



Preserving Small-Town Values  
During Economic Growth:  
A Case Study of the De Soto  
Property Tax Relief Program

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## Governing Body

Rick Walker, Mayor

## City Council Members:

Rob Daniels, President

Kevin Honomichl

Danny Lane

Victoria McMoran

Courtney Tripp

## Key Staff Acknowledgements



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**Edgar Marquez, Deputy City Clerk**

## Executive Summary

De Soto, Kansas, is experiencing rapid economic growth. Developments like the Panasonic Electric Vehicle Battery facility are expected to create up to 4,000 jobs, generate unprecedented revenue for the city, and attract many new residents. While economic and population growth brings opportunities, it can also dramatically increase property values. This increase in property values has led to significantly raised property taxes. Additionally, the rising property values place a heavy financial burden on many residents, particularly low-income homeowners, seniors, and disabled veterans.

To reduce the tax burden on these residents, the Governing Body of De Soto, Ks spearheaded by Mayor Rick Walker allocated \$25,000 to create a Property Tax Relief program. The board tasks the Assistant City Administrator with developing and implementing the program. The De Soto program was based on successful models from nearby communities, including Merriam, Johnson County, and Roeland Park. It was designed to reach target groups and help as many residents as possible.

After starting the program, the staff faced several challenges, including managing a higher-than-expected number of applications and addressing the concerns of De Soto's passionate and residents. Despite these hurdles, the program has succeeded, providing significant tax relief to the targeted populations and helping maintain its small-town feel during a period of remarkable growth.

As the program continues to grow, success will hinge on consistent monitoring, community feedback, and flexibility to meet the evolving needs of the rapidly growing community.

# Introduction

## 1.1 Background

The City of De Soto, Kansas, a community with a rich history of manufacturing going back to the days of the Sunflower Ammunition Plant, stands at a crossroads. Traditionally a small, rural community-focused town, De Soto is being transformed by significant economic developments, most notably constructing the Panasonic Electric Vehicle Battery facility. This facility, set to become the largest economic development project in Kansas history, has brought a groundswell of new opportunities to the city, creating new businesses, investors, and residents. The impact of the Panasonic facility will make De Soto, a rural community of roughly 6,500 people, one of Johnson County's economic engines.

While the economic benefits of this growth are undeniable, they have come with challenges. The expected arrival of new residents and businesses has driven property values to record levels, causing property taxes to rise sharply. According to Johnson County Appraiser Office, from 2017 to 2024, the median appraised value for a home in De Soto is increased at nearly double the rate of inflation.<sup>1</sup> For many long-time residents—particularly those on fixed incomes, such as seniors and disabled veterans—these higher taxes are a heavy burden. Many fear they cannot stay in their homes, threatening De Soto's beloved small-town feel.

In response to this growing concern, the De Soto City Council acted, budgeting \$25,000 for a Property Tax Relief Program. This program, designed to provide financial help for specific groups to those most affected by rising property taxes, reflects the governing body's commitment to balancing economic growth with preserving its unique small-town feel.

## 1.2 Problem Statement

The rapid increase in property taxes as result of raising property values has created a financial crisis for many De Soto residents, particularly those most vulnerable. If this trend continues, many

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<sup>1</sup> The amount increased from \$217,194 in 2017 to \$371,811 in 2024, reflecting an average annual growth rate of 6.95%. Over the same period, the Consumer Price Index (CPI) rose at an average annual rate of 3.66%.

of these residents could be forced to sell their homes and eat away at De Soto's small-town identity. The Property Tax Relief Program was developed to address this crisis, providing much-needed support to low-income homeowners, seniors, and disabled veterans. The measurable goal of the program is to refund (through the grant award) property taxes for at least 50 De Soto residents ultimately reducing their property taxes of the awardees by an average of 12 percent.

### 1.3 Purpose of the Program & Potential Solutions

The Property Tax Relief Program is more than just a tax giveaway; it is a vital part of De Soto's broader strategy to manage the challenges of rapid growth while maintaining the city's small-town feel. By offering financial assistance to those most in need, the program helps ensure that De Soto remains a place where people of all income levels can live and prosper. The program aimed to fully utilize the allocated funds and support at least 50 De Soto households by reimbursing a minimum of 80% of city property taxes to eligible applicants. The program also underscores the city's commitment to inclusive growth, ensuring that economic development benefits are shared equitably across all income and age levels in the community.

Another option would be to reduce property taxes on every property in De Soto—or more targeted refund of a portion of the property taxes on all residential properties. However, given the roughly 3,000 residential rooftops in the area, \$8.33 a unit would not significantly impact the community or resolve the issue of raising property taxes. Additionally, the city could do nothing and allowed the market forces to shape the community.

## 2. Program Development

### 2.1 Research and Consultation

A common practice in local government is borrowing ideas, especially when researching a new project or program. The same is true for the development of the Property Tax Relief Program. After a quick Google search, I identified several similar programs in our neighboring Johnson County communities. These communities became models for me to build upon. The City of Merriam, Johnson County, and Roeland Park were the communities selected as model communities for the De Soto program. These communities have implemented property tax relief programs in recent years that have proven successful in supporting their residents. While each program is different



several key factors are shared across the programs. Most notably income guidelines come from the Housing & Urban Development (HUD) Income Limits Summary<sup>2</sup>. In De Soto's Property Tax Relief Program, HUD's low-income guidelines for Johnson County are used to determine eligibility. This sets income qualifications at 80% or less of the area median income (AMI), ensuring assistance reaches households with limited financial resources. By focusing on these thresholds, the program helps support those most impacted by rising property taxes, including low-income families, seniors, and disabled veterans, allowing them to maintain affordable living within the community. Below is a summary of the income guidelines and restrictions.

