



# The National Agricultural Law Center

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## States' Differential Tax Assessment of Agricultural Land Statutes

*Massachusetts*



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# A National Agricultural Law Center Research Publication

## States' Differential Tax Assessment of Agricultural Land Statutes State of Massachusetts

### [Mass. Gen. Laws Ann. Ch. 61A, §§ 1–23](#)

*Current through Chapter 434, except Ch. 369, of the 2018 2nd Annual Session.*

#### **§ 1. Land in Agricultural Use Defined**

Land shall be deemed to be in agricultural use when primarily and directly used in raising animals, including, but not limited to, dairy cattle, beef cattle, poultry, sheep, swine, horses, ponies, mules, goats, bees and fur-bearing animals, for the purpose of selling such animals or a product derived from such animals in the regular course of business; or when primarily and directly used in a related manner which is incidental thereto and represents a customary and necessary use in raising such animals and preparing them or the products derived therefrom for market.

#### **§ 2. Land in Horticultural Use Defined**

Land shall be considered to be in horticultural use when primarily and directly used in raising fruits, vegetables, berries, nuts and other foods for human consumption, feed for animals, tobacco, flower, sod, trees, nursery or greenhouse products, and ornamental plants and shrubs for the purpose of selling these products in the regular course of business; or when primarily and directly used in raising forest products under a certified forest management plan, approved by and subject to procedures established by the state forester, designed to improve the quantity and quality of a continuous crop for the purpose of selling these products in the regular course of business; or when primarily and directly used in a related manner which is incidental to those uses and represents a customary and necessary use in raising these products and preparing them for market.

#### **§ 2a. Land Used to Site Renewable Energy Generating Source**

(a) Land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for in horticultural use pursuant to section 2 may, in addition to being used primarily and directly for agriculture or horticulture, be used to site a renewable energy generating source, as defined in subsection (b) of section 11F of chapter 25. A renewable energy generating source on land primarily and directly used for agricultural purposes pursuant to section 1 or land primarily and directly used for horticultural purposes pursuant to section 2 shall: (i) produce energy for the



exclusive use of the of the land and farm upon which it is located, which shall include contiguous or non-contiguous land owned or leased by the owner or in which the owner otherwise holds an interest; and (ii) not produce more than 125 per cent of the annual energy needs of the land and farm upon which it is located, which shall include contiguous or non-contiguous land owned or leased by the owner or in which the owner otherwise holds an interest.

(b) Land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for horticultural purposes pursuant to section 2 shall be deemed to be in agricultural or horticultural use pursuant to this chapter if used to simultaneously site a renewable energy generating source pursuant to subsection (a).

(c) Renewable energy generating sources located on land used primarily and directly for agricultural purposes pursuant to section 1 or land used primarily and directly for horticultural purposes pursuant to section 2 shall be subject to local zoning requirements applicable to renewable energy generating sources.

### **§ 3. Land of Five-Acre Minimum Area Actively Devoted to Agricultural or Horticultural Uses Defined; Gross Sales and Program Payment Standard**

Land not less than five acres in area shall be deemed to be actively devoted to agricultural or horticultural uses when the gross sales of agricultural, horticultural or agricultural and horticultural products resulting from such uses together with the amount, if any, payable under a soil conservation or pollution abatement program of the federal government or the commonwealth total not less than five hundred dollars per year or when the use of such land is clearly proven to be for the purpose of achieving an annual total of not less than five hundred dollars from such gross sales and program payments within the normal product development period as determined by the farmland valuation advisory commission established pursuant to section eleven of this chapter. In cases where the land is more than five acres in area, the gross sales and program payment standard above set forth shall be increased at the rate of five dollars per acre except in the case of woodland or wetland for which such increase shall be at the rate of fifty cents per acre.

### **§ 4. Valuation of Land in Agricultural, Etc. Use; Contiguous Land; Tax Rate**

For general property tax purposes, the value of land, not less than five acres in area, which is actively devoted to agricultural, horticultural or agricultural and horticultural uses during the tax year in issue and has been so devoted for at least the two immediately preceding tax years, shall, upon application of the owner of such land and approval thereof, be that value which such land has for agricultural or horticultural purposes. For the said tax purposes, land so devoted shall be deemed to include such contiguous land under the same ownership as is not committed to residential, industrial or commercial use and which is covered by application submitted pursuant to section six. Land shall be deemed contiguous if it is separated from other land under the same ownership only by a public or private way or waterway.



