 1st immediately following the County Appraiser's conditional approval under Part 2 of the Application and such partially completed Construction and Improvement shall have taxes levied, assessed, and collected thereon in the usual and customary manner and the same shall not be eligible in the year of such levy and assessment as a partially completed Construction and Improvement for a Rebate under the Plan.
- (viii) Within fifteen (15) working days after any Construction and Improvement is completed, the Owner shall report such fact in person to the County Appraiser and shall complete Part 3 (b) of the Application.
- (ix) Within fifteen (15) working days the Owner shall have the completed Part 3 (b) of the Application and filed the same with the County Appraiser, the County Appraiser shall conduct an on-site inspection of the Construction and Improvement completed on the Parcel of real estate described in the Application. On or before March 1st of the following tax year, the County Appraiser shall determine the increase in the appraised value of the Parcel of real estate described in the Application which is directly attributable to the Construction and Improvement described in Parts 1, 2 and 3 of the Application, following which, the County Appraiser shall complete Part 4 of the Application.
- (x) (A) Within five (5) working days following the County Appraiser's compliance with (ix) next above, the County Appraiser shall deliver a true and correct photocopy of the fully completed Application (i.e. Parts 1, 2, 3, and 4 are all completed) to the Owner by personal delivery or via U.S. Mail, first class, postage prepaid.

(B) In addition to complying with (A) last above, if Part 4 is approved by the County Appraiser, the County Appraiser shall also forthwith deliver a true and correct copy of the fully completed, fully approved Application to the County Clerk thereby certifying that the Application and the Construction and Improvement completed pursuant thereto are now qualified to participate in the Rebate Program pursuant to the Plan.

(xi) If the Owner is aggrieved by any act, action or omission by the County Appraiser pursuant to Part 2 and/or Part 4 of the Application, the Owner, if possible, shall complete such remedial action, as shall be necessary to secure the required approval of the County Appraiser or, if the Owner cannot secure such approval, then the Owner may appeal the County Appraiser's decision to the Board of the Grant County Commissioners' and thence to the District Court using the procedures provided therefore in Section 9(c) (ii) (B) of the Plan as set forth herein below.

(xii) (A) In completing an Application to Qualify and to Participate all actions required under this Section 7 (b) shall be made and completed in person by the Owner or the Owner's agent or attorney unless the County Appraiser shall, in writing, authorize the Application to be prepared and filed by the U.S. Mail or by some other alternative method.

(B) The form attached hereto as Parts 1 through 4 and entitled "Application to Qualify and to Participate", Exhibit A, is hereby approved and adopted for use in completing an Application pursuant to this Section 7.

8. CONTENT OF APPLICATION FOR TAX REBATE. The content of an "Application for Tax Rebate", Exhibit B, as authorized under K.S.A. 12-17,118 is as set forth in the document which is attached hereto and entitled "Neighborhood Revitalization Plan Application for Tax Rebate" and is hereby approved and adopted as a part of the Plan by reference.

9. PROCEDURE FOR APPLYING FOR TAX REBATE. The procedure for submission of an Application for Tax Rebate of Property Tax Increments is as follows:

(a) (i) On each March 1st hereafter, the County Clerk will publish in the newspaper of general circulation within Grant County a Revitalization Application Notice pursuant to Section 7 above, an Application for Tax Rebate form.

- (ii) Should any approved Owner, for whatsoever reason, fail to read publication of Application Notice pursuant to (i) above, then such Owner may secure an Application for Tax Rebate form from the County Clerk's Office, Economic Development Office, or the County Appraiser's Office.
- (b) (i) The taxpayer will complete the Application for Tax Rebate, with assistance from the County Clerk, Economic Development Director, County Appraiser, or County Treasurer, where necessary, and, upon completing thereof, shall submit the same to the County Appraiser for consideration and approval.
- (c) (i) Upon the County Clerk's receipt of a completed Application for Tax Rebate, the County Clerk shall determine whether or not such Application meets all of the criteria to qualify for a Tax Rebate.
 - (ii) (A) If the County Clerk approves the Owner's Application for Tax Rebate, then the County Clerk shall file such Application with the County Treasurer as per (d) next below.
 - (B) If the County Clerk disapproves the Application, then the Owner, if possible, shall amend the Application as necessary to secure the approval of the County Clerk and shall thereupon proceed to file the Application with the County Treasurer as per (d) next below, or, if the County Clerk will not approve the Application, then the Owner may appeal the County Clerk's decision to the Board of County Commissioners in the manner provided for the filing of appeals by Taxpayers in K.S.A. 79-1606(a) and (b). On the filing of any such appeal, the same shall be heard by the Board prior to the September 1st next following filing of any such appeal. If the Board of County Commissioners likewise disapproves such Application, then the Taxpayer may appeal to the District Court in the manner authorized by K.S.A. 19-223.
- (d) Following the filing of an approved Application for Tax Rebate in the office of the County Clerk, the County Clerk shall thereupon proceed to process such Application as a Claim in the manner authorized and provided in K.S.A. 12-105a and 12-105b.
- (e) An application for Tax Rebate approved for payment as a Claim pursuant to (a) through (d) above shall be paid by the County Treasurer, but such payment shall be made after the June 5th distribution of taxes by the County Treasurer pursuant

