

# Economic Development Incentives

City of Topeka/Shawnee County/GO  
Topeka/State of Kansas

Prepared by:  
City of Topeka Planning Department and  
GO Topeka/Topeka Area Chamber of Commerce

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## City of Topeka Incentives

**NEIGHBORHOOD REVITALIZATION PROGRAM:** The NRP provides a tax rebate incentive to property owners for making major improvements that raise the appraised value of residential property by 10% and of commercial property by 20%. The program is intended to promote the revitalization and of the City's inner urban area ("Intensive Care" and "At Risk" neighborhoods) and Downtown by creating an incentive for the rehabilitation, conservation, and redevelopment of these areas.

- Eligibility:*
- (1) Eligible projects are those located within or front upon the designated "Neighborhood Revitalization Area" (excludes major highway frontage) and raise the appraised value of the property by 10% on residential and 20% on commercial properties. This generally applies to new construction, additions or major rehabilitations. Maintenance generally will not increase the appraised value, unless there are several major repairs done at the same time.
  - (2) Rebate application must be filed within 60 days, or prior to, issuance of building permit or initiation of work items (if building permit is not required).
  - (3) Improvements must be in conformance with all applicable codes, regulations, and neighborhood design guidelines of the City of Topeka.
  - (4) Taxes must be current on all real property owned by the applicant; not only the subject property.
  - (5) Newly constructed single-family dwellings must be owner-occupied through the period of the rebate. Projects converting single-family dwellings into more than one dwelling unit are not eligible.

- Benefits:*
- (1) A 10-year, tax rebate of the increased property taxes resulting from improvements made to the property (at 95% for the first five years and 50% for the remaining five years). Property taxes related to the value of the property prior to the improvement are still payable.
  - (2) National, State or Local historic register properties/districts and properties within – "Intensive Care" neighborhoods on the 2011 Neighborhood Health Map receive a **95% rebate** for the **full 10 – years**.

**Contact:** Annie Driver, Planning Department, City of Topeka – 368-3010,  
[http://www.topeka.org/planning/econ\\_dev\\_programs.shtml](http://www.topeka.org/planning/econ_dev_programs.shtml)

**HISTORIC SITES FOR HERITAGE TOURISM GRANT PROGRAM:** This monetary grant award is intended to benefit public heritage tourism and promote Topeka as a place to work and live by assisting in funding the restoration of key historic sites and promoting these projects through monies from the City of Topeka's one-percent Transient Guest Tax Fund.

- Eligibility:*
- (1) Eligible applicants are any Topeka citizen, provided their project site is listed on either the national, state, or local historic register; the site is open to the public on a regular basis (for a minimum 10 years following grant award); and the site is used for historical functions/purposes. *Ineligible sites include properties used for institutional purposes; such as; care, transportation, religious, education, or similar categories that are used for non-historic functions and sites operated by governments and other taxing authorities.*
  - (2) All projects must follow the U.S. Secretary of the Interior Standard's for planning and

treatment of historic properties.

(3) Eligible work includes projects that mitigate physical or structural threats, replacement of essential mechanical systems not easily repaired (i.e. heating and cooling) and essential research and planning by qualified consultants under Department of Interior guidelines. *Ineligible work includes projects of routine maintenance, rehabilitation for non-historic functions, relocation, property acquisition, programming, staff expenses, and visitor readiness.*

(4) Grants may be awarded to both not-for-profit and for-profit applicants. Not-for-profit applicants will provide at least 20% of the project budget and for-profit applicants will provide at least 80% of the project budget.

(5) After awarded a grant, project work must begin within 45 days of consummation of the funding contract. Projects must be completed within 24 months.

**Contact:** Tim Paris, Planning Department, City of Topeka – 368-3728,  
<http://www.topeka.org/Planning/Finan.shtml>

**CITY OF TOPEKA HISTORIC PRESERVATION FUND** is a special fund gathered from transient guest tax. Moneys shall be expended only on projects that facilitate tourism resulting from the preservation and promotion of the City's historical assets, including but not limited to restoring and preserving sites listed on a local, state, or national register of historic sites that are not private or primarily commercial in nature unless open or intended to be open to the public on a regularly scheduled basis.

**Contact:** Tim Paris, Planning Department, City of Topeka – 368-3728,  
<http://www.topeka.org/Planning/Finan.shtml>

**BUILDING FEE REDUCTIONS:** Incentives in the form of a building permit fee reduction and plan review fee reduction on building project reviews based upon how the project encourages economic development and creates new jobs.

**Eligibility:**

- (1) Building projects with a total valuation of \$5,000,000 or greater.
- (2) Projects must encourage economic development and create new jobs (determined at the discretion of the City Manager).
- (3) The applicant is not using other available economic development incentives and the project is not exempt from real estate taxes.

**Benefits:**

- (1) Up to 25% reduction in permit and plan review fee schedule for projects exceeding \$5,000,000 valuation.
- (2) A fee cap of \$111,458.75 for projects exceeding \$30,000,001 in valuation

**Permit and Plan Check Fees at \$30 Million**  
**Building Permit \$111,458.75**  
**Plan Check \$44,583.50**  
**Total Fee \$156,042.25**

**Incentive Demonstration**

Assumed Permit and Plan Check Fees are capped at \$30 Million

**Size of Commercial**

<b>Development</b>	<b>Current Fee</b>	<b>Fees with Cap</b>	<b>Incentive</b>
100,000,000.00	\$513,742.25	\$156,042.25	\$357,700.00
\$75,000,000.00	\$385,992.25	\$156,042.25	\$229,950.00
\$50,000,000.00	\$258,242.25	\$156,042.25	\$102,200.00
\$42,000,000.00	\$217,362.25	\$156,042.25	\$61,320.00
\$30,000,000.00	\$156,042.25	\$156,042.25	\$ -
\$25,000,000.00	\$130,492.25	\$130,492.25	\$ -
\$20,000,000.00	\$104,942.25	\$104,942.25	\$ -
\$15,000,000.00	\$79,392.25	\$79,392.25	\$ -
\$10,000,000.00	\$53,842.25	\$53,842.25	\$ -
\$5,000,000.00	\$28,292.25	\$28,292.25	\$ -

**Contact:** Richard Faulkner, Development Services Manager, City of Topeka – 368-3704

**SEWER AND WATER REDUCTIONS:** Sewer and water infrastructure improvements may be extended within the Municipal Service Area (MSA), as funds are available through capital improvement funding. Sewer and water rates are charged accordingly based on monthly water consumption. Reductions may be provided up to as much as 25% (on the system fees) for projects promoting economic development, as determined by the City Council.

<b>Water Rates (City limits)</b>	
(based on monthly water consumption)	
First 1500 gal	\$15.00
Each 1000 after	\$2.25 for industrial uses
	\$2.64 for commercial uses

<b>Wastewater Rates (City limits)</b>	
(based on monthly water consumption)	
First 1500 gal	\$14.85
Each 1000 after	\$3.86

**Contact:** Doug Whitacre, Public Works Director, City of Topeka – 368-3801

**STORM WATER FEE REDUCTIONS:** The City storm water fee may be reduced by as much as 40% depending upon showing of storm water best management measures implemented by the property owner to retain 100% of runoff on-site.

- Eligibility:**
- 1) Must be current in payment of storm water drainage fee.
  - 2) Amount of storm water adjustment based upon reductions in storm water release rates and provision of additional storage volume; reductions in runoff volume; and properly designed, constructed, and maintained existing detention facilities.

**Benefits:**

- 1) Up to a maximum of 40% reduction in storm water adjustment for internally drained sites with zero net runoff.

Stormwater Fee Reduction example	
	Based on 100,000 sq. ft. building for manufacturing with 42 required parking spaces = 123, 400 sq ft. of impervious area
<b>Assumption:</b>	Stormwater rate inside City (nonresidential) = \$4.25
<b>Formula:</b>	Total impervious area/2,018 sq. ft. per ERU = total ERUs ( *4.25) = monthly fee
	123,400 Impervious area on example site
	61.00 Total ERUs (Equivalent Residential Unit) for site
	\$259.25 Monthly stormwater fee
	\$155.55 Fee per month with 40% reduction
	<b>\$103.70</b> Amount saved by implementing BMPs

**Contact:** Doug Whitacre, Public Works Director, City of Topeka – 368-3801

### **TAX INCREMENT FINANCING (TIF)**

Tax Increment Financing (TIF) is a real estate redevelopment tool applicable to industrial, commercial, and residential projects. TIF uses a project's incremental increase in real estate tax revenues and local sales tax revenues over the status quo ante base year to finance public improvements related to the project, either on a cash flow basis or through the issuance of bonds sold to finance eligible redevelopment project costs. (K.S.A. 12-1770 et seq.) The City may also use franchise fees and sales taxes generated with the redevelopment district to pay the bonds or finance the project costs. Where TIF bonds are issued by the City, such bonds are primarily secured by the incremental increase in tax receipts within the redevelopment district as a result of the new construction or rehabilitation, but may under certain circumstances, also be general obligations of the City.

A special kind of TIF--Sales Tax and Revenue (STAR) Bonds--was created by the 2003 Kansas Legislature. STAR Bonds allow state sales tax revenue generated by the project to be used as an additional source of revenue to retire bonds issued to finance project costs. In metropolitan areas, STAR Bonds can be used only for projects with anticipated capital investment of \$50 million and with at least \$50 million in projected gross annual sales. STAR Bond projects in rural areas have no specific financial threshold, but must be of major regional or statewide significance. Communities must have the approval of the Secretary of Commerce to issue STAR Bonds.