Land under the same ownership shall be deemed contiguous if it is connected to other land under the same ownership by an easement for water supply. All such land which is contiguous or is deemed contiguous for purposes of this chapter shall not exceed in acreage one hundred per cent of the acreage which is actively devoted to agricultural, horticultural or agricultural and horticultural uses.

The rate of tax applicable to such agricultural or horticultural land shall be the rate determined to be applicable to class three, commercial property under chapter fifty-nine.

#### **§ 4a. Tax Rate for Land Actively Devoted to Agricultural or Horticultural Use**

In a city or town that accepts this section, the rate of tax applicable to land actively devoted to agricultural, horticultural or agricultural and horticultural uses shall be the rate determined to be applicable to class two, open space.

#### **§ 5. Contiguous Land Under One Ownership Within More than One City or Town**

Where contiguous land in agricultural, horticultural or agricultural and horticultural uses under one ownership is located in more than one city or town, compliance with the five-acre minimum area requirements of section four shall be determined on the basis of the entire area of such land and not on the basis of the land area which falls within the bounds of any particular city or town.

#### **§ 6. Annual Determination of Eligibility for Valuation; Application; Form; Certification**

Eligibility of land for valuation, assessment and taxation pursuant to section four shall be determined separately for each tax year. Application therefor shall be submitted to the board of assessors of each city or town in which such land is situated not later than October first of the year preceding each tax year for which such valuation, assessment and taxation are being sought and may not thereafter be withdrawn. Application shall be made on a form prescribed by the commissioner of revenue and provided for the use of claimants by said board of assessors. Such form shall provide for the reporting of information pertinent to the provisions of this chapter and of Article XCIX of the Articles of Amendment to the Constitution of the Commonwealth and for certification by the applicant that he will immediately notify the board of assessors in writing of any subsequently developing circumstance within his control or knowledge which may cause a change in use of the land covered by such form prior to October first next following. Any application submitted under this section and covering leased land shall be accompanied by a written statement signed by any lessee of his intent to use such land for the purposes set forth in said application. A certification by a landowner that the information set forth in his application is true may be prescribed by said commissioner to be in lieu of a sworn statement to that effect. An application so certified shall be considered as if made under oath and subject to the same penalties as provided by law for perjury.



## **§ 7. Additional Assessment; Change in Use in Pre-Tax Year Between October 1 and June 30**

If a change in use of land actively devoted to agricultural, horticultural or agricultural and horticultural use occurs between October first and June thirtieth of the year preceding the tax year, the board of assessors shall disallow or nullify the application filed under authority of section six, and, after examination and inquiry, shall determine the full and fair value of said land under the valuation standard applicable to other land and shall assess the same according to such value. If, notwithstanding such change of use, the land is valued, assessed and taxed under the provisions of this chapter in the ensuing year, upon notice thereof said board shall enter an assessment and the amount of the increased tax resulting from such assessment, as an added assessment and tax against such land, in the "Omitted list" for the particular year involved in the manner prescribed in section seventy-five of chapter fifty-nine. The amount of the added assessment shall be equal to the difference, if any, between the assessment imposed under this chapter and the assessment which would have been imposed had the land been valued and assessed as other land. The enforcement and collection of additional taxes resulting from any additional assessment so imposed shall be as provided by said chapter fifty-nine. The additional assessment imposed under this section shall not affect the conveyance or roll-back taxes, if any, applicable under sections twelve and thirteen.

## **§ 8. Timely Filing of Application in Towns or Cities with Programs of Revaluation Not Completed by October 1 of Pre-Tax Year**

In any city or town in which a program of revaluation of all property therein has been or shall be undertaken and completed in time to be reflected in the assessments for the next succeeding tax year but not insufficient time to permit landowners to make application prior to October first of the pre-tax year for the valuation, assessment and taxation of their lands for the ensuing tax year on the basis of being actively devoted to agricultural or horticultural use, any such application which has been or shall be filed with the board of assessors after October first and not more than thirty days following the mailing of the tax bill containing the new valuation shall be deemed to have been timely made for the tax year of the revaluation program, notwithstanding any provision of this chapter to the contrary. If such application is approved and the lands qualify for valuation, assessment and taxation as lands actively devoted to agricultural, horticultural or agricultural and horticultural use in the ensuing tax year, that portion of any tax assessed for such year which is in excess of the tax which would have been assessed on such lands had such application been timely made and approved shall be abated.

