Property Issues: Tax Refunds for Fire Service, Solid Waste Disposal, and Historic Property Reviews; HB 2249

HB 2249 addresses property issues related to taxation, solid waste, and historic preservation.

Tax Refunds Related to Annexed Fire District Lands

The bill permits a landowner to receive a property tax refund for fire services for any year when the property was not detached from a fire district after the property had been annexed by a city.

The refund will be paid by either the city or the fire district, whichever entity levied tax for fire service but did not provide the service.

Property taxes paid for general obligation bonds issued by a fire district prior to annexation are not eligible for refund.

Solid Waste Disposal Limitations

The bill creates new law concerning solid waste disposal areas and restrictions. A city or county is prohibited from adopting restrictions for solid waste disposal areas within its boundaries if the restrictions would supersede or impair the local legislation of another city or county served by the same solid waste disposal area, or if the restrictions require another city or county to adopt new solid waste management requirements not currently required by statewide rules and regulations.

However, restrictions on solid waste disposal areas are allowed if the city or county owns the disposal site or if the restrictions apply only to the residents of the city or county enforcing the restrictions and not to residents of cities or counties outside the jurisdiction.

The Secretary of Health and Environment is required to prepare a report on solid waste management in Kansas for the Senate Committee on Ethics, Elections, and Local Government and for the House Committee on Local Government by January 1, 2014. The report must include:

- A review of statutes, rules, regulations, and policies related to solid waste disposal in the state, including but not limited to, details on yard waste, recycling, generation rates, composting, precipitation, source reduction efforts, population, landfill capacity, and gas recovery in landfills; and
- Recommendations for legislative changes and the costs associated with the proposed changes.

The Secretary's report will be prepared with review and input from operators of municipal solid waste landfills, haulers of solid waste, customers of haulers of solid waste, and cities and counties.

Historic Property Reviews

The bill deletes provisions related to environs restrictions from historic property reviews.

Previously, proposed projects within 500 feet of the boundaries of a historic property located in a city or within 1,000 feet of the boundaries of a historic property located in an unincorporated portion of a county were subject to historic design and appearance restrictions.

The bill limits historic reviews conducted under the act to proposed projects that would directly involve, damage, or destroy a property included in the National Register of Historic Places or the State Register of Historic Places.