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Legislative District 43  
Baltimore City

Environment and  
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Subcommittees  
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THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

March 23, 2021

RE: HB 497 - Property Tax Credit - Urban Agricultural Property - Repeal of Repayment Requirement

Chairman Guzzone, Vice Chair Rosapepe, and Budget & Taxation Committee members,

For the record, I am Regina T Boyce, Delegate of the 43rd district Baltimore City here to present HB497, Property Tax Credit – Urban Agriculture Property – Repeal of Repayment Requirement.

The bill repeals the requirement that the owner of property, receiving the urban agriculture property tax, repay all property taxes that would have been imposed if the property tax credits had not been granted should the property ceases to be used for urban agricultural purposes; and applying the Act to taxable years.

During the interim, I worked with the MidAtlantic Farm Credit, along with members of the Baltimore City Sustainability Commission to discuss how we could increase farming access and opportunity in the city, as well as other urban jurisdictions in the state. What are the barriers to access and agricultural success? The review of legislation, city and state, found many costly barriers and red tape that unnecessarily increase the cost to farm, but also keep interested farmers from applying for the credit. One of those barriers was the repayment of taxes provision in state law that the city adopted in their legislation. A noted reason mentioned for ceased operations of a farm - rural, suburban or urban - was lack of funding. To request back taxes in full after ceasing farm operations due to lack of funding, business failure, can create financial instability and debt-induced poverty.

To date, there has been no discovery of a claw-back provision with any tax credit. Providing farming access with less barriers is crucial for the social, economic, and environmental impact on urban communities as well as communities that need, and want, the opportunity to farm.

Thank you for your time and consideration of HB497. I urge a favorable report.

Regina T. Boyce