



Treasurer and Collector Issues

Local Taxes and Charges for Chapterlands

Acquisition and Disposition of Municipal Land

and

Tax Bill Inserts, Check-Offs and Errors

**Workshop B
2022**

Workshop B References

MASSACHUSETTS CONSTITUTION

[Amendment Article 97](#)

GENERAL LAWS

[G.L. c. 30B, § 16](#)
[G.L. c. 40, § 14](#)
[G.L. c. 44, § 53](#)
[G.L. c. 44, § 53A](#)
[G.L. c. 44, § 63](#)
[G.L. c. 44, § 63A](#)
[G.L. c. 44B, § 5\(e\)](#)
[G.L. c. 44B, § 5\(f\)](#)
[G.L. c. 44B, § 5\(f\)](#)
[G.L. c. 59, § 2A\(b\)](#)
[G.L. c. 58, § 8](#)
[G.L. c. 59, § 5\(3\)](#)
[G.L. c. 59, § 5 \(4A\)](#)
[G.L. c. 59, § 8A](#)
[G.L. c. 59, § 25](#)
[G.L. c. 59, § 57](#)
[G.L. c. 59, § 72A](#)
[G.L. c. 59, § 76](#)
[G.L. c. 60](#)
[G.L. c. 60, § 3](#)
[G.L. c. 60, § 3A](#)
[G.L. c. 60, § 3C](#)
[G.L. c. 60, § 3D](#)
[G.L. c. 60, § 3F](#)
[G.L. c. 60, § 53](#)
[G.L. c. 60, §§ 64-69](#)
[G.L. c. 60, § 69A](#)
[G.L. c. 60, § 77C](#)
[G.L. c. 60, § 79](#)
[G.L. c. 60A, § 3](#)
[G.L. c. 61A, § 2A](#)
[G.L. c. 61A, § 4](#)
[G.L. c. 61A, § 11](#)
[G.L. c. 61A, § 12](#)
[G.L. c. 61A, § 13](#)
[G.L. c. 61A, § 14](#)
[G.L. c. 61B, § 1](#)
[G.L. c. 79](#)
[G.L. c. 79, § 12](#)
[G.L. c. 184, § 32](#)

OTHER DEPT OF REVENUE MATERIALS

[Informational Guideline Release 2019-14](#)

[Informational Guideline Release 2021-22](#)

[Frequently Asked Questions Classified Forest, Agricultural/Horticultural and Recreational Land](#)

CASES

[NMB Wetstone v. Board of Assessors of East Longmeadow, \(docket # 141874, ATB July 28, 1987\)](#)

[Adams v. Assessors of Westport, 76 Mass. App 180 \(2010\)](#)

[Ross v. Assessors of Ipswich, \(docket #F239496, ATB November 21, 2000\)](#)

[Massachusetts Youth Soccer Association, Inc. v. Board of Assessors of Lancaster, \(docket ##F299524, F299525, ATB May 16, 2012\)](#)

[New England Forestry Foundation, Inc. v. Board of Assessors of Hawley, 468 Mass. 138 \(2014\)](#)

Commonwealth of Massachusetts



Workshop B

October 2022

Classified Land – How to Reduce Taxes

G.L. Ch. 61 – Forest Land

G.L. Ch. 61A – Farmland

G.L. Ch. 61B – Natural, Wild, Open/Recreational Land

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Workshop B Classified Land



G.L. Chapter 61

Important Provisions

- 10 Contiguous Acres under Same Ownership
- 10 Year Forest Management Plan certified by State Forester
- Taxpayer Applies to State Forester by June 30th
- Taxpayer then Files Application with Assessors by October 1
- Land Classified as of January 1, e.g., 1/1/ 2022 for FY 2023

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Workshop B Classified Land



G.L. Chapter 61A

Important Provisions

- 5 Contiguous Acres under Same Ownership
- Actively Devoted to Agricultural/Horticultural Use
- 2 Prior Years A/H Use
- Gross Sales \$500 and \$5 per Acre above 5 Acres
- Contiguous Non-Productive Land Classified on 1:1 Ratio
- Can Include Forest Land Certified by State Forester
- Taxpayer Applies Annually on or before October 1
- Revaluation –extra time to file- 30 Days after Actual Bills Sent
- Land Classified as of January 1

