

County

(Published in the Osawatomie Graphic, December 17, 2008) 1t

**ORDINANCE NO. 3659**

AN ORDINANCE REPEALING ORDINANCE NO. 3471 AND 3540, IMPLEMENTING A NEW NEIGHBORHOOD REVITALIZATION PLAN, AND DESIGNATING A REVITALIZATION AREA, ALL AS PROVIDED FOR IN K.S.A. 12-17,114 ET SEQ., THE NEIGHBORHOOD REVITALIZATION ACT.

**BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF OSAWATOMIE, KANSAS, AS FOLLOWS:**

**SECTION ONE: Hearing.** The Governing Body of the City of Osawatomie pursuant to Notice of Public Hearing did hold a public hearing on December 11, 2008 to hear and consider public comment on the Neighborhood Revitalization Plan as required by K.S.A. (1994 Supp.) 12-17,117(b).

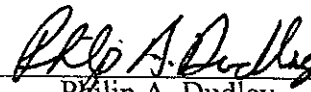
**SECTION TWO: Adoption of New Neighborhood Revitalization Plan.** There is hereby incorporated by reference for the purpose of establishing the Neighborhood Revitalization Act Plan the document entitled "Neighborhood Revitalization Program for the City of Osawatomie." The document shall be marked or stamped "Official Copy as adopted by the Code of the City of Osawatomie" and which there shall be attached a copy of this section. Said official copy shall be filed with the city clerk and shall be open to inspection and available to the public at all reasonable hours. All departments of the city shall be supplied with copies of such rules and regulations as may be deemed necessary.

**SECTION THREE: Repeal of Existing Neighborhood Revitalization Plan.** The Governing Body of the City of Osawatomie does hereby repeal ordinances numbered 3471 and 3540 effective as of December 31, 2008.

**SECTION FOUR: Effective Date.** This ordinance shall take effect on January 1, 2009.

**PASSED AND APPROVED** by the Governing Body of the City of Osawatomie, Kansas, this 11<sup>th</sup> day of December, 2008.

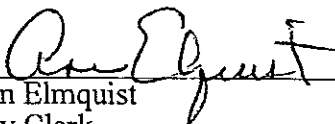
**APPROVED AND SIGNED** by the Mayor.



Philip A. Dudley  
Mayor

(SEAL)

ATTEST:



Ann Elmquist  
City Clerk

**RECEIVED**

DEC 12 2008

MIAMI COUNTY  
CLERK

## NEIGHBORHOOD REVITALIZATION:

BEFORE THE GOVERNING BODY OF THE  
CITY OF OSAWATOMIE, MIAMI COUNTY, KANSAS:

In the matter of adoption of a Neighborhood Revitalization Plan:

### REVITALIZATION PLAN

The Governing Body of the City of Osawatomie, Miami County, Kansas pursuant to the Kansas Neighborhood Revitalization Act, KSA 12-17,114 et seq., does hereby adopt a Neighborhood Revitalization Plan (herein referred to as the "plan") for the City of Osawatomie as follows:

### FINDINGS

Pursuant to KSA 12-17,116, the Governing Body finds as of December 11, 2008:

- (a) The City of Osawatomie's economic indicators reflect a population of 65% low and moderate household incomes in the community;
- (b) Population by age is a helpful indicator for planning and community needs. A significant portion of the Osawatomie households, 13% are over 65 years of age while the other cities in the immediate area have a greater portion of the households in the 35-44 years of age range;
- (c) The City of Osawatomie has a total of 1,807 households. The number of households with income over \$50,000 total 423 which represents 23% of all household incomes in the city. The households with incomes of \$20,000 to \$35,000 totals 27% of the community, while 25% of the households earning incomes are over 65 years of age;
- (d) Osawatomie's residential development has been dominated by the single-family home. Residential construction is almost entirely single-family. Much of the housing in Osawatomie is older, built in the WWII era with little growth in residential development since then. The growth that has taken place has been largely in mobile homes or manufactured housing. Approximately 11% of all residential units in the city are mobile homes;
- (e) The market value of single-family homes in Osawatomie is largely in one category. The average market value for homes, including mobile homes, is \$72,869. There are very few homes in Osawatomie that have a market value over \$100,000, in fact, less than 10%;
- (f) The population of Osawatomie has been stagnant. The total population in general has ranged from 1960 to the present year, between 4,300 and 4,600. The shift of retail purchases from community businesses to the regional trade centers continues to impact the economic wellness of Osawatomie. The Miami County trade pull factor is .62 while Johnson County and Douglas County are .93 and 1.56, respectively;