Monies raised through TIF may be used for redevelopment project costs approved by the city, such as land acquisition, site preparations, public infrastructure, and other related costs. TIF cannot be used for the construction of privately owned buildings, private parking, and many types of infrastructure outside the public rights-of-way. TIF works for both privately owned land and publicly owned land to be sold for redevelopment. Advance developer commitment to the project is essential. TIF cannot be used speculatively to prepare a site for development. Businesses have found that TIF offers several distinct advantages. Using TIF generally allows the financing of land acquisitions and other allowed costs with tax-free borrowing at generally lower interest costs. Also, TIF offers businesses the opportunity to purchase renovated sites at sub-market costs.

The creation of a TIF in Kansas is a two-stage process that, at the first stage, is subject to veto by affected counties and school districts. Kansas law requires the preparation of detailed plans related to the TIF prior to its adoption and provides the public with an opportunity to participate in public hearings at key decision points in the process. Applicants are typically required to make a deposit at the time of application to cover the City's costs of legal counsel, financial advisors and commissioning of cost-benefit analysis related to the TIF application.

**Contact:** Douglas Gerber, Director of Financial Services, City of Topeka – (785) 368-3947

**COMMUNITY DEVELOPMENT BLOCK (CID)** – A Community Improvement District (CID) is a discrete area of the City that taxes itself to provide services above those available to the city-at-large. A CID Project provides public benefits, such as, strengthening economic development and employment opportunities; enhancing tourism; upgrading older real estate through redevelopment or rehabilitation; or promoting sustainability. Public financing is achieved by levying and collecting special assessments and/or a CID sales tax upon property in the District. A Review Committee comprised of the Director of Finance, Public Works Director, Planning Director, Director of Development Coordination, and the City Attorney, or their designees, will review the applications and make a recommendation to the Governing Body based on criteria below. The Governing Body will review the financial viability of the project and ultimately approve the creation of the CID. Both the creation of the CID and imposition of a property tax (special assessments) and/or an incremental sales tax are subject to the consent of a threshold level of residents and/or property owners with the boundaries of the proposed CID.

*Eligibility:* Criteria that Review Committee and Governing Body will consider when approving projects:

- 1.) Create facilities which promote the cultural, historical, or artistic elements of the City and enhance tourism and quality of life.
- 2.) Attract unique commercial, office, industrial, and/or mixed use development which will enhance the economic climate of the City and diversify the economic base.
- 3.) Substantially promote economic development, investment or reinvestment in the community.
- 4.) Encourage retail projects that enhance the retail base by either attracting new sales or capturing sales moving to other markets.
- 5.) Provide for the construction of facilities that promote tourism or enhance the quality of life within the City.
- 6.) Upgrade older real estate through redevelopment and/ or rehabilitation.

Applicants are responsible for submitting the following to the Review Committee:

- 7.) Provide evidence in a form satisfactory to the City of the applicant's financial ability to complete the proposed project in a timely manner.
- 8.) Provide documentation substantiating the applicant's sources of funding, including the amount/percentage of equity funding.
- 9.) Submit a financial analysis demonstrating that the projected revenue is sufficient to pay the costs of the project, including bond debt service. The Review Committee may secure an independent feasibility study, the costs of which shall be borne by the applicant.
- 10.) Pay all required fees and comply with all procedural requirements of the Act and the City's CID Policy.
- 11.) Execute a Development Agreement contemporaneous with presentation of the CID petition to the governing body.

**Contact:** Douglas Gerber, Director of Financial Services, City of Topeka – (785) 368-3947

**63-20 BONDS:** In order to foster public-private partnerships, the City will consider the creation of a Kansas non-profit corporation to own assets created through public-private partnership and financed through the issuance of tax-exempt bonds (generally pursuant to Revenue Ruling 63-20). The use of this structure is a way to preserve the ability for a project to be financed with tax-exempt bonds, while maintaining for both the public and private participants most of the benefits of private development. The City will serve as the issuer of the bonds, lending the proceeds to the non-profit corporation subject to a loan agreement.

Because of the complexity of such a structure, the legal work associated with the creation of the non-profit corporation and the costs of issuance of bonds pursuant to Rev. Rul. 63-20, the Topeka City Council will be asked first to approve the project in concept before such work is undertaken. The City will use an industry standard "value-for-money" analysis to determine the potential public benefit from the use of such a structure. The management of the financed assets held by the non-profit will be subject to a Development Agreement negotiated between the City, its private partner and the non-profit's board of directors. The Development Agreement will generally include language identifying: the geographic extent of development rights; any protections from competitive facilities; standards for design, construction, operation and maintenance of the financed assets; contract requirements; right of way acquisition; flow of funds; bonding, insurance and indemnification; defaults, remedies and termination; and, lenders' rights.

**501(c)(3) BONDS:** Recognizing the importance of non-profit institutions in Topeka and where permitted by law, the City will generally favorably consider serving as the conduit issuer of tax-exempt bonds for qualified 501(c)(3) borrowers located in the City. As a conduit issuer, the City will not bear any repayment obligations associated with the bonds and all costs of executing the financing will be borne by the 501(c)(3) borrower. The City will seek reimbursement for its direct costs of legal counsel, financial advisory services and other professionals representing the City in the transaction. The City will impose an issuer fee of up to one (1) percent of the par amount of the bonds, unless such fee is modified or waived by the Topeka City Council.

**Contact:** Douglas Gerber, Director of Financial Services, City of Topeka – (785) 368-3947

**TRANSPORTATION DEVELOPMENT DISTRICTS:** The Transportation Development District (TDD) statutes (KSA 12-17,140 *et seq.*) permit the creation of a district to finance a variety of transportation-related infrastructure. Unlike CIDs, TDDs may finance infrastructure both inside and outside of the district's boundaries. Projects undertaken by the TDD may be financed with a district-wide sales tax (up to 1%) or special assessments levied and collected pursuant to the Special Assessment district statutes (KSA 12-6a01 *et seq.*). The City may constitute a TDD upon receipt of a petition of property owners. A district may be initiated by petition of 100% of the owners of all the land area within the proposed district.

TDD financing is quite flexible and can be used: to improve, construct, reconstruct, maintain, restore, replace, renew, repair, install, furnish, equip or extend any bridge, street, road, highway access road, interchange, intersection, signing, signalization, parking lot, bus stop, station, garage, terminal, hangar, shelter, rest area, dock, wharf, lake or river port, airport, railroad, light rail or other mass transit facility, streetscape or any other transportation related project or infrastructure including, but not limited to, utility relocation; sanitary and storm sewers and lift stations; drainage conduits, channels and levees; street light fixtures, connection and facilities; underground gas, water, heating and electrical services and connections located within or without the public right-of-way; sidewalks and pedestrian underpasses or overpasses; and water main and extensions.

The City may, at its option, issue bonds on behalf of the TDD to monetize projected TDD revenues over the life of the district. Any such bonds are *not* permitted to carry the full faith and credit pledge of the City.

**MUNICIPAL IMPROVEMENT DISTRICTS:** The Municipal Improvement District (MID) Act (KSA 12-1795 *et seq.*) permits the City Council to identify a defined geographic area with the City's central business district comprised of commercial or industrial property that requires a level of municipal service in excess of that required by the community as a whole. Permitted projects include: sanitary and storm sewers and lift stations; drainage conduits, channels and levees; street grading, paving, graveling, macadamizing, curbing, guttering and surfacing; street lighting

fixtures, connections and facilities; underground gas, water, heating, and electrical services and connections located within the public right-of-way; sidewalks and pedestrian underpasses or overpasses; drives and driveway approaches located within the public right-of-way; water mains and extensions; plazas and arcades; parking facilities; landscaping and plantings, fountains, shelters, benches, sculptures, commercial and noncommercial signs, lighting, decorations and similar amenities.

The funding source for an MID is a special property tax imposed on benefitted properties and collected in the manner of other ad valorem property taxes. The statute permits, but does not require, the appointment by the City of an advisory board, which has the duty to advise the governing body on the management of the improvement district. The statute provides that the governing body may levy a tax for district costs to be incurred over the subsequent three years and permits the district to pay for a consultant to identify such costs.

MIDs may be initiated by the City Council or upon the petition of at least 25% of all owners of real property within the proposed district which together represent ownership of 25% or more of the assessed valuation of all of the real property in the proposed district.

The City may, at its option, issue bonds on behalf of the MID to monetize projected MID revenues over the life of the district. Any such bonds are *not* permitted to carry the full faith and credit pledge of the City.

**Contact:** Douglas Gerber, Director of Financial Services, City of Topeka – (785) 368-3947

**COMMUNITY DEVELOPMENT BLOCK GRANT & HOME INVESTMENT PARTNERSHIPS PROGRAM:** The Community Development Block Grant Program (CDBG) is a federal grant to cities and state for housing and community development activities. The HOME Investment Partnerships Program (HOME) is a federal grant to cities and states for affordable housing activities. The City of Topeka receives approximately \$2.0 million of CDBG funding and program income and \$600,000 of HOME funding and program income annually. Sixty percent of these funds are set-aside for the Stages of Resource Targeting (SORT) effort. In the SORT concept, two 5 – 8 block areas in qualified neighborhoods are designed as “target areas”. The neighborhood spends a year working with the Planning Department to establish/refine a plan for the neighborhood and then two years with the Housing & Neighborhood Development Department, attempting to revitalize portions of the neighborhood. The City’s Public Works Department also plays an integral part in this effort, providing public infrastructure improvements in the target areas.