## **§ 9. Allowance or Disallowance of Application for Valuation; Notice; Liens**

An application for valuation, assessment and taxation of land under the provisions of this chapter shall be allowed or disallowed by the board of assessors of the city or town in which such land is located within three months of the filing thereof. An application for valuation, assessment and taxation of land under the provisions of this chapter shall be disallowed by the board of assessors of the city or town in which such land is located if, in their



judgment such land, in whole or in part, does not qualify thereunder. If any board of assessors shall determine that any application pursuant to this chapter is submitted for the purpose of evading payment of full and proper taxes, such board shall be and hereby is authorized to disallow such application. The failure of a board of assessors to allow or disallow any such application within three months following the filing thereof, shall be deemed an allowance of such application. The board of assessors shall, within ten days of an allowance, or disallowance, send written notice of such allowance, or disallowance, by certified mail to the landowner applicant and shall set forth therein the reason or reasons for disallowance together with a statement advising the landowner of his right to appeal therefrom as provided in section nineteen. In the case of a partial disallowance, the landowner shall be permitted to file an amendment to the original application.

With respect to the first application relating to a parcel of land which has been approved, and any subsequent such applications after a lapse of time when such land has not been valued, assessed and taxed under this chapter or after a change of record ownership of such land, the board of assessors shall forthwith cause to be recorded in the registry of deeds of the county or district in which the city or town is situated a statement of their action which shall constitute a lien upon the land covered by such application for such taxes as may be levied under the provisions of this chapter. The statement shall name the owner or owners of record and shall include a description of the land adequate for identification. Unless such a statement is recorded the lien shall not be effective with respect to a bona fide purchaser or other transferee without actual knowledge of such lien. Upon application by any record owner, such liens shall be released by the board of assessors with respect to any parcel of land as provided below in this section upon the applicable facts being established by their records or by affidavits or otherwise.

All liens for special assessments or betterment assessments under section eighteen shall be released in full or in part upon its being so established that any such assessment or portion of such assessment which have become due have been paid.

All liens for conveyance tax under section twelve, shall be released upon its being so established that no conveyance or change of use by the owner at the time of such release will result in a conveyance tax under said section twelve or that any such taxes which have become due have been paid.

All liens for roll-back taxes under section thirteen, other than roll-back taxes based on change of use after the date of such release, shall be released upon its being so established that no roll-back taxes have become due or that any such taxes which have become due have been paid.

The board of assessors shall also have the power and authority to release any such liens to correct any errors or omissions. Any release under this section shall be recorded with the registry of deeds. When any land which has been valued, assessed and taxed under this chapter ceases to be so valued, assessed and taxed the board of assessors shall forthwith record in the registry of deeds a statement to that effect which shall include the name of the record owner or owners, the date when such land ceased to be so valued, assessed and taxed and a description of the land adequate for identification.



All recording fees paid pursuant to the provisions of this chapter whether for statements of liens, certificates, releases or otherwise shall be borne by the owner of record of the land.

## **§ 10. Factors to be Considered in Valuing Land**

The board of assessors of a city or town, in valuing land with respect to which timely application has been made and approved as provided in this chapter, shall consider only those indicia of value which such land has for agricultural, horticultural or agricultural and horticultural uses. Said board, in establishing the use value of such land, shall use the list of ranges published pursuant to section eleven and its personal knowledge, judgment and experience as to such agricultural land values but these factors shall be limited to data specific to the crop or product being grown or produced.

## **§ 11. Farmland Valuation Advisory Commission; Expenditures**

There is hereby created a farmland valuation advisory commission, the members of which shall be the commissioner of revenue who shall be chairman, the commissioner of agriculture, commissioner of the department of conservation and recreation, the director of housing and community development, the dean of the college of food and natural resources of the University of Massachusetts, or their respective designees, and one person to be appointed by the governor who shall be a member of a local board of assessors. The commission shall meet from time to time at the call of any of the above-named commissioners and shall determine, for application during the ensuing tax year, a range of values on a per acre basis for each of the several classifications of land in agricultural or horticultural or forest land uses in the several counties of the commonwealth. The annual list of value ranges so determined shall be published by the commissioner of revenue and shall be mailed by him to the board of assessors of each city and town in the commonwealth no later than April 1 of each year. In determining such ranges in value, the commission shall consider evidence of agricultural or horticultural land use capability available from soil surveys and such other evidence and documentation as may, in its judgment, appear pertinent.

