

Brown County Neighborhood Revitalization Plan

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF
BROWN COUNTY, KANSAS.

IN THE MATTER OF THE ADOPTION OF A
NEIGHBORHOOD REVITALIZATION PLAN

NEIGHBORHOOD REVITALIZATION PLAN

The Board of County Commissioners of Brown County, Kansas, (herein sometimes called "Governing Body") pursuant to the Kansas Neighborhood Revitalization Act, K.S.A. 12-17, 114 et. seq. does hereby adopt a Neighborhood Revitalization Plan (herein sometimes called "Plan") for the County of Brown as follows:

FINDINGS

1. Pursuant to K.S.A. 12-17,116, the Governing Body FINDS:

A. Population Trends

Brown County has experienced a long-term population decline that reflects broader rural trends across Kansas.

- In 1890, the county's population peaked at 20,796.
- By the 2020 Census, population had fallen to 9,508, a decrease of nearly 54%.
- The U.S. Census Bureau reports 9,364 residents in 2022 and 9,250 in 2023.
- Projections suggest the population may drop to approximately 9,007 by 2025.

While earlier forecasts predicted steeper declines, updated census data shows a slower but steady downward trend. These demographics highlight the need for strategies to stabilize and grow the population, including housing development, workforce attraction, and quality-of-life investments.

Sources: U.S. Census Bureau QuickFacts (2020–2023); USAFacts Population Data (2022); Kansas Demographics projections.

B. Employment Trends

Brown County's unemployment rate has generally tracked below or near state averages.

- 2020: 5.2% (pandemic-related high)
- 2021: 3.3%
- 2022: 2.9% (Kansas Department of Labor: 2.3% with 5,059 in labor force and 4,941 employed)
- 2023: 3.6% (Kansas Department of Labor: 2.8% with 4,577 in labor force and 4,448 employed)
- 2024: 4.2% (Federal Reserve data)

These figures show a strong recovery from 2020, although recent increases highlight some volatility. The county maintains a relatively healthy employment base supported by agriculture, local manufacturing, and public-sector employment.

Sources: Federal Reserve Bank of St. Louis (FRED); Kansas Department of Labor, Annual Employment Reports.

C. Health Rankings and Socioeconomic Indicators

As of 2025, Brown County ranks 84th out of 105 counties in Kansas for health factors, indicating significant challenges.

Key factors influencing the ranking:

- Health Behaviors: High adult smoking and physical inactivity.
- Social and Economic Factors: Unemployment, income inequality, and educational attainment.
- Age Demographics: Approximately 18% over 65 in 2010; this proportion has likely increased.
- Economic Indicators:
 - Median household income: \$58,886 (2023)
 - Per capita income: \$31,355
 - Poverty rate: 14.21% (higher than state average)
- Property Valuation: Median value of owner-occupied housing units: \$111,100

Sources: Kansas Health Institute County Health Rankings 2025; U.S. Census Bureau QuickFacts; World Population Review.

D. Aging Population and Economic Implications

- Nearly 20% of residents are over age 65.
- Many live on fixed incomes, limiting ability to renovate homes or adopt new technologies.
- The aging population requires consideration in labor force planning and service delivery

E. Youth Out-Migration and Fiscal Sustainability

- Out-migration of youth reduces the working-age population and leadership pipeline.
- Continuing trends may require higher taxes or reductions in public services to maintain fiscal stability.

F. Income Disparities

- Per capita income: \$54,718 (2023), below Kansas state average of \$60,424.
- Highlights need for economic development and poverty reduction strategies.

Sources: Federal Reserve Bank of St. Louis (FRED); U.S. Census Bureau.

G. Economic Diversification Challenges

- Economy heavily reliant on agriculture and government employment.
- Vulnerable to sector-specific downturns.
- Diversification is critical for long-term stability and growth

H. Retail Sector Performance

- Retail pull factor (2023): 0.88 — less than full capture of potential retail business.
- Median home value (2025): \$149,155, up from \$141,000 in 2024.
- Indicates some market activity but potential affordability concerns.

Sources: Kansas Data Access and Support Center; Trulia Real Estate Data 2025.

Key Takeaways

- Population Decline: Nearly half of the population lost since 1890; projected continued decline.
- Slower Decline: Updated data shows a slower rate than previously projected.
- Employment Recovery: Unemployment rebounded post-pandemic, generally below state averages.
- Economic Vulnerability: Reliance on agriculture/government, youth out-migration, and aging population present challenges.
- Strategic Interventions Needed: Housing, workforce, health, and economic diversification are critical for long-term viability and quality of life.

