



# DLS

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

Kevin W. Brown  
Acting Commissioner of Revenue

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Senior Deputy Commissioner

## FVAC CHAPTER LAND RECOMMENDED VALUE for FISCAL YEAR 2021

### Per Acre Range of Values

Chapter Land 61 and 61A Use Categories	Productivity Based on Dominate Soil Ratings*			
	Use Code	Below Average	Average	Above Average
Cropland Harvested: Vegetables, Tobacco, Sod and Nursery	711, 712, 719	\$786	\$982	\$1178
Cropland Harvested: Dairy, Beef and Hay; Tillable forage cropland, etc.	713	\$157	\$196	\$235
Cropland Harvested: Orchards, Vineyards, and Blueberries	714	\$786	\$982	\$1178
Christmas Trees	602, 715	\$108	\$108	\$108
Nonproductive Land: Wetland, scrub land, rock land	720	\$49	\$49	\$49
Cropland pastured; Permanent pastured; Necessary and Related land—farm roads, ponds, etc.	716, 718	\$157	\$196	\$235
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A land with a Forest Management Plan <b>West</b> of the Connecticut River	601, 717	\$97	\$121	\$146
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A land with a Forest Management Plan <b>East</b> of the Connecticut River	601, 717	\$78	\$98	\$118

Use Code	Cranberry: Range of Production/ Barrels per Acre				
710	<106	106≤140	141≤174	175≤200	>200
<b>Cranberry Values</b>	\$828	\$1,248	\$1,665	\$2,080	\$2,500

- **Cropland Harvested** – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested or hay was cut, in the current year falls into this category. This includes the land in vegetables, sod, nurseries, orchards, vineyards, other perennial plantings, and greenhouses.
- **Dairy, Beef and Hay; Cropland Pastured, Other Cropland & Permanent Pasture** – Cropland used for pasture or grazing or land considered as tillable but is elected to be fallow or in cover crops. It can and often is used to produce crops, but its maximum income may not be realized in a particular year. This category also includes land planted in crops, which were to be harvested after the census year, and land is typically not tillable, best suited for grazing or possibly part of an erosion control program, plus necessary and related lands.
- **Nonproductive Land** – The land on the farm which is nonproductive primarily due to slope, drainage capacity, soil type or topography.

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