

What is Massachusetts Chapter 61 program, and what is it for?

Chapter 61, the Forestland Taxation Act, requires that municipalities reduce assessments of forest land when a landowner is enrolled and observes the Ch. 61 program requirements. Chapter 61 enables landowners to realize the value of the current use of the land in exchange for a ten year commitment to grow forest products while also keeping their land undeveloped. There are many types of forest products. Some of the more common types are wood, timber and Christmas trees. Other kinds of tree forest growth, and any other product produced (and sold) from forest vegetation would also be considered a forest product.

How do I know if my land is eligible to be enrolled in Ch. 61 Forestland?

If you own ten acres of contiguous forest and it is devoted to the growth of forest products, your land is eligible for enrollment. The land must be under the “same ownership”. Same ownership means that legal title to all of the land must be held in the same name(s) and in the same capacity. The ownership of the land must be identical. There cannot be any other use that is incompatible with growing and managing for forest products.

How are my taxes calculated under Ch. 61? How much can I save?

Land under Ch. 61 will be assessed on a per acre valuation based on its current land use, forest growth, and whether it is located on the east or west side of the Connecticut River. You can determine your potential assessment at [UMass Extension's MassWoods website](#).

What are examples of land that is not eligible in Ch. 61?

Land that is residential, commercial or industrial is not eligible for classification in Ch. 61. Some examples of those uses are houses and their outbuildings and yards, cabins in the woods, any type of structure, gravel pits, and solar fields.

How do I apply to enroll in Ch 61? Is there a due date?

The first step in the process is to file forest management plan with the Department of Conservation and Recreation (DCR) Service Forestry Program. The forest management plan must be filed with the appropriate DCR regional office on or before June 30 of the year preceding the fiscal year for which classification is sought. The forest management plan is considered your application to the Ch. 61 program and it must comply with all of DCR's rules and regulations under 302 CMR 15. After the DCR Service Forester approves your plan you will receive an approved copy with the original certificate in the mail. The second step in the process is where you fill out a CL 1 form and deliver the CL 1 form, the original certificate and the approved forest management plan to the local assessor's office (in the town which the land is located) before October 1st.

I am not a forester, how do I find a Massachusetts Licensed Forester to write my plan?

The [complete directory](#) of Massachusetts licensed private consulting foresters can be found on the [MA DCR Service Forestry website](#). Narrow the list down by looking for foresters with an address in your region. Ask friends and neighbors about their experiences with the foresters who work in your town. This might be a good time to call your DCR Service Forester to talk about the services offered by private consulting foresters.

When the consulting forester writes my plan, do they take into consideration what I would like to happen on my land?

Yes, the consulting forester will consider your goals while evaluating the forest condition and make recommendations to you about how to manage your forest to meet your goals while also for the production of forest products.

I heard there are other programs that focus on forest ecosystem services. Can I have plan that focuses more on the services that my property could provide?

Yes, you can have a forest management plan that meets the requirements of Ch. 61 while also enrolling in the Forest Stewardship Program, the Foresters for the Birds Program, and/or Climate Forestry Program. These [programs](#) may have cost share available to help pay for the plan's development.

This is all new to me. Can I talk to a Service Forester about my woods and the programs that DCR has available?

Yes, to find the Service Forester who works in your area look at the [Service Forester District Map](#). Call your Service Forester to find out more about the program, eligibility, cost-share options and other benefits of having a Forest Stewardship Plan provides. You may also request a woods walk of your property at no cost.

Is there anything else that I have to do?

Yes, follow your forest management plan for the next ten years. If you plan to remain in the program, you will need to meet with your forester to have a new ten year forest management plan written and submitted before June 30th of the year before your current plan expires.

I heard the program places a lien on my deed, is that true?

Yes, if the land is being classified by the applicant for the first time, the assessors will record a statement at the Registry of Deeds that includes the name of the landowner and a description of the land (*Form CL-3, Classified Forest – Agricultural or Horticultural – Recreational Land Tax Lien*). The statement constitutes a lien on the land for all taxes due under G.L. c. 61. The landowner must pay all applicable recording fees. G.L. c. 61, § 2.

I have learned a lot about my land since I had my plan written and now my goals have changed. I would like to change the type of forestry management practice that is in my plan. Can I do that?

Yes, your consulting forester can revise your plan to meet your new goals. The revisions to the plan will be submitted as an amendment to the DCR Service Forester for review and approval.

I have reached the end of my ten year Ch. 61 cycle and now I have changed my mind. Can I get out of the Ch 61 program?

Yes, at the end of your 10 year management cycle, you will be voluntarily withdrawn from Ch. 61 if you don't file a new Ch. 61 forest management plan. Depending on the use of the land there *may* be a penalty. According to M.G.L. Ch 61 S 8, "the discontinuance of forest certification shall not, in itself, for the purposes of this section, be considered a conversion." However, the regulations (302 CMR 15) state that if you voluntarily seek to remove all of a subject parcel from certification and classification under M.G.L. c. 61, you (the owner) shall notify the DCR and the assessor, whereupon the assessor shall calculate the penalty, *if any*, for such removal in accordance with M.G.L. c. 61, §7, and the owner shall pay such penalty. As long as you don't convert the forest land covered by the lien to another use for five years after withdrawal, there should not be a roll back tax or a conveyance tax. Five years after voluntary withdrawal the lien should be removed from the deed.