



Maryland Municipal League  
*The Association of Maryland's Cities and Towns*

TESTIMONY

March 1, 2022

**Committee:** House Ways and Means Committee

**Bill:** HB 1282 – Property Tax – Agricultural Use Assessment – Improvement

**Position:** Oppose

**Reason for Position:**

The Maryland Municipal League opposes HB 1282 which seeks to assess commercial improvements on agriculturally zoned land differently than everywhere else in the State.

While Maryland cities and towns are proud to support and help market agrotourism and other value-added farm business models, we believe this bill goes well beyond the mom-and-pop farmstand and into a growing set of new commercial activities. It presents a tax-fairness issue that would create an imbalance as they compete with other businesses within our jurisdictions.

With a substantial business model change, it makes sense that the owners' tax liability may change as well. It is also quite natural that this government evaluation would experience some lag as it happened in response to an emerging new use and the fact that SDAT has a rotating assessment schedule.

HB 1282 seeks to redefine certain commercial improvements for the purpose of providing a special tax privilege. Therefore, the League respectfully requests that this committee provide HB 1282 with an unfavorable report.

**FOR MORE INFORMATION CONTACT:**

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