

SB 554, Neutral, Written Only, Department of Commerce

**Kansas Department of Commerce
Testimony on SB 554
Rachel Willis, Director of Legislatives Affairs
at the Kansas Department of Commerce
Senate Committee on Assessment and Taxation
March 14, 2022, 9:30 a.m.
Room 548 S**

Thank you for allowing us to testify as neutral to SB 554. This bill amends property tax relating to classification of agricultural land.

Our primary concern with the bill is the use of the agritourism designation awarded by Kansas Tourism to determine a property's classification. Kansas Tourism is a division of the Department of Commerce, and it does not take into consideration a business's location, market value, zoning, or any other property tax appraisal factor in awarding the designation.

Agritourism is defined as any activity that allows members of the general public to view or enjoy rural activities for recreational, entertainment or educational purposes. The purpose of identifying businesses engaged in agritourism is to promote rural tourism and rural economic development. Agritourism is the intersection of agriculture and tourism where the public visits a working farm, ranch, winery, agriculture operation or active heritage site for enjoyment, outdoor recreation, activities, education, shopping, dining or lodging. Examples of agritourism activities include corn mazes, hunting or fishing on a farm property, camping, viewing a cider press or feeding a baby goat. Kansas currently has 421 agritourism businesses (please see the attached list).

We believe giving the agritourism businesses this additional benefit will be problematic for several reasons. Those include:

- Many of the agritourism businesses are more of an entertainment entity, lodging or dining venue and not specifically agriculture production.
- If this legislation were to lead to confusion or a legal question about whether a business was truly eligible for ag use value, we would not want that to discourage businesses from seeking an agritourism designation and working with Kansas Tourism.

- Some of the entities are in more urban areas but provide a rural activity, education or experiences. Therefore, by including agritourism, some residential and commercial properties in urban areas will fall under this new property appraisal method.
- Many rural properties on the list may already qualify for ag use value without relying on a designation of being an agritourism business.
- Under this bill, Kansas Tourism may have to create a new certification process in order to guarantee that agritourism businesses have agricultural land and are using it for agricultural production. This would entail different criteria or questions than what is currently being asked of an applicant.
- Limiting the scope of agritourism to align with this new property appraisal method would contradict the current purpose of this designation, which is to assist Kansas businesses that promote rural tourism.

Overall, the inclusion of agritourism as a condition or qualification for receiving a different property tax appraisal would drastically change the intent of the agritourism registration. We request that if this legislation is to proceed, a different process is utilized to determine an agritourism business's eligibility for ag use value.

Thank you for the opportunity to testify as neutral to SB 554. Attached is the current list of agritourism businesses that have registered with Kansas Tourism for recreational, entertainment or educational purposes.

Kansas Agritourism Businesses

Account Name

180 Outdoors, LLC
2 Birds Farm
3 Oaks Barn LLC
4M Heritage Center
500 Road Farms
5A Vineyard
86th Street Orchard
96 Ranch LLC
A & H Farm/Pumpkin Patch
A Fairport Knight
Ad Astra Alpacas
Ag Heritage Park
Amy's Meats at The Homestead
Angholdur Farms LLC Fall Family Fun
Applejack Pumpkin Patch, LLC
Arkanoe. LLC
Arkenberg Farms, LLC
Arnold's Greenhouse, Inc.
Arvoniam Tourism
Asparagus & Rhubarb Patch
Aubrey Vineyards
Autumn Acres Pumpkin Farm LLC
B C Farms Enterprises, LLC
Barns at Timber Creek LLC
Barnyard Weed Warriors
Bartlett Arboretum
Barton County Historical Society Museum & Village
Bebo's Place
Bellwether Barn LLC

