

RESOLUTION 2013-21

A RESOLUTION EXEMPTING CERTAIN PROPERTY IN LINCOLN COUNTY, KANSAS
FROM AD VALOREM TAXATION FOR ECONOMIC DEVELOPMENT PURPOSES

WHEREAS, Article 11, Section 13 of the Kansas Constitution permits the governing body of any city or county by ordinance or resolution to exempt from all ad valorem taxation all or any portion of the appraised valuation of all buildings, together with the land upon which such buildings were located, and all tangible personal property associated therewith used exclusively by a business for the purpose of storing goods or commodities which are sold or traded in interstate commerce for not more than ten (10) calendar years after the calendar year in which the business commences its operations or in which expansion of an existing business is completed; and

WHEREAS, the Board of Commissioners of Lincoln County, Kansas (Board), after conducting a public hearing pursuant to published notice as provided by law, has determined that certain property belonging to Walker Products Company, Inc. is used exclusively for the purpose of storing of goods and commodities that are sold and traded in interstate commerce should be granted a tax exemption for economic development purposes;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF LINCOLN, COUNTY KANSAS;

Section 1. In accordance with Article 11, Section 13 of the Kansas Constitution, and pursuant to K.S.A. 79-251, the Board of County Commissioners, Lincoln County, Kansas, Resolution No. 2002-12, and this Resolution, the property such as described in the following Section 1, is hereby granted a fifty percent (50%) exemption from ad valorem taxation for a term of five (5) calendar years, commencing with the calendar year 2013

- 1) Structure:
A 50' x 160', McPherson Jump Form Concrete Bin, constructed in 2012, located on a tract of land in the SE1/4 of Section 1, Township 12S, Range 8W, also known as 414 S 6th St, Lincoln, Ks

Section 2. The calendar year 2013 Grant of Exemption for the items described in Section 1 will be fifty percent (50%). For each succeeding year after calendar year 2013, the County will review the grant of exemption to ensure that the ownership, use of the property, the projected job creation, and other pertinent matters continue to remain consistent with the information provided by Walker Products Company, Inc. in their tax exemption application. Job creation will be determined in part by reviewing an annual certification from Walker Products Company, Inc., of gross payroll and total number of employees employed by the company.

Section 3. The application form used for the purpose mentioned in item E. 1., page 4, *Resolution 2002-12, PROPERTY TAX EXEMPTION POLICY, BOARD OF COMMISSIONERS, LINCOLN COUNTY, KANSAS*, is the same as that labeled, *BEFORE THE COURT OF TAX APPEALS OF THE STATE OF KANSAS, ECONOMIC DEVELOPMENT EXEMPTION (Article 11, Section 13 Kansas Constitution) Form CTA-EDX (Rev. 3/08)*, and being submitted to the Kansas Court of Tax Appeals, and is exhibited to the Board, this date is hereby approved, with

such minor corrections or modifications as may be approved by the Board, such approval to be conclusively evidenced by execution of this Resolution by the Board and the Lincoln County Clerk.


Section 4. The ad valorem tax exemption hereby granted shall not be transferable if there is a change in ownership of the exempt assets.

Section 5. A copy of this Resolution and a copy of the fully executed Tax Exemption Application shall be provided to the owner of the property and to the County Appraiser of Lincoln County, Kansas

Section 6. This Resolution shall be in full force and effect from and after its passage, signature and publication in the official county newspaper as provided by law.

Approved and adopted by the Board of County Commissioners of Lincoln County, Kansas this 12th day of November, 2013.

LINCOLN COUNTY BOARD OF COMMISSIONERS
LINCOLN COUNTY, KANSAS


Al Joe Wallace, Chairman


Terry L. Finch, Vice-Chairman


Gerald D. Huehl, Member



Attest:


Dawn M. Harlow, County Clerk