2. Notice of hearing on this Plan has been given pursuant to K.S.A., 12-17,117(c) by publication in the official county newspaper of the Horton Headlight, on the dates published, December 11th, 2025 and December 18th, 2025, editions of such newspaper and proof of such publication has been filed in the office of the Brown County Clerk.

3. By reason of the findings made in paragraphs 1 and 2 above, the Governing Body further finds that a majority of the conditions as described in subsection (c) of K.S.A. 12-17, 115 exist in the entire County of Brown as a single unit or area eligible for designation 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 Brown County.

PLAN

1. LEGAL DESCRIPTION OF AREA IN PLAN.

A. Legal description of real estate forming the boundaries of the areas includes:

BROWN COUNTY, KANSAS

Beginning at the Northwest corner of Section 6, Township 1 South, Range 15 East of the 6Th Principal Meridian; Thence East to the Northeast corner of Section 1, Township 1 South, Range 18 East; Thence South to the Southeast corner of Section 36, Township 4 South, Range 18 East; Thence West to the Southwest corner of Section 31, Township 4 South, Range 15 East; Thence North to the Point of Beginning, less and excepting those properties attached hereto as exhibits C, D, E, F, and G.

B. Maps depicting the existing Parcels of real estate covered by this Plan have been prepared and are on file in the office of the County Appraiser of Brown County and the same are adopted as a part of the Plan by reference.

2. ASSESSED VALUATION. The 2025 total assessed valuation* is as follows:

Real Estate	185,877,776	<i>Real Estate Values increased by 67.672% since 2015</i>
Personal Property	3,443,953	
State Assessed Utilities	40,068,440	
Oil & Gas	42,556	
TOTAL	\$229,432,725	

3. NAMES AND ADDRESSES OF OWNERS. A list of the names and addresses of the Owners on record of the real estate included within the Plan constitutes a part of the records in the office of the County Appraiser of Brown County, and such list is adopted in and made a part of this Plan by reference.

4. ZONING CLASSIFICATIONS. Brown County does have a modified comprehensive plan, wind energy zoning, and solar energy zoning classifications. The existing zoning classifications and zoning district boundaries and the existing land uses for the Cities of Hiawatha, Horton, and Sabetha are as set forth in the official zoning maps, records, resolutions and ordinances of the respective cities. Within the included area of the plan, the City of Hiawatha has the following zoning classifications: A1, R1, R2, R3, R4, B1, B2, B3, B4, 11, and 12. The City of Horton has the following zoning classifications within the area included in the plan: AG1, AG2, R1, R2, C1, C2, 11, and 12. The City of Sabetha has the following zoning classifications within the area included in the plan: AG1, SR, R1, R2, R3, R4, RM, C1, C2, C3, 11, 12, AO, and PUD. The comprehensive plans, zoning classifications, and zoning district boundaries of the Cities of Hiawatha and Horton can be viewed at their respective City Halls. The remaining cities within Brown County do not have comprehensive plans, zoning classifications, or zoning district boundaries.

5. MUNICIPAL SERVICES. The Plan does not include any proposals for improving or expanding municipal services as described in K.S.A. 12-17,117(a)(5) and, if any proposals for any such improvements or expansions of municipal services are hereafter proposed by the Governing Body, then any such proposal will be prepared and considered independently of this Plan.

6. REAL PROPERTY ELIGIBLE.

This Plan shall allow for two types of eligibility:

- A. Revitalization Properties - Properties located within the designated area as set forth in Part II, paragraph I.A. above within the County of Brown which by their very nature are deemed a "Revitalization Area Property" which meet one or more of the following conditions:
 - I. In an area in which there is a predominance of buildings or improvements which by reason of dilapidation, deterioration, obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire and other causes or a combination of such factors, is conducive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime and which is detrimental to the public health, safety or welfare; or
 - II. In an area which by reason of the presence of a substantial number of deteriorated or deteriorating structures, defective or inadequate streets, incompatible land use relationships, faulty lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the actual value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or a combination of such factors, substantially impairs or arrests the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is detrimental to the public health, safety or welfare in its present condition and use; or
 - III. In an area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance should be preserved or restored to productive use; or

IV. A dilapidated structure if the structure satisfies the conditions set forth in subsection (a) of K.S.A. 12-17,115.

B. New Construction in Unincorporated County - construction of new structure(s) within the designated area as set forth in Part II, paragraph I.A. above within the County of Brown.

