NEIGHBORHOOD REVITALIZATION PLAN
CIMARRON, KANSAS
Revised 2025

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Purpose and Factual Findings

This plan is developed from state statute K.S.A. 12-17,114 et seq. in order to create an incremental tax rebate program intended to encourage reinvestment and improvement of blighted, declining areas of the community pursuant to the State Neighborhood Revitalization Act. The components of the plan include establishing the Neighborhood Revitalization Area boundaries, proposals for improving municipal services and establishing local eligibility criteria and application procedures for the tax rebate program.

The Neighborhood Revitalization Plan also serves as the City's strategy to stimulate and promote the revitalization of the City of Cimarron, Kansas, through the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety or welfare of the residents of the Neighborhood Revitalization Areas and the municipality as a whole.

According to the office of the Gray County Appraiser on 03/14/2025, of the 708 existing homes built in Cimarron, 189 or 27% were built or have an effective age before 1939.

Per Kanas Health Matters 2019-2023 data, Gray County ranks 97th in homeowner vacancy rate. According to the Kansas State Data Center, Gray County is 25th highest in the rental vacancy rate out of 28 counties in the Great Plains Development region (aka Southwest Kansas). There is an obvious need for incentives to encourage owners to rehabilitate existing multiple units and homes.

A good measure of the health of the retail sector is the County Trade Pull Factor CTPF), which measures per capita sales tax collection in terms relative to the surrounding areas. The pull factor is the county per capita sales tax divided by the state per capita sales tax. A pull factor greater than 1.0 means that retail business is being attracted into the county. A value less than 1.0 means retail business is being lost to other areas. Gray County's pull factor for 2023 is .89 and since 2010 has ranged from.58 to .75. Neighboring counties in 2023 rated at: 1.28 Finney, 1.01 Ford, .88 Haskell, .52 Hodgeman & .73 Meade.

Gray County's population growth is below the State avg. From 2010 to 2023, Gray County saw an decrease of 283 persons or 4.7%, Finney County increased 1.4%, Ford County decreased 0.08%, Hodgeman County decreased 13.8%, Haskell County decreased 15.0% & Meade County decreased 14.9%. The state average during that time was a 2.88% increase and the national average was a 7.7% increase.

Purposes for implementing a Neighborhood Revitalization Plan include:

- Stabilize blighted neighborhoods by rehabilitation or replacement of older homes
- Provide incentives for affordable housing to persons with limited resources
- Encourage non-profit and religious organizations to revitalize areas and homes
- Encourage property owners to improve homes

- Encourage additions to existing multi-family housing
- Encourage construction of new multi-family housing
- Eventually increase tax base and make affordable housing more available
- Enable private investments with no fiscal burden on taxing jurisdictions
- Encourage new businesses and expansion or improvement of existing businesses
- Encourage economic development

In accordance with the provisions of K.S.A. 12-17,114 et seq., the City Council, along with Gray County Commissioners, Unified School District 102 Board of Education and Cimarron Township Board, have held a public hearing and considered the existing conditions and alternatives with respect to the designated area, the criteria and standards for a tax rebate and the necessity for interlocal cooperation among taxing units. Accordingly, the City Council has carefully reviewed, evaluated and determined that a majority of the conditions as described in K.S.A. 12-17,115(c) exist in the areas indicated on the attached map (Exhibit A) under the Kansas Neighborhood Revitalization Act and that the rehabilitation, conservation and redevelopment thereof is necessary to protect the public health, safety and welfare of the residents of the city.

Legal Description
Neighborhood Revitalization Area

The total area of the Neighborhood Revitalization District is indicated on the attached map (Exhibit A)

Assessed Valuation of Real Property

Existing valuation and ownership is available upon request at the Gray County Appraiser's Office. The latest assessed valuation for land and building value in the City of Cimarron as of 06/20/25, is as follows:

Land	$2,040,258
Improvements	$18,180,878
Total	$20,221,136

Capital Improvement Planned for the Revitalization Area

The City of Cimarron is committed to maintaining and improving the water lines, sewer lines, electric distribution system, and streets and alleys within the area. The City will continue using KDOT programs for highway improvements for Highways 23 and 50.

Zoning Classifications and Districts

The existing zoning districts within the Neighborhood Revitalization Area Boundary are:

R-1A Single Family Residential District
R-1B Single Family Residential District
RP-2 Planned medium Density Residential
CP-0 Planned Commercial Office District
CP-1 Planned General Commercial District
CP-2 Planned Central Business District
CP-3 Planned Highway Service Commercial District
IP-1 Planned Light Industrial District
IP-2 Planned medium Industrial District

Property Eligible for a Tax Rebate

Residential Property:

1. Rehabilitation, alterations and additions to any existing residential housing structure, including the alteration of a single-family home into a duplex or triplex dwelling, shall be eligible.

