

JOINT COMMITTEE ON REVENUE
194th General Court (2025-2026)
HOUSE BILL SUMMARY



Bill Number: H.71

Name: PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION
RELATIVE TO AGRICULTURAL AND HORTICULTURAL LANDS

Sponsor(s): Rep. Natalie M. Blais (Deerfield) and Rep. Hannah Kane (Shrewsbury)

Hearing Date: March 25, 2025

Reporting Deadline: April 30, 2025

Prior History: N/A

Similar Matters: S.11 (Sen. Comerford)

CURRENT LAW:

Article XCIX of the Amendments to the Massachusetts Constitution: In the interest of developing and conserving agricultural or horticultural lands, such lands shall be valued according to their agricultural or horticultural uses for the purposes of taxation. However, no parcel of land which is less than five acres in area, or which has not been actively devoted to agricultural or horticultural uses for the two years preceding the tax year, shall be valued at less than fair market value.

PROPOSED CHANGE(S):

This proposal to the Constitution annuls *Article XCIX* and replaces it with language requiring that a parcel of land for the purposes of developing and conserving agricultural or horticultural lands shall be valued for taxation purposes based on its agricultural or horticultural uses. The parcel shall have been actively devoted to agricultural or horticultural uses for the 2 years preceding the tax year. It also proposes that no law shall be passed requiring a parcel of land larger than 5 acres to be valued at less than fair market value.