

HOUSE No. 3296

The Commonwealth of Massachusetts

PRESENTED BY:

Paul A. Schmid, III

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the valuation of agricultural land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>
<i>Stephen Kulik</i>	<i>1st Franklin</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Patricia A. Haddad</i>	<i>5th Bristol</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>
<i>Gailanne M. Cariddi</i>	<i>1st Berkshire</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Kate Hogan</i>	<i>3rd Middlesex</i>
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>

<i>Bradford R. Hill</i>	<i>4th Essex</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>
<i>William M. Straus</i>	<i>10th Bristol</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>

HOUSE No. 3296

By Mr. Schmid of Westport, a petition (accompanied by bill, House, No. 3296) of Paul A. Schmid III and others relative to the valuation of agricultural land. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to the valuation of agricultural land.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 61A of the General Laws is hereby amended by striking out section
2 3 and inserting in place thereof the following section:-

3 Section 3. (a) Land not less than 2 acres in area shall be deemed to be actively devoted to
4 agricultural or horticultural uses when the gross sales of agricultural, horticultural, or agricultural
5 and horticultural products resulting from such uses together with the amount, if any, payable
6 under a soil conservation or pollution abatement program of the federal government or the
7 commonwealth total not less than \$500 per year or when the use of such land is clearly proven to
8 be for the purpose of achieving an annual total of not less than \$500 from such gross sales and
9 program payments within the normal product development period as determined by the farmland
10 valuation advisory commission established pursuant to section 11 of this chapter. In cases where
11 the land is more than 5 acres in area, the gross sales and program payment standard above set
12 forth shall be increased at the rate of \$5 per acre except in the case of woodland or wetland for
13 which such increase shall be at the rate of \$0.50 per acre.

14 (b) In a city or town that accepts this subsection, land less than 2 acres in area may be
15 deemed to be actively devoted to agricultural or horticultural uses; provided, that such land
16 meets all other requirements of this chapter.

17 SECTION 2. Section 4 of said chapter 61A, as appearing in the 2012 Official Edition, is
18 hereby amended by striking out the first paragraph and inserting in place thereof the following
19 paragraph:-

20 For general property tax purposes, the value of land that is: (i) not less than 5 acres in
21 area and is actively devoted to agricultural, horticultural, or agricultural and horticultural uses
22 during the tax year in issue; or (ii) not less than 2 acres in area, except as provided in subsection
23 (b) of section 3, and which has been actively devoted to agricultural, horticultural, or agricultural
24 and horticultural uses for at least the 2 immediately preceding tax years, shall upon application of
25 the owner of such land and approval thereof, be that value which such land has for agricultural or
26 horticultural purposes. For the said tax purposes, land so devoted shall be deemed to include
27 such contiguous land under the same ownership as is not committed to residential, industrial or
28 commercial use and which is covered by application submitted pursuant to section 6. Land shall
29 be deemed contiguous if it is separated from other land under the same ownership only by a
30 public or private way or waterway.

31 SECTION 3. Section 5 of said chapter 61A, as so appearing, is hereby amended by
32 striking out, in lines 3 and 4 the words “the five-acre minimum area requirements of section
33 four” and inserting in place thereof the following words:- any minimum acreage requirements
34 established pursuant to sections 3 and 4.