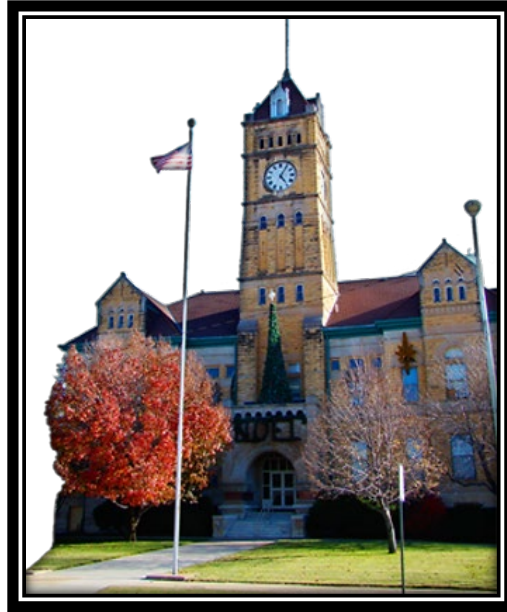


MITCHELL COUNTY



NEIGHBORHOOD REVITALIZATION PLAN

2026 - 2031

January 26, 2026 to January 15, 2031

Revised 1/26/2026

PURPOSE OF NEIGHBORHOOD REVITALIZATION:

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

PROPERTY ELIGIBLE FOR A TAX REBATE:

Residential Property:

1. New Construction or rehabilitation, alterations and additions to any existing residential/agricultural structure, including the alteration of a single-family home into a multi-family dwelling, shall be eligible.
2. Eligible residential property may be located anywhere in the neighborhood revitalization area.
3. Single-family residential property investment will be capped at \$500,000.

Agricultural Property:

1. Rehabilitation, alterations and additions to any existing agricultural structure used for manufacturing, warehousing, or other agricultural purposes shall be eligible.
2. Construction of new agricultural structures shall be eligible.
3. Eligible agricultural property may be located anywhere in the neighborhood revitalization area.
4. Agricultural property is defined as structures used for agricultural use only.
5. Agricultural property investment will be capped at \$500,000.

Commercial/Industrial Property:

1. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
2. Construction of new commercial structures, including the conversion of all or part of a non-commercial structure into a commercial structure, used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
3. Improvements to existing or construction of new structures used for public utility or railroad purposes shall not be eligible.
4. Eligible commercial or industrial property may be located anywhere in the neighborhood revitalization area.

CRITERIA FOR DETERMINATION OF ELIGIBILITY:

1. There will be a five (5) year application period. Those approved during the five-year period will continue to receive the tax rebate for the full term of the rebate period.
2. The minimum investment shall be \$10,000 (and must also reflect a \$10,000 increase in value) for residential, commercial and industrial property. Cost estimates of the proposed investment must be submitted with this application.
3. Construction must be completed in one (1) year from the date the application is approved.
4. An extension may be granted up to one (1) year for commercial properties and six (6) months for residential/agricultural properties.

5. Applicant must be deeded owner of the property listed in the application.
6. Any property that is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate and shall forfeit continuation in the program.
 - No applicant having delinquent real, personal or special assessment taxes due in Mitchell County will be eligible for this program.
 - In the event any individual participating in the Neighborhood Revitalization program has delinquent taxes during the qualified abatement period, all current and future tax rebates shall be forfeited in full. Tax payment DUE dates are December 20th and May 10th. Taxes are delinquent if paid after those dates.
7. A mobile home/manufactured home considered as personal property, is NOT eligible for this plan. According to K.S.A. 79-340, provides that for property tax purposes, a mobile or manufactured home is personal property UNLESS:
 1. The title to the mobile home or manufactured home is vested in the same person or the spouse of the same person who holds title to the real property upon which such mobile home or manufactured is located; AND,
 2. Such mobile home or manufactured home has a permanent foundation, such foundation being of a type not removable intact from such real property.
A permanent foundation must be constructed of durable materials; i.e. concrete, mortared masonry, or treated wood – and be site built. It shall have attachment points to anchor or stabilize the manufactured home to transfer all loads, herein defined, to the underlying soil or rock, as defined in the U.S. Department of Housing and Urban Development (HUD) publication, Permanent Foundations Guide for Manufactured Housing.
8. Prior to the commencement of any construction, the property owner will complete the application.
9. Requests must be received and approved before commencement of construction.
10. Tax rebate is only applicable in the participating taxing units (USD 272, USD 273, the Cities of Beloit, Cawker City, Glen Elder, and Tipton, and Mitchell County). Tax rebate will be based on the increase of appraised value due directly to the improvements made.
11. Each year the property owner may appeal the property value at the informal level (within 30 days of CVN mail date – typically March 1st) and Payment Under Protest (protest of taxes).
IF THE PROPERTY OWNER DECIDES TO PAY UNDER PROTEST, ANY YEAR DURING THE REBATE PERIOD, THE PLAN WILL BE VOIDED AND ALL FURTHER REBATES WILL BE FORFEITED
12. The Tax rebate will transfer to subsequent owners if they comply with the plan rules. The participated owner is responsible for passing on the rules and general information of the plan.
13. Qualified improvements or new construction eligible for tax rebates under the Neighborhood Revitalization Plan may submit only one application per project.
14. Qualified improvements or new construction eligible for tax rebates under the Neighborhood Revitalization Plan may only have one open Neighborhood Revitalization project **per parcel**. An existing plan can be forfeited at the applicants request, if a new project application is submitted.

