



**Written Testimony of Conservation Law Foundation, Massachusetts Food System Collaborative, Regional Environmental Council, NOFA/Mass, Land for Good, Wellspring Harvest, Mill City Grows, Southcoast Food Policy Council, Backyard Growers, We Grow Microgreens, LLC, New Entry Sustainable Farming Project, Community Involved in Sustaining Agriculture (CISA), Groundwork Lawrence, Everett Community Growers, Grow Food Northampton, City of Somerville, Boston Food Forest Coalition, Nordica Street Community Farm, American Farmland Trust, Merck Family Fund, Seeds of Solidarity, The Food Project, Green Beverly, Groundwork Somerville, Revere Food Hub, City of Salem Health Department, and MetroWest Food Collaborative
Before the Joint Committee on Revenue of the 192nd Massachusetts General Court
Concerning an Act to Promote Urban Agriculture and Horticulture (S.1893/H.2995)**

January 21, 2022

The undersigned 27 organizations are pleased to offer this written testimony to the Joint Committee on Revenue. Our organizations strongly support S.1893/H.2995, an Act Promoting Urban Agriculture and Horticulture.

Urban agriculture has proven extremely beneficial for residents of Massachusetts' cities. However, land access is a major barrier to its continued growth. This bill addresses the challenge of land access through an optional tax incentive that will help accelerate the growth of urban agriculture and support farmers of color and low-income, immigrant, and refugee farmers.

Urban agriculture's benefits include access to healthy, locally-grown food, green space for neighbors to gather, reduced stormwater runoff and urban heat island effect, and a potential source of income, among many others. These impacts result in healthier, happier, and more prosperous urban communities. Agriculture is of increasing interest to cities throughout the Commonwealth seeking the many positive outcomes associated with growing more of their own food. Despite these clear benefits, the cost of urban land in Massachusetts is a major barrier for urban agriculture operations. This proposed tax incentive will alleviate some of the financial pressures that hinder the growth of urban agriculture in the Commonwealth.

Bill Summary

This bill addresses the challenge of land access for urban farming by allowing cities with a population over 50,000 residents and all Gateway Cities to adopt an optional property tax exemption for land used for commercial urban agriculture. The bill gives cities flexibility in adoption and implementation. The tax incentive is completely optional, so cities can choose to adopt it and later repeal it, as with any other acceptance statute. Furthermore, cities can choose how much of a tax break to provide so that each city can determine what works best on a local level.

The bill is targeted to small-scale, productive urban growers. The tax break would apply only to the portion of a parcel being used for urban agriculture; it does not require the entire parcel to be used for farming. This is particularly important in denser cities, where urban agriculture could be paired with affordable housing or another needed land use.

Under this bill, a lot currently in use for a residence or business could make a portion of the lot available for urban agriculture (subject to applicable zoning and other land use laws), and that portion would be eligible to receive the tax break. To receive the tax benefit, the portion of the land in use for urban agriculture must total two acres or less and gross sales of agricultural or horticultural products from the parcel must have totaled at least \$500 in the previous year.¹ Given the tax break that agricultural parcels over five acres already receive in the Commonwealth, it is important to provide parity in economic opportunity for urban farmers.

Benefits of Urban Agriculture

Urban agriculture benefits communities in many ways that have been experienced firsthand by Massachusetts residents and documented in studies. The Commonwealth should support this land use policy as a means to bolster the well-being and resilience of our cities and provide access to farming for historically marginalized communities of color, immigrants, and refugees. Increasing community self-sufficiency and resiliency is extremely important considering the impacts of climate change and the need to reform our food system. Moreover, in light of the COVID-19 pandemic, urban farms are a resource that help address immediate food security needs for the local community.

Nutrition: Urban agriculture provides increased access to healthy, locally-grown food sources. Giving communities the power to grow their own food also allows diverse neighborhoods to access culturally appropriate food. This improved food security is especially important in urban areas, where nutritious food can be expensive or hard to find. Urban farms in Massachusetts have reported significant health benefits for people living near and consuming produce from their farms. This helps reduce the disparate impacts of food deserts that exist in low-income,

¹ Legislation has been introduced that would reduce the acreage requirement for agricultural land to participate in the M.G.L. c. 61A current use law, which allows agricultural land to be assessed at a lower rate. While that bill has enjoyed strong support over time, there are perceived challenges in how to interpret Article 99 of the Massachusetts Constitution. As a proposed amendment to M.G.L. c. 59, § 5, S.1893/H.2995 is not subject to this concern. Unlike c. 61A, c. 59 provides exemptions from taxation rather than setting the method of assessing or valuing real property. The proposed amendment to c. 59, § 5, does not change how the properties at issue will be valued; it only allows an exemption once the property is valued (and of course, only if the exemption is applied for).

predominantly minority, neighborhoods. Plus, growing and eating food locally reduces food miles travelled and increases the food's nutritional value, as some is lost in transport.

