

THE COMMONWEALTH OF MASSACHUSETTS

ASSESSORS USE ONLY		
61	61A	61B
Date Received		
Application No.		

NAME OF CITY OR TOWN

Fiscal Year 20\_\_\_\_  
For

**FOREST**  **AGRICULTURAL OR HORTICULTURAL**  **RECREATIONAL**  **LAND CLASSIFICATION**

General Laws Chapter 61 §1 - 61A §6 - 61B §3

INSTRUCTIONS: Complete all sections that apply. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant(s) \_\_\_\_\_

Mailing Address \_\_\_\_\_

Property Covered by Application

Location	Parcel Identification (Assessors' Map-Block-Lot)	Deed Reference (Book & Page)	Total Acres	Acres to be Classified
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**B. TYPE OF CLASSIFICATION.** Check the classification you are seeking and provide the requested information.

**FOREST** Attach State Forester's Certificate and Approved Forest Management Plan:

**AGRICULTURAL OR HORTICULTURAL**

1. **CURRENT USE OF LAND.** List by classes established by the Farmland Valuation Advisory Commission, if applicable.

Land Use Class	No. of Acres	Specific Use, Crops Grown
1. Vegetables, Tobacco Sod, Nursery		
2. Dairy, Forage Crops, Field Crops		
3. Orchards, Vineyards		
4. Cranberries		
5. Permanent Pasture, Necessary Related land, Christmas Trees, Productive Woodland (Attach copy of Approved Forest Management Plan if initial application, or new/revised plan)		
6. Contiguous Non-Productive Land		
7. Other Agricultural or Horticultural (Specify)		

2. **STATEMENT OF FARM INCOME IN PRECEDING YEAR.** Supporting documentation, including copies of your federal and state income tax returns, may be requested to verify your income.

A. Gross Sales From Agricultural or Horticultural Use \$ \_\_\_\_\_

B. Amount Received Under MA or US Soil Conservation or Pollution Abatement Program \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

Provide a detailed description of the source of the farm income listed above.

3. **PREVIOUS USE OF LAND.** Was the land valued, assessed and taxed as classified agricultural or horticultural land under Ch. 61A for the prior 2 fiscal years? Yes  No

If no, was the use of the land during the prior 2 fiscal years the same as the current use described above? Yes  No

If no, describe in detail the use of the land during the prior 2 fiscal years

\_\_\_\_\_

If no, was your farm income during either of the prior 2 fiscal years less than the amount reported above? Yes  No

If yes, list the income for that year \$ \_\_\_\_\_ Fiscal Year \_\_\_\_\_

NAME OF CITY OR TOWN

**PROPERTY OWNER'S ACKNOWLEDGMENT OF RIGHTS AND OBLIGATIONS UNDER CLASSIFIED AGRICULTURAL OR HORTICULTURAL LAND PROGRAM**

This Form Must Be Submitted As Part Of Your Application For Classification

**Name of Applicant:**

\_\_\_\_\_

**Mailing Address:**

\_\_\_\_\_

\_\_\_\_\_

**QUALIFICATIONS.** I understand that property must consist of at least 5 contiguous acres of land under the same ownership and be "actively devoted" to agricultural or horticultural use in order to qualify for and retain classification as agricultural or horticultural land under Massachusetts General Laws Chapter 61A. Agricultural or horticultural use includes land used primarily and directly to raise animals or products derived from animals or to grow food for human or animal consumption, tobacco, flowers, plants, shrubs or forest products to sell in the regular course of business. For the land to be considered "actively devoted" to a farm use, it must have been farmed for the two fiscal years prior to the year of classification and must have produced a certain amount of sales, or have been used in a manner intended to produce that minimum amount of sales within a certain period of time. An equal amount of contiguous non-productive land may also qualify for classification. I understand that buildings and other structures located on the property, as well as any land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

**APPLICATIONS.** I understand that for property to be classified as agricultural or horticultural land under chapter 61A, I must submit a written application to the Board of Assessors of the city or town in which the land is located **by October 1 of the year before** the start of the fiscal year for which taxation as classified land is sought, **unless** the city or town is undergoing a revaluation for that fiscal year. In that case, the application deadline is extended until 30 days after the date the tax bills for that year are mailed. The assessors must approve or disapprove my application for classification within 3 months of the date I file it and, if they do not act within that time, the application will be considered approved. The assessors must notify me by certified mail whether my application has been approved or disapproved within 10 days of their decision. I understand that classification and taxation of the land as agricultural or horticultural land under Chapter 61A will begin on the **following** July 1, which is the start of the **next** fiscal year.

I also understand that I will have to file a **separate application by October 1** (or the extended deadline if applicable) **each year** for classification of the land to continue into the next fiscal year. **I further understand that the land cannot be classified as agricultural or horticultural land for a fiscal year if I do not comply with all application deadlines and procedures.**

**LIEN.** I understand that once my initial application for classification has been approved, the Board of Assessors will record a statement at the Registry of Deeds indicating that the land has been classified as agricultural or horticultural land under Chapter 61A. That statement will constitute a lien on the land for all taxes due under Chapter 61A. I understand that I must pay all fees charged by the Registry for recording or releasing the lien.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE