

Legislation Text

File #: 16-724, Version: 1

GRANT PROPERTY TAX RELIEF PURSUANT TO RESOLUTION 103-2014 IN THE AMOUNT OF \$2,404.38.

Presented by Justin Waggoner, Assistant County Counselor.

RECOMMENDED ACTION: Issue an order granting property tax relief and authorize the Chairman to sign.

PUBLIC COMMENT.

Pursuant to Resolution 103-2014 and K.S.A. 79-1613 this matter comes before the Commission for approval. The procedure outlined on September 18, 2013 was followed, as was the 2014 amendment approved on July 2, 2014. The following property owner, Kelly Hoover-Olson, was found to qualify for property tax relief based on Section IV of the Operating Procedures Implementing K.S.A. 79-1613:

A. Whether the property is a Homestead.

The parcel was occupied as a residence by the applicant's brother and meets the definition of a "homestead." Pursuant to K.S.A. 79-1613(b), "[t]he owner of any homestead..." (meeting the other conditions noted in the statute) may request the tax abatement.

B. Whether the Homestead was Destroyed or Substantially Destroyed. The parcel was deemed destroyed by the County Appraiser as outlined in the attached routing form for PIN 00308030, as defined by Section VI: Definitions of K.S.A. 79-1613.

C. Assessed valuation of the Homestead. Assessed valuation for PIN 00308030 for tax year 2016 is \$17,308.

D. Whether budgetary restraints of the county or an affected tax district preclude granting property tax relief.

COUNTY	\$508.57
CITY OF MULVANE	\$731.47
MULVANE LITTELTON CEMETARY	\$25.37
STATE	\$25.96
USD 263 (including SG and bonds)	\$1,012.43
USD 263 REC COMM	\$100.58

E. Such other findings as are recommended or advisable.

F. If an owner is eligible for an abatement or credit, the board of county commissioners shall either:
1. Issue an order providing for the abatement of all or a portion of the property taxes levied against the homestead.

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2. Issue an order providing for a credit against property taxes not yet paid in any or all of the next succeeding three years.

\$2,040.38 tax credit for Kelly Hoover-Olson for property PIN 00308030.

Alternatives: Issue an order denying property tax relief.

Financial Considerations: \$2,404.38 tax credit for Kelly Hoover-Olson for property PIN 00308030.

Legal Considerations: This action is authorized pursuant to K.S.A. 79-1613. Approval or denial of the request can occur by a simple majority vote.

Policy Considerations: N/A