7. CRITERIA FOR ELIGIBILITY: PROCEDURE TO COMPLETE APPLICATION TO QUALIFY.

A. The criteria to be used by the Governing Body to determine what specific real property is eligible for Revitalization and for Property Tax Increment Rebates is as follows:

I. (a) Construction of any improvement must have begun on or after the date on which an Application To Qualify And To Participate has been approved by the County Appraiser.

(b) Construction must be completed, and such fact reported to the County Appraiser no later than two years from the date on which the County Appraiser conditionally approved the Application under Part II of the Application To Qualify And To Participate; otherwise the Conditional Approval will become null and void and the Improvements, if any, theretofore completed will not be eligible to participate in the Plan and Rebate Program.

II. In order to qualify for Revitalization, a Parcel of real estate must have a minimum increase of \$25,000.00 in county appraised value, directly resulting from a qualified Construction and Improvement, for a Parcel of residential, agricultural, recreational, commercial and/or industrial real estate in order to be eligible to receive a Rebate. There is no upper cap limit on qualified improvement valuation.

III. (a) All new Construction and all Improvements to existing property must comply with all zoning and building codes, rules, and regulations in effect at the time the improvements are made, and,

(b) To maintain its eligibility, such Parcel must continue to remain in compliance with all zoning and building codes, rules, and regulations during the entire period of time the Parcel remains eligible for Rebates.

IV. Any Parcel that is delinquent in the payment of any ad valorem property tax assessment or special assessment shall not be eligible for any Rebate. Any Owner of other property within the County who is delinquent in the payment of any ad valorem property tax assessment or special assessment shall not be eligible for any Rebate during the remainder of the time for which the Parcel was eligible.

V. The Owner of commercial or industrial property eligible for Property Tax Increment Rebates under any adopted Neighborhood Revitalization Plan and that is also eligible for property tax exemption under K.S.A 79-201(a) or any other existing ad valorem tax exemption law, will be eligible to secure relief under only one such Plan or law, as the Owner shall elect.

VI. Eligibility for Rebates is subject to the adoption and approval of a Plan by each taxing district. The County Clerk will provide the County Appraiser's office with a

list of taxing districts who have adopted a Neighborhood Revitalization Plan.

- VII. In the event of a transfer of ownership of a Parcel during the eligible Rebate period, such Parcel and the new Owner thereof will remain eligible to apply for the Rebate during the remainder of the time for which the Parcel was eligible for Rebates.
 - VIII. (a) Multiple qualified improvements to the same Parcel completed within one calendar year shall be treated as one improvement.

(b) In the event of multiple qualified improvements made to the same Parcel in different or succeeding years, which meet the required minimum requirements in any given year, and, therefore, create an additional qualification for and period of eligibility for a Rebate, the total Rebate in any succeeding year will be calculated and determined after the initial qualified Rebate is determined, and will be based upon the additional increase in the appraised value directly resulting from the succeeding qualified improvement.
 - IX. Rebates shall be payable only after Application is made and approved therefore pursuant to Sections 8, 9 and 10 of the Plan. Rebates approved for payment shall be made on one of distribution dates provided for in K.S.A. 12-1678a and amendments thereto next following approval for payment of the Rebate. All taxes on any eligible property must be paid in FULL prior to any rebate.
- B. In completing an Application “To Qualify and to Participate”, the Applicant shall:
- I. If required, secure a building permit prior to filing an Application.
 - II. Prior to commencement of any new construction or improvement, complete all portions of Part I of the Application, sign and date the Application, and file all copies with the County Appraiser’s office. Applications for improvements maybe accepted within 30 days of commencement at the discretion of the County Appraiser.
 - III. Concurrently with filing the Application with the County Appraiser, the Applicant shall pay to the County Appraiser a non-refundable Application Fee of \$35.00.
 - IV. Within thirty (30) working days following filing of the Application, the County Appraiser will take action on the Application and will complete Part II thereof. Immediately following completion of Part II, the County Appraiser shall deliver a true and correct photocopy of completed Parts I and II of the Application to the Owner. If deemed necessary, the County Appraiser has the option to inspect the property prior to completing Part II of the Application.
 - V. As to any Construction and Improvement which is only partially completed as of the January 1st immediately following the County Appraiser's conditional approval under Part II of the Application, the owner shall report such fact in person to the County Appraiser and shall complete Part III (a) of the Application. Such report shall be completed within fifteen (15) working days following January 1st.
 - VI. As to any Construction and Improvement which is reported by the Owner pursuant to (V) above as being only partially completed, the County Appraiser shall view, value and appraise such partially completed Construction and Improvement as of the January

1st immediately following the County Appraiser's conditional approval under Part II of the Application and such partially completed Construction and Improvement shall have taxes levied, assessed, and collected thereon in the usual and customary manner and the same shall not be eligible in the year of such levy and assessment as a partially completed Construction and Improvement for a Rebate under the Plan.

