



## NEIGHBORHOOD REVITALIZATION PLAN

2022 - 2027

## **PURPOSE OF NEIGHBORHOOD REVITALIZATION:**

The plan is intended to promote the revitalization and development of Clay County by stimulating new construction and the rehabilitation, conservation or redevelopment of housing in the area in order to provide the public safe, affordable housing for the 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 or Multi-family 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.

## **CRITERIA FOR DETERMINATION OF ELIGIBILITY:**

1. There will be a Three (3) year application period. Those approved during the three-year period will continue to receive the tax rebate for the full term of the rebate period.
2. The minimum investment shall be **\$20,000** for residential and multi-family projects. 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 Multi Family projects and (6) six months for Single Family residential 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 Clay County will be eligible for this program. In the event any such taxes become delinquent during the qualified abatement period, all current and future tax rebates shall be forfeited in full. Tax payment DUE dates are December 20<sup>th</sup> and May 10<sup>th</sup>. Taxes are delinquent if paid after those dates.
7. Prior to the commencement of any construction, the property owner will complete the application.
8. Requests must be received and approved before commencement of construction.
9. Tax rebate is only applicable in the participating taxing units (USD 379, the Cities of Clay Center, \_\_\_\_\_, \_\_\_\_\_ and Clay County). Tax rebate will be based on the increase of appraised value due directly to the improvements made.
10. 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**
11. Qualified improvements or new construction eligible for tax rebates under the Neighborhood Revitalization Plan may submit only one application per project.

## **TAX REBATE SPREADSHEET:**

The following table illustrates the refund percentages for Single Family and Multi-Family 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 379, City of Clay Center, \_\_\_\_\_, \_\_\_\_\_ and Clay County

YEAR	TAX REBATE
1	90%
2	80%
3	70%
4	60%
5	50%

## **APPLICATION PROCEDURE:**

An application can be picked up at the Clay County Economic Development Office or at County Assessor's office . All completed applications must be accompanied by a non-refundable application fee of \$150.00 and turned into the County Appraisers office.

1. Applicant must complete an NRP Application; Clay 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 Clay County to other taxing units, a tax rebate of the eligible amount will be made to the owner.

**APPLICATION FOR TAX REBATE**  
**CLAY COUNTY NEIGHBORHOOD REVITALIZATION PLAN**  
**PART I (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:

(Check One)  New Residential  Multi-Family  Addition

(Check One)  Remodel  Owner-occupied  Rental

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 Clay County Neighborhood Revitalization Plan.

By: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Owner

A non-refundable application fee of \$150 must accompany this original application to the Clay County Clerk's Office.

COUNTY APPRAISER'S STATEMENT As of \_\_\_\_\_, 202\_\_ the appraised valuation of this property is:

Land: \$ \_\_\_\_\_

Improvements: \$ \_\_\_\_\_

Totals: \$ \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Clay County Appraisers Office)

COUNTY TREASURER'S STATEMENT As of \_\_\_\_\_, 202\_\_

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

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Clay County Treasurer's Office)

COUNTY CLERKS'S STATEMENT As of \_\_\_\_\_, 202\_\_

Received: \$ \_\_\_\_\_ (Application Fee)

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Clay County Clerk's Office)

COUNTY COMMISSIONERS'S STATEMENT As of \_\_\_\_\_, 202\_\_

This property is approved for Neighborhood Revitalization.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
(Clay County Commissioners)

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

**Must be signed and returned to the Clay 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: \_\_\_\_\_

Danny Mesalles

Clay County Appraiser