The commissioner of revenue may expend such sums as may be appropriated for the farmland valuation advisory commission for the purposes of securing data for use in determinations by said commission and for expenses incurred in the administration of this chapter.

## **§ 12. Sale of Land or Change of Use; Liability for Conveyance Tax; Exemptions**

Any land in agricultural, horticultural or agricultural and horticultural use which is valued, assessed and taxed under the provisions of this chapter, if sold for other use within a period of ten years from the date of its acquisition or the earliest date of its uninterrupted use by the current owner in agriculture or horticulture, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to such taxes as may be imposed under any other provision of law. Said conveyance tax shall be at the following rate: ten per cent if sold within the first year of ownership; nine





per cent if sold within the second year of ownership; eight per cent if sold within the third year of ownership; seven per cent if sold within the fourth year of ownership; six per cent if sold within the fifth year of ownership; five per cent if sold within the sixth year of ownership; four per cent if sold within the seventh year of ownership; three per cent if sold within the eighth year of ownership; two per cent if sold within the ninth year of ownership; one per cent if sold within the tenth year of ownership. Notwithstanding the previous sentence, no conveyance tax shall be assessed if the land involved, or a lesser interest in that land, is acquired for a natural resource purpose by the city or town in which it is situated, by the commonwealth or by a nonprofit conservation organization, but if any portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, the conveyance tax shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had that transaction been subject to a conveyance tax. The conveyance tax shall be assessed on only that portion of land on which the use has changed. No conveyance tax shall be imposed under the provisions of this section following the end of the tenth year of ownership. Said conveyance tax shall be due and payable by the grantor at the time of transfer of the property by deed or other instrument of conveyance and shall be payable to the tax collector of the city or town in which the property is entered upon the tax list. In the case of taking by eminent domain, the value of the property taken shall be determined in accordance with chapter 79, and the amount of conveyance tax, if any, shall be added to that amount as an added value. If there is filed with the board of assessors an affidavit by the purchaser that the land is being purchased for agricultural, horticultural or agricultural and horticultural use, no conveyance tax shall be payable by the seller by reason of the sale, but if the land is not continued in that use for at least 5 consecutive years, the purchaser shall be liable for any conveyance tax that would have been payable on the sale as a sale for other use. The conveyance tax shall be assessed on only that portion of land whose use has changed. Except with respect to eminent domain takings, the provisions of this section shall not be applicable to the following: mortgage deeds; deeds to or by the city or town in which such land is located; deeds which correct, modify, supplement or confirm a deed previously recorded; deeds between husband and wife and parent and child when no consideration is received; tax deeds; deeds releasing any property which is a security for a debt or other obligation; deeds for division of property between owners without monetary consideration; foreclosures of mortgages and conveyances by the foreclosing parties; deeds made pursuant to a merger of a corporation or by a subsidiary corporation to its parent corporation for no consideration other than the cancellation and surrender of capital stock of such subsidiary which do not change beneficial ownership; and property transferred by devise or otherwise as a result of death. A nonexempt transfer subsequent to any exempt transfer or transfers shall be subject to the provisions of this section. Upon such nonexempt transfer the date of acquisition by the grantor, for purposes of this section, shall be deemed to be the date of the last preceding transfer not excluded by the foregoing provisions from application of this section; except that in the case of transfer by a grantor who has acquired the property from a foreclosing mortgagee the date of acquisition shall be deemed to be the date of such acquisition. Any land in agricultural or horticultural use which is valued, assessed and taxed under the provisions of this chapter, if changed by the owner thereof to another use within a period of ten years from the date of its acquisition by said owner, shall be subject to the conveyance tax applicable hereunder at the time of such





change in use as if there had been an actual conveyance, and the value of such land for the purpose of determining a total sales price shall be fair market value as determined by the board of assessors of the city or town involved for all other property. If any tax imposed under this section should not be paid, the collector of taxes shall have the same powers and be subject to the same duties with respect to such taxes as in the case of the annual taxes upon real estate, and the law in regard to the collection of the annual taxes, to the sale of land for the nonpayment thereof and to redemption therefrom shall apply to such taxes, so far as the same are applicable.

No conveyance tax will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or the definition of recreational land under section 1 of chapter 61B.