TAX REBATE SPREADSHEET:

The following table illustrates the refund percentages for both Commercial and Residential. **Refund is based on the rebate value only, NOT the total tax bill.** Rebate will only be refunded from the following municipalities within your taxing unit which adopted the Neighborhood Revitalization Plan: USD 272, USD 273, Cities of Beloit, Cawker City, Glen Elder, Tipton and Mitchell County.

YEAR	TAX REBATE
1	80%
2	80%
3	80%
4	80%
5	80%

APPLICATION PROCEDURE:

Application will be picked up and returned to the County Appraiser's Office, with a non-refundable application fee based on the size of the project

Estimated Project Cost	Application Fee
\$10,000 - \$50,000	\$50
\$50,001 - \$100,000	\$100
\$100,001 - \$300,000	\$150
\$300,001 - \$500,000	\$200
\$500,001 - \$1,000,000	\$250
\$1,000,001 - \$5,000,000	\$300
\$5,000,001 and up	\$500

1. Applicant must complete an NR Application; Mitchell County Commissioners must approve application prior to commencement of construction. The County Clerk's Office, within fifteen (15) working days, will notify the applicant with an approval or denial of project. THERE WILL BE NO EXCEPTIONS.
2. The owner will file Part 2 of the application with the County Appraiser for any improvement that is completed, certifying the completion of construction, the applicant is required to provide receipts and/or an itemized statement of costs. This documentation is required to be eligible for participation in the Neighborhood Revitalization Program.
3. The County Appraiser will conduct an on-site interior and exterior inspection of the construction project. They will take measurements and photographs.
4. Upon payment in full of the real estate tax for the subject property for the initial and each succeeding year through the specified rebate period and within thirty (30) day period following the date of tax distribution by Mitchell County to other taxing units, a tax rebate of the eligible amount will be made to the owner.

APPLICATION FOR TAX REBATE
MITCHELL COUNTY NEIGHBORHOOD REVITALIZATION PLAN
PART I – PRIOR TO CONSTRUCTION
(Please Print)

Owner's Name: _____

Day Phone Number: _____

Owner's Mailing Address: _____

School District Number _____

Parcel Identification Number: _____
(Take from your tax statement or call the County Appraisers Office)

OR

Legal Description of Property: _____

(Attach additional documents if necessary)

Property Use:

1. (Check One) ☐ Residential (Single-Family) ☐ Residential (Multi-Family) ☐ Commercial
 ☐ Industrial ☐ Agricultural
2. (Check One) ☐ New Building ☐ Remodel ☐ Addition
3. (Check One) ☐ Rental ☐ Owner-occupied

Building Permit Number (where required): _____

List Improvements and Associated Costs:

Attach drawings, and dimensions, and/or estimates. Please be specific.
Items not included will be taxed at full rate.

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

(Use additional sheets if necessary)

Estimated Date of Completion: _____

Estimated Cost of Improvements: Materials \$ _____ Labor \$ _____

I have read and do hereby agree to follow all application procedures and criteria of the Mitchell County Neighborhood Revitalization Plan.

By: _____ Date: _____
(Signature of Owner)

- A non-refundable application fee must accompany this original application to the Mitchell County Clerk's Office.

COUNTY APPRAISER'S STATEMENT as of _____, 202__ the appraised valuation of this property is:

Land: \$ _____
Improvements: \$ _____
Totals: \$ _____

By: _____ Date: _____
(Mitchell County Appraisers Office)

COUNTY TREASURER'S STATEMENT as of _____, 202__

The taxes on this parcel are: Current? _____ Are not current _____

By: _____ Date: _____
(Mitchell County Treasurer's Office)

COUNTY CLERKS'S STATEMENT as of _____, 202__

Received: \$ _____ (Application Fee)

By: _____ Date: _____
(Mitchell County Clerk's Office)

COUNTY COMMISSIONERS'S STATEMENT as of _____, 202__

This property is approved for Neighborhood Revitalization.

By: _____ Date: _____
(Mitchell County Commissioners)

APPLICATION FOR TAX REBATE
MITCHELL COUNTY NEIGHBORHOOD REVITALIZATION PLAN
PART 2 – CONSTRUCTION COMPLETE
(Please Print)

Must be signed and returned to the Mitchell County Appraiser's Office after construction completion.

Final costs and a list of any changes from the original application must be included with this form. Owner is required to attach receipts for the structure.

Parcel ID No.: _____ QREF# _____

Address: _____

Town/Zip Code: _____

Date of Completion: _____

Total Project Cost: _____

By my signature I certify the project applied for under the Neighborhood Revitalization Plan is complete, and any and all required building inspections have been completed.

Signed _____ Date: _____
(Applicant's Signature)

Neighborhood Revitalization project complete: (measure/review)

_____ Date: _____

Melinda K. Latham
Mitchell County Appraiser