## REVITALIZATION PLAN FOR THE CITY OF OSAWATOMIE

### 1. Legal Description of Area in Plan.

(a) A legal description of the real estate forming the boundaries of the area is as follows: All that part of Sections 10, 11, 12, and 14 Township 14 South, Range 22 East of the Sixth Principal Meridian, Miami County, Kansas being more particularly described as follows. BEGINNING at the Southeast Corner of the Southeast Quarter of said Section 10; thence West along the South line of said Southeast Quarter, to a point on the extended centerline of Twelveth Street from the North; thence Northeasterly along said centerline and its extension, to a point on the centerline of Pacific Avenue from the West; thence Westerly along said centerline to a point on the centerline of Fourteenth Street; thence North along said centerline to a point on the centerline of Brown Avenue; thence West along said centerline, to a point on the West line of the Southwest Quarter of said Section 10; thence North along said West line, to the Southwest Corner of Smith Subdivision III to the City of Osawatomie; thence Continuing North along said West line and along the West line of said Smith Subdivision III, to the Northwest Corner of the Southwest Quarter of said Section 10, said point being on the centerline of Parker Avenue; thence East along the North line of said Southwest Quarter, and centerline of Parker Avenue, to a point on the extended West line of Smith Subdivision I to the City of Osawatomie, Kansas; thence North along the West line and its extension of said Smith Subdivision I, a distance of 335.0 feet, to the Southeast Corner of Lot 41 of said Smith Subdivision I; thence West 150.0 feet along the South line of Lots 41 through 39 of said Smith Subdivision I, to the Southwest Corner of said Lot 39; thence North 270.0 feet along the West line of Lots 39 and 38 of said Smith Subdivision I, to the Northwest Corner of said Lot 38; thence continuing North along the extension of the West line of said Lots 39 and 38, a distance of 130.0 feet; thence East 150.0 feet to a point on the West line of Lot 31 and 130.0 feet North of the Southwest Corner of Lot 33 of said Smith Subdivision I; thence North along the West line of said Smith Subdivision I and its extension, to a Point on the South bank of the Marais Des Cygnes River; thence Easterly along said South bank to a point on the East line of the Northeast Quarter of Section 10, Township 18 South, Range 22 East, and Eighth Street; thence Continuing Easterly along said South bank, to a point on the West line of the Northwest Quarter of Section 12, Township 18 South, Range 22 East, thence South along said West line to the Southwest Corner of the Northwest Quarter of said Section 12; thence East along the South line of said Northwest Quarter to a point on the Westerly Right-Of-Way line of Kansas Highway No. 169; thence Southwesterly along said Westerly Right-Of-Way line to a point on the North bank of Pottawatomie Creek; thence Northwesterly along said North bank, to the East line of the West One-Half of the Northwest Quarter of Section 14, Township 18 South, Range 22 East of the Sixth Principal Meridian, Miami County, Kansas; thence North along said East line to the Northeast Corner of the West One-Half of the Northwest Quarter of said Section 12; thence West along the North line of said Northwest Quarter to the point of BEGINNING.

Maps depicting the existing corporate limits covered by this plan have been prepared and are on file in the office of the County Appraiser of Miami County, attached to this plan, and the same are adopted as a part of the plan by reference.

**2. Assessed Valuation.** The existing (2007 tax roll) assessed valuation of the real estate included in the plan, listing land and building values separately, is as follows:

Land –  
Buildings –  
Total –

**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 Miami County, and such list is adopted in and made a part of this plan by reference. The County Appraiser will verify names and addresses of the owners at the time of application.

**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 Osawatomie.

**5. Municipal Services.** The plan does not include any proposals for improving or expanding municipal services as described in KSA 12-17,177(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.** Generally speaking, all property annexed into the city of Osawatomie as of the effective date of this plan lying within the following boundaries shall be eligible for participation: South of the Marais des Cygne levee system and North of the Pottawatomie Creek levee system, East of 12<sup>th</sup> Street. Additionally, all property annexed into the city of Osawatomie as of the effective date of this plan lying North of Brown Avenue and South of Parker Avenue and West of 12<sup>th</sup> Street shall be eligible for participation in the plan. Additionally, all properties located along 14<sup>th</sup>, 15<sup>th</sup>, and Charles Street, North of Parker Avenue shall also be eligible to participate in this plan. All property highlighted on the attached map is considered eligible for participation in the Osawatomie Neighborhood Revitalization 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 is as follows:
- i. Construction of an improvement must have begun on or after January 1, 2009, the effective date of this plan.
  - ii. Construction must be completed and such fact reported to the County Appraiser no later than the second January 1<sup>st</sup> following the date on which the County Appraiser conditionally approved the application under Part II of 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. ANY work performed on a qualified parcel intended to be used in this program shall have a building permit issued prior to any work beginning, regardless of other city permitting rules AND shall have such work inspected and a certificate of occupancy issued within 3 months

