

HOUSE No. 2631

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 expanding agricultural land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>1/15/2019</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>1/29/2019</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/24/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>2/1/2019</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>	<i>1/24/2019</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>1/28/2019</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/30/2019</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>1/28/2019</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>1/30/2019</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>1/19/2019</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>	<i>2/1/2019</i>

HOUSE No. 2631

By Mr. Schmid of Westport, a petition (accompanied by bill, House, No. 2631) of Paul A. Schmid, III and others relative to the value of agricultural and horticultural land for tax purposes. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

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

contiguous if it is separated from other land under the same ownership only by a public or private way or waterway.

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

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

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

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

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