

## 2021 Kansas Statutes

**12-17,124. Same; application of real property owners for tax benefits; approval or denial, criteria.** (a) The owner of real property located within a downtown redevelopment area may submit a written application to the governing body of the city or of the unincorporated area of the county in which the redevelopment area is located to request downtown redevelopment area tax benefits. The application for tax benefits shall be made on a form approved by the governing body of the city or of the unincorporated area of the county or such governing body's designee, and shall be accompanied by copies of dated records that verify the applicant's investment in improvements to the real property or trade fixtures located therein.

(b) After a review of the application for redevelopment tax benefits and after an examination of the facts alleged, the governing body of the city or of the unincorporated area of the county in which the downtown redevelopment area is located shall either approve or deny the application for redevelopment tax benefits based upon the following criteria:

- (1) The applicant has made, within a twelve-month period, an investment in improvements to the real property or trade fixtures located therein, the value of which is equivalent to or exceeds 25% of the appraised value of the property, as determined by the county appraiser, for the immediately preceding tax year; and
- (2) the real property that is the subject of the application is in full compliance with city ordinances or county resolutions.

**History:** L. 2004, ch. 112, § 84; July 1.