of completion for such work to remain eligible in the program. If a certificate of occupancy is not received by the County Appraiser prior to May 10<sup>th</sup>, then the rebate will be forfeited for that year under the program and will continue to be forfeited until the respective year the certificate is received by the County Appraiser.

- iii. In order to qualify for revitalization, a parcel of real estate must have a minimum increase of \$15,000 in the County Appraiser's appraised value, directly resulting from a qualified construction and improvement, for a parcel of residential, recreational, commercial and/or industrial real estate in order to be eligible to receive a rebate.
- iv. 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;
  - v. 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.
  - vi. 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 for that year. If the payment of any tax assessment or special assessment remains unpaid at the close of business on the last working day in October for that tax year, the property will be removed from eligibility in the tax rebate program entirely.
  - vii. 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 KSA 79-201a Second or any other existing ad valorem tax exemption law will be eligible to secure relief under only one such plan or law.
- viii. Eligibility for rebates are subject to the adoption and approval of a plan by each taxing district. See County Clerk for taxing districts who have adopted a neighborhood revitalization plan.
- ix. In the event of a transfer of ownership of a parcel during the eligible rebate period, such parcel and the new owner thereof shall remain eligible to apply for the rebate during the remainder of the time for which such parcel remains eligible for rebates.
- x. Multiple qualified improvements to the same parcel completed within one calendar year shall be treated as one improvement.
- xi. 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 a 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 assessed value directly resulting from the succeeding qualified improvement.

- xii. 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 30 days of the June 5<sup>th</sup> Distribution.
  
- b. In completing an Application to Qualify and to Participate, the applicant shall:
  - i. Secure a building permit prior to filing application and provide a copy of the completed and approved application of the building permit to the County Appraiser.
  - ii. Prior to commencement of construction, complete all parts of Part I 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 \$150.
  - iv. Within fifteen (15) working days following filing of the application, the County Appraiser will take action on the application and will complete Part II thereof. Immediately following completion of Part II, the County Appraiser shall deliver a true and correct copy of complete Parts I and II of the application to the County Clerk.
  - v. When Parts I and II of the application are completed and filed in the Office of the County Clerk, the County Appraiser shall deliver a copy thereof to the owner by personal delivery or via US Mail, first class, postage prepaid.
  - vi. As to any construction and improvement which is only partially completed as of the January 1<sup>st</sup> immediately following the County Appraiser's conditional approval under Part II of the application, the owner shall report such fact in person to the County Appraiser and shall complete Part III(a) of the application. Such report shall be completed by the owner within fifteen (15) working days following January 1<sup>st</sup>. Failure to report partial completion of the construction within 15 working days to the Office of the County Appraiser shall eliminate the project from inclusion in the plan.
  - 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 1<sup>st</sup> immediately following the County Appraiser's conditional approval under Part II 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 III(b) of the application. Failure to

- report completion of the construction within 15 days to the office of the County Appraiser shall eliminate the project from inclusion in the plan.
- ix. Within fifteen (15) working days after the owner shall have completed Part III (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. In addition, the County Appraiser shall determine a preliminary 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 Part I, II, and III of the application. If the inspection and appraisal cannot be completed within the designated period, the Appraiser shall make written notification to applicant, not later than 15 working days, of the extension. The notification of extension shall state the date of the extension deadline.
  - x. After June 15<sup>th</sup> and before August 1<sup>st</sup> of the first year that construction and improvement is completed on a parcel of real estate shall qualify for rebate, the County Appraiser shall make a final determination of the increase in the appraised value of the parcel of real estate which is directly attributable to the construction and improvement described in Parts I, II, and III of the application. The County Appraiser shall complete Part IV of the application and deliver a true and correct copy of the fully completed 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. The value attributable to the construction and improvement as determined by the County Appraiser for the initial rebate period shall be used as the increase in value of the remaining years of the plan. In the event that there is a reduction in appraised value in future years, the base value prior to construction and improvement shall not be reduced.
  - xi. In addition to complying with (x) above, if Part IV 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 owner by personal delivery or via US Mail, first class, postage prepaid.
  - xii. If the owner is aggrieved by any act, action or omission by the County Appraiser pursuant to Parts II and/or IV of the application the owner, if possible, shall complete such remedial action, as shall be necessary to secure the required approval, then the owner may appeal the County Appraiser's decision to the Board and thence to the District Court using the procedures provided therefore in Section 9(b)(iii) of the plan as set forth herein below.
  - xiii. 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 US Mail or by some other alternative method.