- VII. Within fifteen (15) working days after any Construction and Improvement is completed, the Owner shall report such fact in person to the County Appraiser and shall complete Part III (b) of the Application.
 - VIII. Within thirty (30) working days after the Owner shall have completed Part III (b) of the Application and filed the same with the County Appraiser, the County Appraiser shall conduct an on-site inspection of the Construction and Improvement completed on the Parcel of real estate described in the Application. On or before March 1st of the following tax year, the County Appraiser shall determine the increase in the appraised value of the Parcel of real estate described in the Application which is directly attributable to the Construction and Improvement described in Parts I, II and III of the Application, following which, the County Appraiser shall complete Part IV of the Application.
 - IX. If the Owner is aggrieved by any act, action or omission by the County Appraiser pursuant to Parts II and/or IV of the Application, the Owner, if possible, shall complete such remedial action, as shall be necessary to secure the required approval of the County Appraiser or, if the Owner cannot secure such approval, then the Owner may appeal the County Appraiser's decision to the Board of the Brown County Commissioners and thence to the District Court using the procedures provided set forth in Section 9(c) (ii) (B) of the Plan as set forth hereinbelow.
 - X. In completing an Application To Qualify And To Participate all actions required under this Section 7(b) shall be made and completed in person by the Owner or the Owner's agent or attorney.
- C. The form attached hereto as Exhibit A and entitled "Application to Qualify and to Participate" is hereby approved and adopted for use in completing an Application pursuant to this Section 7. The form is intended to be administrative in nature and as such may be amended or revised at the discretion of the County Appraiser in performing his/her duties as regards the approved intent of the Brown County Neighborhood Revitalization Plan.

8. CONTENT OF APPLICATION FOR REBATE. The content of an "Application for Rebate" as authorized under K.S.A 12-17,118 is as set forth in the document which is attached hereto as Exhibit B and entitled "Application for Rebate Neighborhood Revitalization Plan" and is hereby approved and adopted as a part of the Plan by reference. However, the form, as set forth in Exhibit B, is intended to be administrative in nature. As such the form may be amended or revised at the discretion of the Board of County Commissioners of Brown County to comply with requirements of the various Brown County administrative offices and the approved Plan.

9. PROCEDURE FOR APPLYING FOR REBATE. The procedure for submission of an Application for Rebate of Property Tax Increments is as follows:

- A. Application for Rebate forms will be mailed to qualifying applicants by the County

Appraiser. The Application for Rebate form must be completed by the Owner of any parcel of real estate approved for Revitalization.

- B. 1) If the County Appraiser approves the Owner's Application for Rebate, then The Owner shall file such Application with the County Treasurer.
- 2) If the County Appraiser does not approve the Application, then the Owner, if possible, shall amend the Application as may be necessary to secure the approval of County Appraiser and shall thereupon proceed to file the Application with the County Treasurer. If the County Appraiser will not approve the Application, then the Owner may appeal the County Appraiser's decision to the Brown County Board of County Commissioners in the manner provided for the filing of appeal by Taxpayers in K.S.A. 1996 Supp. 79- 1606(a) and (b). Upon the filing of any such appeal, the same shall be heard by the said Board prior to the September 1St following the filing of any such appeal. If the Board likewise disapproves such Application, then the Taxpayer may appeal to the District court of the county of Brown in the manner authorized by K.S.A. 19-223.
- C. An Application for Rebate approved for payment as a Claim pursuant to Paragraphs 9.A. The above shall be paid by the County Treasurer. Such payment shall be made only at the next occurring time provided for the distribution of taxes by the County Treasurer pursuant to K.S.A. 12-1678a (c) which follows the approval for payment of an Application for Rebate.
- D. The Application for Rebate provided for in this Paragraph 9. may be made in person or by U.S. Mail by the Taxpayer or the Taxpayer's agent or attorney.