to K.S.A. 12-1678a (c) which follows the approval for payment of an Application for Tax Rebate. The payment will be issued on or before July 20.

- (f) The Application for Tax Rebate provided for in this Section 9 shall be made in person by the Taxpayer or the Taxpayer's agent or attorney unless the County Treasurer shall, in writing, authorize the Application to be prepared and filed via the U.S. Mail or some other alternative method.

10. CRITERIA TO BE USED WHEN CONSIDERING MERIT OF APPLICATIONS FOR TAX REBATE. The standards or criteria to be used when reviewing Applications for Tax Rebate for approval or disapproval thereof are as follows:

- (a) The Parcel must meet all criteria for eligibility as set forth in Section 7 above as of the date that the Application for Tax Rebate is filed.
- (b) The Procedure for submission of an Application for Tax Rebate as set forth in Section 9 above must have been fully and correctly complied.
- (c) All ad valorem taxes and all special assessments levied against any other properties owned by the Owner shall have been paid in full prior to filing of the Application for Tax Rebate.
- (d) All ad valorem taxes and all special assessments levied against the Parcel on which the Tax Rebate is sought must have been paid in full prior to filing of the Application for Tax Rebate.
- (e) In the event the Owner does not pay all taxes and special assessments levied against the Parcel on which the Tax Rebate is sought by December 20, then the Application for Tax Rebate must be filed on or before May 15th next following the May 10th deadline for the payment of all taxes for which the Tax Rebate is sought.
- (f) In the case of multiple Owners of a property eligible for a Tax Rebate, the Tax Rebate will be made payable to all Owners of record and issued to the first person on the Application form.

11. MAXIMUM TAX REBATABLE; YEARS OF ELIGIBILITY.

- (a) The amount of the Tax Rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the Construction and Improvement to the qualified

Parcel and the increase in assessed valuation directly resulting therefrom, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

Years of Eligibility	Percentage of Property Tax Increment Rebate*
Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

*Percentage that is eligible for rebate is of the increase in the amount of ad valorem property tax (tax increment) directly resulting from the qualified Construction and Improvement.

- (b) A Parcel determined qualified for Tax Rebates shall be entitled to such Rebates in decreasing percentage amounts for a period of five (5) years provided the property declared qualified shall continuously maintain such qualification.

There is a five year open application period. The Tax Rebate will be in effect for five (5) years following the application date. Tax Rebates do not include the State mill levy.

- (c) The refundable amount of the tax increase in the ad valorem tax (property tax increment) resulting from the qualified Construction and Improvement shall be paid over to the Neighborhood Revitalization Fund in accordance with the provisions of the Neighborhood Revitalization Act to be distributed as provided by law and this Plan.
- (d) No Rebate shall be paid to the Owner if it is \$5.00 or less, but shall be retained by Grant County.
- (e) Property Tax Increment not Rebated to the Taxpayer in accordance with the table set forth in (a) last above or retained by Grant County pursuant to (d) last above shall be distributed to the Taxing District for whom the Increment was collected.