### **HOUSING DEVELOPMENT**

Funding for this category is directed at housing improvements, including necessary infrastructure, primarily within high priority neighborhoods that are coordinated to maximize positive impact on the health of a neighborhood. The goal is to commit approximately 60% of the funding/results to high priority neighborhoods classified as intensive care or at-risk.

#### **Housing infill/subdivision development (\$10,000):**

These funds will be used to facilitate and support housing development by providing infrastructure development, land acquisition, clearance, demolition, site development, housing construction, soft-second mortgages, closing cost assistance and construction-related associated costs. Available City funds will be leveraged with funds from other public and private resources to accomplish program objectives. Preference will be given to high priority neighborhoods with City-adopted plans. Neighborhood perspectives will be solicited as part of the application review process. The CDBG funded revolving loan fund shall be utilized in order to assist in this re-development activity. This will eliminate construction interest charges and reduce the costs of each unit, thus reducing the cost to homebuyers. This program will be initiated with the current SORT target areas.

**Existing Housing/Rehabilitation:** Three primary programs shall be available for the general rehabilitation of existing rental properties and owner/occupied single-family housing (as defined by HUD). These programs shall be structured as much as practicable to support Infill Housing activities and areas, improvement of

Intensive Care and At-risk areas of the City, and improving housing quality for low-income owner-occupants and tenants.

**Major Rehabilitation (\$293,260):**

Program is primarily intended for owner-occupied properties in selected areas. Up to approximately \$30,000.00 in assistance may be provided using the Department of Housing and Neighborhood Development's Minimum Property Rehabilitation Standards and Residential Rehabilitation Standards to prioritize the needed work. This includes funds provided to assist with lead-paint controls and weatherproofing. Eligible families are those at 80% of HUD Median income or less. Repayment of the assistance provided shall be by means of a deferred loan model with a partial grant.

**Exterior Rehabilitation (\$133,500):**

Project is intended for LMI owner-occupied housing units and rental units occupied by LMI occupants in designated areas who need significant exterior repairs of the existing structure. Maximum assistance shall be approximately \$9,600 including funds provided to assist with lead-paint controls. Also, local funds may be substituted to reduce federal funds for the purpose of complying with lead-paint regulations. Repayment of the assistance provided shall be by means of a deferred loan model. A partial grant may be provided. The assistance may be available for properties, which have documented historic significance and are in need of exterior repairs. 20% match shall be required by the owner of the property.

**Emergency Repairs (\$250,000):**

Emergency home repair assistance is intended to provide repairs that are of an immediate health or safety nature to owner-occupants within the City. Homeowners must have incomes at or below 60% of the Median. This assistance is intended for higher cost, major emergency repairs. Minor maintenance and repairs remain the primary responsibility of the homeowner. In the event substantial funding remains available, the City may implement a roof replacement project. \$50,000.00 of this fund shall be kept available, at least through the month of October, as emergency repair assistance for a community wide natural disaster. Projects costing above \$1,500.00 shall repay the assistance by a deferred loan model. Local funds may be substituted for Federal funds in order to help comply with lead-based paint regulations.

**Accessibility Modifications (\$125,000):**

This assistance is available to persons with disabilities throughout the City whose incomes are at or below 80% of the median income whether they are owner-occupants or tenants. This assistance is intended to provide access into the home including accessible bathroom modifications. The priority is to build exterior ramps and widen the main entranceway.

**Voluntary Demolition (\$72,200):**

These funds are intended to pay for the demolition of substantially deteriorated, vacant structures primarily located within the at-risk and intensive care areas. The intent is to remove those structures of a blighted nature that are beyond feasible repair. For those structures that are privately owned, the City may institute a method of repayment for the demolition services provided.

**HOMEOWNERSHIP:** Encouraging home ownership among lower-income sectors, minority groups, and in specific areas of the City needing stabilization and improvement remains a primary objective. While TOTO remains the primary program to assist new home ownership the City may continue to experiment with other initiatives such as purchasing and converting vacant housing, moving houses, using the KDOC women prisoner rehab training program and the like to make homeownership more affordable. Homeownership counseling and home maintenance training continues to be an integral part of the success of the homeownership program. Each successful TOTO homebuyer places twenty-five dollars per month in escrow

for five years, to be utilized for home maintenance and repairs. Lending institutions participate by managing the maintenance escrow.

**Topeka Opportunity To Own (TOTO) (\$289,024):**

Assistance is provided as a 2<sup>nd</sup> mortgage, deferred loan subsidizing the purchase cost and rehab (when applicable) of a home for families at or below 80% of Median income. While the program is available Citywide, it is structured, by means of a higher subsidy, to encourage home purchase in at-risk and intensive care areas. Affordability and recapture provisions for HOME funds are included in the deferred loan and mortgage used in this program. Ten hours of homeownership training are provided in addition to home maintenance training. Homeownership and debt counseling assistance are provided. A five-year maintenance escrow is established and on-going counseling assistance is available.

**Homeownership Counseling (\$88,000):**

These funds will support individual homeownership counseling in both English and Spanish. Pre-qualified buyers must attend a series of homeownership classes before a contract can be written on a home. The classes cover budgeting, hazard insurance, realtors, real estate contract, home inspections, neighborhood information, lenders and other pertinent information. A second series of required classes cover home maintenance, repair, landscaping, painting and decorating.

**CHDO Non-Profit Set-Aside for Rental Rehabilitation and New Construction (\$73,500):**

HOME set-aside assistance for viable CHDO organizations and CDBG funds for non-CHDO non-profits or for-profit organizations are to provide affordable, quality rental housing for low-income tenants. Funds may be used for purchase, rehab and/or the construction of rental housing for a required period meeting stipulated affordability requirements. Recapture of assistance may be by means of deferred loans. Priority will be given to projects located in "Intensive Care"/"At-Risk" designated areas

**COMMUNITY DEVELOPMENT:** Funding for this category is directed at neighborhood projects and neighborhood clean-ups. This funding is not necessarily targeted for high priority neighborhoods.

**Neighborhood Empowerment Initiative (\$150,000):**

These funds will be used to support a variety of neighborhood designed and based public facility projects. Grants will normally be limited to \$50,000 and will encourage a match by the neighborhood organization or a match generated by the neighborhood organization in the form of volunteer labor. NIA's who contain 2013 Target Areas that receive 2013 funding may not be eligible for this program. The final allocations of these project funds are made by the City Council.

**Anti-Blight Activities/Nuisance Prevention (\$68,000):**

These funds are earmarked for Anti-Blight programs. Anti-Blight programs are: Low/Mod Income area neighborhood clean-up dumpster program and Kansas Department of Corrections public infrastructure clean-up program. KDOC/Shawnee County DOC supervisors and female/male inmates shall be provided access to the HND Neighborhood Action Team, trailer, and tools for Low/Mod Income neighborhood clean-up activities. The crews will clean right-of-ways, curbs and gutters, sidewalks, trim trees, brush, weeds and grass, and graffiti removal in LMI areas. Dumpsters are provided to Low/Mod Income area organizations for area-wide anti-blight citizen clean-up activities.

**Neighborhood Infrastructure \$1,400,000**

If funded, Capital Improvement Program (CIP), Neighborhood Infrastructure funds shall be earmarked primarily for Targeted Redevelopment Areas or Neighborhoods and/or Intensive Care or At Risk Neighborhoods as defined by the 2011 Neighborhood Health Map and identified in this Consolidated Action Plan.

**Contact:** Sasha Stiles, Director of Neighborhood Relations – 368-3711. More information is available on the City website at: <http://www.topeka.org/HND>

### **Ground/Building Leases:**

The City of Topeka owns real estate through the Capitol City. While the City has made efforts to surplus unused property, there may be properties available to be leased. The Housing & Neighborhood Development Department maintains records relating to city-owned property which is not needed for municipal purposes and designated for lease.

The City will conduct a “Request for Proposals” process for the leasing of such property. Proper lease agreements are entered into upon approval and signature by the city manager. The terms and conditions of such agreements must be consistent with the prevailing real estate market. Any lease of city-owned real estate that will exceed \$10,000 within a 12-month period must be approved by the city council and signed by the city manager.

**Contact:** Sasha Stiles, Director of Neighborhood Relations – 368-3711. More information is available on the City website at: <http://www.topeka.org/HND>

## **GO Topeka Incentives/Shawnee County**

### **ECONOMIC DEVELOPMENT EXEMPTION PROGRAM (EDX) - ADMINISTERED BY SHAWNEE COUNTY**

The Constitutional Amendment (economic development exemption – EDX) enables qualifying companies to make application for real and personal property tax exemption for a period of up to ten years.

The governing body decides the percent of exemption. The exemption is in effect for a period not to exceed ten years after the calendar year in which the expansion is completed. The property must be used exclusively for exempt purposes. The Economic Development Exemption Program is limited by State Law to companies that are engaged in: (1) the manufacture of articles of commerce, (2) conducting research and development, or, (3) the storage of goods or commodities sold or traded in interstate commerce.

The **County** may grant the following form of tax exemption: Exemption from ad valorem taxation, all or any portion thereof, of the appraised valuation of buildings, land and tangible personal property if such property qualifies for exemption pursuant to the county’s home rule resolution No. HR 202-9. This exemption may be up to 100 percent.