City

Independence
Kansas City
De Soto
Dexter
Lawrence
Osawatomie
Topeka
Florence
Manhattan
Fairport
Baldwin City
Alta Vista
Lawrence
Parsons
Augusta
Hutchinson
Tecumseh
Le Roy
Lebo
Sabetha
Stilwell
Dodge City
Atlanta
Winfield
Longton
Belle Plaine
Great Bend
Dexter
Scott City

Berry Hill UPick Farm	Berryton
Berryton Home Farm	Berryton
Better Equine Ranch	Paola
Bierman's Christmas Tree Farm	Kansas City
Big Springs Berries	Lecompton
Bill and Beulah's Trust	Grenola
Bittercreek Rose Lodge, LLC	Elk City
Black Barn at Stone Creek	Rantoul
Black Dogs Farm	Garland
Blossom Trail Bee Ranch	Baldwin City
Blue River Forest Experience	Stilwell
BlueJacket Crossing Vineyard and Winery	Eudora
Bluestem Orchard LLC	Westmoreland
Bobwhite Vines LLC	Hartford
Bourgmont Winery LLC	Bucyrus
Bowlin Farms, llc	Olathe
Bramble's Edge Farm	Rose Hill
Branded 5 Stable, LLC	Hays
Britt's Garden Acres	Manhattan
Broken Spoke Vineyard LLC	Emporia
Butterfield Trail Bunkhouse	WaKeeney
C2T Ranch and Campground	Plainville
Canaan Oaks Retreat	Paola
Cardinal Creek Farm, LLC.	Leon
C-Arrow Stables	Maize
Casa Somerset Bed & Breakfast, LLC	Paola
Cedar Creek Farm, LLC	Maize
Cedar Valley Forest LLC	De Soto
Chautauqua Hills Farm, LLC	Longton
Chestnut Charlie's	Lawrence
Chitwood Family Farm	Spring Hill
Circle S Ranch & Country Inn	Lawrence
Classic Reproduction Wagon Works	Tecumseh
Common Harvest Farms/Buller Family Farm	Lawrence
Connell Farms, LLC	Leon
Corinthians Hill Event Center	Great Bend
Cottage Lane Pumpkin Patch LLC	Ellis
Cottonwood Farm	Alton
Country Dreams Bed & Breakfast	Marion
Country Lakes Bed & Breakfast	Lyndon
Covert Creek Lodge	Waldo
Creekside Hunting & Lodging, LLC	Girard
Cressler Creek Log Cabin	Hoxie
Crooked Post Ranch and Saddle Creek, LLC	Topeka
Crooked Post Winery & Vineyard	Ozawkie

Crum's Heirlooms, LLC	Bonner springs
D & G Tree Farm	Louisburg
Dailey Farms Pumpkin patch	McLouth
Dalebanks, LLC	Eureka
Dancing Cow Farms	Wellsville
Deep Creek Farm	Manhattan
Delp Christmas Tree Farm	St. John
Depot Market Inc.	Courtland
Downs Community Garden	Downs
Drach's Farm & Orchard	Hudson
Dunn's Landing	Wellsville
Eagle Ridge Ranch	Milford
East Bank at Mill Creek	Maple Hill
Eckman Hunting Preserve	Baldwin City
EJ Seibert Hitch and Stitch LLC	Macksville
Elam Lavender and Honey Bee Farm	Winfield
Elderslie LLC	Valley Center
Eleanor's	Scranton
Emma Creek Barn LLC	Hesston
Enright Gardens	Edgerton
Equus Beds at McGinn Farms	Sedgwick
F^3 - Fun Family Farm, where the fun is exponential!	Robinson
Farley Ranch - Konza Cabin	Manhattan
Faye Farms	Udall
Finley Farms, Inc.	Edgerton
Fire Lake Soapery	Paola
Firefly Farm	Wichita
Five Mile Farms	La Cygne
Flint Hills Hunts	Winfield
Flint Oak	Fall River
Flying 5A Ranch/Champ & Company	Concordia
Foxfire Farm	Louisburg
Free State Vineyards, LLC dba Crescent Moon Winery	Lawrence
From the Land of Kansas	Manhattan
Fulton Valley Farms, LLC	Towanda
Gary's Fall Festival	Grantville
Geiger Farm	Robinson
Gertie's Lavender Farm, llc	Burrton
Gieringer's Family Orchard & Berry Farm	Edgerton
Glacier's Edge Vineyard & Winery LLC	Wakarusa
Glorified Farms	Benton
Good Karma Micro-Dairy, LLC	Russell
Gottlob Lawn and Landscape	Winfield
Grace Hill Winery and Vineyards	Whitewater
Grammy's Pumpkin Patch/Johnston Farm	McPherson