### **2023 HUD Low-Income Guidelines for Johnson County Kansas <sup>3</sup>**

1 person	\$57,400	5 persons	\$88,600
2 persons	\$65,600	6 persons	\$95,150
3 persons	\$73,800	7 persons	\$101,700
4 persons	\$82,000	8 persons	\$108,250

To complete my research, I reached out to city staff at these organizations, and they graciously met with me to walk me through their programs and answer my numerous questions. The following is a brief overview of the model programs:

**City of Merriam:** Merriam's program was created with simplicity and inclusive in mind. The program provides a rebate based on income without age restrictions or restrictions on home value. The program manager noted that it has successfully reached a broad population segment. According to the program manager, the decision not to restrict age or home value was part of the conversation, and the realization was that poverty does not discriminate. In particular, staff mentioned that they were aware of several elderly homeowners, on fixed incomes, who purchased their homes in the 70's or 80's for less than \$50,000. Through no fault ( or good fortune) of their own, the value of their paid-off home has been appreciated to as much as \$500,000.

Additionally, there was concern that the funding should be available to younger community members. In particular, they noted that there was discussion regarding young or single-parent

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<sup>2</sup> These number are updated annually. A copy of the 2023 limits is included in the appendix \_.

<sup>3</sup> The 2023 numbers were the most recent numbers available at the program implementation date.

families burdened with the high cost of childcare or student loan debt and that those residents should be included.

One lesson from Merriam was the importance of clear communication with residents. Merriam's success in reaching a diverse group of homeowners was due to its proactive communication efforts, which included community workshops and targeted mailings. These efforts ensured that eligible residents knew the program and how to apply.

Another key takeaway from Merriam was the need for flexibility in program design. The staff clarified that the program could change as the community's needs changed. They noted the eligibility criteria and application processes that can be adjusted annually based on feedback and changing circumstances. The expanded eligibility and flexibility were crucial concepts and considerations during the development of De Soto's program.

In 2024, the City of Merriam's Property Tax Rebate Program allocated \$50,000 to assist low-income residents facing increased property taxes. By year-end, 83% of the budget, totaling approximately \$41,500, was distributed to 61 recipients, with an average award of \$681 per household. This program offered meaningful support to eligible residents, providing substantial relief to offset property tax burdens and ensure the financial stability of vulnerable community members.

**Johnson County:** Johnson County's program, which targets seniors and disabled veterans, offers another valuable model. At its core, it is the most restrictive program regarding eligibility (in income and home value) and maximum award amount (\$200). The county's approach includes a detailed application process that ensures transparency and fairness in the distribution of funds. The program's focus on very low-income residents aligns with HUD's guidelines, providing a robust safety net for the county's most vulnerable populations.<sup>4</sup>

The conversations with Johnson County staff highlighted the governing body's wish to create a hyper-targeted program focused on the lowest-income residents. The county's program is intentionally designed to reach residents at the most significant risk of losing their homes due to rising property taxes. This targeted approach (focused on HUD Very Low-Income Limits<sup>5</sup>) ensures

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<sup>4</sup> The copy of the FY 2023 Income Limits Summary is included in appendix a.

<sup>5</sup> See the appendix a for specific income requirements.

that the limited funds available are used effectively, providing meaningful relief to those who need it most. For example, the income limits for a family of four for the Johnson County program \$51,250 v. \$82,000 for the De Soto program.

Another key lesson from Johnson County was the importance of transparency in the application process, which is expected from an organization like Johnson County. The program includes a detailed set of guidelines for applicants, including a detailed summary of the eligibility criteria, a clear explanation of the required documents, and the steps in the application process. This transparency helped build trust with residents.

In 2024, Johnson County's Property Tax Rebate Program, with a budget of \$500,000, provided financial relief to low-income residents impacted by rising property taxes. The program distributed approximately 8.2% of its budget, totaling \$41,197.05, to 207 awardees, each receiving an average rebate of \$199.02, with a cap of \$200 per award. Moving into 2025, Johnson County plans to lift this cap, allowing rebates up to the amount of the County's property tax portion (excluding Library and Parks & Recreation taxes), utilizing unspent funds from the 2024 budget. This adjustment aims to enhance the program's impact by offering more significant support to qualifying residents.

**City of Roeland Park:** In terms of population, Roeland Park (roughly 6,900 residents) offers the most valuable model for De Soto. While Merriam and Johnson County provided great insight, they have significantly more resources (staff and financial) to implement the program. By looking at a smaller community, I received excellent insight into the ins and outs of administering the program and, in particular, leaning on clerical staff to accept the applications and allow them to provide feedback throughout the process. The Roeland Parks program has been successful in part due to its proactive outreach efforts, which have ensured that eligible residents are aware of and able to access the available assistance.

The conversations with Roeland Park included significant discussion of community partnerships. Roeland Park has successfully partnered with local organizations, such as churches and other community-based organizations, to reach residents who might be difficult to contact. These partnerships have been critical in ensuring that the program reaches those who need it most, particularly low-income seniors who may ignore the digital communication channels.

The best practices and tips gained from these communities were key in shaping De Soto's program. The importance of income-based eligibility, including third-party eligibility requirements from HUD helped develop De Soto's program. Moreover, the meeting with the program managers highlighted the importance of flexibility, allowing for adjustments based on community feedback and changing needs.