The contemplated property tax exemption is only available for the construction or expansion of certain types of manufacturing, research and development, and distribution facilities, if the same will result in new employment. The exemption must be necessary to facilitate the construction or expansion, so existing facilities or those that are underway before the application has been made likely will not receive a favorable recommendation by the City or the County.

The **City** has a more limited EDX program, but all EDX applications are processed through the County and only referred to the City program if necessary. Qualifying businesses located within the City of Topeka may receive ad valorem exemptions based upon the number of new jobs created (1% exemption for each job) up to 70 new jobs (70%), and upon average hourly wages (relative to Shawnee County average wages) up to a 30% additional exemption [Additional exemptions may be granted based on very substantial amounts of capital investment and the value of the investment to the City of Topeka. The total percent exemption based upon jobs and wages shall generally not exceed eighty percent (80%) of the new taxes to be assessed. Exemptions are limited to a maximum of ten years and are subject to annual renewal. Payments in lieu of tax may be required. An applicant granted an exemption is required to pay the taxes on the assessed valuation that existed prior to the construction of new facilities or the installation of new improvements, machinery or equipment. To receive any reduction in ad valorem taxes, the City of

Topeka (Resolution #6876, Sec. 8-1) requires that "No exemption application will be considered after the start of construction for improvement on which the exemption is sought."

**Contacts:** Scott Smathers, GO Topeka/Topeka Area Chamber of Commerce – (785) 234-2644  
Shawnee County Counselor's Office – (785) 233-8200 x 4042

### **INDUSTRIAL REVENUE BONDS (IRB)**

Tax abatements granted through Industrial Revenue Bonds are generally not available to companies that are engaged in retail sales of goods or services within the local community. Because of the complexity of the financial and legal considerations related to revenue bonds, any company considering them is strongly encouraged to begin working with their bond attorney, underwriter or financial counselor early in the process and well before the project begins. Industrial Revenue Bonds can be a cost-efficient method of financing up to 100% of a growing company's investment in facilities. IRBs are most often purchased by the applicant's bank in lieu of a bank loan. In this situation the benefit of the IRB is not the bonds, but the potential property tax abatement that is triggered. IRBs may be issued by the City of Topeka or Shawnee County on behalf of the applicant and allow creditworthy companies to finance the cost of land, buildings and equipment, as well as the related costs of development and financing including engineering, architectural, legal and underwriting expenses.

Qualifying businesses located within the City of Topeka may receive ad valorem exemptions based upon the number of new jobs created (1% exemption for each job) up to 70 new jobs (70%), and upon average hourly wages (relative to Shawnee County average wages) up to a 30% additional exemption. However, payments in lieu of taxes are required for property for which an ad valorem tax exemption has been granted. Additional exemptions may be granted based on very substantial amounts of capital investment and the value of the investment to the City of Topeka. The total percent exemption based upon jobs and wages shall generally not exceed eighty percent (80%) of the new taxes to be assessed. Property tax abatements in Kansas are limited to a maximum of ten (10) years at up to 100% of property taxes due.

Interested companies should check with their financial/legal advisor(s). Applicants are typically required to make a deposit at the time of application to cover the City's or County's costs of legal counsel, financial advisors and commissioning of the statutorily-required cost-benefit analysis.

**Contacts:** Scott Smathers, GO Topeka/Topeka Area Chamber of Commerce – (785) 234-2644  
Shawnee County Counselor's Office – (785) 233-8200 x 4042

### **GO TOPEKA ECONOMIC PARTNERSHIPS INCENTIVES**

Performance based incentives may be offered based on the number and quality of jobs provided. Additionally, reduced price or free land may be offered in **Kanza Fire Commerce Park or Central Crossing Commerce Park**. GO Topeka Economic Partnership is committed to partnering with community, regional, and statewide stakeholders to offer the best incentive package on a project by project basis, striving for flexibility with incentives to address the needs of the company.

Topeka and Shawnee County, like many communities in the United States, have a sales tax fund for the purpose providing incentives to new and expanding companies bringing new jobs and investments to the community. These funds are used in a manner to obtain the maximum economic benefit to the community and to leverage any other incentives that may be available from state and federal governments. The focus is on "primary" employers who sell a high percentage of their product or service outside of our local trade area. In turn, the new employment creates new revenue to the community through payrolls and taxes that weren't previous available. The central goal of economic development is to import more dollars into our economy than we export by increasing the base of "primary" employers. By focusing on "primary" employers, we will grow the overall size of the economy with the spin off benefit of attracting other retail, service, and professional businesses competing for the newly increased disposable income generated by our growing economy. Once a company is classified as a "primary" employer, the determination of how

much to offer a company that is creating, expanding, and/or retaining jobs and investments takes into consideration the following critical factors and thresholds:

**Incentive Calculation Factors**

- Number of jobs
- Average wage
- Capital investment
- Is the facility a headquarters operation?
- Supplier Benefit
- Skills match
- Product/service growth potential
- Company financial stability
- Company operational stability
- Employment/investment growth potential

**Minimum Thresholds**

Many communities establish minimum threshold requirements to take advantage of the economic development sales tax incentive funds. If the sales tax were offered for every project, the community would quickly run out of resources. By focusing limited resources on projects that could have substantial impact on economy, many smaller businesses would benefit from growth in the economy. The following are minimum thresholds.

New or Expanding Companies must meet either **A**, **B** or **C**:



**A.)**

1. 25 net new jobs or 50 retained jobs;
2. Minimum of \$10 per hour for average pay with target range in \$15 to \$17 per hour; and
3. Minimum of \$2 million in new investment.



**B.)**

1. 10 net new jobs;
2. Minimum of \$2 million in new investment; and
3. Minimum of \$1 million in annual payroll (inclusive of salaries, bonuses, and incentive pay but not benefits).



**OR**

**C.)**

1. \$25 million minimum capital investment
2. Maintain a job level for 5 years

**TOPEKA/SHAWNEE COUNTY FIRST OPPORTUNITY FUND (T/SCFOF)**

**Topeka Shawnee County First Opportunity Fund Financing Products and Financing Activity:** The Topeka/Shawnee County First Opportunity Fund provides loans to entrepreneurs – especially low-income entrepreneurs and other business owners who do not have access to conventional financing due to business stage or size, insufficient or flawed credit history, use of proceeds or type of business, and location of business. T/SCFOF offers the following financing products:

Type of Loan	Maximum Loan Amount	Maximum Term	Interest Rate
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1. Term Loan	\$10,000.00	2-7 years	Fixed % Rate TBD
2. Line of Credit	\$10,000	1 year	Fixed % Rate TBD

\*Potential to leverage state funding up to 60% - Loans made can vary from \$10,000 to \$25,000 for qualified applicants.

These programs target Shawnee County's Low Income Target Market small businesses to facilitate the creation/retention of jobs in low-income or investment-stagnant communities. T/SCFOF will leverage local funding with other federal and private resources, in order to achieve maximum community impact. With the Fund, Topeka/Shawnee County has built an entrepreneurial engine to empower small, low to moderate income, minority and women- owned business enterprises with the knowledge and financial resources to build wealth and contribute to the economic betterment of Topeka and Shawnee County.

**Contact:** Glenda Washington, Vice President  
*Entrepreneurial and Minority Business Development*, GO Topeka Economic Partnership  
 (785)231-6048 or [gwashington@GoTopeka.com](mailto:gwashington@GoTopeka.com)

## State of Kansas Incentives

### **MACHINERY & EQUIPMENT EXPENSE DEDUCTION:**

Effective January 1, 2012, Kansas taxpayers will be allowed to claim an expense deduction for business machinery and equipment, placed in service in Kansas during the tax year. The one-time deduction is allowed for each qualified purchase of machinery and equipment in the year that it is placed in service. The expensing deduction is representative of the difference between the cost of the item and the present value of the stream of depreciation deductions allowed under normal federal depreciation rules. If the property is relocated outside Kansas or disposed of before the end of its federal depreciable life, the amount of the tax liability relieved by the deduction may be subject to repayment.

Eligible investment is in machinery and equipment depreciable under the Modified Accelerated Cost Recovery System (MACRS) in section 168 of the Internal Revenue Code, or canned software as defined in section 197 of the Internal Revenue Code. Examples of eligible equipment include manufacturing equipment, office furniture, computers, software, racking. Qualifying property **excludes** residential rental property, nonresidential real property, any railroad grading or tunnel bore or any other property with an applicable recovery period in excess of 25 years as defined under section 168(c) or (g) under the internal revenue code.

If taxpayer elects to claim expensing deduction, they **cannot** claim tax credits or other incentives under the following: **high performance incentive program credit; research and development credit;** alternative fuel vehicle credit; swine facility improvement credit; historic preservation credit; refinery credit or accelerated depreciation; oil or gas pipeline or accelerated depreciation; integrated coal or coke gasification nitrogen fertilizer plant credit or accelerated depreciation; biomass-to-energy plant credit or accelerated depreciation; integrated coal gasification power plant credit; renewable electric cogeneration facility credit or accelerated depreciation; biofuel storage and blending equipment credit or accelerated depreciation; carbon dioxide capture equipment credit; or film production credit.

