

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

**From: Kent Askren, Kansas Farm Bureau**

**Date: March 7, 2019**

**Re: Written testimony in support of SB 201- concerning property taxation exemptions for land associated with a dam and subject to a conservation easement for compensatory mitigation**

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Chairman Tyson and members of the Committee, on behalf of Kansas Farm Bureau I want to thank you for the opportunity to provide written testimony in support of SB 201. 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 supports funding to plan and construct watershed structures. Dams built to provide flood protection, capture sediment, provide water supply and recreational opportunities are important to all Kansans. Unfortunately, these positive aspects that watershed structures provide have not been given their due credit when environmental impacts have been assessed. This has resulted in inflated mitigation cost that have nearly stymied the watershed dam program in Kansas and its many associated benefits.

What SB 201 would do is allow for a watershed dam owner to receive a property tax exemption on the land going into a conservation easement as part of the compensatory mitigation required by the Corps of Engineers Section 404 permits. This tax exemption will hopefully help balance the costs of federal permits and improve the incentive for landowners/sponsors considering building watershed dams.

The fiscal note indicates the exemptions being sought would result in some loss of county revenue but what it doesn't mention is the county savings in flood repair and reduced damage loss when watershed dams get built. Approval of SB 201 can help offer some relief to excessive federal costs associated with watershed dam construction and provide the protections to Kansans these dams deliver.

Thank you for your consideration of these comments and we ask the Committee to favorably pass out SB 201.