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G.L. Chapter 61B

Important Provisions

- 5 Contiguous Acres under Same Ownership
- Natural, Wild, Open or Recreational Use
- Taxpayer Applies Annually on or before October 1
- Revaluation –extra time to file- 30 Days after Actual Bills Sent
- If Approved, Classified as of January 1

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G.L. Chapter 61, 61A and 61B

Reduced Valuation of Classified Land

- Ch. 61 and Ch. 61A: Values Published by Farmland Valuation Advisory Commission
- Ch. 61B : Not in Excess of 25% of Full and Fair Cash Value

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G.L. Chapter 61, 61A and 61B

Lien Must Be Promptly and Correctly Recorded at Registry of Deeds

- Applies to All Classified Land Statutes
- To Protect the Community
- To Recover Tax Savings if Nonqualified Use for Classified Land

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G.L. Chapter 61, 61A and 61B

If Parcel Converted or Sold for Residential, Commercial or Industrial Use:

- Right of First Refusal or
- Penalty Taxes

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G.L. Chapter 61, 61A and 61B

Right of First Refusal

Example:

- 100 Acre Farm to be Sold for \$5 million
- Notice Must be Provided to Community
- 120 Days to Match the Amount in Purchase and Sale Agreement

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G.L. Chapter 61, 61A and 61B

Penalty Taxes

- Conveyance Tax or
- Rollback Taxes

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Conveyance Tax

- If Land Sold or Converted to Nonqualifying Use within 10 Years of Acquisition or Continuous Use as Forest Land or A/H Use, if Earlier
- Formula: Sale Price or Value of Property Times the Conveyance Tax Rate Which Ranges from 10% to 1% over the 10 Year Period

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Conveyance Tax: Example

- Town Declines Option to Purchase Farm to be sold for \$5 million
- Parcel in Year 5 of Classification
- Formula: Sale Price Times the 5% Conveyance Tax Rate Which Amounts to \$250,000

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Conveyance Tax: Example

- If Land Sold or Converted to Nonqualifying Use within 10 Years of First Classification
- Formula: Sale Price or Value Times the 10% Conveyance Tax Rate within First 5 Years and 5% within Years 6-10

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G.L. Chapter 61, 61A and 61B

Rollback Taxes: if Community Declines Option and Parcel Not within 10 Years of First Classification

- Rollback Taxes for 5 Years - 10 years if 61A:2A status is Solar
- Formula: For Each of the 5 Years, Calculate What Would Have Been the Taxes if Subject Parcel Had Been Taxed under Chapter 59 Full Value and then Deduct the Actual Taxes Assessed on the Classified Property
- Do Not Forget Interest Owed

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G.L. Chapter 61, 61A and 61B

Rollback Interest: 5 Per Cent

Example: Taxpayer Owes Rollback Taxes for 5 Years Covering Fiscal Years 2018 to 2022 and You have Calculated the Different Tax Amount for Each Year Representing Tax Savings

- FY 2018- 5 Years of Interest
- FY 2019- 4 Years of Interest
- FY 2020- 3 Years of Interest
- FY 2021- 2 Years of Interest
- FY 2022- 1 Year of Interest

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G.L. Chapter 61, 61A and 61B

Upon Payment of Rollback Taxes or Conveyance Tax

- Assessors Prepare Release of Lien
- Release Must be Recorded at Registry of Deeds
- Release Can be Full or Partial
- If Partial Release- Release Only the Land Removed from Classification and Retain the Original Lien Which Covers the Balance of the Land

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**Question 1**

A farmer built a deluxe farm stand on a one-acre portion of his 200-acre farm which is classified under Chapter 61A. The town had declined to exercise its right of first refusal to purchase the property.

- A. How were the penalty taxes calculated? What would be the rate of interest, if any, in the calculation of the penalty tax?
- B. The taxpayer ignored the penalty tax bill. What is the rate of interest on the unpaid penalty tax? Can the interest be waived?
- C. What recourse does the town have if payment of the penalty taxes is never made?

G.L. Ch. 61A, § 13, 14

G.L. Ch. 59, § 57

G.L. Ch. 60, § 53

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**Question 2**

The owner of a 100-acre farm is planning to sell the farm. He has met with members of a Chapter 180 nonprofit corporation. They have expressed an interest in building a private elementary school on the site. After extensive negotiations, a purchase and sale agreement has been signed.

