

61	61A	61B
Assessors' Use only		
Date Received		
Application No.		

\_\_\_\_\_  
Name of City or Town

**Fiscal Year \_\_\_\_\_ Application for  
Forest-- Agricultural or Horticultural -- Recreational Land Classification  
General Laws Chapter 61, §§ 1 & 2 – Chapter 61A, § 6 – Chapter 61B, § 3**

**INSTRUCTIONS:** Complete all sections that apply. Please print or type.

**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant(s): _____				
Mailing Address: _____				
No. Street		City/Town		Zip Code
Property Covered by Application:				
Location	Parcel Identification (Map-Block-Lot)	Deed Reference (Book & Page/Cert. No.)	Total Acres	Acres to be Classified

**B. TYPE OF CLASSIFICATION.** Check the classification you are seeking and provide the required information.

**FOREST**  Attach State Forester's Certificate and Approved Forest Management Plan.

**AGRICULTURAL or HORTICULTURAL**

1. Current use of land. List by classes established by the Farmland Valuation Advisory Commission, if applicable.

Land Use by Class	No. of Acres	Specific Use, Crops Grown
a. Vegetables, Tobacco, Sod and Nursery Cropland		
b. Dairy, Beef and Hay Cropland		
c. Orchards, Vineyards and Blueberries Cropland		
d. Cranberries		
e. Christmas Trees		
f. Productive Woodland (Attach copy of State Forester's Certificate and Approved Management Plan if initial application, or new/revised plan)		
g. Cropland Pasture, Permanent Pasture and Necessary and Related Land		
h. Contiguous Non-productive Land		
i. Other Agricultural or Horticultural (Specify)		

2. Statement of income in preceding year. Supporting documentation, including copies of your federal and state tax income returns, may be requested to verify your income.

a. Gross sales from agricultural or horticultural use.....\$ \_\_\_\_\_

b. Amount received under MA or US Soil Conservation or Pollution Abatement Program.....\$ \_\_\_\_\_

Total (Provide a detailed description of the source of the farm income listed above).....\$ \_\_\_\_\_

3. Previous use of land. Was the land valued, assessed and taxed as classified agricultural or horticultural land under c. 61A for the prior 2 fiscal years? Yes  No

If no, was the use of the land during the prior 2 fiscal years the same as the current use described above? Yes  No

If no, describe in detail the use of the land during the prior 2 fiscal years \_\_\_\_\_

\_\_\_\_\_

If no, was your farm income during either of the prior 2 fiscal years less than the amount reported above?  
Yes  No

If yes, list the income for the year \$ \_\_\_\_\_ Fiscal year \_\_\_\_\_

**RECREATIONAL**  *Land may qualify based on its condition or recreational use.*

1. Is the land retained in substantially a natural, wild or open condition? Yes  No

Is the land in a landscaped or pasture condition or managed forest condition? Yes  No

If managed forest, attach copy of State Forester's Certificate and Approved Management Plan if initial application, or new/revised plan.

Does the land allow to a significant extent the preservation of wildlife and other natural resources? Yes  No

If yes, indicate which natural resources are preserved:

Ground Water/Surface Water <input type="checkbox"/>	Clean Air <input type="checkbox"/>	Vegetation <input type="checkbox"/>
Rare/Endangered Species <input type="checkbox"/>	Geologic Features <input type="checkbox"/>	Scenic Resources <input type="checkbox"/>
High Quality Soils <input type="checkbox"/>	Other (specify) _____	Other (specify) _____

2. Is the land used primarily for recreational use? Yes  No

If yes, indicate for which recreational activity:

Archery <input type="checkbox"/>	Picnicking <input type="checkbox"/>	Camping <input type="checkbox"/>	Nature Study & Observation <input type="checkbox"/>
Fishing <input type="checkbox"/>	Golfing <input type="checkbox"/>	Hang gliding <input type="checkbox"/>	Non-commercial Youth Soccer <input type="checkbox"/>
Hiking <input type="checkbox"/>	Target Shooting <input type="checkbox"/>	Hunting <input type="checkbox"/>	Private Non-commercial Flying <input type="checkbox"/>
Boating <input type="checkbox"/>	Skiing <input type="checkbox"/>	Swimming <input type="checkbox"/>	Horseback Riding <input type="checkbox"/>
			Commercial Horseback Riding & Equine Boarding <input type="checkbox"/>

How often is the land used for recreational activities? \_\_\_\_\_

How many people use the land for those activities? \_\_\_\_\_

Is the land open to the general public? Yes  No

If no, to whom is its use restricted? \_\_\_\_\_

Is the land used for horse racing, dog racing or any sport normally undertaken in a stadium, gymnasium or similar structure? Yes  No

**C. LESSEE CERTIFICATION.** If any portion of property is leased, the following statement must be signed by each lessee.

