



Z&M Twisted Vineyard – Tasting Room

24350 Loring Rd. Lawrence, KS 66044

(531)600-8187

Z&M Twisted Winery – Tasting Room

620 Cherokee St. Leavenworth, KS 66048

zmtwistedwines.com

House Taxation Committee:

Representative Adam Smith, Chairman

Re: HB2254 relating to classification of land; including properties used for registered agritourism activities as land devoted to agricultural use

Chairman Smith and members of the Committee, we thank you for taking the time to read and understand our situation. Gina and I have not always been farmers. We are now first generation farmers, and our story is a multi-layered story that has conflict due to commercial taxation of agriculture and registered agritourism activities. My wife, Dr. Gina Montalbano is a retired school principal and the daughter of immigrant parents from Italy. I (Bryan Zesiger) am a retired US Army military officer after 26 yrs and I flew Apache helicopters. I have served my country around the world and today I'm here to serve and fight for Kansas agriculture and Agritourism.

The issue on our farm started when we were assessed and taxed commercially on our buildings and some of our property on our farm, which we initially thought was a mistake. We protested our county taxes and were told that our farm winery was considered commercial because we sold it to the public and charged for hunting and fishing. Shortly after, we told our story at the annual KS Farm Bureau Conference, where we addressed over 400 farmers and ranchers from all 105 Kansas counties. We were unanimously supported by those at the conference. We have found since then that there are other pockets throughout our state that are also having issues with counties assessing portions of farms, and ranches as commercial property. For us and many others in Leavenworth County, this started in 2021 after the 2021 release and publication of the Kansas agritourism handbook, which we follow as a guide to bring customers to our vineyard. Unbelievably, Leavenworth County and



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Property Valuation Division (PVD) have agreed that our farm winery products when we sell them to the public on our farm are not agriculture but are commercial, and they are taxing our buildings and property and gravel parking lots commercially. Leavenworth County is also taxing pumpkin patches, specialty crops, sunflower farms, alpaca farms, honey farms and other farm wineries the same. We pointed out to the Kansas Board of Tax Appeals (BOTA) that this is not equal taxation across the state of Kansas and not consistent with state and federal statute. The attorney that represents

BOTA, stated in her written argument, that our agricultural product of wine when it's put in its final packaging of a bottle on our farm was no longer agricultural when we sold it to the public on our farm. This statement, if allowed, changes all agricultural products sold on family farms today. Imagine that your farm eggs, meat, cheese, pumpkins, honey, wine and the list goes on; that are all produced, made and sold on the farm will now be assessed and taxed as commercial property and buildings.

This bill will help correct and clarify, that farms that grow, package and sell their farm goods like our wine, eggs, honey, soaps, meat, alpaca farm or any other product that's sold as agriculture or used for agri-tourism on a farm or a vineyard will all be assessed and taxed as agriculture.

We need this bill to send a clear message that Kansas supports agriculture and registered agritourism throughout the state. This bill will ensure that appraisers will not assess or tax agriculture, agricultural buildings or registered agritourism as commercial. All farmers and ranchers throughout the state of Kansas must be protected or we will be taxed out of our farmland and the ability to produce locally sold goods. By enacting this bill to start with the fiscal year of 2021 it will solidify and protect those agricultural entities currently assessed and taxed incorrectly.

We appreciate the unwavering support of the Kansas Department of Agriculture, Kansas Farm Bureau and all the farmers and ranchers that have called or emailed us



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over this tax issue. We are not alone and we wish for HB2254 to pass coinciding with the fiscal year of 2021 to protect our assessments and taxation of all Kansas agriculture, agricultural buildings, and registered agritourism activities conducted in Kansas.

Please come help us celebrate Kansas agriculture and agritourism by visiting our vineyard for a tour and taste our Kansas wines and hard ciders, and our jellies. We are proud Kansas farmers and this bill will protect and serve farmers throughout Kansas.

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Drink Twisted!

Bryan Zesiger (MAJ US Army retired)

Dr. Gina Montalbano Zesiger