- A. The land is classified under Chapter 61A. Does the town have a right of first refusal? Are penalty taxes owed?
- B. The nonprofit school recorded a deed to the property in May 2022. Is the parcel exempt for fiscal year 2023?

G.L. Ch. 61A, § 12 & 13

G.L. Ch. 59, § 5(3)

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**Question 3**

An owner of a 60-acre parcel filed for Chapter 61A classification as horticultural land in September 2020 for FY 2022. The land has been continuously farmed since the 1980s. The assessors denied the Chapter 61A application since a subdivision plan was filed and the Planning Board had classified the land as industrial in June 2020. In December 2020, the taxpayer requested a redetermination or modification of the assessors' denial which the assessors denied in March 2021. The assessors reasoned that even if the parcel may be used for growing crops, its primary use was not horticulture, but rather as land for sale as industrial lots. The taxpayer appealed to the Appellate Tax Board (ATB).

How did the ATB decide this appeal? Does this land qualify for classification under Chapter 61A as of January 1, 2021, for FY 2022?

NMB Wetstone v. Board of Assessors of East Longmeadow, (docket # 141874, ATB July 28, 1987)

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**Question 4**

A small farm has been sold to the owner's brother in a cash sale transaction. The buyer has begun to build a commercial automotive shop on the parcel. The deed has been recorded and notice of the sale was not sent to the town.

Is the sale valid? What can the town officials do?

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**Question 5**

A wealthy money manager purchased a mansion property containing 27 acres of land. The new owner now describes himself as a farmer and has applied to the local assessors for Chapter 61A agricultural/horticultural classification. By this means he seeks to reduce his property tax bill.

- A. Is the property eligible for Chapter 61A classification?
B. Assume the Chapter 61A application was denied. What would you suggest so that this taxpayer can receive savings on his property taxes?

G.L. Ch. 61A, §4
G.L. Ch. 61B, §1

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**Question 6**

A taxpayer purchased a colonial house on 7 acres of land. Some of his neighbors have their property in Chapter 61A. The taxpayer visited the assessors' office and learned the town had 5-acre zoning.

- A. Does the parcel meet the size requirement for Chapter 61A?
B. Does the parcel meet the size requirement for Chapter 61B?
C. Can the parcel be subdivided?

G.L. Ch. 61A, §3
G.L. Ch. 61B, §1

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Question 7

An owner of Chapter 61 forest land seeks to install solar arrays on the property.

- A. If a solar facility is installed, would the parcel still qualify for Chapter 61?
- B. What would your answer be if the parcel was classified under Chapter 61A?

G.L. Ch. 61A, § 2A

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Question 8

What part of the following property owned by Ocean Spray Inc. would qualify for Chapter 61A status?

- 1. Land under Storage Barn
- 2. Land under Bee-Keeping Hives
- 3. Land under Juice Factory
- 4. Farm Roads
- 5. Sand Pits
- 6. Land under Corporate Headquarters
- 7. Cranberry Bogs
- 8. Irrigation Ponds
- 9. Adjacent Woodland

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Question 9

Taxpayer owns 15-acres of land which are used for boarding horses and riding stables. The outdoor area is used primarily for horseback riding and consists of paddocks, riding rings, riding trails and open lands. The indoor area consists of barns, riding rings, arenas, and similar facilities.

- A. Does the property qualify for Chapter 61A?
- B. Would the parcel qualify for Chapter 61B?

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**Question 10**

Robert Green owns a 4-acre parcel on which hay is raised. He also owns a 3-acre parcel one half a mile away which he also uses to grow hay.

Would the two parcels qualify for Chapter 61A classification?

G.L. Ch. 61A, § 4

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**Question 11**

A farmer whose land is in Chapter 61A has decided to cease farming. He has no immediate plans for the land. He did not file a Chapter 61A application for fiscal year 2023.

- A. Does the taxpayer owe penalty taxes? Does the town have a right of first refusal?
B. How would the parcel be assessed as of January 1, 2022, for fiscal year 2023?

G.L. Ch. 61A, § 14
G.L. Ch. 59, § 2A(b)

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**Question 12**

A farmer who owns a 200-acre farm has decided to convey land to his daughter who will build a house for herself and her family.

- A. Does the town have a right of first refusal? Does the farmer owe penalty taxes on the land conveyed to the daughter?
B. How much land can be conveyed to the daughter and still be exempt from penalty taxes?