In 2024, Roeland Park's Property Tax Rebate Program dedicated \$30,000 to help low-income residents manage rising property taxes. The program utilized 60% of its budget, distributing roughly \$18,000 among 25 recipients. Each awardee received an average rebate of \$719.66, providing significant financial relief to qualified households and supporting the city's commitment to maintaining affordability for its residents.

## 2.2 Challenges in Policy Development

Developing the Property Tax Relief Program in De Soto was a time-consuming, complex, and sometimes frustrating process. One of the primary challenges was balancing staff and council wishes to make the program inclusive, fair, straightforward to administer, simple for the applicant, and, most importantly, transparent. My goal has been to develop programs that can easily be managed if I leave the organization or pass them on to another staff member.<sup>6</sup> The initial proposal, presented to the City Council in March 2024, focused on providing relief exclusively to seniors (age 65 or older). This was the Mayor's original direction when the funding was established in the 2024 budget. However, following discussions with the council and feedback from staff, it became clear that the program needed to be more inclusive.

A significant revision was the introduction of a two-phased application period. Phase one prioritizes seniors and disabled veterans, who are the most vulnerable, while also offering support to younger, low-income residents. Phase two opens up the remaining funding to all residents who meet the income and home ownership guidelines.

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<sup>6</sup>. I call this my "if I get hit by a bus rule." The idea is that I am not the only one who knows how to do my job. The goal is to make the program simple enough and document the process so that someone can pick up the slack in case I suddenly leave the organization (aka get hit by a bus). Cross-training is difficult in small organizations, as everyone wears multiple hats.

Another significant challenge was handling the volume of applications. The program was initially designed with the expectation that approximately ten applications would be received per week. That expectation was given to us by the model communities I spoke with. However, within the first two weeks of the application period, the city received roughly 45 applications. This rush of applications, representing approximately 75% of the total funding, clearly shows the program's popularity. This surprising demand required quick adjustments to handling applications and additional resources to ensure that all applications were handled promptly and accurately. This included the author spending Saturday afternoon processing applications and inputting them into the tracking spreadsheet.

Managing the expectations of De Soto's famously engaged residents was another challenge. The residents of De Soto are passionate about their community and active engagement in community matters, and the Property Tax Relief Program is no different. When the program was announced, on social media, and traditional city communication channels, City Hall was inundated with calls and emails from residents eager to share their thoughts, suggestions, and, in some cases, demands. Navigating these conversations required a delicate balance of diplomacy, humor, and an understanding of key players in the community and how to address their concerns.<sup>7</sup>

The development of the program also required careful consideration of the program's consequences. While there was strong support for the program from the City Council and the community, there was also a need to ensure that the program was financially sustainable in the long term. Additionally, the decision to cap the maximum rebate amount at \$500 per year was one of the critical measures implemented to ensure that the program helped at least 50 homeowners. Furthermore, the cap allowed the awardees to avoid reporting requirements, including issuing IRS form 1099 for applicants.<sup>8</sup>

In addition to the financial considerations, the program's development also involved extensive legal review. The city attorney reviewed the programs to ensure they followed local, state, and federal laws. Early in development, staff contacted the city's external financial auditor to ensure

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<sup>7</sup> On the first day of the program there was a line of applicants waiting for the city hall to open at 8 am.

<sup>8</sup> The idea was that it seemed silly for residents to pay taxes on rebated property taxes. According to the IRS, the grant would be considered income. The suggestion for the \$500 cap came from our financial auditors. The current minimum threshold to issue a 1099 is \$600.

state and federal law compliance. This legal review was critical in ensuring the program was practical and legally sound, reducing the risk of legal challenges that could undermine its success.

## 2.3 Program Design and Policy Development

The design of the Property Tax Relief Program was heavily influenced by the lessons learned from Merriam, Johnson County, and Roeland Park. The De Soto eligibility criteria follow HUD's Low-Income Guidelines, ensuring that assistance reaches those in need. Using HUD's guidelines provides a clear, objective standard for eligibility.<sup>9</sup> These guidelines are widely recognized, updated annually, and easy for residents to understand. This helped staff have an external income benchmark and provided much-needed political cover for staff and elected officials should the income guidelines come under public scrutiny.

Another critical design element is the program's two-phased approach. The phased approach is unique to the De Soto program. Phase One, open to seniors and disabled veterans, ensures that the most vulnerable residents receive assistance first. Due to the significant burden that rising property taxes place on these groups, who are often on fixed incomes, this phase is essential. The council decided to set aside (earmark) 20% of the funding for residents under the age of 65, which directly resulted from the council's decision to ensure that the program addressed the community's broader needs and that residents under 65 received grant funding. Phase Two, which opens to younger low-income residents, allows the program to address the needs of a broader population segment, with the goal of the program's benefits being widely dispersed.

In addition to the phased approach, the program includes several safeguards to ensure transparency and fairness. All applications are reviewed by a committee of city staff members, who are responsible for verifying the accuracy of the information provided, ensuring that the funds are distributed equitably, and enforcing the program policy. The 2024 review committee included our Finance Director and Community Development Director. Finally, all grant awards were included in the pay ordinance with other city expenses and approved by the council.

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<sup>9</sup> The approved policy and full application is included in appendix b.

The program's design also includes a robust public education plan to ensure that all eligible residents know the program and understand how to apply. This outreach effort comprised targeted mailings and open houses to reach the most vulnerable residents. The outreach strategy was essential given the diverse needs of De Soto's population, which includes seniors, disabled veterans, and low-income families, all of whom may have different levels of access to information and resources.

