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STABILIZATION FUND

TESTIMONY BEFORE  
HOUSE COMMITTEE ON TAXATION

REGARDING HOUSE BILL 2230

MARCH 6, 2017

Mr. Chairman and Committee Members:

Former federal enclaves – in this case, ammunition plants – are sites that were closed by Congress and have been the focus of significant environmental remediation in accordance with long-term permitting by EPA and/or KDHE.

The development of such sites is generally done by lease rather than purchase of the property due to many developers' hesitation to risk future unknown environmental obligations. However, leased development can occur when the redeveloping authority maintains the environmental obligations.

Under current Kansas law, counties may abate property taxes for development projects when the developer OWNS the property. HB2230 would permit counties, at their discretion, to abate property taxes for LEASED property. This bill extends this tax abatement authority exclusively to the counties of Johnson and Labette, and then only on property where a redevelopment district has been established on a former federal enclave. In these locations, this bill would act as an equalizing development incentive for leased property.