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Legislative District 9B
Howard County

DEPUTY MAJORITY WHIP

Appropriations Committee

Subcommittees

Oversight Committee on Pensions

Vice Chair, Transportation
and the Environment



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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

February 21, 2023

HB-592 Property Tax - Agricultural Land and Improvements-Assessment

SPONSOR: Delegate Courtney Watson

POSITION: Favorable

Good afternoon, Chair Atterbeary, Vice Chair Wilkins, and members of the Ways and Means Committee. Thank you for allowing me to present House Bill 592.

HB592 is a reintroduction of HB1282 - your committee heard this matter in 2022, and we believe that this legislation resolves the concerns raised last year. This legislation now defines value-added agriculture improvements as a subclass of property.

While being a farmer is always one of the most difficult professions to thrive in, COVID has greatly exacerbated these challenges. From supply chain challenges to inflation and labor shortages – it is a tremendously arduous time to be in agriculture. HB592 seeks to minimize the strain on many of the farms across this state.

The State Department of Assessment and Taxation (SDAT) has begun reassessing these properties – no longer applying the agricultural use assessment to these improvements – which places a much higher tax burden on these struggling entities.

HB 592 requires SDAT to recognize these value-added industries as what they are – agricultural endeavors. Farm breweries, wineries, distilleries, creameries, and others have emerged as a way for agricultural operations to further support themselves – turning the barley they grow into beer, or the grapes they grow into wine, or wheat into distilled spirits.

In addition to the improvements you have already heard about, this legislation also protects from reassessing the many agricultural activities that so many Marylanders know and love and want to see preserved, including hayrides, corn mazes, pumpkin patches, pick your own produce and so on.

Today you will hear from an alcohol manufacturer, the Farm Bureau, and others about why this legislation is so important to their livelihoods.

I respectfully request that this committee adopt a favorable report on HB 592.

A handwritten signature in cursive script that reads 'Courtney Watson'.

Delegate Courtney Watson
Howard County District 9B