G.L. Ch. 61A, § 14
Adams v. Assessors of Westport, 76 Mass. App 180 (2010)
(conveyance tax)
Ross v. Assessors of Ipswich, (docket #F239496, ATB
November 21, 2000) (rollback tax)

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**Question 13**

South Shore Tennis and Swim Club, Inc. (South Shore) is a private exclusive members only swim and tennis facility located in your community. South Shore is a Chapter 180 nonprofit corporation formed to promote the game of tennis and to foster and promote the sport of swimming and to provide tennis and swim instruction and lifeguard training. The subject parcel consists of indoor and outdoor tennis courts, indoor and outdoor swimming pools, an administrative building, and a club house for members with a restaurant and spa. There are also 23 acres of undeveloped land which the members can frequent for hikes and picnics.

- A. Would the parcel qualify for Chapter 61B?
- B. Is the parcel tax exempt?

G.L. Ch. 61B, § 1

Massachusetts Youth Soccer Association, Inc. v. Board of Assessors of Lancaster, (docket #F299524, F299525, ATB May 16, 2012)

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**Question 14**

A nonprofit charitable corporation for years had 120 acres of land classified under Chapter 61. The corporation had hired an independent licensed forester to prepare a forest management plan. There was a Chapter 61 lien on the property and a 10-year forest management plan. The assessed taxes were reduced due to its Chapter 61 classification. The taxpayer recently claimed the land was tax exempt conservation land, and that it could avoid the time and expense of applying for Chapter 61 status.

Was the land eligible for a charitable exemption as claimed by the taxpayer?

G.L. Ch. 59, § 5(3)

New England Forestry Foundation, Inc. v. Board of Assessors of Hawley, 468 Mass. 138 (2014)

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**Question 15**

It is rumored that a new production of "State Fair" by Rodgers and Hammerstein will be filmed in the western part of the Commonwealth. The movie will center around activities at the Eastern States Exposition.

- A. Do you know what State statute provides an exemption for the real estate and personal property of incorporated agricultural societies?
- B. Do you know what State statute provides reduced taxation for any person, not including a corporation, engaged principally in agriculture, and also, for individuals under the age of 18 who raise livestock in connection with an agricultural youth program?
- C. Do you know what State entity annually adopts a range of recommended values for land classified under Chapter 61 and Chapter 61A as well as recommended value for farm animals?

G.L. Ch. 59, § 5 (4A)

G.L. Ch. 59, § 8A

G.L. Ch. 61A, § 11

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**Question 1 & 2**

1. The town of Pawnee, Massachusetts acquired a parcel of land by purchase to be used for a new park in town. The property was purchased on December 20th, 2021, and the previous owner, a dentist named Dr. Jam, paid the quarter one and quarter two taxes but not quarters 3 and 4. Can the town of Pawnee abate the taxes for quarters 3 and 4?

2. The Board of Water Commissioners in Pawnee approve a taking by eminent domain for property for water protection purposes. This was approved on April 5th, 2022. The Pawnee assessors want to know how long the property will remain taxable?

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**Question 3 & 4**

3. Ron Swanson owned a log cabin in Pawnee, isolated away from the rest of the city. Because Mr. Swanson is a proud anti-government libertarian, he did not pay his taxes for many years. Pawnee had to issue a tax title foreclosure and acquired the log cabin and land by this method. When should Pawnee remove the property from the tax rolls?

4. The local dentist from question 1, Dr. Jam, decides to uncharacteristically donate a parcel of land he owns to the town of Pawnee. Everyone is really shocked by his generosity. It turns out, Dr. Jam donated the parcel because there are multiple liens, and the parcel of land has been under tax taking for many years now. What is the best course of action for Pawnee?

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**Question 5 & 6**

5. The town of Pawnee's recreation department has a very enthusiastic employee, Leslie Knope, who would like to acquire a dilapidated pit in front of a friend's home and turn it into a beautiful park for recreational purposes. She has a large, organized binder outlining her plan, but she would like to use Community Preservation Funds to acquire this pit and turn it into the park. Is this allowed?

6. Pawnee decides to go ahead and purchase the pit for recreational use. However, after many years, the community decides it no longer wants to own this park and would like to dispose of the parcel. What can Pawnee do?