12. DURATION OF PLAN; CONTINUATION OF REBATES ON QUALIFIED PROPERTY.

- (a) Unless hereafter repealed prior thereto, Application for Revitalization shall be made during the 5 year period commencing September 1, 2014. Rebates shall be paid during the 5 year period following the date of approval of each Application for Revitalization. The Plan may also be extended by the Governing Body for additional periods of time.
- (b) At any time during the 5 year Application period that this Plan remains in effect, any Owner of eligible real property may apply for Revitalization of such real property pursuant to Section 7 of the Plan.
- (c) Unless otherwise provided by any law of the State of Kansas hereafter enacted, any and all real property which shall have qualified for Revitalization and for Tax Rebates prior to the final termination date of the Plan as provided in (a) and (b) last above shall continue to and remain qualified for Tax Rebates pursuant to Sections 8, 9, 10 and 11 of the Plan, notwithstanding the fact that other real property described in Section 1 above, which has not theretofore qualified for participation under the Plan, will no longer be eligible to do so.

13. DEFINITIONS

- (a) When the words “Applicant”, “Applicant for Tax Rebate”, “Owners” and “Taxpayer”, are used and referred to in the Plan, the same, where applicable, include the plural, as well as the singular.
- (b) As used in the Plan:
 - (i) Applicant means and refers to each and every person filing an Application pursuant to Section 7 and Section 9 of this Plan. Such word also means and refers to “Owner” and “Taxpayer” as defined in this Plan.
 - (ii) Application means and refers to each and all Applications filed pursuant to Section 7 of this Plan.
 - (iii) Application for Rebate means and refers to Applications filed pursuant to Sections 8 and 9 of this Plan.
 - (iv) Board means and refers to the Board of County Commissioners of Grant County, Kansas.

- (v) Construction and Improvement means and refers to rehabilitation of and additions to existing buildings or new construction, or both, which are completed and qualified under the Plan.
- (vi) County Appraiser means and refers to the County Appraiser of Grant County, Kansas.
- (vii) County Clerk means and refers to the County Clerk of Grant County, Kansas.
- (viii) County Treasurer means and refers to the County Treasurer of Grant County, Kansas.
- (ix) District Court means and refers to the District Court of Grant County, Kansas.
- (x) Governing Body means and refers to the Board of County Commissioners of Grant County, Kansas.
- (xi) Increment means and refers to that amount of ad valorem taxes collected from the Parcel qualified under the Plan and will be calculated based on the assessment at the time the Application for Revitalization was approved, unless a subsequent yearly assessment is less, in which case the increment will be calculated on the lower assessed value. The term “Property Tax Increment”, where used in the Plan, is synonymous with the word “Increment” as defined herein.
- (xii) NRA means and refers to the Kansas Neighborhood Revitalization Act as set forth in K.S.A. 12-17,114 et seq.
- (xiii) Owner means the Owner or Lessor of real estate which is described in an Application and in an Application for Rebate when filed pursuant to the Plan. Owner also means and refers to “Applicant” and “Taxpayer” as defined in this Plan.
- (xiv) Parcel means and refers to the tract or piece or parcel of real estate which is described by County Appraiser parcel number and by legal description in the Application and in the Application for Rebate.

- (xv) Plan means and refers to this Revitalization Plan adopted pursuant to the NRA.
- (xvi) Tax Rebate means and refers to that part of the ad valorem property tax paid by a Taxpayer on a Parcel qualified under the Plan that is attributable to the increase in the assessed valuation of the Parcel which is directly attributable to Revitalization and which is refundable to the Taxpayer by a taxing district which has adopted a Plan under the NRA.
- (xvii) Revitalization means and refers to all Construction and Improvement completed on a Parcel which is qualified under the Plan.
- (xviii) Taxpayer means and refers to the Owner of a qualified Parcel who pays the ad valorem property taxes levied and assessed thereon.
- (xix) Taxing District means and refers to the County of Grant and any and every other unit of local government within Grant County which shall have adopted an NRA Plan and for whose use and purposes any Property Tax Increment shall be hereafter levied and collected.

14. AMENDMENT OR REPEAL.

- (a) This Plan may at any time hereafter, in whole or in part, be amended, supplemented, or repealed using the procedures set forth in subparagraph (b) of this section.
- (b) Prior to amending, supplementing, or repealing this Plan, or any part thereof, the Governing Body shall first conduct a public hearing upon the feasibility of any such amendment or repeal after first publishing notice of any such hearing at least once each week for two (2) consecutive weeks, in the official county newspaper of Grant County. Such notice shall set forth the specific change or changes proposed, or a summary thereof, and shall advise of the time and place at which such proposed supplement; amendment or repeal shall be heard.