**Contact:** Jim Weisgerber, Kansas Department of Revenue, 785-296-2479

**PROMOTING EMPLOYMENT ACROSS KANSAS:** The Promoting Employment Across Kansas (K.S.A. 74-50,210 through 74-50,219) incentive program was created by the 2009 Legislature to create jobs and encourage economic development. PEAK allows qualified companies to receive 95 percent of the payroll withholding tax of the PEAK Jobs/Employees that are paid at least the county median wage in which the qualified facility is located. The Secretary of Commerce has discretion to approve applications and determine benefit periods.

Benefits are typically a fixed amount ranging up to a 10-year benefit term based upon the number of PEAK Jobs/Employees to be hired, their wage levels, facility location and other economic impact variables of a project. Benefits for retaining or expanding existing Kansas operations are limited by overall program caps. Companies qualifying using the alternative regional NAICS wage standard are limited to no more than five years of benefits.

*Eligibility:*

- 1) Companies must work with a Commerce regional project manager prior to applying to the PEAK program. Applications are accepted throughout the year and should be received within 180 days of the company announcing to Commerce its decision to relocate, newly locate, expand or retain jobs in Kansas. **Applications must be received PRIOR to hiring or moving PEAK Jobs/Employees into the State**
- 2) Shall not be assigned a NAICS code below, unless applying as an international/national headquarters or administrative/back office facility:
  - Industry group 7132 (Gambling Industries) or 8131 (Religious Organizations);
  - Sectors 44 & 45 (Retail Trade), 61 (Educational Services), 92 (Public Administration) or 221 (Utilities including water & sewer services);
  - Subsector 722 (Food Services and Drinking Places); unless applying as an international or national headquarters or an administrative/back office facility
- 3) Must apply as a regional, national or international headquarters if applying as a not-for-profit organization
- 4) Shall not be delinquent in the payment of taxes to any federal, state and/or local taxing entities
- 5) Shall not be under the protection of the federal bankruptcy code
- 6) Must make available to full-time employees “adequate” health insurance coverage and pay at least 50% of the premium
- 7) Must have an annual PEAK jobs’ aggregate median wage (or average wage if approved) of at least 100% of the county median wage or alternative NAICS wage
- 8) Must create a minimum of five PEAK jobs in a non-metropolitan or 10 PEAK jobs in a designated metropolitan county (Johnson, Sedgwick, Wyandotte, Shawnee, Leavenworth or Douglas) within two years to receive “Basic” program benefits
- 9) Must create a minimum of 100 jobs within two years, regardless of location, to receive “High Impact” program benefits.

Applications are accepted throughout the year and must be received prior to hiring PEAK jobs/ employees in Kansas. More information is available on the KS Department of Commerce’s website at [www.kansascommerce.com](http://www.kansascommerce.com)

**Contact:** Darla Price, Kansas Department of Commerce – 785-296-1868

**HIGH PERFORMANCE INCENTIVE PROGRAM (HPIP):** The HPIP provides an investment tax credit and other incentives to companies that pay above average wages and have a strong commitment to skills development for their workers. Eligible companies may receive substantial investment tax credits and other incentives if they satisfy wage and training criteria.

Eligible NAICS include all NAICS that begin with 3 and other NAICS categories which include 2211 – 2213; 4231 – 4251; 4811- 5191; 5211 – 7213; and 8111 – 9281. A worksite with any NAICS code may qualify if they are designated, by the secretary, as a headquarters or back-office operation of a national or multi-national firm.

*Eligibility:* 1) Must pay above average industry wage.

2) Invest an amount equal to 2 percent of payroll in employee training or participate in a State training program.

3) Business activities fall within NAICS codes other than those for agriculture, mining, construction, and retailing. For companies that are otherwise eligible but are not manufacturers at least 51 percent of revenues must be generated from sales to Kansas manufacturers; and/or out-of-state commercial; and/or governmental customers.

4.) Ineligible if taxpayer elects to use Expensing Deduction.

*Benefits:* 1) A tax credit for capital investment, with a 16-year carry-forward, equal to up to 10 percent of the eligible investment that exceeds \$ 1 million in Douglas, Johnson, Sedgwick, Shawnee and Wyandotte counties and exceeds \$50,000 in all other counties.

2) Exemption from sales tax for eligible capital investments/services.

3) A potential workforce training tax credit up to \$50,000 per year on training Expenditures above two percent of the company payroll.

4) Priority consideration for other assistance programs offered through Commerce, KTEC, and MAMTC.

**Contact:** Ed Bryan, Kansas Department of Commerce 785-296-7174 More information is available on the KS Department of Commerce website at: <http://www.kansascommerce.com/index.aspx?nid=93>

**WORK FORCE TRAINING:** The KIT and KIR programs can pay for the costs of training new employees or retraining existing workers. Instructors may come from your supervisory staff, community colleges, area technical schools, consultants, vendors, or other sources. Training may take place at your business, a local school or temporary rental facility. Eligible costs include: instructors salaries, curriculum planning and development, travel expenses, materials and supplies, training aids, minor equipment, and certain training facilities.

Programs focus on firms involved in manufacturing, distribution, regional or national service, agriculture, mining, research and development, interstate transportation, and tourism activities primarily aimed at attracting out-of-state tourists. Collaborative program is an employer-driven partnership among businesses, economic development organizations, training providers, education institutions, state agencies, and other service agencies for the purposes of connecting employers to a qualified, well-trained ready-to-work pool of job seekers to compete in the global marketplace.

**Contact:** Nadira Hazim-Patrick, Manager of Performance Training Systems, Kansas Department of Commerce – (785) 296-8158

**Kansas Industrial Retraining (KIR):** For restructuring companies whose employees are likely to be displaced to obsolete or inadequate job skills or knowledge. The program will provide assistance for retraining existing employees.

*Eligibility:* Companies restructuring their operations through incorporation of existing technology, development and incorporation of new technology, diversification of production or the development and implementation of new production activities.

A company must pay an average wage that meets the median wage for the county in which the project is located. The most recent KIT KIR Median Wage Chart can be found at [KansasCommerce.com/MWC](http://KansasCommerce.com/MWC) or contact our office to see if you meet the wage standard.

*Benefits:* Company must provide dollar-for-dollar match.  
Typical award is \$200 to \$400 per trainee.

**Kansas Industrial Training (KIT):** The KIT program is designed to help new and expanding companies offset the costs of training workers for new jobs. Training funds can be used to reimburse negotiated costs for pre-employment, on-the-job and classroom training.

*Eligibility:* A company must pay an average wage that meets the median wage for the county in which the project is located. The most recent KIT KIR Median Wage Chart can be found at [KansasCommerce.com/MWC](http://KansasCommerce.com/MWC) or contact our office to see if you meet the wage standard.

*Benefits:* Up to 100 percent training costs.  
Typical award is \$300 to \$500 per trainee.

## **INTERNATIONAL TRADE INCENTIVES**

### **Market Research**

Free market research assistance is available for your product in international markets. The professional, multilingual staff in our Kansas state offices offer direct and immediate assistance, information, introductions and qualified agent/distributor searches around the globe.

**Contact:** Steve Kelly, Kansas Department of Commerce-(785)296-5298

### **Kansas International Trade Show Assistance Program**

KITSAP offers financial support to Kansas companies exhibiting in foreign trade shows attracting substantial international buyers.

*Eligibility:* Any Kansas company with products or services originating within the state. To qualify for assistance, the company must be exhibiting for the first time or introducing a new technology product for the first time and submit an application prior to attending the trade show.

*Benefits:* Reimbursement of one-half of a company's eligible direct exhibition-related expenses:  
a) Up to \$3,500 per foreign show;  
b) \$7,000 annual maximum in total combined assistance;  
c) Reimbursable expenses include: booth space rental; design and construction; booth space

assembly and disassembly; booth furniture and/or equipment rental; booth utilities; interpreter fees at show and translation of materials/literature; freight of equipment/materials (for shows outside U.S.); custom broker fees, foreign value added tax and visas.

**Contact:** April Chiang, Kansas Department of Commerce – (785) 296-4027

**COMMUNITY DEVELOPMENT BLOCK GRANT & HOME INVESTMENT PARTNERSHIPS PROGRAM:** The Community Development Block Grant (CDBG) Program allows the Department of Commerce to distribute federal funds to Kansas cities and counties looking to improve their community. NOTE: The Department of Commerce's Small Cities CDBG program is not available within the City of Topeka but is available in areas outside of the corporate limits of the City of Topeka.

**Eligibility:**

- (1) The project benefits low- and moderate-income individuals
- (2) The project removes or prevents slum or blight condition
- (3) The project eliminates an urgent need created by a disaster when local funds are unavailable

**Contact:** Kansas Department of Commerce – (785) 296-3004

**ATTRACTION DEVELOPMENT GRANT PROGRAM:** The grant program is intended to provide strategic economic assistance to public and private entities and not-for-profit groups that develop tourism attractions, which serve the mission to aid sustainable, market-driven travel experiences within the state and influence travel destination choices, create economic impact from job creation, capital investment, revenue, and/or visitation in Kansas.

