



MARYLAND
HORSE
COUNCIL

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One Common Bond: The Horse
One Common Voice: The Horse Council

In the Senate Budget & Taxation Committee, February 22, 2023

Testimony of the Maryland Horse Council on SB 418

Property Tax - Agricultural Land and Improvements - Assessment - FAVORABLE

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 supports SB 418 because it makes an important clarification about the nature of value-added agricultural activities in the real property tax context.

We particularly support it because it makes clear that “equine activities” as defined in § 2–701 of the Agriculture Article are part of value-added agriculture. Under current Maryland law, “Equine activities shall be treated as agricultural activities for the purposes of this subtitle.” Ag. Article § 2-702.1. 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.” Ag. Article § 2-701(d). Therefore, this bill will ensure that improvements that support equine activities, like other value-added agricultural activities, will be assessed at the agricultural use rate.

We request that the Committee give SB 418 a favorable report.

Respectfully submitted,

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