Granny Mae's Pumpkin Patch	Dorrance
Grassland Gardens	Miltonvale
Graue Vineyards/Middle Creek Winery LLC dba Middle Creek Winery at New	
Lancaster General Store	Paola
Grazing Plains Farm LLC	Whitewater
Green Haven Farm	Olathe
Green Truck Farm	Harper
Greene Ranch Enterprises INC	El Dorado
Greymeadows Alpaca Farm	Solomon
Grimm's Gardens, LLC	Hiawatha
Grinter Farms	Lawrence
Gypsum Hills Trail Rides	Medicine Lodge
Happy Apple's Farm	Tonganoxie
Happy Valley Farm	De Soto
Hartland Valley Hunts LLC	Lakin
Harvest Hills Pumpkins	Bremen
Haven Pointe Winery LLC	Baldwin City
Haymaker Lodge	Mayfield
Heartland Farm	Pawnee Rock
Heaven Sent Whitetails	Burlington
Hedrick Exotic Animal Farm and Bed & Breakfast Inn	Nickerson
Hickory Creek Ranch	Spring Hill
Hickory Hollow Pumpkin Patch	Spearville
Hidden Hill Farms of Kansas	Auburn
Hidden Valley Properties, Inc	Easton
Highland Vineyards and Winery, LLC	Wamego
Hildebrand Farms Dairy	Junction City
Hillside Honey Apiary	Easton
Historic Taylor Barn	Lawrence
Holy-Field Vineyard & Winery	Basehor
Homestead Ranch	Matfield Green
Hooray Ranch	Kingman
HorseThief Reservoir	Jetmore
Hunsinger Farms	Lawrence
Iliff Commons Society	Topeka
Indian Creek Bison Ranch	Haven
Irvine's Just Beyond Paradise, LLC	Lawrence
Isinglass Vineyard & Winery/Sunnye Ridge Farm, Inc.	La Cygne
JaKo Inc.	Hutchinson
Jefferson Hill Vineyards & Guest House	McLouth
JET Produce and Meats LLC	Leavenworth
JL Bar Ranch	Winona
Jons Family Farms	Basehor
Juniper Hill Farms, LLC	Lawrence
Just the Place, LLC	Ozawkie

