2023 Session Support Testimony HB0592/SB0418: Property Tax - Agricultural Land and Improvements Assessment

COMMITTEE: Ways and Means
POSITION: Testimony of Support for House Bill 0592
BILL ANALYSIS: Allows for improvements on an actively used farm that support value added agricultural activities to be assessed at the agricultural use rate.
SIGNED: Maryland Food System Resiliency Council (FRSC)

Honorable Chair, Vice Chair, and Members of the Committee, thank you for the opportunity to submit this statement for the record **in SUPPORT of H.B. 0592**. I am submitting this letter on behalf of the Maryland Food System Resiliency Council (FSRC) on behalf of the Council and does not necessarily represent the views of the State of Maryland. The FSRC was established by the Maryland General Assembly in the 2021 legislative session to bring together 33 appointed council members from across the state, all with different points of entry and expertise, to work towards a common goal of a more resilient food system and address the food insecurity crisis due to COVID-19. One of the key mandates of this council was to develop equity and sustainability policy recommendations to increase the long-term resiliency of the Maryland food system.

The FSRC believes this legislation will advance several of our priority goals, including:

- Increasing the long-term resiliency of the food system
- Create diversify opportunities for small-and mid-scale producers

Recently, assessment of agricultural land was changed in a manner that negatively impacts the agricultural community. This proposed legislation would allow for an agricultural property to continue to be assessed at the agricultural use rate when value-added improvements are added to an actively used farm that supports agriculture activities. These improvements could include roadside stands, agritourism, equine activities, and other value-added activities that increase the value of an agricultural product by processing, manufacturing, packaging, storing, selling, and promoting the agricultural product. By passing this bill, Maryland farmers will have the ability to build and support their agribusinesses, promote their products, and improve their services without changing their assessment category of their agricultural-based property.

Sincerely,

Michael J. Wilson Chair Communications and Coordination Committee of the Food system Resilience Council