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Question 7, 8 & 9

7. Tom Haverford, a longtime Pawnee resident would like to open his new business in an old warehouse owned by Pawnee. Pawnee has no use for this building and would like to sell the warehouse to Tom. What are the tax obligations upon Tom for the purchase of municipally owned land?

8. How would Pawnee account for proceeds of the sale?

9. There is another plot of land in Pawnee that the recreation department has advocated for purchasing for use of the park. The land is very small in size, and not very highly valued. The taxes have not been paid on the parcel for many years. The owner has moved away and cannot be located. Does Pawnee have any options?

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Question 10 & 11

10. Pawnee has a new Tax Collector, April Ludgate. April's former boss, Leslie Knope, a current Parks and Recreation Department employee, is running for Town Council. Leslie has been a mentor to April for many years and would like to send a letter of her endorsement to the residents of Pawnee. The tax bills are due soon and as a way to save time and money April would like to send her endorsement letter along with the tax bills. Is this allowed?

11. There is a new veteran assistance fund being established in Pawnee. April Ludgate, the collector would like to have a check off section on this year's tax bills to allow Pawnee residents to check off if they would like to donate to this newly established fund. Is this allowed?

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Question 12 & 13

12. The Pawnee Veteran's Agent discovers the check off option for the veteran assistance fund. The Pawnee Veterans Agent has been accepting donations for the purpose of constructing a particular war memorial in town and they already have a gift account established for the purpose. Can they transfer these funds into the new Veterans Assistance Fund?

13. Donna, a local non-profit volunteer working to support animals in Pawnee reaches out to the Collector's office because they are interested in including on local property tax bills and/or excise tax bills a checkoff box to allow residents to donate money for the purpose of helping animals, which may be more limited to spay and neuter services. Is this allowed?

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Question 14

14. April Ludgate's husband Andy is known as the Pawnee goofball. She was feeling overwhelmed by her work this year, and asked for Andy's assistance in sending out the tax bills. It was later discovered that, perhaps unsurprisingly, there were several errors made in the bills. What does April Ludgate have to do if the following errors are discovered after the actual tax bills for the year are mailed?

- a. The tax rate was not printed on some or all bills?
- b. Last year's tax rate (or other wrong rate) was printed on some or all bills
- c. The wrong valuations or assessed taxes were printed on some or all bills
- d. The wrong address was used on a bill

Discussion Questions

LOCAL TAXES & CHARGES FOR CHAPTERLANDS

1. A farmer built a deluxe farmstand on a one-acre portion of his 200-acre farm which is classified under Chapter 61A. The town had declined to exercise its right of first refusal to purchase the property.
 - a. How were the penalty taxes calculated? What would be the rate of interest, if any, in the calculation of the penalty tax?
 - b. The taxpayer ignored the penalty tax bill. What is the rate of interest on the unpaid penalty tax? Can the interest be waived?
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G.L. c. 61A, § § 13, 14

G.L. c. 59, § 57

G.L. c. 60, § 53

2. The owner of a 100- acre farm is planning to sell the farm. He has met with members of a Chapter 180 nonprofit corporation. They have expressed an interest in building a private elementary school on the site. After extensive negotiations, a purchase and sale agreement has been signed.
 - a. The land is classified under Chapter 61A. Does the town have a right of first refusal? Are penalty taxes owed?
 - b. The nonprofit school recorded a deed to the property in May 2022. Is the parcel exempt for fiscal year 2023?

G.L. c. 61A, § 12 & 13

G.L. c. 59, § 5(3)

3. An owner of a 60-acre parcel filed for Chapter 61A classification as horticultural land in September 2020 for FY 2022. The land has been continuously farmed since the 1980s. The assessors denied the Chapter 61A application since a subdivision plan was filed and the Planning Board had classified the land as industrial in June 2020. In December 2020 the taxpayer requested a redetermination or modification of the assessors' denial which the assessors denied in March 2021. The assessors reasoned that even if the parcel may be used for growing crops, its primary use was not horticulture, but rather as land for sale as industrial lots. The taxpayer appealed to the Appellate Tax Board (ATB).

- a. How did the ATB decide this appeal? Does this land qualify for classification under Chapter 61A as of January 1, 2021 for FY 2022?

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- 4. A small farm has been sold to the owner's brother in a cash sale transaction. The buyer has begun to build a commercial automotive shop on the parcel. The deed has been recorded and notice of the sale was not sent to the town.

- a. Is the sale valid? What can the town officials do?