### **§ 13. Change of Use; Liability for Roll-Back Taxes**

Whenever land which is valued, assessed and taxed under this chapter no longer meets the definition of land actively devoted to agricultural, horticultural or agricultural and horticultural use, it shall be subject to additional taxes, in this section called roll-back taxes, in the current tax year in which it is disqualified and in those years of the 4 immediately preceding tax years in which the land was so valued, assessed and taxed, but roll-back taxes shall not apply unless the amount of those taxes as computed under this section, exceeds the amount, if any, imposed under section 12 and, in that case, the land shall not be subject to the conveyance tax imposed under said section 12. For each tax year, the roll-back tax shall be an amount equal to the difference, if any, between the taxes paid or payable for that tax year in accordance with this chapter and the taxes that would have been paid or payable in that tax year had the land been valued, assessed and taxed without regard to those provisions. Notwithstanding this paragraph, roll-back taxes shall not be assessed if the land involved, or a lesser interest in the land, is: (a) acquired for a natural resource purpose by (1) the city or town in which it is situated; (2) the commonwealth; or (3) a nonprofit conservation organization; (b) used or converted to a renewable energy generating source pursuant to section 2A; (c) subject to a permanent wetland reserve easement through the agricultural conservation easement program established pursuant to 16 U.S.C. 3865c; or (d) otherwise subject to another federal conservation program; provided, however, that if a portion of the land is sold or converted to commercial, residential or industrial use within 5 years after acquisition by a nonprofit conservation organization, rollback taxes shall be assessed against the nonprofit conservation organization in the amount that would have been assessed at the time of acquisition of the subject parcel by the nonprofit conservation organization had the transaction been subject to a roll-back tax. If, at the time during a tax year when a change in land use has occurred, the land was not then valued, assessed and taxed under the provisions of this chapter, then such land shall be subject to roll-back taxes only for such of the five immediately preceding years in which the land was valued, assessed and taxed thereunder. In determining the amount of roll-back taxes on land which has undergone a change in use, the board of assessors shall have ascertained the following for each of the roll-back tax years involved:

- (a) The full and fair value of such land under the valuation standard applicable to other land in the city or town;



- (b) The amount of the land assessment for the particular tax year;
- (c) The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined under subsection (a); and,
- (d) The amount of the roll-back tax for that tax year by multiplying the amount of the additional assessment determined under subsection (c) by the general property tax rate of the city or town applicable for that tax year.

Roll-back taxes will be subject to a simple interest rate of 5 per cent per annum. Land which is valued, assessed and taxed under this chapter as of July 1, 2006 shall be exempt from any interest if it remains in the same ownership as it was on that date or under the ownership of the original owner's spouse, parent, grandparent, child, grandchild, brother, sister or surviving spouse of any deceased such relative.

If the board of assessors determines that the total amount of roll-back taxes to be assessed under this section, before the addition of any interest, as provided for in the preceding paragraph, would be less than \$10, no tax shall be assessed.

No roll-back tax imposed by this section will be assessed on land that meets the definition of forest land under section 1 of chapter 61 or recreational land under section 1 of chapter 61B or renewable energy generating source pursuant to section 2A.

Land retained as open space as required for the mitigation of development shall be subject to the roll-back taxes imposed by this section.

#### **§ 14. Sale for or Conversion to Residential or Commercial Use; Notice of Intent to City or Town; Option to Purchase; Assignment of Option**

Land taxed under this chapter shall not be sold for, or converted to, residential, industrial or commercial use while so taxed or within 1 year after that time unless the city or town in which the land is located has been notified of the intent to sell for, or to convert to, that other use.

The discontinuance of agricultural or horticultural use shall not, in itself, for the purposes of this section, be considered a conversion. Specific use of land for a residence for the owner, the owner's spouse or a parent, grandparent, child, grandchild, or brother or sister of the owner, or surviving husband or wife of any deceased such relative, or for living quarters for any persons actively employed full-time in the agricultural or horticultural use of such land, shall not be a conversion for the purposes of this section, and a certificate of the board of assessors, recorded with the registry of deeds, shall conclusively establish that particular use.

Any notice of intent to sell for other use shall be accompanied by a statement of intent to sell, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, and the name, address and telephone number of the landowner.



Any notice of intent to sell for other use shall be accompanied by a certified copy of an executed purchase and sale agreement specifying the purchase price and all terms and conditions of the proposed sale, which is limited to only the property classified under this chapter, and which shall be a bona fide offer as described below.

Any notice of intent to sell for other use shall also be accompanied by any additional agreements or a statement of any additional consideration for any contiguous land under the same ownership, and not classified under this chapter, but sold or to be sold contemporaneously with the proposed sale.