Health: In addition to the benefits of eating healthy, fresh food, the act of farming is good for physical and mental health. Research shows that working with plants provides outdoor physical activity, induces relaxation, and reduces stress, fear and anger, blood pressure, and muscle tension. Urban farming also provides unique health benefits for senior citizens: studies have shown that it is therapeutic for individuals who have suffered strokes and can play a role in reducing the risk of dementia and its effects.

Community: Urban farming adds green space to cities, which provides a place for the community to come together and build trust, thus strengthening bonds and enhancing community resilience. First, the addition of green spaces helps increase the walkability and safety of urban areas. Second, the existence of urban farms is linked with greater community organization and involvement. Spaces for urban agriculture help people connect with the earth and where their food comes from as well as each other. Third, it offers important opportunities for youth development and engagement with older community members, often in lower-income and historically marginalized neighborhoods.

Environment: Urban agriculture can improve environmental health and climate resilience in our cities. Farm plots can help counter the urban heat island effect in cities by replacing concrete and pavement with vegetation and tree cover. Planting an array of crops can also improve air quality, increase biodiversity, and provide habitat for pollinators. Urban garden plots can reduce stormwater runoff by absorbing rainfall. Additionally, local food reduces the greenhouse gas pollution associated with food transportation and storage.

Economy: Urban agriculture can provide a flexible source of income for urban communities and reduce families' food costs. Because the tax exemption targets smaller parcels that might not otherwise be developed, cities may actually see an economic benefit as underutilized lots with low tax values are repurposed towards agriculture.

Justice: The above benefits, especially access to green space and fresh foods, help to improve the environmental and health conditions for communities of color. Participatory urban agriculture programs promote principles of environmental justice. The Commonwealth recently enacted climate legislation which recognized the disproportionate climate-related burdens on environmental justice communities. The positive effects associated with urban agriculture programs clearly align with Massachusetts' recent policy goals.

Learning from Other Jurisdictions

Urban agriculture tax incentives similar to this proposed bill have been adopted in five other states and the District of Columbia as a means of encouraging this beneficial land use.² In California, since the law was passed in 2013, there has been a steady increase in participation: over time, at least nine different cities and counties have adopted the tax incentive locally. While

² California, AB 551 (2013); Maryland, HB 1062 (2010); Missouri, HB 542 (2013); New Jersey, AB 2859 (2011); Utah, SB 122 (2012); Washington, DC, B 158 (2015).

the tax incentive has been utilized by urban farms in these locations, the participation rate has been extremely manageable, with a negligible impact on the overall tax base for these cities.

Local Control

It is important to note that this tax incentive alone does not guarantee that urban agriculture is an allowed land use locally, but it provides a framework for it to prosper. For cities where urban agriculture is not already a lawful land use, local zoning reform may be advisable to inform where urban agriculture is allowed in a particular city.³

Finally, if the committee determines that this bill could provide value for dense, urban communities below the current population threshold, we are open to amending it.

S.1893/H.2995 would take the crucial step of addressing land access challenges that currently hamper the growth and development of urban agriculture in the Commonwealth. We urge the Committee to favorably report this bill and work for its passage this session.

Thank you very much for the opportunity to provide testimony on this bill. We would be happy to answer any questions about the bill and the value of urban agriculture in our communities.

Signed,

Conservation Law Foundation

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CLF is a nonprofit, member-supported, regional environmental organization working to conserve natural resources, protect public health, and promote thriving communities for all in the New England region. CLF supports agriculture in the Commonwealth for the many health, environmental, and economic benefits it provides our communities.

Massachusetts Food System Collaborative

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Supporting collective action toward an equitable, sustainable, resilient, and connected local food system in Massachusetts.

Wellspring Harvest Coop

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Wellspring Harvest is an urban hydroponic greenhouse whose mission is to provide jobs with on-the-job training and wealth creation opportunities in Springfield, and to increase access to produce for food insecure families.

³ We also advise considering soil safety in promoting urban agriculture (e.g., via a local soil safety protocol for urban agriculture, as Boston has done).

Regional Environmental Council

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The REC brings people together to create a just food system and to build healthy, sustainable, and equitable communities in Worcester, MA and beyond.

NOFA/Mass

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Through education and advocacy, NOFA/Mass promotes organic agriculture to expand the production and availability of nutritious food from living soil for the health of individuals, communities, and the planet.