10. CRITERIA TO BE USED WHEN CONSIDERING MERIT OF APPLICATIONS FOR REBATE. The standards or criteria to be used when reviewing Applications for Rebate for approval or disapproval thereof are as follows:

- A. The Parcel must meet all criteria for eligibility as set forth in Section 7 above as of the date that the Application for Rebate is filed.
- B. The Procedure for submission of an Application for Rebate as set forth in Section 9 above must have been fully and correctly complied with.
- C. All ad valorem taxes and all special assessments levied against the Parcel and other properties owned by the Owner on which the Rebate is sought and all other properties (real & personal) owned by the Owner must have been paid in full prior to filing of the Application for Rebate.
- D. The Application for Rebate must be filed on or before the June 10th next following the May 10th deadline for the payment of all taxes for which the Rebate is sought.
- E. In the case of multiple Owners of a property eligible for a Rebate, absent a written agreement providing otherwise, the Rebate will be made payable to the Owner(s) of record.

11. MAXIMUM TAX REBATABLE; YEARS OF ELIGIBILITY.

- A. The amount of the Rebate is the resulting increase in the ad valorem tax, if any, which is directly attributable to the Construction and Improvement to the qualified Parcel and the increase in assessed valuation directly resulting therefrom, in any given year during the period of eligibility, calculated in accordance with the applicable percentage amounts as set forth in the following table:

Years of Eligibility	Percentage of Property Tax Increment Rebatale By Participating Taxing Districts
Year 1	95%
Year 2	95%
Year 3	95%
Year 4	85%
Year 5	75%
Year 6	65%
Year 7	55%
Year 8	45%
Year 9	35%
Year 10	25%

*Percentage rebatale is of the increase in the amount of ad valorem property tax (tax increment) directly resulting from the qualified Construction and Improvement.

- B. 1) Five percent (5%) of the Increment on any given Parcel, for any given year, shall be retained by Brown County for services rendered in connection with administration of the Plan, subject however, to the condition that a minimum amount of \$25.00 shall be retained per Rebate transaction. The remaining portion of the Increment shall be paid to the Owner provided the property declared qualified shall continuously maintain such qualification.
- 2) This is a ten-year open application period and rebates do not include the State mill levy and non-participating taxing districts. Property Tax Increment not Rebated to the Taxpayer in accordance with the table set forth in Paragraph 11 .A. above or retained by Brown County pursuant to Paragraph 11.B.1) above shall be distributed to the Taxing Districts for whom the Increment was collected.
- C. A Parcel determined qualified for Rebates shall be entitled to such Rebates in decreasing percentage amounts for a period of ten (10) years.

The full amount of the tax due, including the increase in the ad valorem tax (property tax increment) resulting from the qualified Construction and Improvement shall be paid over to the Neighborhood Revitalization Fund in accordance with the provisions of the Neighborhood Revitalization Act to be distributed as provided by law and this Plan.

12. SPECIAL EXCLUSIONS FROM UTILIZING THIS PLAN.

- A. This Rebate program cannot be utilized in conjunction with any other local property rebate program or property abatement program/allocation by the county commissioners.

- B. This Rebate program cannot be utilized by a property owner which will be or is currently receiving a tax exemption on the property.
- C. This Rebate program cannot be utilized by a property owner in which to immediately rebuild a structure after a natural disaster covering the majority of a taxing district.

13. DURATION OF PLAN; CONTINUATION OF REBATES ON QUALIFIED PROPERTY.

- A. Unless hereafter repealed prior thereto, this Plan shall remain in full force and effect for a period of ten (10) years from the effective date of this document, subject to approval of an interlocal agreement by the taxing entities adopting the Plan by Kansas Attorney General's Office, and pursuant to K.S.A. 12-2904. The governing body shall start review of the plan in August prior to the expiration date and take appropriate action to keep a Revitalization Plan in effect or let it expire with the current plan. This Plan may also be extended by the Governing Body for additional periods of time.
- B. At any time during the period that this Plan remains in effect, any Owner of eligible real property may apply for Revitalization of such real property pursuant to Section 7 of the Plan.
- C. Unless otherwise provided by any law of the State of Kansas hereafter enacted, any and all real property which shall have qualified for Revitalization and for Rebates prior to the final termination date of the Plan as provided in (a) and (b) last above shall continue to and remain qualified for Rebates pursuant to Sections 8, 9, 10, and 11 of the Plan, notwithstanding the fact that other real property described in Section 1 above, which has not theretofore qualified for participation under the Plan, will no longer be eligible to do so.
- D. All real property which prior to the effective date of this document shall have applied for Revitalization and Rebates pursuant to the previous Neighborhood Revitalization Plan, adopted and approved by the Board of County Commissioners of the County of Brown and by the governing bodies of U.S.D. #430, City of Fairview, Irving Township, Mission Township, and Powhattan Township, shall continue to be and remain qualified for Rebates pursuant to the provisions the aforesaid previously adopted and approved plan, unless otherwise provided for by any law of the State of Kansas hereafter enacted.