Another critical aspect of the program's design is its focus on transparency and accountability. The program includes a set of guidelines and simple language detailing the eligibility criteria and the steps involved in the application process. These guidelines were implemented to ensure the program is administered fairly and equitably. The application was designed using simple and consistent language to help reduce confusion for the applicants.<sup>10</sup> Below is an excerpt of the application the grantee fills out. Additionally, completed tax returns or other tax documents must be submitted at the same time.

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<sup>10</sup> A copy of the application is included in appendix b.

# 2024 Property Tax Rebate Program

## APPLICATION SHEET

Payments made to: \_\_\_\_\_  
Full Name

Address \_\_\_\_\_ Phone \_\_\_\_\_

Email: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

\_\_\_\_\_: Total Number of People in the Household



Income Sources During Claim Period	Amount of Income Received
Total Household Income:	

Will you be filing an Income Tax Return?

☐ YES ☐ NO

I, the undersigned, do hereby certify that the above statements as to residence, income, and amount claimed are true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

### FOR CITY STAFF ONLY

Received by:	Date:
All documents enclosed- Yes or No	
City Portion of Property Tax \$:	Amount Approved \$:
Authorized By:	Date:



## 3. Implementation Process

### 3.1 Project Team

Successfully implementing the Property Tax Relief Program required coordination across several city departments. As the Assistant City Administrator, I oversaw this program in addition to City Clerk functions, such as managing records, handling public information requests, and overseeing city contracts. Additionally, I manage HR functions such as benefits administration and special projects (implementing a new budgeting software), including supervising the Riverfest Soccer Field Project and Community Center Feasibility Study, which adds another layer of complexity to my role. Balancing these responsibilities while spearheading the Property Tax Relief Program was no small feat.

Two staff members( the Accounts Payable Clerk and the Deputy City Clerk) were at the forefront of this program, managing the day-to-day accepting of applications, answering common questions, and ensuring all required documentation was submitted and verified. The staff's ability to handle the high volume of applications while maintaining high accuracy and confidentiality was crucial to the program's success. Total staff time including application processing and review, for the program was approximately 36 hours or roughly 45 minutes an application.

