Kansas Administrative Regulations

Department of Health and Environment

Article 29.—Solid Waste Management

28-29-2112. Financial assurance provided by use of ad valorem taxing authority.

(a) Ad valorem taxing authority. Any owner or operator that is a local government subdivision of the state of Kansas and that is permitted to own or operate a solid waste disposal area or processing facility other than a municipal solid waste landfill may use its statutory authority to assess and collect ad valorem taxes to assure the closure, postclosure, or corrective action costs, or any combination of these, of the facility as required by K.A.R. 28-29-2101 or K.A.R. 28-29-2102, or both.

(b) Proof of ad valorem taxing authority. Whenever required to do so by the department, the local government owner or operator shall perform one of the following:

(1) Provide evidence of currently unused ad valorem taxing authority within any statutory tax limit or cap;

(2) provide analyses demonstrating that the cost of closure, postclosure, corrective action, or any combination of these, will be provided by ad valorem tax assessments within any statutory limit or cap in future budgets at the time that closure, postclosure, corrective action, or any combination of these, is required; or

(3) provide evidence demonstrating the existence and amount of a governmental or enterprise fund containing monies designated for use in providing closure, postclosure, corrective action, or any combination of these, for the permitted facility.

(c) The provisions of this regulation shall apply on and after February 24, 2000. (Authorized by K.S.A. 1998 Supp. 65-3406; implementing K.S.A. 1998 Supp. 65-3407, as amended by L. 1999, Ch. 112, Sec. 1; effective Feb. 24, 2000.)