- c. The form attached hereto as Exhibit A and entitled "Application to Qualify and to Participate" is hereby approved and adopted for use in completing an application pursuant to this Section 7.

**8. Content of Application for Rebate.** The content of an application for rebate as authorized under KSA 12-17,118 is as set forth in the document which is attached hereto as Exhibit B and adopted as a part of the plan by reference.

**9. Procedure for Applying for Rebate.** The procedure for submission of an Application for Rebate of Property Tax Increments is as follows:

- a. Application for rebate forms completed for owners of each parcel of real estate approved for revitalization can be obtained from the County Appraiser.
- b. The taxpayer will complete the application for rebate, with assistance from the County Appraiser where necessary, and upon completion thereof, shall submit the same to the County Appraiser for their consideration and approval. The application for rebate forms must be accompanied by certification from the city stating the construction meets all zoning and building codes, rules, and regulations.
  - i. Upon the County Appraiser's receipt of a completed application for rebate, the County Appraiser shall determine whether or not such application meets all of the criteria to qualify for a rebate under paragraphs (7) and (10) of the plan and the County Appraiser shall thereupon either approve or disapprove the application for rebate.
  - ii. If the County Appraiser approves the owner's application for rebate, then the Appraiser shall file such application with the County Clerk as per (c) next below.
  - iii. If the County Appraiser disapproves the application, then the owner, if possible, shall amend the application as necessary to secure the approval of the County Appraiser and shall thereupon proceed to file the application with the County Clerk as per (c) next below, or if the County Appraiser will not approve the application, then the owner may appeal the County Appraiser's decision to the Board. On the filing of any such appeal, the same shall be heard by the Board prior to the September 1<sup>st</sup> next following filing of any such appeal. If the Board likewise disapproves such application, then the taxpayer may appeal to the District Court in the manner authorized in KSA 60-2101.
- c. Following the filing of an approved application for 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 KSA 12-105a and 12-105b.
- d. An application for rebate approved for payment as a claim pursuant to (a) through (c) above shall be paid by the County Treasurer, but such payment shall be made within thirty (30) days following the June 5<sup>th</sup> distribution of taxes by the County Treasurer pursuant to KSA 12-1678a(c) which follows the approval for payment of an application for rebate. 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 for that year. If the



payment of any tax assessment or special assessment remains unpaid at the close of business on the last working day in October for that tax year, the property will be removed from eligibility in the tax rebate program entirely.

- e. The application for 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 Appraiser shall, in writing, authorize the application to be prepared and filed via the US Mail or some other alternative method.

**10. Criteria to be Used When Considering Merit of Applications for Rebate.** The standards or criteria to be used when reviewing applications for rebate for approval or disapproval thereof are as follows:

- a. The parcel must meet all criteria for eligibility as set forth in paragraph 7 above as of the date that the application for rebate is filed.
- b. The procedure for submission of an application for rebate as set forth in paragraph 9 above must have been fully and correctly complied with.
- c. All ad valorem taxes and special assessments levied against the parcel on which the rebate is sought must have been paid in full prior to filing of the application for rebate.
- d. The application for rebate must be filed on or before May 10th for the payment of all taxes for which the rebate is sought.
- e. The application for rebate must be accompanied by certification from the city stating the parcel currently meets all zoning and building codes, rules, and regulations.
- f. In the case of multiple owners of a property eligible for a rebate, absent a written agreement providing otherwise, the rebate will be made payable to all owners of record according to the County Treasurer's Tax Roll.

**11. Maximum Tax Rebatable; Years of Eligibility.**

Criteria for Commercial, Residential and Industrial Properties –

Rehabilitation, additions, and new construction in existing residential neighborhoods, residential districts and residential subdivisions as well as commercial and industrial properties for owner occupied structures only.

