State Tax Form CL-2
Revised 9/2024

The Commonwealth of Massachusetts

_____

Name of City or Town

Office of the Board of Assessors

_____

Date

Notice of Action on Application for Forest-Agricultural or Horticultural-Recreational Land Classification

This notice informs you of the action taken by the Board of Assessors on your application of _____, _____ for the valuation, assessment and taxation of the property described below as classified forest ☐ agricultural or horticultural ☐ recreational ☐ land under the provisions of General Laws Chapter 61 ☐ 61A ☐ 61B ☐.

☐ **ALLOWED.** ☐ All ☐ part of your application was allowed by vote ☐ inaction ☐ of the assessors on _____, _____. This classification is effective January 1, _____ for the fiscal year beginning July 1, _____.

☐ **DISALLOWED**. ☐ All ☐ part of your application was disallowed by vote ☐ inaction ☐ of the assessors on _____, _____ for the following reason(s):

If all or part of your application was disallowed under G.L. c. 61A or c. 61B:

A landowner denied classification of all or part of the land under the above-mentioned Chapters may apply to the assessors for a modification of their action on the application for classification. The landowner must apply for the modification within 30 days of the notice of denial. If the assessors refuse to modify their determination, or they do not act on the application, the landowner may appeal to the Appellate Tax Board within 30 days of the date of notice of the assessors' decision, or within 3 months of the date of the application for modification, whichever is later. G.L. c. 61A, § 19; G.L. c. 61B, § 14.

For Forest Land under G.L. c. 61:

If the assessors believe land which is classified as forest land or land which is the subject of an application for forest land classification is not being managed under a program, is being used for purposes incompatible with forest production or does not otherwise qualify under this chapter, the assessors may appeal to the State Forester no later than February 1. The landowner will receive a copy of the assessor's appeal by certified mail.

Please note that the State Forester must notify the assessors and landowner of its decision on the appeal by March 1 of the following year. Please be aware that both the landowner and the assessors may appeal the State Forester's decision. The appeal must be sent, by certified mail, to the State Forester, Commissioner of the Massachusetts Department of Conservation and Recreation. The party who is appealing must also send a copy of the appeal to either the landowner or the assessors by certified mail. In the event no appeal is received by the State Forester on or before June 15th, the State Forester's decision becomes final and binding on the assessors and the owner. G.L. c. 61, § 2.

Landowners aggrieved by the assessment under c. 61, c. 61A or c. 61B:

Further, a landowner aggrieved by the assessment of a tax on land classified under any of the above-mentioned Chapters may apply for abatement of the tax to the assessors within 30 days of notice of the assessment. If the landowner disagrees with the assessors' decision, or the assessors do not act on the application, the landowner may appeal to the Appellate Tax Board within 30 days of the date of notice of the assessors' decision or within 3 months of the date of the application for abatement, whichever is later. If the appeal relates to the annual property tax on the classified land, the tax must be paid for the Appellate Tax Board to hear the appeal. G.L. c. 61, § 3; G.L. c. 61A, § 19; G.L. c. 61B, § 14.

Location	Parcel Identification (Map-Block-Lot)	Deed Reference (Book & Page/Cert. No.)	Total Acres	Classified Acres	Disallowed Acres

Board of Assessors of