

ORDINANCE NO. 2194

AN ORDINANCE PROVIDING PROCEDURES FOR REIMBURSEMENT OF LEASEHOLD PROPERTY TAXES.

Section 1. BACKGROUND AND PURPOSE. Pursuant to the City's lease, leaseholders were billed by the City for reimbursement of real estate taxes assessed to leasehold properties. The leaseholders thereafter made payments to the City for their *pro rata* share of such taxes. By reason of a decision of the Board of Tax Appeals, the City has received funds to reimburse the City, as tax payer, for monies which were found to be inappropriately assessed and collected by Morris County. The purpose of this ordinance is to provide procedures to reimburse appropriate leaseholders for taxes related to their leaseholds for 2012.

Section 2. CLAIM PROCEDURE; ADMINISTRATIVE FEE. Any person who paid leasehold taxes to the City for any period for which a refund is issued or any portion thereof, may file a claim with the City Clerk for reimbursement of those taxes. The claim shall be made on a form provided by the City for such purpose and shall be accompanied by a \$10.00 administrative fee per leasehold. Only when the administrative fee is paid and the form is completed fully and all necessary information has been provided to the City, will the City consider the claim.

Section 3. CLAIM FORM. The claim form shall include the following, but shall not be limited to the following: (a) the name of the leaseholder claiming reimbursement; (b) the claimant's current address; (c) identification of the leasehold for which the claim is made; (d) the years, or any portion thereof, for which reimbursement is claimed; (e) whether the leasehold was transferred in any year for which reimbursement was claimed, and the names of other parties involved in the transfer; (f) an indemnification provision; (g) any other or additional information that the City Clerk, City Attorney, or governing body may require.

Section 4. PAYMENT. When the City Clerk is satisfied that the information presented and the claim form sufficiently shows that the claimant is entitled to such reimbursement, the City shall issue a reimbursement payment to the leasehold for the appropriate sum.

Section 5. PENALTY. Should any person file a false claim form, such person shall be subject to a fine of not less than \$100.00 nor more than \$1,000.00; imprisonment in the County Jail for up to one year, or both such fine and imprisonment. Additionally, the Court shall order restitution to the City for any funds paid as a result of a false claim.

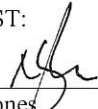
Section 6. EFFECTIVE DATE. This Ordinance shall be effective upon its publication in the official City newspaper.

PASSED AND APPROVED BY THE GOVERNING BODY OF THE CITY COUNCIL GROVE, KANSAS, ON THIS 6th day of February, 2018.

APPROVED:


Debi Schwerdtfeger
Mayor

ATTEST:



Nick Jones
City Clerk

TAX REIMBURSEMENT CLAIM FORM

1. Leasehold site for which claim is made: _____

2. Name of person making claim: _____

3. Current address of claimant: _____

(payment will be sent to this address unless otherwise specified)

4. Claimant claims to be entitled to reimbursement for:

_____ 2012 All or _____ 2012 Partial % claimed _____

5. Was the leasehold transferred in 2012? Yes No **(Circle One)**

If it was transferred, provide the following information:

A. Date of transfer _____

B. Name of others involved in transfer _____

C. Name and address of any selling agent involved _____

D. Provide a copy of the closing statement

6. **(Check one)** I paid the taxes in full _____
I paid a portion of the taxes with others paying a portion _____

The undersigned agrees to provide other information that the City may require in processing this claim. Claimant agrees to indemnify and hold harmless the City of Council Grove for any and all claims or damages, including reasonable attorney fees, that may be incurred in relation to this claim. Claimant states under the penalty of perjury, that all information herein and supplied in relation hereto is true and correct.

Printed name of Claimant

Signature of Claimant

Date