

Assessors Information Corner

The information presented is a “**basic overview**” of **Chapter Land Classification** as it applies to the residents in Middleborough. There is more detail than could be covered by these articles but we hope that you will learn something interesting and that the information obtained will be helpful to you.

Topic: Land under Forestry/Agricultural/Horticultural or Recreational/Open Space Classification

The Assessors in every city and town in Massachusetts can classify certain parcels of land as “Chapter Land”. The owners of these parcels must *apply annually** to the Board of Assessors for classification and the parcels must meet specific *guidelines* in order to be classified as *Forest/Agricultural or Horticultural/or Recreational/Open Space Land*. Once a parcel is accepted under classification, a lien is placed upon the parcel for taxes levied under the provisions of the chapter because the *valuation* of the Classified Land is reduced, thereby lessening the tax burden on the owner. If you need additional information, please see the Massachusetts General Laws Chapter 61, 61A and 61B for specific statutory requirements. Or visit www.middleborough.com to view an informational booklet on Chapter Land.

Annual Application

Applications are due on or before October 1st each year in order to be classified for the next succeeding fiscal year. For example, October 1st of 2016 is the filing deadline for the fiscal 2018 tax season. Late applications, by statute, will be denied and the owner will receive a tax bill for the full value of the parcel(s). Once the bill is issued, the owner may apply for classification in addition to filing a timely abatement application within 30 days of the date of issue of the tax bill. However, the filing of the abatement application does not stay the payment of the tax.

*Chapter 61 Forestry classification does *not* require annual application for classification. (See below)

Forestry

Land under classification as Chapter 61, Forestry Land must be of no less than 10 contiguous acres in area and must be certified by a 10 year plan completed by the state forester. It must meet all of the guidelines set forth in Massachusetts General Laws Chapter 61. Unlike 61A and 61B, owners need only apply for classification upon renewal of the forestry plan.

Agricultural or Horticultural

Land under classification as Chapter 61A, Agricultural or Horticultural Land must be of no less than 5 contiguous acres which are actively devoted to agricultural or horticultural use. The land must also generate a minimum of \$500 per year in gross sales from products resulting from these uses. Income can be derived from such things as sales of hay, fruit and berries or vegetables for example. Owners must apply annually by October 1.

Recreational Land

Land under classification as Chapter 61B, must be of no less than 5 contiguous acres which are retained in a substantially natural, wild or open condition to allow the protection of wildlife and other natural resources. This can include preservation of rare or endangered species, high quality soils and scenic resources as well as clean air and vegetation. 61B Land can also qualify if it is actively devoted to recreational activity, but which does not interfere with the environmental benefits derived from the land. While recreational land left in an open or wild condition as above, does not have to be open to the public, land that is actively devoted to recreational activity must be open to the public or to members of a non profit organization. Owners must apply annually by October 1.

Valuation of Classified Land

Chapter 61 & 61A Land is valued using a table which is sent to us each year by The Farmland Valuation Advisory Commission (FVAC). The FVAC annually recommends the value per acre of farmland based on its use and soil type. Chapter 61B land values are based on a percentage (25%) of the full assessed valuation every year.

INFORMATION BOOKLETS

Information booklets on a variety of topics are available on the Assessors’ website at www.middleborough.com. Visit our office located at 10 Nickerson Avenue in Middleboro or contact us at 508-946-2410 during our regular hours Monday through Friday 8:45am-5:00pm and we will be happy to assist you.