AUSTIN-TRAVIS COUNTY FOOD POLICY BOARD RECOMMENDATION

Recommendation Number:

<u>Promoting Farmland Preservation through Reasonable Taxation</u>

WHEREAS, the region faces significant challenges to a vibrant community-based food system, including losing 82 farms representing 4% of county farmland (10,000 acres) from 2007 to 2012¹; and

WHEREAS, one of the challenges is high property taxes, which impose financial hardship on farms when the land is taxed as if it were development property; and

WHEREAS, the current property tax code creates significant disincentives for establishing a farm on land not currently in agricultural use, because of the five-year waiting period necessary to qualify for agricultural "open-space" valuation; and

WHEREAS, in order to reverse the trend of losing farmland, policies are needed that support the return of land not currently in agricultural production back to agricultural use; and

WHEREAS, the average age of farmers in Texas is 60 years old ², and there is a growing need for young farmers;

WHEREAS, there are multiple federal, state, and private programs to encourage young people and veterans to enter farming; and

WHEREAS, young people and veterans frequently lack access to capital and land in order to start farming; and

WHEREAS, the Travis County Land, Water, and Transportation Plan (2014) establishes a Growth Guidance Policy for Land that prioritizes conservation of prime farmland (L-3) and includes a Farmland Preservation Initiative to research opportunities for the preservation of prime farmland; and

WHEREAS, Imagine Austin (2012) establishes Conservation and Environment Policies and Actions to permanently preserve areas of agricultural value (CEP P1), to expand the city's green infrastructure network to include agricultural lands (CE P3), to expand regional programs and planning for the purchase of conservation easements and open space for sustainable agriculture (CE P5), and to develop regulations and incentives to protect prime farmland, such as transferable development rights, farmland trusts, farmland mitigation, and conservation easements (CE A11);

NOW, THEREFORE, BE IT RESOLVED that the Austin-Travis County Food Policy Board recommends that Travis County and the City of Austin support the establishment of guidelines for organic farms and vegetable farms, including those on parcels of land under 10 acres, to be valued as agricultural "open-space" land and taxed accordingly;

BE IT FURTHER RESOLVED that the Austin-Travis County Food Policy Board recommends that Travis County and the City of Austin support state legislation, including HB 231 filed in the 85th Regular Session, to establish standards for agricultural "open-space" valuation for small acreages, organic farms, and vegetable farms; and

BE IT FURTHER RESOLVED that the Austin-Travis County Food Policy Board recommends that Travis County and the City of Austin support state legislation to reduce the waiting period for land to qualify for agricultural "open-space" valuation, particularly for young beginning farmers and veterans.

¹ U.S. Department of Agriculture, National Agricultural Statistics Service. 2012 Census of Agriculture, Travis County, Texas.

² U.S. Department of Agriculture, National Agricultural Statistics Service. 2012 Census of Agriculture, Texas.