

Disaster Relief Application
_____ Tax Year
Return to the Wabaunsee County Commissioners
215 Kansas Ave
Alma, KS 66401
785-765-2416

K.S.A 2013 Supp. 79-1613 as amended by HB 2057

The following property owner(s) are making application to the county commissioners for property tax abatement, all or partial, or a credit against property taxes payable by the applicant over the next three (3) years. The county commission may issue an order granting relief, if any, subject to budgetary restraints of the county or taxing subdivision arising from the destructive event.

Information on Property:

(Please print)

Owner of Record _____

Taxpayer – if different than owner _____

Date damage occurred (month/day/year) _____

Location of property destroyed (address/parcel number)

Mailing address:

Daytime telephone number: _____ Email: _____

Did you rebuild your home and is it currently in the Neighborhood Revitalization Program?

- Yes
- No

Information on Loss:

Select Homestead Type

- Single Family
- Multi-Family
- Manufactured (Mobile) Home
- Multi-Purpose Residential

Loss Type:

Was this event declared a disaster by the Governor of Kansas?

- Yes
- No

If No, select the cause of damage (must be one of the following):

- Earthquake
- Fire
- Flood
- Storm
- Tornado

Include the Following with Application:

1. Written estimate of repairs or rebuilding cost by a licensed contractor, construction engineer or insurance company.
2. Deed of ownership (available at the Register of Deeds Office), a copy of contract if buying on contract or title of manufactured home.
3. Photos documenting the damage or destruction.

Sign and Date:

Applicant Signature _____ Date: _____

Destroyed or Substantially Destroyed homestead Tax Abatement or Tax Credit

This is another law that was passed in the 2013 session and amended in the 2014 session.

1. The owner of any taxable homestead which is destroyed or substantially destroyed due to an earthquake, flood, tornado, fire, or storm, **or** any other destructive event which the Kansas governor has declared a disaster may make application to the board of county commissioners for the abatement of property taxes levied or a credit against property taxes during any or all of the next three (3) years. Check with PVD about some forms that could be modified for any county.
2. "Destroyed or substantially destroyed" means damage sustained by a homestead by the above mentioned natural occurrences **or** which the Kansas governor has declared a disaster *and* the cost of restoring the structure to its before damaged condition would equal or exceed 50% of the market value of the structure before the damage occurred.
3. "Homestead" means the dwelling, owned or rented, which is occupied as a residence and the home site land. Homestead may also consist of multi-family dwellings, multi-purpose building or manufactured or mobile homes including the land which they are situated.
4. If the homestead was destroyed or substantially destroyed between January 1 and prior to August 15, the owner may make application for relief to the county commissioners for the granting of an *abatement* of the property tax levied. If property taxes have been paid or partially paid, the owner may make application for the granting of a credit against property taxes payable during any or all of the next succeeding three (3) taxable years.
5. If the homestead was destroyed or substantially destroyed on August 15 through the end of that year, application for relief may be made to the county commissioners for the granting of a *credit* against property taxes payable during any or all of the next succeeding three (3) taxable years.
6. Subject to budgetary restraints of the county or taxing subdivision arising from the declared disaster, the county commissioners shall inquire into and make findings regarding, among other things:
 - a) Whether the property is a homestead as defined by this act
 - b) Whether the homestead was destroyed or substantially destroyed as defined by this act and
 - c) The assessed valuation of the homestead
7. If it is determined that the owner is entitled to an abatement of all or any portion of the taxes levied or is entitled to a credit against property taxes payable by the owner during any or all of the next succeeding three (3) taxable years, the county commissioners may so order.
8. The county clerk and county treasurer shall in each case of abatement or credit correct their records in accordance with the county commissioner's order. The county clerk shall notify the governing body of any taxing district affected by the county commissioner's order.
9. PVD has developed generic forms and available for individual counties to modify or the county can devise their own.