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## New Deadline Alert for Chapter 61 Applications in Massachusetts

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If you're a landowner in Massachusetts and you're looking to take advantage of the state's tax benefits for forest, agricultural and recreational land use, there's a crucial update you need to be aware of.

### Overview of Chapter 61 Programs

Chapter 61, known as the Forestland Taxation Act, also encompasses Chapter 61A for agricultural or horticultural lands, and Chapter 61B for open space and recreational lands. It is a unique Massachusetts program that offers reduced tax assessments in exchange for landowners' commitment to maintain and preserve their land for forestry, agricultural, and recreational purposes, respectively. In order to be eligible for chapter 61 programs, you need to at least meet the following criteria:

- Chapter 61 (Forest Land):** A minimum of 10 contiguous acres is required, primarily used for forest production. Landowners must submit to the local assessors a forest management plan by June 30 and commit to following it. The commitment period is typically 10 years.
- Chapter 61A (Agricultural/Horticultural Land):** A minimum of 5 contiguous acres is required, primarily used for producing crops, fruits, vegetables, or ornamental plants or raising animals. While a formal management plan like that required for Chapter 61 (forest land) is not necessary, the landowner may be required to provide gross receipts for agricultural products as evidence of such production. The commitment period for Chapter 61A is typically 10 years.
- Chapter 61B (Recreational Land):** A minimum of 5 contiguous acres is required, preserved for public recreational use, such as nature study,

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hiking, swimming, boating, or hunting. A formal management plan like that required for Chapter 61 is not necessary. The commitment period for Chapter 61B is typically 5 years, not 10.

### The New Deadline for Chapter 61 Applications

Historically, landowners were required to submit their applications to local assessors by October 1st to benefit from the reduced real estate taxes under the Massachusetts Chapter 61 programs. This year, however, the state has changed the deadline to December 1<sup>st</sup> to allow applicants more time to prepare. If you've previously applied for Chapter 61 status, it's important to remember to renew it annually in order to remain eligible. Failure to do so could lead to a loss of this status. The renewal deadline has also been extended to December 1. If you have not received a renewal notice from your local assessor, you may need to contact them to request your specific renewal form.

Click [HERE](#) to review the related legislation (House Bill No. 650).

Click [HERE](#) to find the Application Forms, or you may contact your local Assessor for a copy.

### Other Considerations

It is essential that the land remains under "the same ownership" during the commitment period, which means the names on all land titles must match without any conflicting uses. If a landowner decides to convert the use of the land or convey it for a non-qualifying use during the commitment period, there can be penalties and rollback taxes. While properties classified as residential, commercial, or industrial are excluded from this program, you can still have your residence on Chapter 61 land. This does not disqualify your land, but your residence will be taxed differently from the land.

In conclusion, if you're a Massachusetts landowner looking to keep your property's natural beauty intact while enjoying tax benefits, you should consider the above Chapter 61 programs. Remember the new December 1st deadline and ensure you have all your paperwork in order. If you have any questions regarding new applications, renewals, transferring, changing in use or removals, please contact [Danielle Justo](#) and [Yana Zheng](#).

*Disclaimer: This summary is provided for educational and informational purposes only and is not legal advice. Any specific questions about these topics should be directed to attorneys [Danielle Justo](#) and [Yana Zheng](#).*

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