- 5. A wealthy money manager purchased a mansion property containing 27 acres of land. The new owner now describes himself as a farmer and has applied to the local assessors for Chapter 61A agricultural/horticultural classification. By this means he seeks to reduce his property tax bill.

- a. Is the property eligible for Chapter 61A classification?
- b. Assume the Chapter 61A application was denied. What would you suggest so that this taxpayer can receive savings on his property taxes?

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- 6. A taxpayer purchased a colonial house on 7 acres of land. Some of his neighbors have their property in Chapter 61A. The taxpayer visited the assessors' office and learned the town had 5-acre zoning.

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- 7. An owner of Chapter 61 forest land seeks to install solar arrays on the property.

- a. If a solar facility is installed, would the parcel still qualify for Chapter 61?
- b. What would your answer be if the parcel was classified under Chapter 61A?

G.L. c. 61A, § 2A

8. What part of the following property owned by Ocean Spray Inc. would qualify for Chapter 61A status?
- a. Land under Storage Barn
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10. Robert Green owns a 4-acre parcel on which hay is raised. He also owns a 3-acre parcel one half a mile away which he also uses to grow hay.
- a. Would the two parcels qualify for Chapter 61A classification?

G.L. c. 61A, § 4

11. A farmer whose land is in Chapter 61A has decided to cease farming. He has no immediate plans for the land. He did not file a Chapter 61A application for fiscal year 2023.

- a. Does the taxpayer owe penalty taxes ? Does the town have a right of first refusal?
- b. How would the parcel be assessed as of January 1, 2022 for fiscal year 2023?

G.L. c. 61A, § 14

G.L. c. 59, § 2A(b)

12. A farmer who owns a 200-acre farm has decided to convey land to his daughter who will build a house for herself and her family.

- a. Does the town have a right of first refusal? Does the farmer owe penalty taxes on the land conveyed to the daughter?
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G.L. c. 61A, § 14

Adams v. Assessors of Westport, 76 Mass. App 180 (2010) (conveyance tax)

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- a. Would the parcel qualify for Chapter 61B?
- b. Is the parcel tax exempt?

G.L. c. 61B, § 1

Massachusetts Youth Soccer Association, Inc. v. Board of Assessors of Lancaster, (docket ##F299524, F299525, ATB May 16, 2012)

14. A nonprofit charitable corporation for years had 120 acres of land classified under Chapter 61. The corporation had hired an independent licensed forester to prepare a forest management plan. There was a Chapter 61 lien on the property and a 10-year forest management plan. The assessed taxes were reduced due to its Chapter 61 classification. The taxpayer recently claimed the land was tax exempt conservation land, and that it could avoid the time and expense of applying for Chapter 61 status.

- a. Was the land eligible for a charitable exemption as claimed by the taxpayer?

G.L. c. 59, § 5(3)

New England Forestry Foundation, Inc. v. Board of Assessors of Hawley, 468 Mass. 138 (2014)

15. It is rumored that a new production of “State Fair” by Rodgers and Hammerstein will be filmed in the western part of the Commonwealth. The movie will center around activities at the Eastern States Exposition.

- a. Do you know what State statute provides an exemption for the real estate and personal property of incorporated agricultural societies?
- b. Do you know what State statute provides reduced taxation for any person, not including a corporation, engaged principally in agriculture, and also for individuals under the age of 18 who raise livestock in connection with an agricultural youth program?
- c. Do you know what State entity annually adopts a range of recommended values for land classified under Chapter 61 and Chapter 61A as well as recommended value for farm animals?

G.L. c. 59, § 5 (4A)

G.L. c. 59, § 8A

G.L. c. 61A, § 11

ACQUISITION AND DISPOSITION OF MUNICIPAL LAND

TAX BILL INSERTS, CHECK-OFFS AND ERRORS

1. The town of Pawnee, Massachusetts acquired a parcel of land by purchase to be used for a new park in town. The property was purchased on December 20th 2021, and the previous owner, a dentist named Dr. Jam, paid the quarter one and quarter two taxes but not quarters 3 and 4. Can the town of Pawnee abate the taxes for quarters 3 and 4?

G.L. c. 40, § 14

G.L. c. 60, §§ 64-69

G.L. c. 59, § 72A

G.L. c. 59, § 25

G.L. c. 58, § 8

2. The Board of Water Commissioners in Pawnee approve a taking by eminent domain for property for water protection purposes. This was approved on April 5th, 2022. The Pawnee assessors want to know how long the property will remain taxable?