K.O.A. of Salina Kansas	Salina
KanRocks Recreation Association, Inc	Mapleton
Kansas Creek Inn	Concordia
Kansas Farmland Outfitters	Potwin
Kansas Maze, Inc.	Buhler
Kansas Outfitters, Inc & Claythorne Lodge	Columbus
Kansas Trophy Outfitters	Lyndon
Kanza Cattle, Vineyards, Honey & Flora	Chapman
KasI Christmas Tree Farm	Belleville
KAW River Adventures	Silver Lake
KC Farm School at Gibbs Road	Kansas City
KC Pumpkin Patch, LLC	Olathe
KC Wine Co	Olathe
Keene Road Country Estate with Rustic Barns	Maple Hill
Kerby Pumpkin Patch	Bonner Springs
Klamm Flowers - U-Pick Flowers & Herbs	Bonner Springs
Klausmeyer Dairy Tours, LLC	Clearwater
KSU Olathe Horticulture Research and Extension Center	Olathe
Lakeside Wedding Venue and Event	Inman
Lampe Family Heritage Farm and Pumpkin Patch	Piqua
Lazy Heart D Ranch	Westmoreland
Lazy Moon Ranch	Augusta
Lazy T Ranch Adventures & Guest House	Manhattan
Legacy Orchard Llc	Harper
Legends of Hope Outfitting LLC	Hope
Level Creek Outfitting	White City
Liberty Meadows	Bucyrus
Li'l Charlies Pumpkin Patch	Eudora
Liquid Art Winery and Estate	Manhattan
Little Hawk Farm	Baldwin City
Little Munchkins Pumpkin Patch and Farm Activities	Alma
Long Pumpkin Patch	Great Bend
Louisburg Cider Mill	Louisburg
Love Lavender Farm	Wamego
Lowe Cattle Company	Winfield
LUM Farm	Osawatomie
Lyons Creek Local, LLC	Junction City
M.A.D. Farms	Alta Vista
Madd House Hill, LLC	Paola
Mahaffie Stagecoach Stop & Farm Historic Site	Olathe
Manna Meadows Alpacas	Bonner Springs
Matfield Station LLC	Matfield Green
Meadowlark Farm Orchard Farm & Cidery LLC	Rose Hill
Memorial Peace Park	Medicine Lodge
Mentzer Family Farm	Colony

Mettenburg Farm Ent., LLC	Princeton
Meuschke Farms, LLC	Lawrence
Midland Holiday Pines	Shawnee
Midnight Ranch, LLC	Hays
Mill Creek Lodge At Volland Point	Alma
Mill Dam Christmas Tree Farm	Fredonia
Missile Silo Adventure Campground	Wilson
Misty Morning Farms LLC	Mulberry
More Than Pumpkins, LLC	Sharon Springs
MR HUNT LLC	Morganville
Muddy Creek Game Birds Muddy Creek Whitetails	Meriden
Mulberry Pond, LLC	Hiawatha
Narrow Trail Farm	Baldwin City
National Agricultural Center and Hall of Fame	Bonner Springs
Nature farm	Miltonvale
NCK Outfitters LLC	Clay Center
Nelson Family Farm	Olsburg
Netherfield Natural Farm	Fontana
Next to Nature Farm	Leavenworth
Nighthawk Winery & Vineyard, LLC	Paola
North Central Kansas Shooting Sports LLC	Glen Elder
NorthShore GuestHouse LLC	Marion
Oak Valley Outfitters LLC	Pittsburg
Oasis Hunting	Deerfield
OI Yale Farms LLC	Pittsburg
Olathe Farm	Olathe
On the Edge Vineyard	Erie
Orange Moon Apothecary, LLC	Paola
Oregon Trail Farm	Leavenworth
OZsome Big Game Hunts	Burlington
P and M Pumpkin Ranch, LLC	Moundridge
Paola Community Garden	Paola
Paradise Ranch Packgoat Research and Development	Council Grove
Pa's Pumpkin Patch	Hays
Patchwork Farms LLC	Newton
Peaceful Pines LLC	Walton
Pearson's Farm/Common Ground Producers and Growers, Inc.®	Wichita
Pendleton's Country Market	Lawrence
Peterson Farm Brothers Events & Tours	Assaria
Pete's Puddle, LLC	Burrton
Petyt Creek Ranch Barn	Cunningham
Pheasant Hunters Paradise	Kismet
Piccalilli Farm	Manhattan
Pine Lake Christmas Tree Farm	Derby
Pine Tree Acres	Robinson

