DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

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CROP DEVELOPMENT TIME PERIODS FOR FISCAL YEAR 2025

The following table may serve as an additional guide to determine where the value of a particular parcel might fall within a use range.

Crop	Development Time Periods
Tobacco	**Annual**
Truck Garden, Vegetables, and Flowers	**Annual**
Strawberries	**1 year**
Asparagus	**1 year**
Cranberries	**2 years**
Grapes	**3 years**
Pears	**5-6 years**
Blueberries	**5-6 years**
Plums	**5-6 years**
Apples	**6-7 years**
Christmas Trees	**8 years**

Nursery Stock	Development Time Periods
Ground Cover	**2 years**
Deciduous Flowering Shrubs	**2-3 years**
Broadleaf Evergreen	**3-4 years**
Shade and Flowering Trees	**4-5 years**
Evergreens	**7-10 years**
Shade Trees	**8-10 years**