



March 25, 2025

Joint Committee on Revenue  
24 Beacon St., Room 34  
Boston, MA 02133

RE: S.11/H.71: Proposal for a legislative amendment to the Constitution relative to agricultural and horticultural lands

Dear Chairs Madaro and Eldridge, and Members of the Committee:

The Massachusetts Food System Collaborative supports changing our State's Constitution in order to fairly support farmers who cultivate small parcels of land, as proposed by S.11 and H.71. The Collaborative leads collective action towards a sustainable, equitable, resilient local food system through advocacy campaigns and networks. We work with hundreds of food system partners across the Commonwealth who help us identify our legislative priorities, including farmland access and protection.

In 1972, voters enacted Article XCIX (99)<sup>1</sup> of the Massachusetts Constitution, giving the legislature the authority to reduce the tax burden on agricultural land. This amendment has contributed greatly to the preservation of the Commonwealth's farms. Article XCIX limited the reduced tax rate only to parcels of land five acres and larger; while this limitation may have been appropriate at the time, the nature and economics of farming have changed. S.11/H.71 removes the five acre or larger requirement and allows smaller parcels to qualify for a reduced tax rate.

Farmers, farmland protection organizations, and other stakeholders vocalized the need for this Constitutional change during the development of the state's 2023 Farmland Action Plan; which is included in the Plan as recommendation I.B.2.a<sup>2</sup>

Advances in technology and plant genetics, the dramatic loss of farmland; 27,000 acres from 2017-2022 alone<sup>3</sup>, the subdividing of many large parcels of prime farmland, the growth of urban agriculture, and increased consumer interest in and support for local agriculture has resulted in many farmers stewarding multiple small parcels, or even supporting a viable farm business on very small parcels of land. According to the 2022 Census of Agriculture,<sup>4</sup> 30%, or 2,171

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<sup>1</sup> [https://electionstats.state.ma.us/ballot\\_questions/view/4556/](https://electionstats.state.ma.us/ballot_questions/view/4556/)

<sup>2</sup> see page 55 at <https://www.mass.gov/doc/massachusetts-farmland-action-plan/download>

<sup>3</sup> This statistic is found in USDA's latest Census of Agriculture.

<sup>4</sup> [https://www.nass.usda.gov/Publications/AgCensus/2022/Full\\_Report/Volume\\_1\\_Chapter\\_1\\_State\\_Level/Massachusetts/st25\\_1\\_001\\_001.pdf](https://www.nass.usda.gov/Publications/AgCensus/2022/Full_Report/Volume_1_Chapter_1_State_Level/Massachusetts/st25_1_001_001.pdf)



Massachusetts farms are between 1 - 9 acres. At the same time, the cost of farmland continues to increase - fair market value is at about \$14,300 per acre. The exorbitant cost of farmland has resulted in the exclusion of many, specifically young, beginning, and historically underserved farmers, from being able to afford even small parcels, particularly without the benefit of such tax relief.

Finally, Massachusetts farmers earn \$0.95 for every one dollar they invest in their business- an economically unsustainable prospect that keeps many farmers teetering on the edge of financial solvency; this amendment would help keep more dollars in those small businesses.

Changes in farming will continue to occur. Given forces such as climate change, the state's strong goals for net zero greenhouse gas emissions, and the significant need for affordable housing, changes in farming practices will likely occur quickly and unpredictably. And the need for local agriculture will continue, as an essential element in our state's food security, public health, and climate resilience. We respectfully request a favorable report and the Committee's support for this amendment as it moves through the constitutional convention process.

Thank you for the opportunity to provide this testimony.

Sincerely,

Rebecca Miller, Policy Director