



## Proponent Testimony

Senate Committee on Assessment and Taxation

HB 2254

**An Act concerning property taxation; relating to classification of land; including properties used for registered agritourism activities as land devoted to agriculture use.**

**Dennis Reynolds  
Somerset Ridge Vineyard Winery  
29725 Somerset Road  
Paola, KS 66071  
(913) 491-0038**

Good Morning Madam Chair Tyson and Members of the Committee:

My wife and I own Somerset Ridge Vineyard & Winery. I am also on the board of directors of the Kansas Grape Growers & Winemakers Association (KGGWA). I write this letter in support of HB 2254 as a Kansas vineyard & winery owner and on behalf of the KGGWA members.

My wife and I have owned Somerset Ridge Vineyard & Winery, located in rural Miami County, since 1998. We grow 20 acres of grapes and produce wine, which we sell out of our small tasting room and through Kansas liquor stores. We also buy grapes from several other Kansas vineyards. We have a 2,450 square foot building that serves as our wine production area where crushing, pressing, fermenting and bottling of our wine takes place. About one-quarter of the building is used as a tasting room/retail outlet.

Kansas statutes and case law have consistently held that all operations of Kansas farm wineries, including retail sales of associated products, and the construction and use of associated buildings, are agricultural in use and purpose and therefore exempt from county zoning laws. Despite this, Miami County and other Kansas counties classify and assess our buildings as "commercial/industrial" rather than agricultural, resulting in much higher property tax assessments. Combined with the methodology used by the counties for annual property appraisal, there has been a never-ending upward spiral of property tax bills on all of our agricultural small businesses.

We therefore urge you to pass HB2254 to help alleviate the unfair and onerous tax burden that Kansas farm wineries are currently suffering under.

Thank you.

A handwritten signature in black ink, appearing to read "D Reynolds", written in a cursive style.

Dennis J. Reynolds  
Somerset Ridge Vineyard & Winery  
Kansas Grape Growers & Winemakers Association

