**Testimony before the Ohio Senate Ways and Means Committee**

**Senate Bill 36 (Hite) Proponent Testimony**

**Katherine Harrison, OFBF District 11 Trustee**

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Chair Eklund, Vice Chair Terhar, Ranking Member Williams, and members of the Senate Ways and Means Committee: thank you for the opportunity to provide proponent testimony on Senate Bill 36.

I am Katherine Harrison, and I own & operate a small livestock farm near Canal Winchester, in southeastern Franklin County.  I am the fifth generation of my family to work this particular farm.  Nearly my entire life has been spent working on this land, and I love it with my whole heart.  I raise goats, sheep, and chickens.  In addition, I have a wonderful guardian donkey, ten unruly barn cats, and the best farm dog ever.  Harrison Farm focuses on celebrations and animals and teaching -- as those are my passions.

The mission of Harrison Farm is to enrich lives by connecting people with animals and farming.  Besides raising meat & eggs, I use my farm as an opportunity for people to learn more about animal agriculture.  I work with the Ohio State University to provide internships for animal science students, and I am very proud of the eight young ladies who have interned with me.  I also work with my local high school FFA program, and have had ten amazing student assistants work on my farm over the last decade.  We host a number of events at Harrison Farm, including a quarterly Open Farm, on-farm dinners catered by a local chef, and the extraordinarily popular goat yoga.

Living near a metropolitan area provides many wonderful opportunities for me to connect with individuals who are curious about farming, but know very little about it.  Since my farm is only a thirty minute drive from downtown, it is a convenient location for urban & suburban residents to visit.  Admittedly, it is the opportunity to snuggle adorable baby goats that draws visitors to the farm.  I have found, however, that if you place a baby goat in someone's arms, they immediately light up and want to learn everything they can about animal agriculture.  Although my farm is a small one, it gives me the opportunity to answer a wide range of questions about farming.

I truly feel that farms like mine are important for metropolitan areas.  Farms provide green space, employ members of the community, and enhance food security.  Unfortunately, the reality is that there are great pressures placed upon my farm due to our close proximity to an urban center.  One of these realities is a higher tax burden, as I am quickly discovering as a new land owner.  As mentioned, I am the fifth generation of my family at my farm.  I grew up with my grandparents, who taught me so much about farming and about life.  I am the only one of their descendants who is a farmer, and my parents are deceased.  Unfortunately, the generation between my grandparents and myself did not view the farm with the same love that I do.  For them, it was a valuable real estate asset that could be sold.

I recently had the opportunity to purchase at auction the 44 acres of my grandfather's farm which adjoin my home, out of the 323 acres which were auctioned off.  I would have loved to have purchased the whole thing, but my finances were not such to be able to do so.  I have the habit of following my heart even in business decisions, which was abundantly evident in my decision to purchase those 44 acres.  To break down the tax implications on this piece of property, allow me to share some details on the financials.  I have not yet finalized a rental agreement, but for a few years I will likely rent the land to a neighbor to farm.  I anticipate this can bring in about $180 per acre per year. The taxes run approximately $120 per acre per year.  That leaves a possible net of $60 per acre per year to pay down a loan for $300,000 to purchase the land.  That is a tough financial situation to navigate, yet it illustrates the difficulty of keeping land in farming when taxes take such a steep portion of any potential profit.

Farmers are deeply vested in our communities.  I love my farm, and I love sharing it with others.  Part of the responsibility of being a steward of the land, is paying appropriate levels of taxation.  The current tax situation on farmland, however, creates added pressures that make it more difficult for small farms to remain in metropolitan areas.  Farms like mine play a vital role in our community and I invite you to visit Harrison Farm whenever you would like to enjoy the antics of adorable baby goats!  Thank you sincerely for the opportunity to provide proponent testimony for SB 36!