

**ORDINANCE NO. 3255**

**AN ORDINANCE AMENDING ORDINANCE 3251 EXEMPTING CERTAIN PROPERTY IN THE CITY OF MCPHERSON, KANSAS, FROM AD VALOREM TAXATION FOR ECONOMIC DEVELOPMENT PURPOSES.**

**WHEREAS**, Article 11, Section 13 of the Kansas Constitution permits the governing body of any city by ordinance to exempt from ad valorem taxation all or any portion of the appraised valuation of all buildings, together with the land upon which such buildings were located, and all manufacturing articles of commerce for not more than ten (10) calendar years after the calendar year in which the business commences its operations or in which expansion of an existing building is completed; and

**WHEREAS**, the governing body of the City of McPherson, Kansas (the "City"), after conducting a public hearing pursuant to published notice as provided by law, has determined that property belonging to Cereal Food Processors, Inc. dba Grain Craft (the "Company") and used exclusively in the Company's business of manufacturing articles of commerce should be granted tax exemption for economic development purposes;

**WHEREAS**, the governing body of the City has by previously adopted resolution made the finding of fact required by K.S.A. 79-251; and

**WHEREAS**, the governing body of the City previously passed Ordinance No. 3251 but the commencing date of the exemption needs to be delayed until 2019 because of unexpected delays.

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF MCPHERSON, KANSAS:**

**Section 1. Grant of Exemption.** In accordance with Article 11, Section 13 of the Kansas Constitution, and pursuant to K.S.A. 79-251, Resolution No. 16-14 of the City and this Ordinance, the property described in Exhibit A is hereby exempted from ad valorem taxation for a term of ten (10) calendar years, commencing with the calendar year 2019.

**Section 2. Authorization of the Tax Incentive Agreement.** The form of the tax incentive agreement exhibited to the governing body of the City at this date is hereby approved, and the signatures of the Mayor and City Clerk heretofore applied to the Tax Incentive Agreement are hereby ratified and confirmed.

**Section 3. Transferability of Exemption.** The ad valorem tax exemption granted by this ordinance is not transferable if there is a change in ownership of the exempt assets without the express approval of the City if there is a change in ownership of the exempt status.

**Section 4. Copies of Documents.** The City will provide the owner of the property and the County Appraiser of McPherson County, Kansas a copy of this ordinance, a copy of the fully executed Tax Incentive Agreement and copies of the other proofs of compliance with the requirements of K.S.A. 79-251.

**Section 5. Effective Date.** This Ordinance shall be in full force and effect from and after passage, signature and publication in the official city newspaper as provided by law.

**Section 6. Revocation.** Ordinance 3251 is hereby amended and reaffirmed by this Ordinance.

**ADOPTED** by the governing body this 20<sup>th</sup> day of November, 2017.

CITY OF MCPHERSON, KANSAS

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Thomas A. Brown, Mayor

[SEAL]

Attest:

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Tamra K. Seely, City Clerk

**EXHIBIT A**

Legal Description of Property to be Abated  
(Legal Description is both for existing and for newly constructed expansion)

McPherson O.T.S., Lots 1-18 and S100' of 16' vacated alley, Block 30 McPherson Original  
Town Site Section 28 Township 19 Range 03.