



March 26, 2021

## FVAC Recommended Values — FY 2022

To Boards of Assessors:

The Farmland Valuation Advisory Commission (FVAC) met on March 17<sup>th</sup> and adopted a range of recommended agricultural, horticultural, and forest land use values for the various categories of land classified under *Chapter 61 and 61A* for fiscal year 2022.

The FVAC approved valuation models, including capitalized farmland rents and historical averages, and allocated value by land use. Sourced economic data included the USDA National Agricultural Statistics Service (NASS), which publishes rents for Massachusetts farmland. For FY22, the FVAC approved changes in acreage rates of Chapter 61A land, with increases ranging from 6% to 10%. This follows a one-year freeze of FY21 values which were set at the same rate as FY20 values. Regarding Chapter 61 productive woodland, data indicates steady, strong, wood demand. For FY22, the FVAC has approved changes in acreage rates for Chapter 61 land. These changes follow a one-year freeze in FY21 values which were also set at same rate as FY20 values.

The FVAC continues to have five categories designating a range production for cranberry values and based on data for FY22 voted to accept changes in the production range. Assessors are advised to review the yield reported on the growers Chapter 61A application and adjust the rate accordingly. The FVAC has voted to accept a change in cranberry values. The change follows a one-year freeze in FY21 values at the same rate as FY20 values. In 2016 the Municipal Modernization Act provided that cranberry bogs classified as agricultural/horticultural under M.G.L. c. 61A, will be considered actively devoted to cranberry production until FY20 even without production of a crop or annual minimum gross sales requirement under M.G. L. c. 61A § 3, and provided the property is maintained during the designated time period. Subsequently, this has been extended to 2023 as amended by [Chapter 358 of the Acts of 2020](#), see section 87.

In valuing land classified as agricultural, horticultural or forest land under Chapter 61 and 61A, the Board of Assessors must consider only those indicia of value that such land has for agricultural, horticultural, or forest uses. The ranges of value are to be used in conjunction with the Assessors' appraisal knowledge, judgment, and experience as to agricultural, horticultural and forest land values. All values adopted outside the range recommended by the FVAC must be supported by a comprehensive study of local factors influencing value, together with a detailed description of the selected valuation models and resulting use value estimates. Any sales of farmland, income data or other appraisal information being considered by assessors should be limited to data specific to the crop or product being grown or produced.

Along with the FVAC recommended land values are the values of farm animals for the purpose of the *Farm Animal Excise* (Chapter 59, § 8A) as determined by the Department of Revenue. For FY22, the FVAC deemed no changes made to values of farm animal excise and deemed no changes to crop development time periods.

Sincerely yours,

*Joanne Graziano*

Joanne Graziano  
FVAC Chairman, Department of Revenue

FVAC Members:

*Phillip DeMartino, Department of Housing and Community Development*

*Peter Church, Department of Conservation and Recreation, Forestry Division*

*Myron Inglis, Department of Agricultural Resources*

*Bernie Morzuch, University of Massachusetts, College of Social and Behavioral Sciences*

*Everett Martin, Massachusetts Assessor Representative*

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