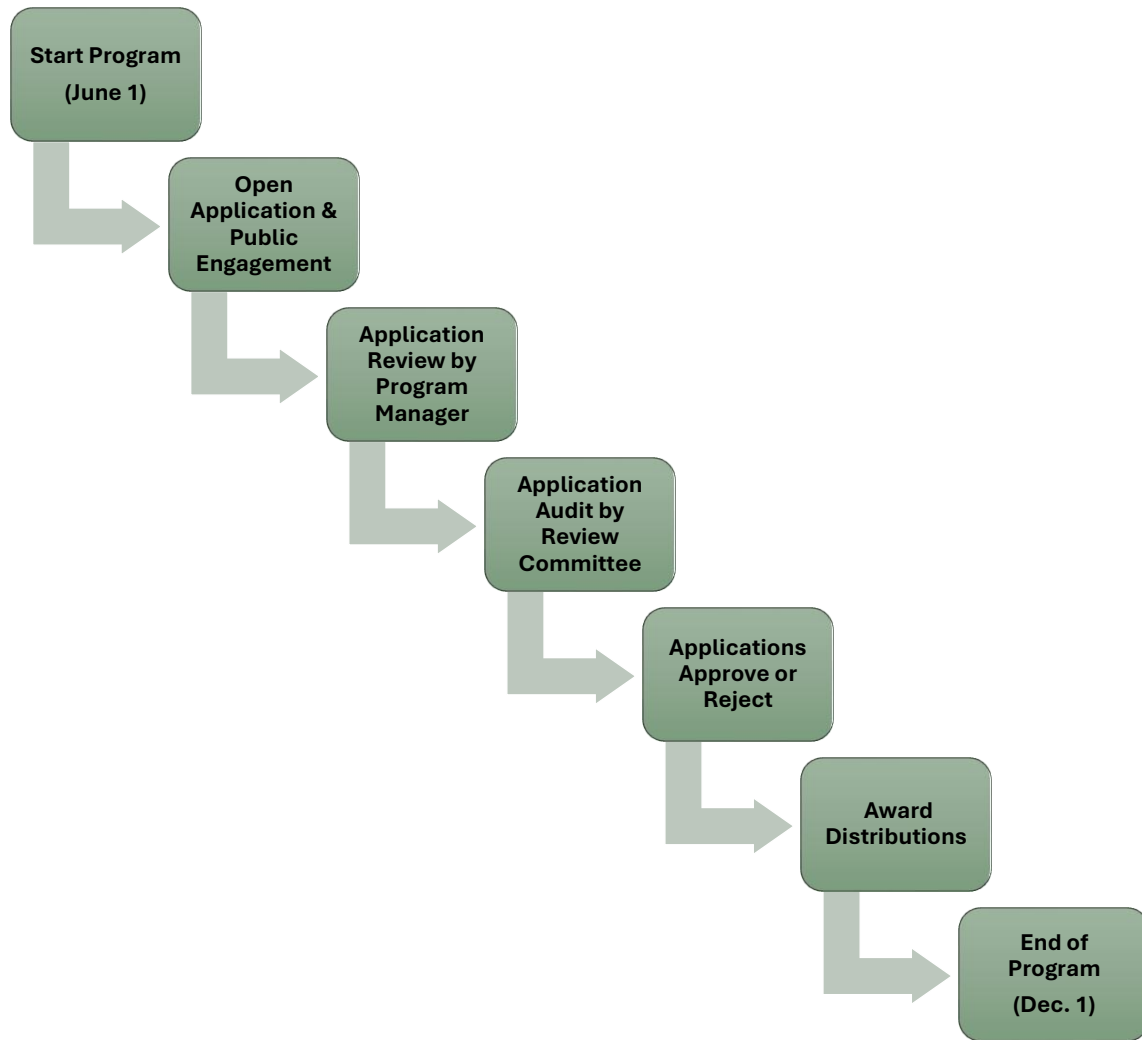
### 3.2 Application Processing

Given the sensitive nature of the information provided by applicants ( including social security numbers), strict measures were taken to protect their privacy. All documents were securely stored in physical and digital formats, and access was limited to authorized staff members. The application process was designed to be as straightforward as possible, with clear instructions for applicants on completing the forms and submitting the required documentation.

The City Council requested that open houses be held at City Hall to make the application process more accessible. These events allowed residents to ask questions, receive application guidance, and submit forms in person. The open houses are scheduled at different times to enable community members with different schedules to attend the open houses. Staff met with 10 applicants for over four open houses reflecting the need for application assistance. Given the unique character of De Soto residents, many of whom are not accustomed to navigating the complexities of rebate programs, these open houses were helpful for staff and applicants. As the program administrator, I quickly found several areas to improve for the next grant cycle. The open houses became a forum for lively discussions, with residents eagerly offering suggestions on how the program could be improved while ensuring that every possible detail was scrutinized. It's safe to say that the community's engagement level was off the charts! Overall, the open houses were well-attended, reflecting the community's strong interest in the program and the importance of making the application process as user-friendly as possible.

Below is a simple flow chart explaining the process.

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*Figure 3 Flow Chart*

### 3.3 Community and Board Support

The Property Tax Relief Program received strong support from the De Soto City Council and the broader community. The Council actively reviewed and refined the policy throughout its development, providing valuable feedback that helped shape the program's final version. The regular updates provided during Council meetings ensured that the program aligned with the city's broader goals and allowed for timely adjustments based on the council's and public feedback.

The community strongly supported the program. Its focus on helping De Soto's most vulnerable residents struck a chord with many, especially as the city faces rapid growth and change. The

positive feedback from residents, who expressed gratitude for the financial assistance provided, was a testament to the program's impact. In fact, some residents were so engaged that they took it upon themselves to act as unofficial ambassadors for the program, spreading the word to their neighbors and even helping others with the application process. However, we did receive comments that the city should lower taxes for all property owners instead of rebating taxes.

## 4. Challenges and Solutions

### 4.1 Challenges Faced

A significant challenge in implementing the Property Tax Relief Program was managing the unexpected flood of applications. As mentioned before, the high demand confirmed the need for the program but also strained city resources. Staff had to quickly adapt by processing applications, verifying documentation, and ensuring all eligible residents receive assistance. The Accounts Payable Clerk and Clerk and Deputy City Clerk primarily made this effort.

Finally, the need for ongoing community engagement presented a challenge. While the program's initial rollout generated overwhelming interest and participation, maintaining that level of engagement over time required continuous effort. There is room for improvement in the ongoing communication after the initiation push

### 4.2 Solutions Implemented

The program was designed with several safeguards to ensure fairness and transparency. The application review process was structured to be as objective as possible, with clear criteria for eligibility and a standardized method for evaluating applications. A committee of city staff members from different departments and supervisory chains was established to review applications, ensuring that decisions were made collaboratively and that no single individual had undue influence over the outcome. Additionally, the city provided regular updates to the community through City Council meetings and public announcements to keep residents informed about the program's progress and any changes made.

## 5. Program Outcomes and Impact

### 5.1 Program Reach

The Property Tax Relief Program has reached many residents, with numerous applications processed in the first few weeks. As of November 1<sup>st</sup>, the De Soto program provided targeted assistance to low-income residents, ensuring support for those on fixed incomes. The program distributed an average award of \$452.98, with the average age of recipients around 68 years. With a remaining balance of \$620 or roughly 2.0 percent of the \$25,000 allotment, De Soto effectively delivered meaningful relief to qualifying residents, helping them manage the impact of rising property taxes. The high participation level highlights the community's need for this initiative and underscores the importance of ongoing support.

The program's success in reaching a diverse group of residents demonstrates its effectiveness in addressing the challenges posed by rising property taxes. The program's impact has been particularly significant for seniors and disabled veterans, many of whom have expressed gratitude for the grant. We hope that the ability to stay in their homes, despite the financial pressures of rising property taxes, has profoundly impacted their quality of life and sense of security.

Measurable success will take time, but staff will begin to monitor census data on homeownership among residents over 65 to maintain or increase the percentage over the next few years. Additionally, staff will collect testimonials from award recipients.

### 5.2 Community Impact

The Property Tax Relief Program has had a profound impact on the community. Many residents at risk of losing their homes due to rising property taxes could stay, helping preserve the small-town feel that defines De Soto. The program has also helped to ease some of the financial stress faced by low-income homeowners, seniors, and disabled veterans, providing them with the stability they need to continue living in the community they love.

