Balancing Landowners' Rights When Interests Compete

Balancing a landowner's right to manage, sell and use their land as they see fit can compete with other interests. This is an issue often discussed by Farm Bureau members in Kansas.

KFB Policy

Kansas Farm Bureau's (KFB) policy is clear on private property rights. In GOV-16 it reads:

"We vigorously support landowners' rights. We support legislation which will prevent any increased liability for owners of land or livestock. We oppose the imposition of a moratorium on the development of any agricultural crop or livestock production facility or operation in Kansas. Legislative or regulatory efforts should not prevent agricultural producers from voluntarily participating in coordinated, value-or supply chain-based marketing mechanisms. We adamantly oppose the imposition of a moratorium, voluntary or otherwise, on the development of commercial energy generation on private land."

A Nuanced Issue

Mark Nelson, KFB's director of commodities, took a deep dive on this issue in a Pinpointing Policy article.

He shares that Kansas law allows land actively used for agriculture to be taxed based on its agricultural income or productivity, a method known as "use-value appraisal," which often results in significantly lower property taxes than market value assessments. For example, in Riley County, grassland taxed under use-value resulted in a per-acre property tax of \$3.45, compared to \$117.25 per acre when assessed at market value.

KFB policy supports maintaining use-value appraisal to ensure fair taxation for working farmers and ranchers. However, concerns arise when landowners cease agricultural operations yet continue to benefit from lower tax rates. His article highlights county appraisers' authority to reclassify land when its primary use shifts, impacting those who supplement their income with non-agricultural activities like hunting or agritourism.

It's important to note many KFB members also diversify their income by offering land for hunting, creating an additional use on their otherwise agricultural land. Protecting these uses can conflict with similar uses by nonfarmer owners.

KFB advocates for clear, consistent policies that protect agricultural producers while ensuring a fair tax system that prevents misuse of agricultural classifications. The difficult part for KFB members is to avoid creating policies that negatively impact farmer members.

Be Part of KFB's Policy Development Process

If you have thoughts on this issue, you're encouraged to get involved in KFB's policy process. The year-long process starts in January when members surface ideas and ends in December when voting delegates adopt the policies and national recommendations during the KFB Annual Meeting.

To learn more and to engage

- Connect with your district Resolutions Committee member
- Submit your issue online by going to bit.ly/issuesurfacingonline
- Or email Nancy Brown at brownn@kfb.org



Learning Resources

KFB's 2025 Policy Book: bit.ly/KFBPolicy25

Mark's Pinpointing Policy article: bit.ly/PPaglandtax

KFB's Policy Engagement Series Videos (membership log-in required): bit.ly/PolicyEngVideos

KFB's Policy Development Handbook: bit.ly/kfbPolicyHandbook

Kansas Ag Use Value and Tax presentations from Day at the Statehouse 2025 (membership log-in required): <u>bit.ly/AgUseValue</u>