

**To:** Senate Assessment and Taxation Committee, Senator Caryn Tyson, Chair

**From:** John Donley, Kansas Farm Bureau

**Date:** March 14, 2022

**Re: SB 554 - Concerning property taxation; relating to classification; land devoted to agricultural use**

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Chairwoman Tyson and members of the Committee, my name is John Donley. I appreciate the opportunity to provide neutral written testimony regarding SB 554. Kansas Farm Bureau (KFB) is the state's largest general farm organization representing more than 30,000 farm and ranch families through our 105 county Farm Bureau Associations.

KFB policy is generally supportive of agritourism activities. We support agritourism as a tool for local and regional economic development. We feel that it is important to ensure that the taxation of agricultural remains based on its use-value if it is incidentally used for agritourism. We believe that is how the current statute should be applied. If it is necessary to be clarified in statute due to misapplication of the current law, we are supportive of such clarification.

Finally, it is important to protect the integrity of the agricultural use value system of taxation. Land should be classified as agricultural use if it meets the definition in the current statute regardless of other incidental uses.

Without knowing the details of the situation that is attempting to be remedied by SB 554, Kansas Farm Bureau is neutral on the bill. However, we felt that it was important to express our understanding of the current law today.

Thank you for the opportunity to testify today.