

Plans and Rebate Formula

§ PLAN A = Ellsworth County, City of Ellsworth and USD #327

All classifications must meet the minimum required increment of \$15,000 in appraised valuation.

§ PLAN B = Ellsworth County, Cities of Kanopolis, Holyrood, Wilson, Lorraine, USD #112 and USD #327

All classifications must meet the minimum required increment of \$5,000 in appraised valuation.

§ PLAN C = Ellsworth County, City of Ellsworth, City of Kanopolis, City of Lorraine, City of Wilson, USD #112 and USD #327

All classifications must meet the minimum required increment of \$1,500,000 in appraised valuation.

Individual Plans

	Plan A	Plan B	Plan C	Disaster Plan
Year 1	70%	100%	95%	45%
Year 2	65%	100%	90%	40%
Year 3	60%	100%	85%	35%
Year 4	55%	75%	80%	30%
Year 5	50%	75%	75%	25%
Year 6		75%	70%	
Year 7		50%	65%	
Year 8		50%	60%	
Year 9		25%	55%	
Year 10		25%	50%	

- * Each applicant must apply for a permit. This permit is \$50.00 for Plans A & B and \$100.00 for Plans C, all are up-front, non-refundable application fee charged to cover the County's office time and administration costs.
- * Shall include stand-alone structures.
- * If the applicant is delinquent on their tax payments one year, the contract is null and void and the applicant will not be eligible for the Neighborhood Revitalization Plan in future years. Delinquency is defined as any tax and/or special assessment that is not paid by the scheduled due dates and has entered into a period where interest is assigned as a penalty by the County for the unpaid condition.
- An annual review of the property will be done by the County Appraiser after the first year of completion.
- If the property should sell during the rebate period established by the program, the program's rebate will continue with the new owner.
- There will be a ceiling of \$10,000,000.00 appraised property value increment for commercial/agricultural/industrial properties eligible for Plan C.
- *** The intended purpose or use of the structure will determine if the project is commercial, industrial, agricultural, or residential.

For additional information contact:
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Ellsworth County Neighborhood Revitalization Plans

Informational Brochure



**Effective: January 1,
 2022 Thru
 December 31, 2026**

Application Procedures

Prior to filing the Application for Tax Rebate, you will need to do the following:

- ✓ Obtain an application from the County Appraiser's office.
- ✓ Before construction begins, complete Part I of the application form. This must be done to see if the project meets the criteria for a tax rebate. Part I should be modified if changes to the project adjust the cost or size of the project. The modification request must happen within 30 days of the changes.
- ✓ Upon commencement of construction, complete Part II of the application and file a copy with the County Appraiser's office.
- ✓ If the improvement is partially completed on or before December 15, file Part III of the application with the County Appraiser's office.
- ✓ If the improvement is completed on or before January 1, before the start of the tax rebate period, file Part III of the application with the County Appraiser's office before December 1.
- ✓ Upon filing Part III of the application and determination of the new value of the property, the County Appraiser will notify the County Clerk and the property owner if the project meets eligibility requirements for a tax rebate. Upon payment in full of the real estate tax for the subject property for the initial and each succeeding year period extending through the specified rebate period, the tax rebate will be made to the property owner within a 60 day period following the date of payment in full of the said taxes

Questions & Answers

1. What is the Neighborhood Revitalization Plan?

During the 1994 legislative session, lawmakers passed Senate Bill 732, which provides tax rebates for new construction and the rehabilitation of existing structures. Each municipality may adopt a plan and designate an area in which they want to promote revitalization and development or redevelopment within the County.

2. What is a tax rebate?

It is a refund of the property taxes which would otherwise be payable on the actual value added to a property due to a qualified improvement. The rebate only applies to the additional taxes resulting from the increase in assessed value of the property due to the improvement. Under the Neighborhood Revitalization Plan, taxes relating to the assessed value on the property prior to the improvement may not be reduced and will continue to be payable.

3. What is a qualified improvement?

A qualified improvement to a structure includes new construction, rehabilitation, and/or additions.

4. How is structure defined?

Structure is defined as any building, wall or other permanent fixture, including the improvements to existing structures and fixtures assimilated to the real estate.

5. What kind of improvements will increase the assessed value?

New construction, additions, and major rehabilitations will increase the assessed value. Repairs generally will not increase the assessed value unless there are several major repairs completed at the same time.

6. How long does the tax rebate run under the Neighborhood Revitalization Plan?

The plan will remain in effect through December 31, 2026, and will be reevaluated at that time. A property owner may apply for a tax rebate as appropriate any time during the program. The length of the tax rebate will be for 5 or 10 years for all types of properties. Any applications approved by December 31, 2026, will receive that tax rebate for the full 5 or 10 years.

7. How do the terms assessed valuation and appraised value differ?

Assessed valuations the value of the property for taxing purposes. Appraised value is the value of the property for the resale and financing purposes. The assessed value of a residential property is 11.5% of the appraised value. The assessed value of a commercial property is 25% of the appraised value.

Benefits of the Tax Rebate Program

- ✓ It will provide incentives for housing improvements.
- ✓ The benefits of this program will apply to individual homeowners as well as business owners.
- ✓ It does not interfere with current property tax revenues.
- ✓ The program will create new long term tax revenue, without creating a fiscal burden for the Cities and the County.
- ✓ It will offer incentives for development where development might not otherwise occur.
- ✓ It will encourage housing, agricultural, commercial, and industrial development in the County.