I hereby certify that the property I lease is being used as described in this application and that I intend to use the property in that manner during the period to which the application applies.

Lessee

Date

**D. SIGNATURE.** All owners must sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete. I also certify that I have signed and attached a Property Owner's Acknowledgement of Rights and Obligations under classified forest, agricultural or horticultural or recreational land programs, as part of this application.

Owner

Date

*If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.*

**DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)**

Ownership <input type="checkbox"/>	All <input type="checkbox"/>	GRANTED	Date Voted/Denied _____
Min. Acres <input type="checkbox"/>	Part <input type="checkbox"/>		Date Notice Sent _____
Use/Condition <input type="checkbox"/>	Deemed <input type="checkbox"/>		Board of Assessors
Gross Sales <input type="checkbox"/>	All <input type="checkbox"/>	DENIED	_____
	Part <input type="checkbox"/>		_____
	Deemed <input type="checkbox"/>		Date _____

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 Name of City or Town

## Property Owner's Acknowledgement of Rights and Obligations under Classified Agricultural or Horticultural Land Program

*This form must be submitted as part of your application for classification*


**QUALIFICATIONS.** I understand that property must consist of at least 5 contiguous acres of land under the same ownership and be "actively devoted" to agricultural or horticultural use in order to qualify for and retain classification as agricultural or horticultural land under Massachusetts General Laws Chapter 61A. Agricultural or horticultural use includes land used primarily and directly to raise animals or products derived from animals or to grow food for human or animal consumption, tobacco, plants, shrubs or forest products to sell in the regular course of business. For the land to be considered "actively devoted" to a farm use, it must have been farmed for the two fiscal years prior to the year of classification and must have produced a certain amount of sales, or have been used in a manner intended to produce that minimum amount of sales within a certain period of time. An equal amount of contiguous non-productive land may also qualify for classification. I understand that buildings and other structures located on the property, as well as the land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

**APPLICATIONS.** I understand that for property to be classified as agricultural or horticultural land under Chapter 61A, I must submit a written application to the board of assessors of the city or town in which the land is located by October 1 of the year before the start of the fiscal year for which taxation as classified land is sought, unless the city or town is undergoing a revaluation for that fiscal year. *(The fiscal year of cities and towns begins July 1 and ends the following June 30.)* In that case, the application deadline is extended until 30 days after the date the actual tax bills for that year are mailed. The assessors must approve or disapprove my application for classification within 3 months of the date I filed it and, if they do not act within that time, the application will be considered approved. The assessors must notify me by certified mail whether my application has been approved or disapproved within 10 days of their decision. I understand that classification and taxation of the land as agricultural or horticultural land under Chapter 61A will begin the following July 1, which is the start of the next fiscal year.

I also understand that I will have to file a separate application by October 1 (or the extended deadline if applicable) each year for classification of the land to continue into the next fiscal year. I further understand that the land cannot be classified as agricultural or horticultural land for a fiscal year if I do not comply with all application deadlines and procedures.

**LIEN.** I understand that once my application for classification has been approved, the board of assessors will record a statement at the Registry of Deeds indicating that the land has been classified as agricultural or horticultural land under Chapter 61A. That statement will constitute a lien on the land for all taxes due under Chapter 61A. I understand that I must pay all fees charged by the Registry for recording or releasing the lien.

**ANNUAL TAXATION.** I understand that I must pay an annual property tax to the city or town in which the classified land is located. The tax will be assessed on the use value of the land for agricultural or horticultural purposes, rather than fair market value based on the land's highest and best use as would be the case if the land were not classified. In determining the valuation of my land, the board of assessors will consider the range of agricultural land use values established by the Farmland Valuation Advisory Commission together with their knowledge, judgment and experience regarding farm land values. The commercial property tax rate for the fiscal year will be applied to that value, unless the city or town has accepted a local option to apply the open space property tax rate. The tax will be due in the same number of installments and at the same time as other local property tax payments are due in the city or town. Interest will be charged on any overdue taxes at the same rate applicable to overdue local property taxes.

