Hello, and thank you for considering this testimony. My name is Jessamy LeBeau and I am a long time resident of Providence, and work full time in conservation. I am writing today in support of bill H5534. I currently live in Providence, 02908. My testimony reflects my own views, and is not sponsored by my employer.

As the state legislature proceeds to prioritize issues for the 2024 house legislative session, I urge you to approve tax exemptions for our state's urban and small farms. I have seen firsthand that Rhode Island is home to a thriving and profitable young farmer network, with more than 1,000 farms. According to the 2022 Census of Agriculture, Rhode Island has the highest percentage of beginning farmers in the country! We need to support those that support us.

A 2023 survey by the RI Association of Conservation Districts reveals as many as 80 urban or small farms and community gardens active in RI. **However, most tax relief for farmers is limited to farms that produce \$3,000 or more in annual farm income or are at least 5 acres.** For decades, our communities have benefitted from the activities of these smaller growers. Just like larger farms, they should have access to tax programs to support their continued operations.

Urban and small farms are critically important because they meet community needs, including those for food production, community health, youth education, and environmental enhancement. They create opportunities for economic mobility in low-income neighborhoods. They reduce noise levels, and even carbon emissions. They lower transportation costs for residents because of their proximity to farmer's markets. Urban farms even help reduce runoff and flooding associated with heavy rainfall, and contribute to carbon storage and sequestration! Growing food boosts physical and mental health reducing stress, anxiety, blood pressure, and muscle tension. Oftentimes, urban farmers incorporate their community members into the process if they wish, therefore passing along these many health benefits along to residents while creating a community.

By eliminating sales, property, and income taxes for urban and small (under 5 acres) farms and gardens you will be leveling the playing field for all farmers regardless of size and supporting community priorities, resulting in insignificant tax impacts for the state.

Thank you for your time.

Sincerely, Jessamy LeBeau