G.L. c.79, § 12

G.L. c. 59, § 72A

3. Ron Swanson owned a log cabin in Pawnee, isolated away from the rest of the city. Because Mr. Swanson is a proud anti government libertarian, he did not pay his taxes for many years. Pawnee had to issue a tax title foreclosure and acquired the log cabin and land by this method. When should Pawnee remove the property from the tax rolls?

G.L. c. 60, § 69A

4. The local dentist from question 1, Dr. Jam, decides to uncharacteristically donate a parcel of land he owns to the town of Pawnee. Everyone is really shocked by his generosity. It turns out, Dr. Jam donated the parcel because there are multiple liens and the parcel of land has been under tax taking for many years now. What is the best course of action for Pawnee?

G.L. c. 60, §77C

Informational Guideline Release 2021-22

5. The town of Pawnee's recreation department has a very enthusiastic employee, Leslie Knope, who would like to acquire a dilapidated pit in front of a friend's home and turn it into a beautiful park for recreational purposes. She has a large, organized binder outlining her plan, but she would like to use Community Preservation Funds to acquire this pit and turn it into the park. Is this allowed?

G.L. c. 44B, § 5(e)

G.L. c. 79

G.L. c. 30B, § 16

G.L. c. 44B, § 5(f)

6. Pawnee decides to go ahead and purchase the pit for recreational use. However, after many years, the community decides it no longer wants to own this park, and would like to dispose of the parcel. What can Pawnee do?

G.L. c. 30B, § 16

G.L. c. 44B, § 5(f)

G.L. c. 184, § 32

Article 97 of the Amendments to the Massachusetts Constitution

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7. Tom Haverford, a longtime Pawnee resident would like to open his new business in an old warehouse owned by Pawnee. Pawnee has no use for this building and would like to sell the warehouse to Tom. What are the tax obligations upon Tom for the purchase of municipally owned land?

G.L. c. 44, § 63A

8. How would Pawnee account for proceeds of the sale?

G.L. c. 44, § 53

G.L. c. 44, § 63

9. There is another plot of land in Pawnee that the recreation department has advocated for purchasing for use of the park. The land is very small in size, and not very highly valued. The taxes have not been paid on the parcel for many years. The owner has moved away and cannot be located. Does Pawnee have any options?

G.L. c. 60, § 79

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10. Pawnee has a new Tax Collector, April Ludgate. April's former boss, Leslie Knope, a current Parks and Recreation Department employee, is running for Town Council. Leslie has been a mentor to April for many years and would like to send a letter of her endorsement to the residents of Pawnee. The tax bills are due soon and as a way to save time and money April would like to send her endorsement letter along with the tax bills. Is this allowed?

G.L. c. 60, § 3A

11. There is a new veteran assistance fund being established in Pawnee. April Ludgate, the collector would like to have a check off section on this year's tax bills to allow Pawnee residents to check off if they would like to donate to this newly established fund. Is this allowed?

G.L. c. 60, § 3C

G.L. c. 60, § 3D

G.L. c. 60, § 3F

12. The Pawnee Veteran's Agent discovers the check off option for the veteran assistance fund. The Pawnee Veterans Agent has been accepting donations for the purpose of constructing a particular war memorial in town and they already have a gift account established for the purpose. Can they transfer these funds into the new Veterans Assistance Fund?

G.L. c. 60

G.L. c. 44, § 53A

13. Donna, a local non profit volunteer working to support animals in Pawnee reaches out to the Collector's office because they are interested in including on local property tax bills and/or excise tax bills a checkoff box to allow residents to donate money for the purpose of helping animals, which may be more limited to spay and neuter services. Is this allowed?

G.L. c. 60, § 3C

G.L. c. 60, §§ 3 & 3A

G.L. c. 60, § 3D

14. April Ludgate's husband Andy is known as the Pawnee goofball. She was feeling overwhelmed by her work this year, and asked for Andy's assistance in sending out the tax bills. It was later discovered that, perhaps unsurprisingly, there were several errors made in the bills. What does April Ludgate have to do if the following errors are discovered after the actual tax bills for the year are mailed?

G.L. c. 60A, § 3A

G.L. c. 59, § 76

G.L. c. 60, § 3