

# JOINT COMMITTEE ON REVENUE

## 194th General Court (2025-2026)

### HOUSE BILL SUMMARY



**Bill Number:** H.3256

**Name:** AN ACT RELATIVE TO THE SEPARATION OF AGRICULTURAL LAND FOR RENEWABLE ENERGY PURPOSES

**Sponsor(s):** Rep. Mark D. Sylvia (Fairhaven)

**Hearing Date:** April 8, 2025

**Reporting Date:** June 7, 2025

**Prior History:** N/A

**Similar Matters:** S.1927 (Sen. Brady – Identical)

#### **CURRENT LAW:**

*M.G.L. c. 61A § 17 – Agricultural and horticultural lands; separation of land to other use:* Land which is certified as farmland under chapter 61A is valued for its agricultural use, rather than its full and fair cash value at its highest and best use<sup>1</sup> and taxed at the class 3, commercial rate. Typically, this results in such land being assessed at a lower value, thus lowering property taxes.

If a portion of any such land is sold or converted to other use, that portion is subject to conveyance or roll-back taxes as provided in chapter 61A. Such sale or conversion does not affect the ability of the remainder of the land to be assessed and taxed as farmland, provided it still meets the requirements under this chapter.

#### **PROPOSED CHANGE(S):**

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<sup>1</sup> Typically, highest and best use means the value of the land based on its development potential.

This bill would amend section 17 of chapter 61A, exempting a portion of land, previously used for agricultural purposes and currently used to produce renewable energy, from conveyance or roll-back taxes.