



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue
Sean R. Cronin
Senior Deputy Commissioner

March 24, 2022

FVAC Recommended Values — FY 2023

To Boards of Assessors:

The Farmland Valuation Advisory Commission (FVAC) met on March 16th 2022, and for fiscal year 2023 adopted a range of recommended agricultural, horticultural, and forest land use values for various categories of land classified under *Chapter 61 and 61A*.

The FVAC accepted approved valuation models, including capitalized farmland rents, and historical averages. Sourced economic data was reviewed from the USDA National Agricultural Statistics Service (NASS) which publishes rental data for Massachusetts farmland. For FY23, the FVAC approved changes in acreage values of Chapter 61A land, with increases ranging from 7% to 10%, with the exception being Christmas trees which slightly decreased in value. Regarding Chapter 61 productive woodland, data indicates decreases in value west of the river with slight increases east of the river.

The FVAC continues to accept five categories designating a range production for cranberry values. Based on current data, for FY23 the FVAC 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 also voted to accept a 3% increase in cranberry 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 productive woodland 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, the FVAC approved the values of farm animals for the purpose of the *Farm Animal Excise* (Chapter 59, § 8A) as determined by the Department of Revenue. For FY23, the FVAC deemed no changes made to values of farm animal excise and deemed no changes to crop development time periods.

Sincerely yours,

Christopher Wilcock

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FVAC Chairman, Department of Revenue

FVAC Members:

Phillip DeMartino, Department of Housing and Community Development

Peter Church, Department of Conservation and Recreation, Forestry Division

Gerard Kennedy, Department of Agricultural Resources

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

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