2. Single-family dwellings originally placed on site more than sixty years prior to date of application may be razed and replaced with a new multi- or single-family home. Amount of rebate will be based on difference in valuation of the original home and the new home. A new single family home built on an established appraised vacant lot will not be eligible.

3. Conversion of all or part of an existing non-residential structure into a residential structure shall be eligible so long as compliant with current zoning codes.

4. The construction of new duplex's, triplex's, and/or apartment complex's shall be eligible within the city limits and not limited to the designated area.

5. Residential garages may be razed and replaced. Amount of the rebate will be based on difference in valuation of the original garage and the new garage.

Commercial/Industrial Property:

1. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, multi-unit storage facility, institutional or other commercial or industrial purposes shall be eligible.

2. Commercial structures originally placed on site more than sixty years prior to date of application may be razed and replaced with a new commercial structure. Amount of rebate will be based on difference in valuation of the original structure and the new structure. A new commercial structure built on an established appraised vacant lot will not be eligible.

3. Conversion of all or part of a non-commercial structure into a commercial structure, used for retail, office, manufacturing, warehousing, multi-unit storage facility, institutional or other commercial or industrial purposes shall be eligible.

Criteria for Determination of Eligibility

Commercial/Industrial Property:

The minimum investment for a commercial improvement is $15,000. Invoices and receipts must be provided. Amount of rebate is based on difference in appraised valuation (see also pg. 9 item #4 for additional calculation information).

The valuation calculation will be eligible for a stepped rebate for ten (10) years. Any special assessments levied against the property will not be included in the rebate formula. The amount of the rebate is as follows, with administration fees withheld from the rebate amount:

1st year	100%
2nd year	90%
3rd year	80%
4th year	70%
5th year	60%
6th year	50%
7th year	40%
8th year	30%
9th year	20%
10th, final year	10%

Remainder of tax rebates will not transfer with ownership change.

Residential Property:

Any qualifying residential improvement requires a minimum investment of $15,000. Invoices and receipts must be provided. Amount of rebate is based on difference in appraised valuation (see also pg. 9 item #4 for additional calculation information).

The valuation calculation will be rebated at a rate of 95%, less administration fees, for a maximum of five years. Any special assessments levied against the property will not be included in the rebate formula. Remainder of tax rebates will not transfer with ownership change.

1st year	95%
2nd year	95%
3rd year	95%
4th year	95%
5th year	95%

For All Eligible Properties:

1. All applications for inclusion into the Neighborhood Revitalization Program (NR Program) must meet the following conditions:
    a. All applications for Tax Rebate must be filed after the effective date of the NR Program within the City of Cimarron, KS.
    b. All new construction, rehabilitation, alterations & repair must commence after said application for Tax Rebate has been approved by the Cimarron City Council and the Gray County Commissioners, or their designated agent(s).

2. AN APPLICATION FOR REBATE MUST BE FILED WITHIN SIXTY (60) DAYS OF THE ISSUANCE OF A BUILDING PERMIT.

3. The following amount will be withheld annually by the County for administration of the plan: 5% of the increased tax bill or $50.00, whichever is greater, the first year; and 5% of the increased tax bill or $25, whichever is greater, for remaining years of rebate. In addition, a $25.00 up-front, non-refundable application fee will be charged to cover the City office's time and administration.

4. Only one (1) qualifying improvement may be included per application for Tax Rebate unless approved by City County and Gray County Commissioners or their designated agent(s).

5. New, as well as existing, improvements on the property must conform to all applicable codes, rules, laws, ordinances and regulations in effect at the time the improvements are made, and for the length of the rebate or the rebate may be terminated.

6. Any property that is delinquent in any tax payment, special assessment or city-administered utility shall not be eligible. If, at any time, a participating property in the NR Program becomes delinquent, it shall be immediately disqualified from the program and no longer eligible for a tax rebate.

7. Construction must be completed within one year of approval date. Extensions beyond that period will be considered on a case-by-case basis.

8. The following improvements are not eligible for a tax rebate:
- Railroads and utilities
- Swimming pools, garages (exception is on pg. 4 #5), gazebos, portable utility buildings, etc.
- Any property which has or will receive IRB (Industrial Revenue Bond) financing and/or a tax abatement

9. Only owners are eligible for tax rebates. In the case of multiple owners of a property eligible for rebate, absent a written agreement providing otherwise, the rebate will be made payable to all owners of record.

Overview of Process

This program will begin receiving applications after its adoption by the governing body of the City of Cimarron and the execution of the Interlocal Agreement with Gray County, Unified School District #102 and Cimarron Township. Thereafter, the City will process applications as they are submitted with no monthly or quarterly deadlines. Applications will be available at:

Cimarron City Hall, 119 S. Main St., Cimarron KS 67835. (Phone 620-855-2215)

The County Appraiser will perform the calculation of the final rebate amount based on the formula indicated on page 9 item #4.

The City will offer and advertise the availability of the tax rebate program periodically throughout the year.

