

Property Tax Rebates for Revitalization, Conservation & Redevelopment

Benefits of the NRP include:

- Offers financial incentives for development & redevelopment through property tax refunds.
- Encourages commercial, industrial, agricultural, and residential development.
- Creates new, long-term tax revenue without creating a fiscal burden for municipalities or interfering with current property tax revenues.
- Helps to stabilize land values.
- Strengthens the long term, fiscal capacity of our city & county governments.

Smith County Appraiser

218 S. Grant, Smith Center, KS 66967

Neighborhood Revitalization Plan (NRP)

Application Period

December 2022 to December 2027





Tax Rebates

State law from 1994 provides tax rebates for new construction and rehabilitation of existing property.

NRP tax rebates are a refund of the property taxes which are paid on the property. Under the state legislation, taxes relating to the assessed value on the property before improvement may not be reduced and will continue to be payable.

The tax rebate will be paid on the increase in property tax due to the improved property's higher assessed value. In the first year the rebate is 100% of the increase and decreases 20% each year for a total of 5 years. It applies only to levies from participating taxing districts. Rebates are transferable with the sale of the property.

Participating Taxing Districts for Smith County's 2022 – 2027 NRP:

- Smith County
- Smith Center
- Kensington
- Lebanon

See the County Clerk for any changes to this list.

What is Included?

All real property and all qualified improvements in Smith County are eligible to apply.

The proposed project must be on a permanent foundation and taxed as real estate.

Non-real estate items are not eligible. These are items such as sprinkling systems, fences, landscaping, garden-type structures, hot tubs, swimming pools, patios, or irrigation wells.

Qualified Improvements Include:

Rehabilitation, alterations, and additions to existing residential buildings and, also, construction of new residential buildings.

Rehabilitation, alterations, and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purpose.

Rehabilitation, alterations, and additions to any agricultural structure, that includes a permanent foundation and are taxed as real estate.

The improvement must increase the appraised value by \$25,000.00 or more. Repairs generally will not increase assessed value. Multiple qualified improvements completed within one calendar year will be treated as one improvement.

Applicants are required to secure a building permit for most improvements, where applicable. Call your City Office to find out if you need a building permit. New as well as existing improvements must conform to all codes, rules, and regulations in effect.

Participating taxpayers must pay all taxes promptly when due on or before December 20 and May 10 in each year. Such taxes include ad valorem property taxes on real property and personal property.

Application Procedure

1. Before any work or improvement is started, a property owner gets an NRP Application from the County Appraiser's office.
2. The property owner completes Part 1 of the NRP Application and submits it with the \$200 nonrefundable application fee to the County Appraiser's office.
3. The County Appraiser's office will return the application within 15 days indicating conditional approval or denial of the project.
4. If the application is not approved, the applicant may appeal the decision to the County's Board of Commissioners.

Construction must be completed, and reported to the County Appraiser no later than the second January 1 following the date on which the County Appraiser conditionally approved the application. The County Appraiser will inspect the property, assess value, and complete the Application.

When it's time to receive the rebate, the County Treasurer will note the rebate on the annual real estate tax statement. Once the County Treasurer confirms the taxpayer's taxes are paid on time, the rebate is mailed to the taxpayer by June 5.

Contact Us

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