Pinecrest, LLC	Rose Hill
Pinwheel Farm	Lawrence
Pioneer Bluffs	Matfield Green
Pleasant Ridge Inc.	Rantoul
Plumlee Buffalo Ranch	Alma
Pome on the Range Orchard & Winery	Williamsburg
Prairie Elf Christmas Trees	Lawrence
Prairie Fire at Rock Hollow Farm, Inc.	Augusta
Prairie Fire Winery	Paxico
Prairie Hill Vineyard, LLC	Colwich
Prairie Hollow (dba, Prairie Hollow Creations and Prairie Hollow Productions, LLC)	Topeka
Prairie Lavender Farm	Bennington
Prairie Oaks Inn/Flying M Ranch	Sylvia
Prairie Outfitters & Excursions LLC	Winfield
Prairie Pines Christmas Tree Farm	Maize
Prairie Tours & Guide Service, LLC	Oakley
Prairie Trails Vineyard	Garnett
Prairiewood	Manhattan
Prior Creek Farms LLC	Cherryvale
Prothes Pecans	Paola
Providence Hill Farm	Atchison
Pumpkin Paradise LLC	Sublette
Purple Meadows Lavender Farm, LLC	Spring Hill
Quivira Chapter of the Santa Fe Trail Association	McPherson
Rain Dancer Arabians LLC	Spring Hill
Ralph's Ruts Santa Fe Trail	Chase
Ranch House Inn and Stables, LLC	Lakin
Rappaho Vineyard on Coal Creek	Baldwin City
Ravenwood Lodge	Topeka
RC Estate LLC	Paola
reBorn boutique & marketplace LLC	Wichita
Red Barn Events, LLC	Ozawkie
Red Rock Guest Ranch	Soldier
Resurrection Vineyard	Hays
Richman Arboretum	Hutchinson
Ringneck Ranch, Inc.®	Tipton
River Creek Farms	Manhattan
Riverbend Farm	Salina
Rivers Lodge & Hunt Club, LLC	La Cygne
Riverview Road Inc.	Plainville
Rock Tank Farm	Garnett
Rocking V Ranch	Wakarusa
Rocky Slope Ranch	Alta Vista
Rocky Suns Farm	Parker

Rohling Homestead	Manhattan
Rohrsers Wings and Webs, LLC	Wathena
Rommey Farms, LLC	Cassoday
Rowantree Farm	Abilene
Rowe Ridge Vineyard & Winery	Kansas City
Rustic Timbers Venue, LLC	Viola
S&S Stables, LLC	Paola
Salt Creek Ranch	Lyndon
Sand Wells Outdoors	Hugoton
Scattered Acres Outfitting, LLC	Palmer
Schaake's Pumpkin Patch	Lawrence
Schenkel Farm	Meriden
Serendipity Farm and Vine	Stilwell
Serenity Farm	Sedgwick
Service Member Agricultural Vocation Education (SAVE) Corp	Manhattan
Seven Pines, LLC	Meriden
Shady Bluff Farm	Sabetha
Shady Lake Barn Experience	Louisburg
Shamrock Farms-Shamrock Cafe	Manhattan
Sharing The Bounty LLC	Colby
Shed Farm	Garland
Shiloh Vineyard & Winery	WaKeeney
Silver Dollar Farms	Berryton
Skyline Lodge	Smith Center
Skyview Farm and Creamery	Pleasanton
Smoky Hill Vineyards & Winery	Salina
Somerset Ridge Vineyard & Winery	Paola
South Baldwin Farms LLC.	Baldwin City
Southwind Whitetails	Paxico
Sporting Paradise Lodge	Smith Center
Spring Creek Guest House	Hill City
Spring Creek Guest House (Double Arrow C)	Eureka
St. Andre Orchard	Atchison
Staats Acres	Paola
Still Waters Edge Retreat, LLC	Yates Center
Stone Barn Farm	Baldwin City
Stone Pillar Vineyard & Winery	Olathe
Stonebriar Farm	De Soto
Stonecliff Barn	Kansas City
Stonehaven Bison Ranch	Paola
Strawberry Hill Christmas Tree Farm	Lawrence
Sunflower General	Lawrence
Sunflower Orchards	Paola
Sunflower Shrimp LLC	Oxford
Sunny Side Patch	Assaria

