

HOUSE No. 3856

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 3, 2017.

The committee on Revenue to whom were referred the petition (accompanied by bill, House, No. 1465) of James Arciero and others relative to non-contiguous farm land and the petition (accompanied by bill, House, No. 3350) of Paul A. Schmid, III and others relative to the value agricultural and horticultural land for tax purposes, reports recommending that the accompanying bill (House, No. 3856) ought to pass.

For the committee,

JAY R. KAUFMAN.

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**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to expanding 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, as appearing in the 2016 Official
2 Edition, is hereby amended by striking out section 4 and inserting in place thereof the following
3 section:-

4 Section 4. (a) For general property tax purposes, the value of land, not less than 5 acres in
5 area, which is actively devoted to agricultural, horticultural or agricultural and horticultural uses
6 during the tax year in issue and has been so devoted for at least the 2 immediately preceding tax
7 years, shall, upon application of the owner of such land and approval thereof, be that value which
8 such land has for agricultural or horticultural purposes.

9 (b) For the said tax purposes, land so devoted shall be deemed to include such contiguous
10 land under the same ownership as is not committed to residential, industrial or commercial use
11 and which is covered by application submitted pursuant to section 6. Land shall be deemed
12 contiguous if it is separated from other land under the same ownership only by a public or
13 private way or waterway.

14 Land under the same ownership shall be deemed contiguous if it is connected to other
15 land under the same ownership by an easement for water supply.

16 (c) For the said tax purposes, land so devoted shall be deemed to include such non-
17 contiguous land under the same ownership as is not committed to residential, industrial or
18 commercial use and which is covered by application submitted pursuant to section 6. Non-
19 contiguous portions of land less than 5 acres in area, for which the total area of all such portions
20 of land is not less than 5 acres, shall be included; provided, however, that the portions of land are
21 within the confines of the same municipality as, or no more than 10 miles from, any boundary of
22 such other portions of land under the same ownership; and provided further, that such portions of
23 land are utilized together for a unified agricultural, horticultural or agricultural and horticultural
24 economic purpose. This subsection shall apply to applications for classification as agricultural,
25 horticultural or agricultural and horticultural land for fiscal years beginning on or after July 1,
26 2018.

27 (d) All such land, which is considered contiguous or non-contiguous for purposes of this
28 chapter, shall not exceed in acreage 100 per cent of the acreage which is actively devoted to
29 agricultural, horticultural or agricultural and horticultural uses.

30 (e) The rate of tax applicable to such agricultural or horticultural land shall be the rate
31 determined to be applicable to class three, commercial property under chapter 59.

32 SECTION 2: Section 5 of said chapter 61A, as so appearing, is hereby amended by
33 inserting, in line 1, after the word “contiguous” the following words:- or non-contiguous.