**Eligibility:**

- (1) Not-for-profit 501(c)(3) organizations
- (2) Governments – Cities, counties, townships, federally recognized Indian tribes
- (3) For-profit business
- (4) *Some eligible projects include:* Strategic plan, technology-interactive exhibits and development, out-of-state marketing for a new attraction, event, or festival or new exhibit, purchase of land, new construction, renovation of buildings. *Some ineligible projects include:* Personal computers, operating expenses, retail shops, restaurants, community centers, memorials, statues, or signs; lodging facilities; promotional brochures; and travel information centers. For a complete list of eligible/ineligible projects and eligibility requirements for a particular project, contact the Kansas Department of Wildlife, Parks, and Tourism

**Benefits:** (1) Reimburses up to 40 percent (not to exceed the amount awarded) of actual expenditures for a single grant project. Applicants must provide at least 60 percent of the cost of the project. 50 percent of leverage funding may include in-kind contributions.

*(Notable Topeka attractions using this grant: Combat Air Museum, Kansas Children's Discovery Center, Brown vs. Board of Education museum, and Historic Ward-Meade Park.)*

**Contact:** Linda Craghead, Kansas Department of Wildlife, Parks & Tourism – (785) 296- 6777

**SALES TAX EXEMPTIONS:** Sales Tax Exemptions available include:

- Labor services related to original construction

- Remodeling costs, furnishings, furniture, machinery and equipment for qualified projects
- New machinery and equipment for manufacturing and distribution. This also includes pre- and post-production machinery and equipment, including raw material handling, waste storage, and water purification, as well as ancillary property such as gas pipes, electrical wiring and pollution control equipment
- Tangible personal property that becomes an ingredient or component part of a finished product
- Tangible personal property that is immediately consumed in the production process, including electric power, natural gas and water
- Incoming and outgoing interstate telephone or transmission services (WATTS)
- Real and personal property financed with an Industrial Revenue Bond

**UTILITIES SALES TAX EXEMPTION:** Electricity, gas, and water consumed to run machinery and equipment to produce, manufacture, process, mine, drill or refine tangible personal property is exempt from state and local sales tax. Form BT/st-28B

**MACHINERY AND INVENTORY SALES TAX EXEMPTION:** The sale of machinery and equipment (including repair and replacement parts and accessories) which is used in Kansas as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility is exempt from sales tax. The installation, repair and maintenance services performed on this equipment shall also be exempt from sales tax. (K.S.A. 79-3606). Form ST-201

**Contact:** Kansas Department of Revenue 785-368-8222 [www.ksrevenue.org/business.htm](http://www.ksrevenue.org/business.htm)

**INVENTORY PROPERTY TAX EXEMPTION:** A property tax exemption exists for merchants' and manufacturers' inventory.

*Eligibility:* Inventory includes those items that:

- a) are primarily held for sale in the ordinary course of business (finished goods);
- b) are in process of production for sale (work in progress); or
- c) are to be consumed either directly or indirectly in the production of finished goods (raw materials and supplies).

*Benefits:* Items of inventory are exempt from property tax.

**COMMERCIAL & INDUSTRIAL PROPERTY TAX EXEMPTION:** All commercial and industrial, telecommunications and railroad machinery and equipment acquired by qualified purchase or lease

- made or entered into after June 30, 2006
- as a result of a bona fide transaction
- not consummated for the purpose of avoiding taxation
- transported into Kansas after June 30, 2006 for the purpose of expanding an existing business or the creation of a new business shall be exempt from personal property tax.

**Contact:** Kansas Department of Revenue 785-296-6741, [www.ksrevenue.org/business.htm](http://www.ksrevenue.org/business.htm)

**RESEARCH TAX CREDIT:** In order to encourage research and development activities within the state, taxpayers who invest in research and development are entitled to tax credits against Kansas income tax liability (K.S.A. 79-32182). Cannot be used if taxpayer elects Expensing Deduction.

*Eligibility:* Qualified research expenditures are defined in federal internal revenue code of

1986, amended.

**Benefits:** Tax credit equals 6.5% of the amount by which a company's investment in Research & Development that exceeds the average expenditure of the previous three year period. 25% of the allowable annual credit may be claimed in any one year. Unused credits may be carried forward indefinitely.

**Contact:** Kansas Department of Revenue – 785-368-8222

**DAY CARE FACILITIES TAX CREDIT:** Tax credits are offered against Kansas Income tax liability for businesses providing child day care services to employees. These credits apply to taxpayers who pay for or provide child day care services for their employees or that provide facilities and necessary equipment for child day care services. (K.S.A. 79-32,190.)

**Eligibility:** Day care facilities must be licensed or registered pursuant to Kansas law.

**Benefits:** The amount of credit is based on the amount spent by the taxpayer less any contribution from its employees or any other source(s). Not to exceed \$45,000 for the first year a facility is established or \$30,000 for subsequent years. Any approved credit that exceeds the taxpayer's tax liability for the tax year will be refunded.

**Contact:** Kansas Department of Revenue – 785-368-8222

**KANSAS BIOSCIENCE AUTHORITY-** Commerce works in partnership with the Kansas Bioscience Authority to assist in the expansion and recruitment of bioscience companies. The KBA has direct financing programs and other resources that can be used to recruit new bioscience companies and world-class scholars, fund equipment and lab space for research and facilitate the commercialization of bioscience discoveries.

**Contact:** Kansas Bioscience Authority – (913) 397-8300 [www.kansasbioauthority.org](http://www.kansasbioauthority.org)

### **HISTORIC PRESERVATION PROGRAMS:**

**Heritage Trust Fund (HTF)** is a state program that provides matching funds for the preservation of properties listed in the National Register of Historic Places or the Register of Historic Kansas Places. The HTF reimburses expenses for projects that preserve or restore historic properties. Qualifying expenses include professional fees and construction costs. Properties owned by the state or federal governments are not eligible, but those owned by local governments, private individuals, non-profit, and for-profit entities qualify. Individual grant awards may not exceed \$90,000 and must be matched by the grant recipient.

**Contact:** State Historic Preservation Officer, Kansas Historical Society – 272-8681 X240 [www.kshs.org](http://www.kshs.org)

**Federal Historic Rehabilitation Tax Credits** The National Park Service (NPS), in partnership with the State Historic Preservation Office (SHPO) and the Internal Revenue Service (IRS), offers a federal income tax credit equal to 20 percent of a property owner's investment in the rehabilitation of a historic building. Additional information can be found on the NPS website. The Federal Tax Credit is equal to 20 percent of qualifying expenses incurred during a qualified project on a qualified building. Buildings must be qualified historic structures. Qualified buildings are those that are listed on the National Register of Historic Places, have been deemed contributors to a National Register Historic District, or have been certified as a historic structure by the

National Park Service through Part 1 of the application process. Buildings that are not yet listed on the National Register, but have been certified as historic for purposes of the tax credit program, must be added to the National Register within 30 months of the project's completion. Proposed work must follow a qualified rehabilitation plan. Qualified rehabilitation projects are those that meet the Secretary of the Interior's Standards for Rehabilitation and have been reviewed and approved by the National Park Service (NPS) through the application process.

Buildings must be income-producing. Uses include hotels, rental residences, bed & breakfasts, office space, retail space, industrial or agricultural use. The Internal Revenue Service requires that rehabilitation projects be "substantial". This means that the cost of the rehabilitation must exceed the adjusted basis of the building. You must exceed that adjusted basis within a 24-month period (or you may phase a project out for 60 months if needed.) Please see the IRS Info page or contact your financial adviser or the SHPO for more information.

Work may begin before the rehabilitation plan is approved by the NPS, but it is not recommended. Please contact the SHPO as soon as possible to avoid risking denial of your project. The 20 percent Federal Tax Credit may be carried forward for 20 years if you are unable to use all of your credits in one year.

**Contact:** State Historic Preservation Officer, Kansas Historical Society – 272-8681 X240 [www.kshs.org](http://www.kshs.org)

**Federal Non-Historic Rehabilitation Tax Credits** The National Park Service (NPS), in partnership with the Internal Revenue Service (IRS), offers a federal income tax credit equal to 10 percent of a property owner's investment in the rehabilitation of a non-historic building. The 10% rehabilitation tax credit is available for the rehabilitation of non-historic buildings placed in service before 1936. As with the 20% rehabilitation tax credit, the 10% credit applies only to buildings—not to ships, bridges or other structures. The rehabilitation must be substantial, exceeding either \$5,000 or the adjusted basis of the property, whichever is greater. And the property must be depreciable. The 10% credit applies only to buildings rehabilitated for non-residential uses. Rental housing would thus not qualify. Hotels, however, would qualify. They are considered to be in commercial use, not residential. A building that was moved after 1935 is ineligible for the 10% rehabilitation credit. (A moved certified historic structure, however, can still be eligible for the 20% credit.) Furthermore, projects undertaken for the 10% credit must meet a specific physical test for retention of external walls and internal structural framework: a) at least 50% of the building's external walls; b) existing at the time the rehabilitation began must remain in place as external walls at the work's conclusion, and c) at least 75% of the building's existing external walls must remain in place as either external or internal walls; and d) at least 75% of the building's internal structural framework must remain in place. There is no formal review process for rehabilitation of non-historic buildings. The provisions affect the way in which real estate investments are treated with "at-risk" rules, the passive activity limitation, and the alternative minimum tax.

