

1 (Published in the Topeka Metro News December 20, 2006)

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4 **ORDINANCE NO. 18771**

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6 AN ORDINANCE introduced by Norton N. Bonaparte, Jr., exempting certain property,
7 more specifically property owned by Frito-Lay, Inc. from property
8 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 4236 SW Kirklawn Avenue, Topeka,
11 Shawnee County, Kansas.

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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 real property, owned by Frito-Lay, Inc. (Frito-Lay), more specifically tangible real property
17 consisting of a building addition of approximately 75,000 square feet located at or near
18 4236 SW Kirklawn Avenue, Topeka, Shawnee County, Kansas, which land and building are
19 used by Frito-Lay exclusively for exempt purposes and is therefore exempt from property
20 taxation for a maximum term of ten (10) calendar years.

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

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

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

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

40 Section 3. Determination of Exemption.

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

43 (b) In determining the actual percentage exemption, the City shall require Frito-
44 Lay to provide the following:

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

49 Section 4. Responsibilities of Frito-Lay.

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

- 52 (b) Submission of information as required by the City.
53 (c) Must file claim of exemption with County Appraiser by March 1 of each year.

54 Section 5. Responsibilities of City.
55 Review and make determination of renewal application by February 1 of each year.

56 Section 6. Disclaimer.
57 City does not guarantee Frito Lay will receive an exemption of any amount for any or
58 all years that it is eligible.

59 Section 7. No tax exemption shall be granted by the City unless the property for
60 which the exemption is being sought is used exclusively for the purposes specified in § 13
61 of Article 11 of the Kansas Constitution.

62 Section 8. This Ordinance shall take effect and be in force from and after its
63 passage, approval and publication in the official city newspaper.

64 PASSED and APPROVED by the City Council December 12, 2006.

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69 William W. Bunten, Mayor

69 ATTEST:
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73 Iris E. Walker, City Clerk

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