For the purposes of this chapter, a bona fide offer to purchase shall mean a good faith offer, not dependent upon potential changes to current zoning or conditions or contingencies relating to the potential for, or the potential extent of, subdivision of the property for residential use or the potential for, or the potential extent of development of the property for industrial or commercial use, made by a party unaffiliated with the landowner for a fixed consideration payable upon delivery of the deed.

Any notice of intent to convert to other use shall be accompanied by a statement of intent to convert, a statement of proposed use of the land, the location and acreage of land as shown on a map drawn at the scale of the assessors map in the city or town in which the land is situated, the name, address and telephone number of the landowner and the landowner's attorney, if any.

The notice of intent to sell or convert shall be sent by the landowner by certified mail or hand delivered to the mayor and city council of a city, or board of selectmen of a town, and in the case of either a city or a town, to its board of assessors, to its planning board and conservation commission, if any, and to the state forester.

A notarized affidavit that the landowner has mailed or delivered a notice of intent to sell or convert shall be conclusive evidence that the landowner has mailed the notice in the manner and at the time specified. Each affidavit shall have attached to it a copy of the notice of intent to which it relates.

The notice of intent to sell or convert shall be considered to have been duly mailed if addressed to the mayor and city council or board of selectmen in care of the city or town clerk; to the planning board and conservation commission if addressed to them directly; to the state forester if addressed to the commissioner of the department of conservation and recreation; and to the assessors if addressed to them directly.

If the notice of intent to sell or convert does not contain all of the material described above, then the town or city, within 30 days after receipt, shall notify the landowner in writing that notice is insufficient and does not comply.

For a period of 120 days after the day following the latest date of deposit in the United States mail of any notice which complies with this section, the city or town shall have, in the case of intended sale, a first refusal option to meet a bona fide offer to purchase the land.

In the case of intended or determined conversion not involving sale, the municipality shall have an option to purchase the land at full and fair market value to be determined by an impartial appraisal performed by a certified appraiser hired at the expense of the



municipality or its assignee, the original appraisal to be completed and delivered to the landowner within 30 days after the notice of conversion to the municipality. In the event that the landowner is dissatisfied with the original appraisal, the landowner may, at the landowner's expense, contract for a second appraisal, to be completed within 60 days after the delivery of the notice to convert. If, after completion of the second appraisal, the parties cannot agree on a consideration, the parties will contract with a mutually acceptable appraiser for a third appraisal whose cost will be borne equally by both parties. The third appraisal shall be delivered to both parties within 90 days after the notice of conversion to the municipality and shall be the final determination of consideration. Upon agreement of a consideration, the city or town shall then have 120 days to exercise its option. During the appraisal process, the landowner may revoke the intent to convert at any time and with no recourse to either party.

The option may be exercised only after a public hearing followed by written notice signed by the mayor or board of selectmen, mailed to the landowner by certified mail at the address that is specified in the notice of intent. Notice of public hearing shall be given in accordance with section 23B of chapter 39.

The notice of exercise shall also be recorded at the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice to the landowner of the city or town's election to exercise its option shall be accompanied by a proposed purchase and sale contract or other agreement between the city or town and the landowner which, if executed, shall be fulfilled within a period of not more than 90 days after the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the mayor or board of selectmen, or upon expiration of any extended period that the landowner has agreed to in writing, whichever is later.

At the public hearing or a further public hearing, the city or town may assign its option to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions under the terms and conditions that the mayor or board of selectmen may consider appropriate. Notice of public hearing shall be given in accordance with section 23B of chapter 39.

The assignment shall be for the purpose of maintaining no less than 70 per cent of the land in use as forest land as defined in section 1, as agricultural and horticultural land as defined in sections 1 and 2 of chapter 61A or as recreation land as defined in section 1 of chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was proposed by the developer whose offer gave rise to the assignment. All land other than land that is to be developed shall then be bound by a permanent deed restriction that meets the requirements of chapter 184.

If the first refusal option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions as provided in this section, the mayor or board of selectmen shall provide written notice of assignment to the landowner.

The notice of assignment shall state the name and address of the organization or agency of the commonwealth which will exercise the option in addition to the terms and conditions of the assignment. The notice of assignment shall be recorded with the registry of deeds.



Failure to record either the notice of exercise or the notice of assignment within the 120-day period shall be conclusive evidence that the city or town has not exercised its option.

