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To: Senate Assessment and Taxation Committee, Senator Caryn Tyson, Chairperson

- From: John Donley, Kansas Farm Bureau
- **Date:** January 21, 2021

Re: SB 23 – Property tax abatement for agricultural improvement destroyed or substantially destroyed by a natural disaster

Chairwoman Tyson and members of the committee, I appreciate the opportunity to present testimony on behalf of the Kansas Farm Bureau (KFB) in support of SB 23. 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.

SB 23 would allow a taxpayer whose property is destroyed or substantially destroyed by a natural disaster to request up to a three year abatement of property taxes from the local county commissioners. This provision would be similar to current law for homesteads destroyed or substantially destroyed by a natural disaster.

KFB believes that this bill provides a reasonable state policy to help those affected by natural disasters to potentially have some financial relief should the governor declare the natural disaster event a disaster and the county commissioners grant the abatement.

Thank you for your time and attention to this issue. We encourage you to pass this bill out favorably.