14. DEFINITIONS.

- A. When the words "Applicant", "Applicant for Rebate", "Owners" and "Taxpayer", are used and referred to in the Plan, the same, where applicable, include the plural, as well as the singular.
- B. As used in this Plan:
 - I. Applicant means and refers to each and every person filing an Application pursuant to Section 7 and Section 9 of this Plan. Such word also means and refers to "Owner" and "Taxpayer" as defined in this Plan.
 - II. Application means and refers to each and all Applications filed pursuant to Section 7 of this Plan.

- III. Application for Rebate means and refers to Applications filed pursuant to Sections 8 and 9 of this Plan.
- IV. Board means and refers to the Board of County Commissioners of Brown County, Kansas.
- V. Construction and Improvement means and refers to rehabilitation of and additions to existing buildings or new construction, or both, which are completed and qualified under the Plan.
- VI. County Appraiser means and refers to the County Appraiser of Brown County, Kansas.
- VII. County Clerk means and refers to the County Clerk of Brown County, Kansas.
- VIII. County Treasurer means and refers to the County Treasurer of Brown County, Kansas.
- IX. District Court means and refers to the District Court of Brown County, Kansas.
- X. Governing Body means and refers to the Board of County Commissioners of Brown County, Kansas.
- XI. Increment means and refers to that amount of ad valorem taxes collected from the Parcel qualified under the Plan which is in excess of the amount which was produced from such Parcel and was attributable to the assessed valuation of such Parcel prior to the qualification of the Parcel under the Plan and which is directly attributable to that part of the assessed valuation of the Parcel directly resulting from Revitalization of the Parcel under the Plan. The term "Property Tax Increment", where used in the Plan, is synonymous with the word "Increment" as defined herein.
- XII. NRA means and refers to the Kansas Neighborhood Revitalization Act as set forth in K.S.A. 12-17,114 et seq.
- XIII. Owner means the Owner or Lessor of real estate which is described in an Application and in an Application for Rebate when filed pursuant to the Plan. Owner also means and refers to "Applicant" and "Taxpayer" as defined in this Plan.
- XIV. Parcel means and refers to the tract or piece or parcel of real estate which is described by County Appraiser parcel number and by legal description in the Application and in the Application for Rebate.
- XV. Plan means and refers to this Revitalization Plan adopted pursuant to the NRA.
- XVI. Rebate means and refers to that part of the ad valorem property tax paid by a Taxpayer on a Parcel qualified under the Plan that is attributable to the increase in the assessed valuation of the Parcel which is directly attributable to Revitalization and which is refundable to the Taxpayer by a taxing district which has adopted a plan under the NRA.

- XVII. Revitalization means and refers to all Construction and Improvement completed on a Parcel which is qualified under the Plan.
- XVIII. Taxpayer means and refers to the Owner of a qualified Parcel who pays the ad valorem property taxes levied and assessed thereon.
- XIX. Taxing District means and refers to the County of Brown and any and every other unit of local government within Brown County which shall have adopted an NRA Plan and for whose use and purposes any Property Tax Increment shall be hereafter levied and collected.

15. AMENDMENT OR REPEAL.

- A. This Plan may at any time hereafter, in whole or in part, be amended, supplemented, or repealed using the procedures set forth in subparagraph (b) of this section.
- B. Prior to amending, supplementing, or repealing this Plan, or any part thereof, the Governing Body shall first conduct a public hearing upon the feasibility of any such amendment or repeal after first publishing notice of any such hearing at least once each week for two (2) consecutive weeks in the official county newspaper of Brown County. Such notice shall set forth the specific change or changes proposed, or a summary thereof, and shall advise of the time and place at which such proposed supplement; amendment or repeal shall be heard.

APPROVED AND ADOPTED by the Board of County Commissioners of Brown County, Kansas, this 26th day of January, 2026, and made effective retroactively to the 1st day of January, 2026.

**BROWN COUNTY, STATE OF KANSAS
BY THE BOARD OF COUNTY COMMISSIONERS:**