<u>Years of Eligibility</u>	<u>% of Property Tax Increment Rebatable</u>
Year 1	100%
Year 2	75%
Year 3	50%
Year 4	50%
Year 5	25%

Rehabilitation, additions, and new construction in existing residential neighborhoods, residential districts and residential subdivisions as well as commercial and industrial properties for non-owner occupied structures only.

<u>Years of Eligibility</u>	<u>% of Property Tax Increment Rebatale</u>
Year 1	70%
Year 2	50%
Year 3	50%
Year 4	50%
Year 5	30%

- a. The amount of the 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 to the increase in assessed valuation directly resulting there from, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in section 3 above.
- b. Seven and a half percent (7.5%) of the rebated tax on any given parcel, for any given year, shall be retained by Miami County for services rendered in connection with administration of the plan, subject however, to the condition that a minimum amount of \$50.00 shall be retained per rebate transaction.
- c. Property tax increment not rebated to the taxpayer in accordance the tables set forth above or retained by Miami County pursuant to (b) immediately above shall be distributed to the taxing district for whom the increment was collected.
- d. A parcel determined qualified for 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.
- e. The increase in the ad valorem tax resulting from the qualified construction and improvement shall be paid over to the Neighborhood Revitalization Fund in accordance with the provisions of the NRA to be distributed as provided by law and this plan.

**12. Duration of Plan; Continuation of Rebates on Qualified Property.**

- a. Unless hereafter repealed prior thereto, this plan shall remain in full force and effect for a period of ten (10) years from and after January 1, 2009. The plan may also be extended by the Governing Body for additional periods of time.
- b. At any time during the period that this plan remains in effect, any owner of eligible real property may apply for revitalization of such real property pursuant to paragraph 7 of the plan. All real property and all improvements in the neighborhood revitalization district are eligible to apply for the tax rebate incentive plan in their classification.
- 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 rebates prior to the final termination date of the plan as provided in (a) and (b) above shall continue to be and remain qualified for rebates pursuant to paragraphs 8, 9, 10, and 11 of the plan notwithstanding the fact that other real property described in paragraph 1 above which has not theretofore qualified for participation under the plan will no longer be eligible to do so.

### 13. Severability and Administrative Corrections.

- a. If any clause, sentence, or section of this Neighborhood Revitalization Program is found to be invalid, it shall not affect the remaining provisions of the program.
- b. When in the event an administrative or clerical error is found to have been made on the part of any county or city staff member, the administrator(s) of this plan are hereby permitted to make such corrections as may be necessary. This section shall not be interpreted, or give authority to any administrator(s) of the plan, to make corrections or make changes to any application materials that are found to be in violation of this program which would ordinarily eliminate the applicant from the program.

### 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. The plan shall be reviewed by a committee consisting of two members from each participating taxing entity every three years following adoption. The plan can be amended by a 2/3 majority vote of the Governing Body with the approval of all taxing entities.
- 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 Osawatomie Graphic. 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.

### 15. Definitions.

- a. When the words "applicant", "applicant for rebate", "owner" 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 this 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 which shall be filed pursuant to section 7 of this plan.
  - iii. Application for rebate means and refers to applications filed pursuant to section 8 and 9 of this plan.
  - iv. Board means and refers to the Governing Body or committee appointed by the Governing Body of the City of Osawatomie, Miami 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 or officer appointed by the County Appraiser of Miami County, Kansas.

- vii. County Clerk means and refers to the County Clerk or officer appointed by the County Clerk of Miami County, Kansas.
- viii. County Treasurer means and refers to the County Treasurer or officer appointed by the County Treasurer of Miami County, Kansas.
- ix. District Court means and refers to the District Court of Miami County, Kansas.
- x. Governing Body means and refers to the Governing Body of the City of Osawatomie, Miami County, Kansas.
- xi. Increment means and refers to that amount of ad valorem taxes collected from the parcel qualified under the plan which is in excess of the amount which was produced from such parcel and was attributed to the assessed valuation of such parcel prior to the qualification of the parcel under the plan and which is directly attributable to that part of the assessed valuation of the parcel directly resulting from revitalization of the parcel under the plan. 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 KSA 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. 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 either directly to the County Treasurer, or through an authorized agent such as a mortgage company.
- xix. Taxing district means and refers to any and every unit of local government within the County of Miami which shall have adopted the City of Osawatomie plan and for whose use and purposes any property tax increment shall be hereafter levied and collected.