**Contact:** National Park Service – Preservation Tax Incentives – 202-513-7270  
[www.nps.gov/history/hps/tps/tax/](http://www.nps.gov/history/hps/tps/tax/)

**Kansas State Tax Credit** is equal to 25 percent of qualifying expenses incurred during a qualified project on a qualified building. Buildings must be qualified historic structures. Qualified buildings are those that have been listed on the National Register of Historic Places, the Register of Historic Kansas Places, or have been deemed contributors to a National or State Register Historic District. Projects that qualify and are approved by the National Park Service for the 20 percent Federal Tax Credit will also qualify for the Kansas State Tax Credit. Buildings may be either income-producing or non income-producing. Private residences **do** qualify for the State Tax Credit. Proposed work must follow a qualified rehabilitation plan. Qualified projects are those that have been reviewed and approved by the State Historic Preservation Office (SHPO) through the application process. Applications must be approved by the SHPO before work begins. Project expenses must exceed \$5,000. You may combine smaller projects in order to exceed the minimum requirement. All work must meet the Secretary of the Interior's Standards for Rehabilitation and will be determined by the SHPO staff during the application process. State Tax

Credits may be carried forward for 10 years if you are unable to use all of your credits in one year. State Tax Credits may also be transferable to other taxpayers. Please contact the SHPO for more information

**Contact:** State Historic Preservation Officer, Kansas Historical Society – 272-8681 X240 [www.kshs.org](http://www.kshs.org)

**Transportation Alternatives Reimbursement Program** in partnership with the State Historic Preservation Office. This program is a major source of funding for historic preservation and rehabilitation activities relating to a historic transportation facility such as depots, bridges, and brick streets. This federal reimbursement program requires a minimum 20% local match.

**Contact:** Kansas Department of Transportation – 785-296-4209  
<http://www.ksdot.org/burtransplan/TransEnhance.asp>

**LOW INCOME HOUSING TAX CREDIT:** The LIHTC provides a federal income tax credit to investors in eligible low-income residential housing developments. Tax credits are awarded through a competitive process to real estate developers, who then sell the credit to investors to generate cash equity to build or rehabilitate rental property. This equity reduces the amount of conventional financing needed for the development, thus allowing the owner to lower rents to make the units more affordable. Investors claim the tax credit over a ten year period, and the program restrictions are in place for up to 30 years.

- Eligibility:*
- 1) Available to the General Public: Developments must be available to the general public without restriction to members of particular social, religious, or other specific group. Developers may offer accommodations to particular types of occupants, including older adults and persons with disabilities, as long as state and federal fair housing and civil rights statutes are observed.
  - 2) Permanent Housing: Developments must be permanent housing, not transient accommodations. Rental units with initial lease terms shorter than six months are considered transient housing. Qualified single room occupancy facilities that permit units to be rented on a monthly basis may be exempt from this requirement.
  - 3) Suitable for Occupancy: In accordance with health, safety and building codes, units qualifying for tax credits must be suitable for occupancy.
  - 4) Income Restrictions: Certain maximum income restrictions, determined as a percentage of county median income and household size, apply to residents of tax credit rental units:
    - a) For an entire building to be eligible for tax credits, all units must be rented to households with incomes no higher than 60 percent of the applicable county median.
    - b) For part of the building to be eligible, certain minimum “set-asides” are required. At least 20 percent of the units must be rented to households with incomes no higher than 50 percent of the county median; or at least 40 percent of the units must be rented to households with incomes no higher than 60 percent of the county median.

- Benefits:*
- (1) A 10-year federal income tax credit for investors, pricing of the credit fluctuates with market conditions, but are currently being purchased for \$.85 - .95 on the dollar
  - (2) Equity generated by the sale of the credits allows for rents to be made more affordable.

**Contact:** Fred Bentley, Rental Housing Director, Kansas Housing Resources Corporation – 296-3724 More information is available on the KHRC website at: <http://www.kshousingcorp.org/lihtc.aspx>

## **OTHER PROGRAMS:**

**NEW MARKET TAX CREDIT (NMTC):** The NMTC Program was established by Congress in 2000. The goal of the program is to spur revitalization efforts of low-income and impoverished communities. The NMTC Program provides tax credit incentives to investors for equity investments in certified Community Development Entities, which invest in low-income communities. The credit equals 39% of the investment paid out (5% in each of the first three years, then 6% in the final four years, for a total of 39%) over seven years (more accurately, six years and one day of the seventh year). Examples of project types: retail, office, residential, community centers, non-profit, museums, educational facilities, community centers, mixed use properties. Typical deal size: \$5,000,000 to \$15,000,000.

*Eligibility:* Steps for qualification:

### **CDE: Community Development Entity**

- A partnership or a corporation (non-profit affiliate, venture capitalist, real estate developer, municipal development agency, city, and bank)
- Applies for NMTC allocation (locally or nationally) from the CDFI Fund
- Decides how much and where to implement NMTC allocation (projects)
- Makes NMTC loans and investments to project
- Services NMTC loans
- Monitors NMTC Program compliance

### **IF: Investment Fund**

- Single purpose entity named for each transaction
- Aggregates all NMTC financing sources and makes QEI
- Conduit for capital (QEI) into CDE, which makes loans and investments to projects
- Conduit for cash return from project (interest only)

### **Leverage Lender**

- Provides a source of funds to IF in order for it to make QEI

### **QEI: Qualified Equity Investment**

- Money invested by IF into CDE
- Transforms CDEs' NMTC allocation into Tax Credits

### **QLICI: Qualified Low-Income Community Investment**

- CDE loans and/or investments to project

### **QALICB: Qualified Active Low Income Community Business**

- The real estate or operating business (project)

*Benefits:* (1) Provides an "equity" infusion creating a 20-25% subsidy to a given project.  
(2) NMTC Program can be paired with Historic Tax Credit (HTC) and Tax Increment Financing (TIF).

**Contact:** Wendy Wells, Topeka Market President, U.S. Bank N.A. – 276-6688

**EB-5 Program Through a Regional Center:** The EB-5 Program is a conduit for foreign investment that must create or save full time jobs for U.S. citizens. It is authorized and monitored by the United States Citizen and Immigration Service (USCIS) which is part of Homeland Security. The USCIS designates Regional Centers throughout the country to help facilitate the program. A foreign investor can receive green cards for his/her family by investing \$1M dollars in

a U. S. commercial enterprise that creates at least ten (10) full-time jobs. Multiple foreign investors can invest in the same project and there are no limits on the types of other financing that can be utilized.

*Eligibility:* (1) Any new commercial enterprise that is primarily located in the Regional Center's designated geographic area is eligible as long as it creates or saves ten (10) permanent jobs per investor. The ten (10) new jobs must represent a net increase and not simply moving jobs from one location to another within the Regional Center's designated geographic area. A permanent job is thirty-five (35) hours per week minimum.

(2) If the project is located in a designated Targeted Employment Area (TEA) the investor only has to invest \$500,000 per ten (10) jobs. TEAs are determined in one of two methods: (a) A census tract where the unemployment rate is over 150% of the national average; or (b) A non-MSA area where the population is less than 20,000.

(3) The foreign investor is not involved with the on-going operation of the new commercial enterprise.

*Benefits:* (1) EB-5 provides gap financing. Unlike most mezzanine financing, part of the ownership of the project is not required.

(2) The investment is usually structured as debt that is subordinate to the senior debt.

(3) Multiple investors can be utilized for a single project depending upon the job creation totals.

(4) In addition to direct jobs, indirect and induced jobs can be utilized to calculate the total job count if the investment is made through a designated EB-5 Regional Center.

(5) The foreign investor's investment must be fully at risk. Therefore, only minimal guarantees are required.

(6) There is not a requirement that the foreign investors be involved with the ownership of the new commercial enterprise.

(7) All jobs created to meet the required quota must be held by U. S. citizens.

**Contact:** Randy Speaker, Managing Partner, Kansas Regional Center, (785) 409-0555, [rspeaker@KansasEB5.com](mailto:rspeaker@KansasEB5.com);

**Mid-America Manufacturing Technology Center (MAMTC):** MAMTC is a non-profit organization, whose mission is to improve the competitiveness of small and mid-sized manufacturers. MAMTC identifies and aids in solving technical problems in the manufacturing process by making the manufacturer aware of currently available technology and management techniques. MAMTC engineers are located in several Kansas cities and provide four main types of services, including one-on-one consultations, training, equipment demonstration, and industry networks. The key service is hands-on consultation, with a focus on identifying problems or areas of improvement, implementing steps to address future challenges.

**Contact:** MAMTC – (913) 649-4333

### **Topeka Workforce Center**

The Topeka Workforce Center stands ready to assist new and existing companies in finding a quality workforce. There are a variety of ways available, at no charge, in which the Topeka Workforce Center can assist businesses in identifying skilled employees:

### **Kansas Works**

Kansas Works is an internet-based, no-fee job matching and workforce information service for employers and job seekers. Employers may view over 1,000 active job seeker résumés on our website in the Topeka area alone! Employers may also post job openings directly and receive daily e-mails of new résumés that meet their need for talent. Businesses may prefer to have Workforce Center staff manage their account, in which case we can enter the job information online and pre-screen applicants before referrals are made. Kansas Works: [www.kansasworks.com](http://www.kansasworks.com)

### **Employer Center**

Our Employer Center is located within the Topeka Workforce Center and is available to employers to recruit new employees, find information on state and local workforce development programs, and provide company information to prospective employees. The Employer Center is a new concept for workforce centers and was pioneered in Topeka. Several firms have utilized this space to recruit prospective employees while their facility is being built, while many others use the Center on an ongoing, regularly scheduled basis to recruit qualified staff. The Employer Center can be used together with Kansas Works and our applicant prescreening services to deliver a powerful set of recruitment and hiring tools for businesses.

