

## Sedgwick County

525 North Main Street 3rd Floor Wichita, KS 67203

## **Legislation Text**

File #: 17-304, Version: 1

## GRANT PROPERTY TAX RELIEF PURSUANT TO RESOLUTION 103-2014 IN THE AMOUNT OF \$1,809.89.

Presented by: Kelly Arnold, County Clerk.

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

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 owners, Kelly and Kimberle Martin, were 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 was a Homestead.

The parcel was occupied as a residence by the applicant as defined by Section VI: Definition of K.S.A. 79-1613.

- B. Whether the Homestead was Destroyed or Substantially Destroyed. The parcel was deemed 50% destroyed by the County Appraiser (PIN 00298035) as defined by Section VI: Definition of K.S.A. 79-1613.
- C. Assessed valuation of the Homestead. Assessed valuation for PIN 00298035 for tax year 2016 is \$21,563.00.
- D. Whether budgetary restraints of the county or an affected tax district preclude granting property tax relief.

COUNTY	\$438.12
COUNTY FIRE DISTRICT NO BONDS	\$273.93
EL PASO CEMETERY	\$15.92
ROCKFORD TOWNSHIP	\$129.79
SOUTH CENTRAL KANSAS LIBRARY SYSTEM	\$16.88
STATE	\$22.37
USD 263	\$958.88

\*\*LESS A \$46.00 CREDIT

- 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

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against the homestead.

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

\$1,809.89 tax credit for Kelly and Kimberle Martin for property PIN 00298035.

Recommended Action: Issue an order granting property tax relief.

Alternatives: Issue an order denying property tax relief.

Financial Considerations: \$1,809.89 tax credit for Kelly and Kimberle Martin for property PIN 00298035.

Legal Considerations: K.S.A. 79-1613 is discretionary in that it allows the Board of County Commissioners to grant the tax relief upon findings that the property involves a homestead that was destroyed or substantially destroyed by a qualifying event. Earthquakes are one of the listed qualifying events. Approval is by simple majority vote.

**Policy Considerations:**