Persons or businesses planning improvement projects may submit an application to the City Council at any time for a predetermination of eligibility.

The Contents of Application for Tax Rebate will stipulate the type of improvement to be made, renderings, a timetable for completion and any supporting documents appropriate for the type of application.

Only a percentage of the increase in taxes will be rebated less any applicable administrative fees (5% or $50.00, whichever is greater the first year; then 5% or $25.00 whichever is greater for remaining years). In accordance with state law, the rebate must be issued within thirty days after proof of payment has been submitted by an approved applicant. Any special assessments levied against the property will not be included in the rebate formula

It is the responsibility of the person applying for this grant to obtain the necessary permits and meet any and all local, state, and federal laws/regulations/codes.

Only projects that have been determined to be eligible shall receive a rebate.

Procedure for Submission of an Application

1. Prior to beginning the project, the owner shall apply for a building permit that shall be attached to the application.
2. The applicant shall obtain an application for Tax Rebate from City Hall, available Monday through Friday (excepting holidays) from 8:00 a.m. to 5:00 p.m.
3. The applicant shall complete and sign Part 1 of the application and file the original, accompanied by a $25 application fee, with City Hall within 60 days following issuance of the building permit. An approved copy of the building permit must be attached to the application.
4. The City Clerk will verify with the Gray County Treasurer's Office that all of the taxes and special assessments are current. The City Administrator will review and give preliminary approval or denial of the application.
5. If the application meets preliminary approval, the City Administrator will forward the application to the City Council AND the Gray County Commissioners or their designated agent(s) for signatures of final approval or denial.
6. The City Clerk will return the approved application to the applicant. Upon completion of the project the applicant shall sign Part 2 and file the application with the Appraiser's office on or before December 31, preceding the commencement of the tax rebate period. *Construction must be completed within one year of application approval. Extensions beyond that period will be considered on a case-by-case basis.*
7. Following January 1, the County Appraiser and County Treasurer shall proceed to ascertain the necessary information needed to complete their portions of the application and return it to the Cimarron City Clerk.
8. The City Administrator will determine at this point if all requirements have been met for the rebate. If met, the City Clerk shall notify the applicant, County Treasurer's Office and County Clerk's Office of the rebate percentage due for each year of the rebate period.
9. Upon the payment of the real estate tax for the subject property for the initial and each succeeding tax year extending through the specified rebate period, a tax rebate shall be made to the applicant less applicable administrative fees as specified in the Interlocal Agreements. The tax rebate shall be made within 30 days after the next tax distribution date as specified in K.S.A. 12-1678a, following payment and submittal of a receipt by

the applicant to the County Treasurer. The tax rebate shall be made from the Neighborhood Revitalization Fund established by Gray County and other taxing units participating in the Interlocal Agreement. The City Clerk shall make periodic reports on the tax rebate program to the City Council and other taxing units accordingly.

Standards and Criteria for Review and Approval

1. The property for which a rebate is requested shall conform to all applicable city codes and regulations in effect at the time the improvements are made and shall remain in conformance for the duration of the rebate period or the rebate may be terminated.
2. The property must meet all qualifications established herein for participation in the tax rebate program.
3. Any property that becomes delinquent in any tax payment or special assessment collection period or city-administered utilities shall not be eligible to continue in the program. A written appeal may be submitted to the City Council and Gray County Commissioners for reconsideration.
4. Following establishment of the increase in assessed value resulting from a specific improvement, the fixed rebate percentage shall be applied to any change in assessed value during subsequent years for the duration of the rebate term.
5. The Cimarron City Council and Gray County Commissioners or their designated agent(s) shall give final approval or denial of all tax rebate applications based on the eligibility standards and review criteria contained herein. If an applicant is dissatisfied with the decision, a no-cost written appeal for reconsideration may be submitted to the Cimarron City Clerk, who will then schedule a meeting with the Cimarron City Council, the Gray County Commissioners and the applicant, to determine if any further action is necessary. The City and County will vote to either uphold the original decision or vote to approve changes based on the appeal for reconsideration.

Statement Specifying Rebate Formula and Term

Program Period:
The Neighborhood Revitalization fund and tax rebate incentive program shall expire on December 31, 2030 but may be extended in 2030 for a 5 year period until December 31, 2035 by participation in a renewed interlocal agreement by taxing entities.

Rebate Period and Amounts:

Residential .....5 years

1st year	95%
2nd year	95%
3rd year	95%
4th year	95%
5th year	95%

Commercial and Industrial ..... 10 years

1st year	100%
2nd year	90%
3rd year	80%
4th year	70%
5th year	60%
6th year	50%
7th year	40%
8th year	30%
9th year	20%
10th, final year	10%

The following amount will be withheld annually by Gray County to offset expenses and handling costs of the Neighborhood Revitalization Program: 5% of the increased tax bill or $50.00, whichever is greater, the first year; and 5% of the increased tax bill or $25, whichever is greater, for remaining years.