### **Assessment Tools**

The Topeka Workforce Center offers several tools that can assess an individual's skills. These assessment tools can be used to measure the ability of job seekers to perform a particular job or task. This information can then be used along with a résumé, to interview, and become a valuable tool in the hiring process. Assessments may be able to help companies match the right person for long term retention. In addition, this will reduce turnover and increase productivity.

### **Veteran Program**

The Veteran Program is designed to link employers with veterans seeking employment. Veterans receive priority of service at our one-stop centers. A veteran representative works with employers to find veterans with military occupational skills that are relevant to employers' job requirements and help translate their military experience into civilian terms useful for business.

### **Tax Credits/Financial Incentives**

There are several tax credits and financial incentives available to companies adding additional employees to their workforces. For example, the Work Opportunity Tax Credit benefits companies hiring individuals from nine targeted groups of job seekers.

**Contact:** Topeka Workforce Center  
1430 SW Topeka Blvd.  
Topeka, KS 66612-1853 (785) 235-5627

### **SMALL BUSINESS ADMINISTRATION:**

**Basic 7(a) Loan Program** – 7(a) loans are the most basic and most used type loan of SBA's business loan programs. Its name comes from section 7(a) of the Small Business Act, which authorizes the Agency to provide business loans to American small businesses. Use of proceeds can be used for many business purposes, including real estate or equipment purchases, expansion, working capital or inventory. Payback terms can be as long as 25 years for real-estate or 10 years for working capital.

**Certified Development Company (504) Loan Program** – The CDC/504 loan program is a long-term financing tool for economic development within a community. The 504 Program provides growing businesses with long-term, fixed-rate financing. Use of proceeds must be used for fixed assets that include: existing buildings, land, land improvements, equipment, construction of new facilities, and purchase of long-term machinery, soft costs and refinancing debt in connection with an expansion.

A Certified Development Company (CDC) is a nonprofit corporation that supports economic development within its community through 504 Loans. CDCs work with the SBA and private-sector lenders to provide financing to small businesses. There are about 270 CDCs nationwide. Each CDC covers a specific geographic area.

A 504 Loan Structure has three participants:

1. CDC – Provides SBA –guaranteed 504 loans for up to 40% of total project costs (maximum of \$5 million or \$5.5 million for manufacturing businesses and “green buildings”).
2. Small Business Owner- provides down payment at minimum 10% (15% for start-ups or single purpose properties).
3. Bank- offers a first trust deed loan for at least 50% of total project cost.

\*Note: The 504 Program cannot be used for working capital or inventory, consolidating or repaying debt, or refinancing (some exceptions given to projects with an expansion or modernization components).

**Contact:** Shawnee County's designated CDC Office-  
Wakarusa Valley (Both 7A and 504 Product Available)  
4321 W. 6<sup>th</sup> Street, Suite B  
Lawrence, KS 66049  
(785) 749-7600  
[troberts@wakarusavalley.org](mailto:troberts@wakarusavalley.org)  
[www.wakarusavalley.org](http://www.wakarusavalley.org)

**FHLB AFFORDABLE HOUSING PROGRAM:** The Federal Home Loan Bank allocates 10% of the previous year's net earnings to support Affordable Housing Program (AHP) grants. The basic role of the AHP is to provide a source of funds to cover a portion of the financial gap that exists in a housing project or program targeted to very low-, low- and moderate-income households. For direct subsidy requests, applicants and sponsors must show that the debt-carrying capacity of the project is insufficient to fund all of the project's costs. For subsidized advances, the applicant must show that the loan financing for the project requires a below-market interest rate to be feasible. A member receiving a subsidized advance must extend credit to qualified borrowers at an effective rate of interest discounted at least to the same extent as was the subsidy FHLBank granted to the member.

**Competitive Program:**

*Eligibility:*

- 1) At least 20% of the rental units must be occupied by Very Low Income (VLI) households. All owner units must be occupied by households at or below 80% AMI;

- 2) Reasonable and customary project costs, sources of funds and pro forma projections of operating costs documenting the need for the amount of the AHP subsidy requested must be consistent with AHP standards;
- 3) AHP funds may be used to pay for homeownership counseling fees, but only on AHP-assisted units;
- 4) AHP funds can only be used for refinancing if the refinancing proceeds are used to provide additional AHP-eligible housing;
- 5) Long-term retention is restricted to 15 years for rental units and five years for owner-occupied housing targeted to low-income households;
- 6) Project sponsors, nonprofit and for-profit developers must be qualified and able to perform the responsibilities described in the AHP application.

*Benefits:* (1) Loans and/or grants are available with a maximum request of \$30,000 per unit and \$750,000 per project.

(2) Equity generated by the sale of the credits allows for rents to be made more affordable.

*Applications:* Applications are accepted from on or about March 1 through April 15.

### **Homeownership Set-aside Program (HSP)**

*Details:*

1. HSP provides down payment, closing cost and rehabilitation assistance to first-time homebuyers earning at or below 80 percent of the AMI for households purchasing or constructing homes in Colorado, Kansas, Nebraska and Oklahoma.
2. Maximum subsidy per household \$7,500
3. Homeowner must contribute a minimum \$500 down payment. Participation in housing programs requiring sweat equity, as outlined in the [AHP Implementation Plan](#), may be substituted for the \$500 down payment.
4. Homebuyers must complete a homebuyer education program approved by designated state organizations.
5. Requests for funds must be submitted through a Federal Home Loan Bank Topeka member institution.
6. Funds are available beginning March 1.

**Contact:** Tom Thull, Director of Housing & Community Development – 785 438-6029  
More information is available at: <http://www.fhlbtopeka.com/s/index.cfm?SSID=41>

### **PUBLIC/PRIVATE PARTNERSHIP NETWORKS:**

**Local Initiatives Support Corporation (LISC):** LISC has connected local organizations and community leaders with resources to revitalize neighborhoods and improve quality of life. The LISC model assembles private and public resources and directs it to locally-defined priorities. LISC's structure enables local organizations to access national resources, expertise and funding partners to leverage investment and achieve an impact that is truly remarkable.

LISC is dedicated to helping community residents transform distressed neighborhoods into healthy and sustainable communities of choice and opportunity — good places to work, do business and raise children. LISC mobilizes corporate, government and philanthropic support to provide local community development organizations with:

- loans, grants and equity investments

- local, statewide and national policy support
- technical and management assistance

**Contact:** Stephen Samuels, Executive Director, Greater Kansas City LISC –816- 753-0055. More information is available on the LISC website at: <http://www.lisc.org/>

**Enterprise Foundation:** Enterprise Foundation has introduced solutions through public-private partnerships with financial institutions, governments, community organizations and other partners that share our vision that one day, every person will have an affordable home in a vibrant community, filled with promise and the opportunity for a good life.

For housing to be a springboard to a good life, it must exist in a supportive living environment with jobs, quality schools, child care, transportation, health care and support for seniors, with access to parks, community spaces and food and retail services that support a healthy lifestyle. Enterprise develops and preserves affordable housing in communities linking people to opportunities for success. When these links are absent, Enterprise forms partnerships and bridges gaps toward creating more vibrant places for people to live and pursue their dreams.

Since 1982, Enterprise has raised and invested more than \$11.5 billion in equity, grants and loans to help build or preserve nearly 300,000 affordable rental and for-sale homes to create vital communities and more than 410,000 jobs nationwide. Enterprise Foundation offers a range of financial products and programs to improve and increase the supply of affordable housing as well as revitalize communities.

**Contact:** Enterprise Foundation National Office –800-624-4298. More information is available on the Enterprise Foundation website at: <http://www.enterprisecommunity.com/>

**NeighborWorks America:** NeighborWorks America works to create opportunities for lower-income people to live in affordable homes in safe, sustainable neighborhoods that are healthy places for families to grow. NeighborWorks delivers many of its community-focused programs and services through the national NeighborWorks network – 235 independent, community-based nonprofit organizations serving more than 4,500 communities nationwide. More than one-third of these organizations serve rural communities. Together with its national and local partners, NeighborWorks provides grants, programmatic support, training and technical assistance to its national network.

NeighborWorks America works with several affiliated capital corporations to build partnerships, develop loan products and support financing vehicles that further expand affordable housing opportunities nationwide.

**Contact:** John Santner, Midwest Regional Director – 816-931-4176. More information is available on the NeighborWorks website at: <http://www.nw.org/network/>

**PRIVATE FOUNDATIONS: The Foundation Directory Online-** A listing of funds available through national, state and local foundations. This database is available through Topeka-Shawnee County Public Library on all public computers within the Library.

**Contact:** Topeka-Shawnee County Public Library

Jeff Imparato  
1515 SW10th Avenue  
Topeka, KS 66603  
(785) 580-4555  
(785) 580-4683  
[jimparato@tscpl.org](mailto:jimparato@tscpl.org)

**TOPEKA COMMUNITY FOUNDATION:** The Topeka Community Foundation encourages charitable giving in the community by working with individuals, businesses and non-profit organizations interested in philanthropy and charitable giving. It awards grants in numerous charitable fields of interest, focusing on education, health, mental health, arts, social services and youth development.

**Contact:** Topeka Community Foundation  
Roger K. Viola, President  
5431 SW 29th St.  
Topeka, Kansas 66614  
(785) 272-4804  
[viola@topekacommunityfoundation.org](mailto:viola@topekacommunityfoundation.org)  
[www.topekacommunityfoundation.org](http://www.topekacommunityfoundation.org)

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