If the option has been assigned to a nonprofit conservation organization or to the commonwealth or any of its political subdivisions, the option may be exercised by the assignee only by written notice to the landowner signed by the assignee, mailed to the landowner by certified mail at the address that is specified in the notice of intent. The notice of exercise shall also be recorded with the registry of deeds and shall contain the name of the record owner of the land and description of the premises adequate for identification of them.

The notice of exercise to the landowner shall be accompanied by a proposed purchase and sale contract or other agreement between the assignee and landowner which, if executed, shall be fulfilled within a period of not more than 90 days, or upon expiration of any extended period the landowner has agreed to in writing, from the date the contract or agreement, endorsed by the landowner, is returned by certified mail to the assignee.

During the 120-day period, the city or town or its assignees, shall have the right, at reasonable times and upon reasonable notice, to enter upon the land for the purpose of surveying and inspecting the land, including, but not limited to, soil testing for purposes of Title V and the taking of water samples. The city or town or its assignee shall have all rights assigned to the buyer in the purchase and sale agreement contained in the notice of intent.

If the city or town elects not to exercise the option, and not to assign its right to exercise the option, the city or town shall send written notice of nonexercise, signed by the mayor or board of selectmen, to the landowner by certified mail at the address that is specified in the notice of intent. The notice of nonexercise shall contain the name of the owner of record of the land and description of the premises adequate for identification of them and shall be recorded with the registry of deeds.

No sale or conversion of the land shall be consummated until the option period has expired or the notice of nonexercise has been recorded with the registry of deeds, and no sale of the land shall be consummated if the terms of the sale differ in any material way from the terms of the purchase and sale agreement which accompanied the bona fide offer to purchase as described in the notice of intent to sell except as provided in this section.

This section shall not apply to a mortgage foreclosure sale, but the holder of a mortgage shall, at least 90 days before a foreclosure sale, send written notice of the time and place of the sale to the parties in the manner described in this section for notice of intent to sell or convert, and the giving of notice may be established by an affidavit as described in this section.

## **§ 15. Taxation of Buildings and Land Occupied by Dwelling**

All buildings located on land which is valued, assessed and taxed on the basis of its agricultural or horticultural uses in accordance with the provisions of this chapter and all land occupied by a dwelling or regularly used for family living shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable property.



## **§ 16. Continuance of Land Valuation, Assessment and Taxation Under this Chapter Dependent upon Qualifying Use**

Continuance of land valuation, assessment and taxation under the provisions of this chapter shall depend upon continuance of such land in agricultural or horticultural uses and compliance with other requirements of this chapter and not upon continuance in the same owner of title to such land. Liability to roll-back taxes, determined pursuant to section thirteen, shall attach when such land no longer qualifies as actively devoted to agricultural or horticultural use and shall be the obligation of the then owner of the land. For purposes relating to roll-back taxes such qualification shall depend on the actual use of such land for the previous 5 years, and not on the filing of application under section six for any year.

## **§ 17. Separation of Land to Other Use; Liability for Conveyance or Roll-Back Taxes; Continuing Qualification of Remainder**

If, by conveyance or other action of the owner thereof, a portion of land which is valued, assessed and taxed under the provisions of this chapter is separated for a use other than agricultural or horticultural, the land so separated shall be subject to liability for conveyance or roll-back taxes applicable thereto, but such separation shall not impair the right of the remainder of such land to continuance of valuation, assessment and taxation thereunder; provided, that such remaining land continues to qualify under the usage, minimum acreage and other provisions thereof.

## **§ 18. Special or Betterment Assessments; Payment; Interest**

Land qualifying for valuation, assessment and taxation under this chapter shall be subject to special assessments or betterment assessments to such pro rata extent as the service or facility financed by such assessment is used for improving the agricultural or horticultural use capability of said land or for the personal benefit of the owner thereof. Any such assessment shall, however, upon application, be suspended during the time the land is in agricultural or horticultural use and shall become due and payable as of the date when the use of such land is changed. In the event only a portion of a tract of land which benefits from a suspension of payment is changed from such use, the assessment shall become due and payable as of the date when the use was changed only to the extent of and in the proportion that the frontage of such portion bears to the street frontage of the entire tract of land which originally benefited from a suspension of payment. Upon full payment of a portion of a suspended assessment, the tax collector may dissolve the lien for the assessment insofar as it affects the portion of the land changed from agricultural or horticultural use. The lien for the portion of the original assessment which remains unpaid shall continue and remain in full force and effect until dissolved in accordance with law. A request for such release shall be made in writing to the tax collector, and shall be accompanied by a plan and such other information as is required in the case of a request for a division of an assessment pursuant to section fifteen.

