

## **CHAPTER 61A AGRICULTURAL OR HORTICULTURAL LAND PROGRAM**

**Qualifications:** Property must consist of 5 contiguous acres of land under the same ownership and "actively devoted" to agricultural or horticultural use to qualify for and retain classification under Chapter 61A. Agricultural or horticultural use includes land used primarily and directly to raise animals or products derived from animals or to grow food for human or animal consumption, tobacco, plants, shrubs or forest products to sell in the regular course of business. For the land to be considered "actively devoted" to a farm use it must have been farmed for the two fiscal years prior to the year of classification and must have produced a certain amount of sales or have been used in a manner intended to produce that minimum amount of sales. An equal amount of contiguous non-productive land may also qualify for classification. Building and structures located on the property, as well as the land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

**Applications:** A written application to the Board of Assessors of the town in which the land is located must be filed by October 1 of the year before the start of the fiscal year for which taxation as classified land is sought, unless the town is undergoing a revaluation for that fiscal year. In that case the deadline for applications is extended until 30 days after the date the actual tax bills for that year are mailed. The Assessors must approve or disapprove the application within 3 months of the date it was filed. If they do not act the application will be considered approved. The Assessors must notify the applicant within 10 days of their decision. An application must be filed every year by October 1 (or the extended deadline if applicable). The land cannot be classified as agricultural or horticultural land for a fiscal year if

the application deadline and procedures are not followed.

**Lien:** The Board of Assessors will record a statement at the Worcester District Registry of Deeds indicating that the land has been classified as agricultural or horticultural land under Chapter 61A. The applicant must pay all fees charged by the Registry of Deeds for recording or releasing the lien.

**Annual Taxation:** The applicant must pay an annual property tax to the Town. The tax will be assessed on the use value of the land for agricultural or horticultural purposes, rather than fair market value based on the land's highest and best use as would be the case if the land were not classified. The Farmland Valuation Advisory Commission determines the values annually. The tax will be due quarterly and at the same time as other property tax payments are due. Interest will be charged on any overdue taxes at the same rate applicable to overdue local property taxes.

**Municipal Option to Purchase:** The Town has an option to purchase any classified land whenever the property is going to be sold or converted to a residential, commercial or industrial use during a fiscal year it is classified or within 1 full fiscal year after it is removed from classification. Call the Assessors' Office for the legal procedure. This option is not available to the Town and the notice requirement does not apply if the agricultural or horticultural land is simply discontinued or a plan to build a residence for the owner, his family or an employee working full time in the agricultural or horticultural use of the land. An alternative conveyance tax instead if the land is sold for or converted to a non-qualifying use within 10 years of the date I acquired it or the earliest date of its uninterrupted agricultural or horticultural use whichever is earlier, and the conveyance tax is greater than the roll back tax. The conveyance tax will be equal to the

conveyance tax rate applied to the sales price of the land or if converted to the fair market value of the land as determined by the Assessors.

Please contact the Assessors' Office if you have any questions.