The positive feedback from the community has been overwhelming. Several positive interactions at city hall occurred between the Accounts Payable Clerk and the grant awardees when the checks were picked up. Residents have expressed their gratitude for the financial assistance provided by the program, and many have highlighted the importance of such initiatives in maintaining the character of De Soto. The program's success has also been recognized by the City Council, which

has praised the efforts of the staff involved in its implementation and has expressed a commitment to continuing and potentially expanding the program in the future.

Staff hope the program symbolizes the city's commitment to caring for its most vulnerable residents and has reinforced the sense of community integral to De Soto's identity. Staff believe this grant program is the first of several city-sponsored grant programs.

### 5.3 Comparison with Initial Goals

The Property Tax Relief Program has primarily met its initial goals, providing crucial financial assistance to those in need. However, the high demand suggests that the program may need expansion or additional funding to ensure long-term sustainability. Success in reaching a broad population segment and providing significant relief underscores the importance of supporting and refining the initiative in the coming years.

However, there is still work to be done. As the program administrator, I will continue to monitor the program's impact and adjust it as needed to ensure that it effectively addresses the community's needs. This may include exploring additional funding, expanding eligibility criteria, or introducing new measures to enhance the program's reach and effectiveness.

## 6. Recommendations

### 6.1 Overall Success of the Program

The Property Tax Relief Program has been successful, providing essential support to De Soto's most vulnerable residents and helping to maintain the community's unique character during rapid growth. It demonstrates the city's commitment to its residents, ensuring that economic prosperity does not come at the cost of community identity. The program's success has also highlighted the importance of local government initiatives in addressing the challenges posed by rising property taxes and preserving homeownership.

The program's success can be attributed to the support of the governing body and the dedication and hard work of dedicated city staff. These groups worked together and developed a program that, hopefully, will have a lasting impact on the De Soto community.

## 6.2 Recommendations for Future Programs

Looking ahead, staff and residents have submitted several recommendations to ensure the continued success of the Property Tax Relief Program and to explore opportunities for expansion and improvement.

- **Additional Staffing:** The staff was overwhelmed by the volume of applications. For 2025, we plan to reassess both the timelines and the staffing needs. Staff missed the initial goal of a 30-day turnaround, with the average turnaround time from receiving an application to mailing the check extending to approximately 90 days. This delay was due to the high number of applicants, incomplete submissions, and limited staff availability. For 2025, staff will communicate a 90-day timeline and revise the application process to limit the number of incomplete applications. The goal is to have 90 percent of the applications completed and checks issued within 90 days. Additionally, staff will set the program's start date for a slower week for clerical staff so applications can be scanned and filed more quickly.
- **Increase Funding:** Given the high demand for the program, the city may consider increasing the program's budget to accommodate more applicants. This could involve reallocating funds from other budgeted funds or seeking additional funding sources, such as grants or partnerships with private organizations.
- **Expand Eligibility:** The goal of this program is to fully utilize the \$25,000 allocated each year. Staff will look to broaden the eligibility criteria to include more residents. Examples include adjusting income thresholds or property value limits to ensure more public members can participate in the program. With De Soto's growth, especially with the Panasonic Battery Facility, we will likely see a substantial reduction in the city's mill levy. The impact of the reduced levy will mean lower taxes (in real dollars) for the average homeowner.<sup>11</sup> That change, in turn, should reduce the average grant award. One potential solution is to remove

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<sup>11</sup> The 2025 budget includes a reduction in property taxes. The average homeowner will see a 25% reduction in property taxes paid.

the home value criteria altogether, allowing all homes in the community to qualify based on household income.

- **Recently Purchased Homes** Additionally, a discussion regarding eligibility for properties purchased in the current year may be necessary. As this program applies to rebates on 2023 property taxes, rules should be established on whether the current homeowner must have paid the previous year's taxes, as we received applications from those recently purchased homes. That situation was not considered during policy development, and the policy was silent. As a result, we allowed the resident to receive a "rebate" based on taxes that the previous homeowner paid. This loophole will be closed for the 2025 program.

### 6.3 Monitor and Adjust:

As the program evolves, it will be key for me to monitor its effectiveness and adjust as needed. This could involve conducting regular evaluations of the program's impact and changing the program's structure or guidelines based on the public's input. For example, future instructions should clarify that all documents must be complete and unaltered, as some residents attempted to submit tax returns with redacted information. Additionally, requiring a copy of an ID may need to be stated explicitly to avoid complaints, as it was confusing for some applicants this year. Finally, a follow-up survey will be sent to grantees to gain necessary feedback for the community.

## 7.0 CPM Alignment

### 7.1 Program Alignment with CPM Core Competencies:

The development and implementation of De Soto's Property Tax Relief Program align well with the core competencies of effective public sector management outlined in the Certified Public Manager (CPM) curriculum. The program reflects Personal & Organizational Integrity through its dedication to transparency and fairness. By basing eligibility on HUD low-income guidelines and conducting a clear, standardized application review process, De Soto promotes ethical practices, ensuring assistance reaches the intended beneficiaries.



In Managing Work, the program demonstrates effective resource utilization and priority setting. With a limited budget, the city carefully calculated average award amounts and distributed funds in a way that maximized impact, leaving a small remaining balance to ensure program sustainability. The structured application process, which prioritizes vulnerable populations and includes a phased approach, illustrates technical competence and thoughtful resource allocation.

Leading People is evident in the program's collaborative nature. City staff across multiple departments were involved in fostering a team environment that leveraged diverse skills to process applications and handle public inquiries. The program's outreach efforts—such as open houses—helped address potential conflicts and enhance community engagement, fostering positive interpersonal relations and building trust with residents.