Payment of the assessment and interest on it shall be made in accordance with section 13 of chapter 80, but any interest shall be computed from the date of the change in use.





## **§ 19. Roll-Back Taxes; Procedures for Assessment; Appeal to Appellate Tax Board**

The assessment, collection, apportionment and payment over of the roll-back taxes imposed by section thirteen shall be governed by the procedures provided for the assessment and taxation of omitted property under section seventy-five of chapter fifty-nine. Such procedures shall apply to each tax year for which rollback taxes may be imposed notwithstanding the limitation set forth in said chapter fifty-nine with respect to the periods for which omitted property assessments may be imposed. Any person aggrieved by any determination or assessment by the board of assessors under this chapter may within 30 days of the date of notice thereof apply in writing to the assessors for modification or abatement thereof. Any person aggrieved by the refusal of the assessors to modify such a determination or make such an abatement or by their failure to act upon such an application may appeal to the appellate tax board within thirty days after the date of notice of their decision or within three months of the date of the application, whichever date is later. It shall be a condition of such appeal with respect to the annual general property tax that the asserted tax be paid, but no payment shall be required as a condition of such appeal with respect to any asserted conveyance tax or roll-back tax. If any payment of any tax imposed by this chapter should be made and as the result of any such modification or abatement by the board of assessors or decision by the appellate tax board it shall appear that any such tax has been overpaid, such excess payment shall be reimbursed by the town treasurer with interest at the rate of six per cent per annum from time of payment. Collection of any conveyance or roll back taxes, by sale or taking or otherwise, may be stayed by the appellate tax board while any such appeal is pending. Any partial payment of the asserted tax that may be required by the appellate tax board in connection with such stay shall not exceed one half of the asserted tax.

### **§ 19a. Sale of Land; Certification of Taxes Paid or Payable**

In connection with any proposed or completed sale or other transfer of any land which has been valued, assessed and taxed under the provisions of this chapter, the owner of record of the land may apply to the board of assessors for a certificate of the amount of conveyance tax and roll-back tax, if any, payable by reason of such sale or other transfer, or that no such tax will or has so become payable and stating the amount of any conveyance or roll-back taxes that have theretofore become payable with respect to such land; and such a certificate shall be provided to the applicant within twenty days after application therefor. Such certificate may be recorded with the registry of deeds; and upon recording of such a certificate that no such tax will or has so become payable, or a certificate by the collector of taxes that the amount of tax stated in such certificate of the board of assessors has been paid, all liens on such land for taxes under this chapter shall terminate, except that any liens for any roll-back taxes assessed by reason of such land ceasing to qualify for valuation, assessment and taxation under this chapter after the date of such sale or other transfer, shall continue. In connection with the issuance of such a certificate, the board of assessors may rely upon their own records, affidavits and such other information as they may deem appropriate. The board of assessors shall charge six dollars for each certificate so issued, and the money so received shall be paid into the town treasury.





## **§ 20. Valuation and Assessment for Purposes Other than Provisions of this Chapter; Equalization**

For any purpose, other than the provisions of this chapter, for which the assessed value of land is relevant, including exemptions under the provisions of chapter fifty-nine, land qualifying for taxation under this chapter shall be valued and deemed to have been assessed by the same standards, methods and procedures as other taxable property.

In determining the equalization required by section nine of chapter fifty-eight, the commissioner of revenue shall determine the value of such land on the basis of its agricultural and horticultural use.

## **§ 21. Factual Details on Tax List**

The factual details to be shown on the tax list of a board of assessors with respect to land which is valued, assessed and taxed under this chapter shall be the same as those set forth by said board with respect to other taxable property in the same city or town.

## **§ 22. Rules and Regulations; Forms and Procedures**

The commissioner of revenue shall promulgate such rules and regulations and shall prescribe the use of such forms and procedures as he deems appropriate to and consistent with effectuation of the purposes of this chapter.

## **§ 23. Use of Valuation, Etc. Procedures to Evade Taxes; Penalties**

Any person using the valuation, assessment and taxation procedures set forth in this chapter for the purposes of evading payment of full and proper taxes shall be subject to a fine of not more than ten thousand dollars or imprisonment for one year or both and to payment to the city or town in which the land is located of an amount equal to three times the amount of taxes so evaded.

