



Board of County Commissioners

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MEMORANDUM

TO: Shawnee County and Members of our Community and Community Partners

DATE: May 18, 2023

Re: *Heartland Motorsports Park*

To Our Community and Community Partners:

We would like to confirm our support for the Heartland Motorsports Park in our local community. We have been working hard, as well as our predecessors, at finding ways to support Heartland Park and also promote economic development in our community. In fact, upon acquiring of Heartland Park, Shelby Development, LLC ("Shelby") was encouraged by County staff and elected officials to seek tax incentive assistance from various sources but Mr. Payne (Shelby's principal) was quoted in 2017 stating "I've never asked for or wanted a handout, including tax exemptions or abatements. I expect to do my part as a property and business owner, which means paying taxes."

<https://www.cjonline.com/story/sports/2017/05/20/kevin-haskin-excessive-tax-assessed-new-heartland-park-owner-poor-reflection/16543596007>

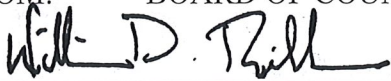
Unfortunately, for all of the parcels that currently make up Heartland Park, no payment whatsoever has been made toward tax year 2017 going forward, even on the amount Shelby has agreed to what the track is worth. To state that the track is threatened by a "crushing tax burden" and that the amount of taxes limit the ability for the ownership to make investments is contrary to the fact that the ownership has not actually paid said taxes.

The owner of Heartland Park challenged its property valuation for the 2016 and 2017 tax years. Shawnee County entered into a settlement with the owner of Heartland Park that set the jointly agreed values for the Heartland Park properties for the tax years 2016, 2017, and 2018. The property taxes assessed are based upon valuations of the Heartland Motorsports Park to which Shelby agreed for those years. Since that time, no process to invoke a valuation review or a property tax appeal process has been sought by the taxpayer in any future tax year. Specifically, the owner has not appealed or protested the valuation of the Heartland Park properties for the tax years 2018, 2019, 2020, 2021, 2022, or 2023. Shawnee County cannot, "release, discharge, remit

or commute..." past tax liability if that valuation has not been appealed or challenged by the taxpayer. K.S.A. 79-1703.

Any protest or appeal of the valuation of the property would be considered and Shawnee County would review any evidence submitted by the property owner concerning the property's valuation and make any adjustments rendered necessary. We are legally bound by the process set forth in Kansas state law for the way to go about that. The taxpayer did file a separate civil lawsuit against Shawnee County and certain public officials in 2019. That lawsuit was dismissed by the District Court in Shawnee County, and that dismissal is currently on appeal before the Kansas Court of Appeals. We hope that you can appreciate that we are very limited at this point regarding what we can say about that pending litigation.

FROM: BOARD OF COUNTY COMMISSIONERS, SHAWNEE COUNTY, KANSAS



William D. Riphahn, Chair



Kevin J. Cook, Vice-Chair



Aaron D. Mays, Member