Through Developing Self, I feel I exhibited critical thinking and self-assessment to adapt their approach based on community feedback and the challenges encountered. Lessons learned during implementation led to the program's refinement, reflecting a commitment to ongoing improvement and responsiveness.

Systematic Integration was central to the program's planning and execution, as it was modeled on similar programs from neighboring cities. By consulting with other municipalities, De Soto's staff integrated external insights and adapted best practices to fit local needs, demonstrating an enterprise-level approach to program development.

The Public Service Focus competency is showcased in the program's design, which prioritizes the needs of low-income residents affected by rising property taxes. By integrating client needs directly into the program's criteria and outreach efforts, De Soto delivered a targeted service that aligns with the community's values and expectations.

Finally, the program exemplifies Change Leadership by proactively addressing the financial impact of economic growth on De Soto's most vulnerable residents. By acting as a change agent and implementing an innovative relief program, the city adapted to demographic shifts and rising property values, ensuring that residents could maintain their homes despite increasing tax burdens. This forward-thinking approach, combined with ongoing adjustments based on community input, highlights the city's commitment to fostering resilience and adaptability.

## 8.0 Final Thoughts:

### 8.1 Conclusion:

The Property Tax Relief Program was an important program for the City of De Soto. It provides financial assistance to at-risk homeowners affected by rising property taxes. The program's success is testimony to the city's commitment to supporting its residents while navigating rapid economic growth.

The program's design, inspired by nearby communities and adapted to De Soto's needs, ensured that the funds were distributed fairly and efficiently. However, as demand for the program continues to grow, additional funding and expanded eligibility criteria may be needed.



# FY 2023 INCOME LIMITS DOCUMENTATION SYSTEM

[HUD.gov](#) [HUD User Home](#) [Data Sets](#) [Fair Market Rents](#) [Section 8 Income Limits](#) [MTSP Income Limits](#) [HUD LIHTC Database](#)

## FY 2023 Income Limits Summary

FY 2023 Income Limit Area	Median Family Income <a href="#">Click for More Detail</a>	FY 2023 Income Limit Category	Persons in Family							
			1	2	3	4	5	6	7	8
<b>Kansas City, MO- KS HUD Metro FMR Area</b>	\$104,600	Very Low (50%) Income Limits (\$) <a href="#">Click for More Detail</a>	35,900	41,000	46,150	<b>51,250</b>	55,350	59,450	63,550	67,650
		Extremely Low Income Limits (\$)*) <a href="#">Click for More Detail</a>	21,550	24,600	27,700	<b>30,750</b>	35,140	40,280	45,420	50,560
		Low (80%) Income Limits (\$) <a href="#">Click for More Detail</a>	57,400	65,600	73,800	<b>82,000</b>	88,600	95,150	101,700	108,250

NOTE: **Johnson County** is part of the **Kansas City, MO-KS HUD Metro FMR Area**, so all information presented here applies to all of the Kansas City, MO-KS HUD Metro FMR Area. HUD generally uses the Office of Management and Budget (OMB) area definitions in the calculation of income limit program parameters. However, to ensure that program parameters do not vary significantly due to area definition changes, HUD has used custom geographic definitions for the Kansas City, MO-KS HUD Metro FMR Area.

The **Kansas City, MO-KS HUD Metro FMR Area** contains the following areas: Johnson County, KS; Leavenworth County, KS; Linn County, KS; Miami County, KS; Wyandotte County, KS; Caldwell County, MO; Cass County, MO; Clay County, MO; Clinton County, MO; Jackson County, MO; Lafayette County, MO; Platte County, MO; and Ray County, MO.

\* The FY 2014 Consolidated Appropriations Act changed the definition of extremely low-income to be the greater of 30/50ths (60 percent) of the Section 8 very low-income limit or the poverty guideline as [established by the Department of Health and Human Services \(HHS\)](#), provided that this amount is not greater than the Section 8 50% very low-income limit. Consequently, the extremely low income limits may equal the very low (50%) income limits.

Income Limit areas are based on FY 2023 Fair Market Rent (FMR) areas. For information on FMRs, please see our associated FY 2023 [Fair Market Rent documentation system](#).

For last year's Median Family Income and Income Limits, please see here:

[FY2022 Median Family Income and Income Limits for Kansas City, MO-KS HUD Metro FMR Area](#)

Select a different county or county equivalent in Kansas:

Haskell County  
Hodgeman County  
Jackson County  
Jefferson County  
Jewell County  
Johnson County

[Select county or county equivalent](#)

Select any FY2023 HUD Metropolitan FMR Area's Income Limits:

Kansas City, MO-KS HUD Metro FMR Area  
[Select HMFA Income Limits Area](#)

Or press below to start over and select a different state:

[Select a new state](#)

[Update URL for Bookmarking or Emailing](#)

Prepared by the [Program Parameters and Research Division](#), HUD.



## 2024 Property Tax Rebate Program

The Property Tax Rebate Program helps alleviate the tax burden on income-qualified De Soto residents by returning a portion of collected property taxes each year. Qualified homeowners are eligible for up to \$500 rebate of De Soto property tax, excluding special assessments, for the most recent tax year only. Refunds are issued per household on owner-occupied homes only and on a first come-first serve basis.

Applications are processed annually as budget permits. A staff committee will review all applications in two phases.

- Applications for Phase 1 will be accepted starting June 3, 2024, and ending on September 30th, 2024.
- If the funding is still available, applications for phase 2 will be accepted starting October 1st through November 1st. Applications will continue to be accepted through December 1<sup>st</sup> if funding is available.

