

## Chapter 61, 61A and 61B as a Farm Land Protection Tool

- Goal of the 2007 Chapter 61 law amendments were to make Ch 61 programs more consistent, simple, fair, attractive to landowners and better for open space protection;
- Chapter 61 and 61A value forest and farm land for property tax purposes for their value for forest production and farming purposes;
- Chapter 61B values recreational land at 25% of the value the town would normally value it at;
- Chapter 61 land must be “devoted to the growth of forest products” (but “assessory land” devoted to non-timber purposes can be included);
- Chapter 61A land must produce a minimum income from crops;
- Chapter 61B may be used for pasture, horse boarding and riding businesses and forestry uses with an approved forest management plan;
- Land may be transferred among the 3 Chapter 61 programs without penalty
- If water or sewer “betterments” cross the Chapter lands the higher assessment and interest does not affect the land value until the land leaves the program
- For land leaving the 3 programs and changing to a non-compatible use, the landowner must pay “roll-back” taxes for the past 5 years and 5% interest
- Land cannot be sold or converted for a non-Chapter 61 use within one year of being taxed under the chapter without giving the town a notice to sell or convert – the town has a right to match a “bonifide offer” within 120 days and set a closing date within 90 days after that unless the landowner agrees to more time;
  
- There are about 2.1 million acres of private forests eligible for Chapter 61
- There are about 309,587 acres of cropland, pasture and open land in the state (MassGIS 2008)
- There are about 518,000 acres owned by Mass. farmers (about 208,413 is forested – about 34,128 have DCR forest plans)
- As many as 40% of woodland owners are not aware of the Stewardship Program or Chapter 61.
- Average Parcel Values for the 3 programs are: Ch 61=\$12,850; Ch 61A=\$14,436 and Ch 61B=\$166,960 (DOR FY 08 with FY 06 similar except Ch 61=\$11,200)

<b>Chapter Program</b>	<b>Acres</b>	<b>Parcels</b>
Chapter 61	199,387	4,619 (DCR Plans)
Chapter 61A	228,015 – 283,411	10,515 (from Warren Group but DOR has 13,033 Ch 61A parcels which would mean approx. 55,396 more acres in Ch 61A)
Chapter 61B	61,951 – 81,527	2,608 (from Warren Group but DOR has 3,434 parcels which would mean approx. 19,576 more acres in Ch 61B)