

COMMITTEE ON REVENUE ~ BILL SUMMARY

Bill Number: H.3008

Name: AN ACT RELATIVE TO NON-CONTIGUOUS FARM LAND

Sponsor(s): Rep. James Arciero (Westford)

Hearing Date: July 15, 2025

Reporting Date: September 13, 2025

Prior History: 2023-24 (H.2693): Reported favorably; Referred to House Steering; Referred to Third Reading, Ordered to a Third Reading
2021-22 (H.2810): Reported favorably, accompanied a new draft H3059; Referred to House Steering; Referred to House Third Reading
2019-20 (H.2390): Reported favorably, accompanied a new draft H2631; Referred to House Steering
2017-18 (H.1465): Reported favorably, accompanied a new draft H.3856; Referred to House Steering, Policy and Scheduling; Referred to House Third Reading
2015-16 (H.2436): Ordered to a House Study

CURRENT LAW:

M.G.L. c. 61A §§ 4, 4A – Valuation, assessment, and taxes on agricultural land: Under chapter 61A, certain qualifying property may be classified as agricultural land and taxed as Class 3 commercial property. The valuation of agricultural land is based on its current value as agricultural land, rather than its fair market value. Typically, this results in agricultural land being assessed at a lower value, thus lowering property taxes. Land includes contiguous land under the same ownership that is not already valued under another category (residential, commercial, or industrial).

To be classified as agricultural land, the land must be not less than 5 acres in area and must be actively devoted to agricultural or horticultural use during the tax year, and for at least the two immediately preceding tax years. It must also be contiguous land under the same ownership that is not already valued under another category (residential, commercial, or industrial).

M.G.L. c. 61A § 1 – Land in Agricultural use defined: Land deemed to be agricultural use when primarily and directly used in raising animals, including, but not limited to, dairy cattle, beef cattle, poultry, sheep, swine, horses, ponies, mules, goats, bees, and fur-bearing animals, for the purpose of selling such animals or a product derived from such animals, or for the purpose of raising such animals and preparing them or the products derived from them for market.

M.G.L. c. 61A § 2 – Land in Horticultural use defined: Land considered to be in horticultural use when primarily and directly used in raising fruits, vegetables, berries, nuts, and other foods for human consumption, feed for animals, tobacco, flower, sod, trees, nursery or greenhouse products, ornamental plants, shrubs for the purpose of selling, or when primarily and directly used in raising forest products under a certified forest management plan.

PROPOSED CHANGE(S):

This bill would allow parcels of non-contiguous land (land that does not share borders), that collectively are at least 5 acres in area, to count as agricultural or horticultural land for tax and valuation purposes. The parcels of non-contiguous land must be under the same ownership, within a single municipality or within 10 miles of each other, and used for a unified agricultural, horticultural, or agricultural and horticultural economic purpose.