### Income Requirements for Rebate Program

In order to be eligible for the Residential City Property Tax Rebate Program, your Household (all persons living at the residence) must meet the following criteria:

- You must be a current owner/occupant of the De Soto residence.
- You must be current on all property taxes.
- Your household income must be at or below low HUD Low-Income Guidelines for 2023:

1 person	\$57,400	5 persons	\$88,600
2 persons	\$65,600	6 persons	\$95,150
3 persons	\$73,800	7 persons	\$101,700
4 persons	\$82,000	8 persons	\$108,250

### Application Instructions

To apply for the program, submit the following to Neighborhood Services in person, by mail, email, or fax:

- Completely fill out and sign the following application page.
- Submit proof of the most recent annual income for all household members, such as a tax return and/or Social Security statement. **See attachment for the types of income that *must* be reported and an overview of the rebate process.**

### Questions?

**Contact Grants Administration:**  
(TEL) 913-586-5250, [Grants@Desotoks.us](mailto:Grants@Desotoks.us)

# 2024 Property Tax Rebate Program

## APPLICATION SHEET

Payments made to: \_\_\_\_\_  
Full Name

Address \_\_\_\_\_ Phone \_\_\_\_\_

Email: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

\_\_\_\_\_: **Total Number of People in the Household**

Income Sources During Claim Period	Amount of Income Received
<b>Total Household Income:</b>	

Will you be filing an Income Tax Return?

☐

YES

☐

NO

I, the undersigned, do hereby certify that the above statements as to residence, income, and amount claimed are true and correct to the best of my knowledge and belief. The City of De Soto, KS, makes every effort to keep recipients' names confidential. However, we are unable to guarantee confidentiality due to applicable open records requirements.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

FOR CITY STAFF ONLY	
Received by:	Date:
All documents enclosed- Yes or No	
City Portion of Property Tax \$:	Amount Approved \$:
Authorized By:	Date:

**Questions?**

**Contact Grants Administration:**  
(TEL) 913-586-5250, [Grants@Desotoks.us](mailto:Grants@Desotoks.us)

# 2024 Property Tax Rebate Program

## Types of Income to report

- Earnings (wages, salaries, and self employment income)
- Interest, dividends and other net income
- Rents, royalties, estate, and trust income
- Retirement pensions and annuities
- Survivor pensions and annuities
- Disability pensions and annuities
- Realized capital gains (losses)
- Alimony, child support payments
- Public assistance
- Supplemental Security Income (SSI)
- Unemployment, workers compensation, severance pay
- Veterans payments

## Process:

- The Assistant City Administrator/City Clerk's Office manages the program.
- Checks for approved applications will be processed in September.
  - If excess funds are available, applications for phase two will be accepted from October 1<sup>st</sup> to November 1<sup>st</sup>. Checks will be processed in December.
- Applications are reviewed in the order they are received.
- City staff will review Johnson County Property Tax records to determine the amount of City of De Soto Property Tax (rebate amount)
- City staff will review Johnson County Property Tax records to ensure that all taxes on property owned by the applicant have been paid in full

**Note:**     **The city will not process a rebate check until all of 2023 property taxes are paid in full**

The city may modify or eliminate this program at any time without prior notice and at its sole discretion.

## Questions?

**Contact Grants Administration:**

**(TEL) 913-586-5250, Grants@Desotoks.us**



## **Property Tax Rebate Program Policy**

### **1. Introduction**

The Property Tax Rebate Program aims to provide financial relief to the economically vulnerable segments of our community, assisting low-income residents in remaining in the De Soto.

### **2. Purpose**

This policy establishes guidelines for allocating local public funds to the Property Tax Relief Fund in De Soto, providing a uniform method for approving, paying, and accounting for these funds. It ensures that property tax relief efforts are transparent and effectively managed.

### **3. Program Overview**

#### **3.1 Eligibility Criteria**

##### ***3.1.1 Phase One:***

**Target Group:** All Residents, with an emphasis on applicants over the age of 65 and disabled veterans (100% or more military disability).

**Income Limit:** Must meet HUD's Low-Income Guidelines as of January 1 of the calendar year.

**Property Value:** The home's value must not exceed the median appraised value of that year.

**Rebate Criteria:** Rebates are awarded on a first-come, first-serve basis, with 20% of funds set aside for residents under the age of 65 who meet all other qualifications.

**Requirements:** Must be a De Soto resident and the primary homeowner and occupant.

**Documentation Required:** Recent federal income tax returns, Proof of Social Security, and Social Security Benefit Statement; Disabled Veterans must submit a copy of their



Veterans Affairs Award Letter showing disability rating and a sworn statement of accuracy.

**3.1.2 Phase Two:**

Target Group: Includes all low-income residents under the age of 65 using funds remaining from Phase One.

Income Limit: Must meet HUD's Low-Income Guidelines as of January 1 of the calendar year.

Property Value: The home's value must not exceed the median appraised value of that year.

Documentation and Requirements: Same as Phase One.

**3.2 Program Funding and Management**

Budget: As appropriated by the Governing Body of De Soto.

Management: Assistant City Administrator.

Committee Review: Applications will be reviewed by a committee of staff members to ensure equitable distribution and transparency.

**4. Additional Provisions**

**4.1 Rebate Cap:**

Maximum rebate is set at \$500 per applicant per year.

**4.2 Payment Processing:**

Rebate checks will be mailed within 30 days after the application period ends.