Svaty Ranch and Public off Range Pasture	Ellsworth
Swanson Farms, LLC	Elsmore
Sweet Streams Lavender Co	Bucyrus
Sycamore Springs Whitetail Ranch LLC	Sabetha
Tanganyika Wildlife Park	Goddard
T-Bar Ranch	Goodland
Tenth Street Orchard	Sterling
Terabithia Dairy Goat Farm	Paola
Test	Topeka
The AppleHutch	Plains
The Barn at Kill Creek Farm	De Soto
The Barn at Schwinn Produce Farm LLC	Leavenworth
The Barn Bed & Breakfast Inn	Valley Falls
The Boujee Bins	Hanston
The Brownstone, LLC	Topeka
The Burning Barrel	Lecompton
The Extra Mile Horseback Rides	Randolph
The Farm at Quail Valley	Winfield
The Fork in the Road, LLC	Riley
The Great Pumpkin Farm LLC	Mayetta
The Guest House in Hanston	Hanston
The Heights - Peterson Farm Brothers Agritourism	Assaria
The Henrys' Plant Farm	Lecompton
The Klinefelter Farm/Highland Community College	Hiawatha
The Lavender Patch Farm	Fort Scott
The Limestone Farmhouse	Lecompton
The Lodge at Arrowhead	Cedar Vale
The Lodge at Prairie Creek Nature Reserve	Grantville
The Loft at The Volland Store	Alma
The Milk Barn	Palmer
The Red Tractor Farm	Lawrence
The Ridge Manhattan	Manhattan
The Turner Barn LLC	Gardner
The Vines (Country Vinery LLC)	Baldwin City
The Volland Store	Alma
Timber Creek Lodge	Leon
Timber Hills Lake Ranch	Mapleton
Timber Trails Ranch LLC	Elk City
Timber Valley Ranch	Formoso
Timber View Farm	Paola
TLC Garden Center	La Harpe
Toppled Barn Farm	Douglass
Trail City Bed & Breakfast/Cousin Eddies Visitor Center Antique Store	Coolidge
Trivedi Wine LLC	Lawrence

Troyer's Prairie Gold, Inc.	Garnett
TURNER FLOWERS LLC	Ottawa
Upland Inn Hunts	Greensburg
Valley View Elk Ranch	Garnett
Vesecky Family Farms	Baldwin City
Vinland de la Cairns	Topeka
Vonada Farms Inc.	Sylvan Grove
Voss Farms	Logan
Wagon Wheel Orchard	Gardner
Wahlmeier Farms Vineyard	Jennings
Wakarusa Valley Vineyard, LLC	Wakarusa
Walker Gamebirds & Hunting Preserve	Harveyville
Walnut Hill Farm Bed and Breakfast, LLC	Parker
Walters Pumpkin Patch	Burns
Washington Creek Lavender	Lawrence
Watkins Tree Farm	Assaria
Werner Creek Farm	Winfield
Werner Wagon Works	Horton
Wheat State Wine Co., LLC	Winfield
Whispering Elm Farm, LLC	Paola
White Rain Outfitters	Kinsley
White Tail Run Winery LLC	Edgerton
Whitetail Acres Bed and Breakfast	Haven
Wichita Riding Academy	Derby
Wild Heart Carriages LLC	Abilene
Wilderness at Turkey Creek, LLC	Moundridge
Wildwood Adventure Park	Manhattan
William B. Barker dba Kaw Valley Canoe Rental	Topeka
Wilson County Old Iron Club	Fredonia
Windy Knoll Tree Farm	Derby
Wohletz Farm Fresh	Lawrence
Wood Farms Pumpkin Patch	Pittsburg
Woody Creek Ranch	Paxico
Wyldewood Cellars Winery	Peck
Z&M Twisted Vines Wines and Winery	Lawrence