



One Common Bond | The Horse
One Common Voice | The Maryland Horse Council

Testimony of the Maryland Horse Council on SB 567

Property Tax - Agricultural Use Assessment – Improvements – **FAVORABLE WITH AMENDMENT**

The Maryland Horse Council (MHC) is a membership-based trade association that represents the state-wide horse industry in Maryland. Our members include horse farms; horse related businesses; equestrian competitors; trainers; individual enthusiasts; equine-assisted therapy programs; and breed, interest, and discipline associations. We represent over 30,000 Marylanders who make their living with horses, or who just own and love them.

MHC generally supports SB 567 because horse farms constitute 25 percent of Maryland's agricultural lands (705,000 acres), an amount equal to 10 percent of all land in Maryland. Horse farms are the backbone of the horse industry, which has a \$2.4 billion impact on Maryland in 2022 dollars and are significant contributors to the state's tax base.

Under Maryland law, "Equine activities shall be treated as agricultural activities for the purposes of this subtitle." Ag. Article § 2-701(d). Equine activities include "teaching equestrian skills, participating in equestrian competitions, exhibitions or other displays of equestrian skills, and caring for, breeding, boarding, renting, riding, or training horses." Id.

We request that SB 567 be amended to expressly include improvements constructed for the purpose of equine activities, as follows:

2-701(D):

(D) "EQUINE ACTIVITIES" INCLUDES TEACHING EQUESTRIAN SKILLS, PARTICIPATING IN EQUESTRIAN COMPETITIONS, EXHIBITIONS OR OTHER DISPLAYS OF EQUESTRIAN SKILLS, AND CARING FOR, BREEDING, BOARDING, RENTING, RIDING, OR TRAINING HORSES.

Respectfully submitted,

THE MARYLAND HORSE COUNCIL
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