Mill City Grows

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Mill City Grows fosters food justice by improving physical health, economic independence, and environmental sustainability in Lowell through increased access to land, locally-grown food, and education.

Southcoast Food Policy Council

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SFPC's mission is to connect, convene, and advocate for local food producers, consumers, and community leaders who seek policy and systems that strengthen our regional food system, improve community health, and eliminate food insecurity.

Land for Good

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Our mission is to ensure the future of farming in New England by putting more farmers more securely on the land. We envision a vibrant landscape of working farms managed by thriving farmers. Entire communities will benefit from increased farming opportunity, healthy lands, and a more secure food supply.

Backyard Growers

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Backyard Growers cultivates healthy, connected, environmentally sustainable communities and fights for food justice by teaching people to grow their own food. We provide resources and support to establish vegetable gardens at homes, housing communities, organizations, and schools.

We Grow Microgreens, LLC

Lisa Evans, Co-owner

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We Grow Microgreens, LLC specializes in growing highly nutritious microgreens, edible flowers, herbs and tropical plants using sustainable growing practices in an aesthetically beautiful, water conserving and energy efficient glass greenhouse that melds into the fabric of a neighborhood in Boston. As former Boston Public School teachers, they are committed to working with local youth while at the same time growing the business to provide consumers and chefs with local sunshine grown produce.

New Entry Sustainable Farming Project

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The New Entry Sustainable Farming Project's (New Entry) mission is to improve our local and regional food systems by training the next generation of farmers to produce food that is sustainable, nutritious, and culturally-connected and making this food accessible to individuals regardless of age, mobility, ethnicity, or socio-economic status. In doing this work, we provide critical training, career development, and economic opportunity to new farmers.

Community Involved in Sustaining Agriculture (CISA)

Kelly Coleman, Program Director

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Community Involved in Sustaining Agriculture (CISA) strengthens farms and engages the community to build the local food economy. We believe that in a resilient and diverse local food economy, farms are viable, working conditions are fair and just for owners and workers, the environment is respected, and locally grown food is available to all. We also believe that an informed and engaged community is essential to a resilient local food economy.

Groundwork Lawrence

Heather McMann, Executive Director

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Groundwork Lawrence (GWL) has been making change happen since its beginnings in 1999. Through its environmental and open space improvements, healthy food access programs, youth education, employment initiatives, community programming and events, GWL creates the building blocks of a healthy community, and empowers residents to improve their quality of life.

Everett Community Growers

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Everett Community Growers (ECG) is a community-based food justice organization working to improve health and equity through urban agriculture, youth workforce development, and equitable policy change. We believe that everyone in Everett should have access to healthy, affordable, culturally appropriate food.

Grow Food Northampton

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Grow Food Northampton's mission is to create a just and resilient local food system that nourishes our community and protects and enriches the earth.

City of Somerville

Luisa Oliveira, Director, Public Space & Urban Forestry

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Plan, design, construct and maintain open spaces and urban canopy.

Boston Food Forest Coalition

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A community land trust supporting food forests in Greater Boston.

Nordica Street Community Farm

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We are a mixed vegetable and fruit farm based in Springfield, MA.

American Farmland Trust

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Saving the land that sustains us.

Merck Family Fund

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Philanthropy in urban agriculture.

Seeds of Solidarity

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Awaken the power to grow food everywhere to transform hunger to health, and create resilient lives and communities.

The Food Project

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Our mission is to create a thoughtful and productive community of youth and adults from diverse backgrounds who work together to build a more just and sustainable food system. Our community empowers and equips youth leaders, grows and distributes fresh, healthy, affordable food in the city and the suburbs, and inspires and supports others to create change in their communities.

Green Beverly

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Building a sustainable community in Beverly, MA.

Groundwork Somerville

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Our mission is to cultivate the next generation of environmental leaders to grow a greener and more equitable Somerville.

Food Hub, City of Revere

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Our mission of the Revere Food Hub is to help our residents learn, educate and promote healthy food initiatives. Solar panels, hydroponics, composting 101, and workforce development.

City of Salem Health Department

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The mission of the Salem Health Department is to deliver public health services to residents, businesses and visitors to benefit the culturally diverse population of the City of Salem. Public health includes preventing and monitoring disease, providing health education and enforcing public health codes and regulations. This mission is accomplished through the core values of public health which are to prevent, promote, and protect.

MetroWest Food Collaborative

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Our mission is to actively join with the community to strengthen the local food system by advocating for policies and programs that support equitable access to nourishing, affordable, and culturally appropriate food.