

1 (Published in the Topeka Metro News November 1, 2006)

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4 **ORDINANCE NO. 18738**

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6 AN ORDINANCE introduced by Norton N. Bonaparte, Jr., exempting certain property,
7 more specifically property owned by Reser's Fine Foods, Inc. from
8 property taxation for economic development purposes, pursuant to the
9 provisions of the Code of the City of Topeka, Chapter 138, Article III,
10 and located at approximately 3167 SE 10th Street, Topeka, Shawnee
11 County, Kansas, and repealing City of Topeka Ordinance No. 18403.
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13 BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TOPEKA, KANSAS:

14 In accordance with § 13 of Article 11 of the Kansas Constitution, and pursuant to the
15 Code of the City of Topeka Chapter 138 Article III, a percentage of the assessed valuation
16 of the following property, owned by Reser's Fine Foods, Inc. (RFF, Inc.), more specifically
17 tangible real and personal property as listed in Attachment A, attached hereto and
18 incorporated by reference as if fully set forth herein, is used by RFF, Inc. exclusively for
19 exempt purposes and is therefore exempt from property taxation for a maximum term of ten
20 (10) calendar years. Said tangible personal property is owned by Al Reser, who owns forty-
21 nine percent (49%) of the outstanding shares of RFF, Inc., an Oregon Corporation.

22 Section 1. The annual amount of the tax payment required of the owners of said
23 property shall not be less than the amount that is determined under Topeka City Code §§
24 138-84 and 138-86 and such additional amount that may be set forth in any other
25 ordinance or resolution. Said amounts shall be paid to the County Treasurer at the same
26 time as any property taxes on such property would be payable.

27 Section 2. Eligibility for successive years shall be redetermined annually. If the
28 company fails to meet eligibility requirements for any one (1) year, no exemption shall be
29 granted for that year. However, this will not jeopardize eligibility for the remaining years.

30 In order to continue eligibility for the exemption granted herein, the following criteria
31 shall be met by the company:

- 32 (a) Continuation of at least one (1) of the new jobs created.
- 33 (b) Continue to be a manufacturer.
- 34 (c) Continuation of original ownership (exemption is not transferable).
- 35 (d) The company remains current on tax payments.
- 36 (e) Exemption is contingent upon approval from State Board of Tax Appeals.
- 37 (f) Eligibility for successive years shall be redetermined annually.
- 38 (g) If the company fails to meet eligibility requirements in any one (1) year, no
39 exemption shall be granted for that year. However, this would not jeopardize eligibility for
40 the remaining years.

41 Section 3. Determination of Exemption.

42 (a) The actual percentage of assessed valuation exempted shall be determined
43 by the City according to the Code of the City of Topeka, Chapter 138, Article III.

44 (b) In determining the actual percentage exemption, the City shall require RFF,
45 Inc. to provide the following:

- 46 1. Certification as to the number of new full time equivalent jobs created.
- 47 2. Certification as to the overall wage rate for the new full time equivalent
48 jobs created.
- 49 3. Any other documentation the City may deem necessary.

50 Section 4. Responsibilities of RFF, Inc.

51 (a) Submission of complete annual renewal application by January 15 of each
52 year.

- 53 (b) Submission of information as required by the City.
54 (c) Must file claim of exemption with County Appraiser by March 1 of each year.
55 (d) Provide information that allows the City to determine if the goal to hire at least
56 fifty percent (50%) City of Topeka residents has been met.

57 Section 5. Responsibilities of City.

58 Review and make determination of renewal application by February 1 of each year.

59 Section 6. Disclaimer.

60 City does not guarantee RFF, Inc. will receive an exemption of any amount for any
61 or all years that it is eligible.

62 Section 7. No tax exemption shall be granted by the City unless the property for
63 which the exemption is being sought is sued exclusively for the purposes specified in § 13
64 of Article 11 of the Kansas Constitution.

65 Section 8. City of Topeka Ordinance No. 18403 is hereby specifically repealed.

66 Section 9. This Ordinance shall take effect and be in force from and after its
67 passage, approval and publication in the official city newspaper.

68 PASSED and APPROVED by the City Council October 24, 2006.

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William W. Bunten, Mayor

ATTEST:

Iris E. Walker, City Clerk