**MUNICIPAL OPTION TO PURCHASE.** I understand that the city or town has an option to purchase any classified land whenever I plan to sell it for, or convert it to, a residential, commercial or industrial use during a fiscal year it is classified, or within 1 full fiscal year after it is removed from classification. I must notify by certified mail or hand delivery, the mayor and city council or the selectmen, assessors, planning board and conservation commission of the city or town of my intention to sell or convert the land to those uses and provide certain information regarding the intended sale or conversion. If I plan to sell the land, the city or town has the right to match a bona fide offer to purchase it. If I plan to convert it, the city or town has the right to purchase it at its fair market value, which is to be determined by an impartial appraisal. The city or town may also assign its option to a non-profit, conservation organization, the Commonwealth or any of its political subdivisions. I understand that I may not sell or convert the land until at least 120 days after I provide a notice that fully complies with the requirements of Chapter 61A or until I have been notified in writing that the option will not be exercised and the notice is recorded at the Registry of Deeds, whichever is earlier.

This option is not available to the city or town and the notice requirement does not apply if the agricultural or horticultural use is simply discontinued, or I plan to build a residence for my use, or the use of my spouse or my parents, grandparents, child, grandchild, brother or sister, the surviving spouse of any of those relatives, or an employee working full time in the agricultural or horticultural use of the land.

**PENALTY TAX.** I understand that I must pay one of two alternative penalty taxes whenever any of the land is no longer used for, or maintained in, a use or condition that would qualify the land for classification as agricultural or horticultural land under Chapter 61A, forest land under Chapter 61 or recreational land under Chapter 61B. Payment of a penalty tax applies in that case whether or not the land is subject to the purchase option and notice requirement. I must pay a roll-back tax for a 5 year period if the use of the land changes to a non-qualifying use or condition. If the change in use or condition occurs when the land is classified, the tax will be imposed for the current fiscal year and the 4 prior years. If the land is not classified at that time, the tax will be imposed for the 5 prior years. In either case, the tax will be the difference between the amount I would have paid in annual property taxes on the land if it had been taxed at its fair market value and the amount of the taxes I paid on the land under Chapter 61A during the same time. The roll-back tax also includes interest at the rate of 5% per year on each year's tax savings. A roll-back tax on any of my land in classification on July 1, 2006 (fiscal year 2007) will not include interest so long as the land continues to be owned by me, my spouse, parent, grandparent, child, grandchild, brother, sister or surviving spouse of any of those deceased relatives.

However, I must pay the alternative conveyance tax instead if the land is sold for or converted to a non-qualifying use within 10 years of the date I acquired it, or the earliest date of its uninterrupted agricultural or horticultural use by me, whichever is earlier, and the conveyance tax is greater than the roll-back tax that would be due. The conveyance tax will be equal to the conveyance tax rate applied to the sales price of the land, or if converted, to the fair market value of the land as determined by the assessors. The conveyance tax rate will be 10% if the land is sold or converted within the first year of ownership, 9% if sold or converted within the second year, and so on with the rate declining each year by one percentage point until it is 1% in the 10th year of ownership. After this 10 year period has expired, I will not be liable for any conveyance taxes, but will remain liable for roll-back taxes if there is a change to a non-qualifying use or condition of the land.

**APPEALS AND ABATEMENTS.** I understand that I may contest decisions made by the board of assessors to disapprove all or part of my application for classification by applying for a modification of the decision. I may also contest my annual property tax or any penalty tax assessed under Chapter 61A by applying for an abatement. Applications to modify a decision or abate a tax must be made in writing and must be filed with the assessors within 30 days of the date I am notified of the decision or tax. If I disagree with the assessors' decision, or the assessors do not act on my application, I may appeal to the Appellate Tax Board within 30 days of the date I am notified of the assessors' decision, or 3 months from the date my abatement application was filed, whichever is later. If the appeal concerns my annual property tax, I must have paid it to maintain the appeal. I further understand that the assessors cannot modify any decision or grant any abatement if I do not comply with all application deadlines and procedures.

I certify that I have examined this general statement of the requirements and obligations of Chapter 61A and acknowledge that it is my responsibility as an applicant for classification to fully understand and satisfy all requirements of Chapter 61A. I also certify that I will notify the board of assessors immediately in writing of any circumstances developing after this date that may cause a change in the use of the property from that described in my application for classification.

Owner(s)

Date

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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\_\_\_\_\_  
\_\_\_\_\_

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 Name of City or Town

## Property Owner's Acknowledgement of Rights and Obligations under Classified Recreational Land Program

*This form must be submitted as part of your application for classification*


**QUALIFICATIONS.** I understand that property must consist of at least 5 contiguous acres of land under the same ownership and be used for certain recreational purposes and open to the public or members of a non-profit organization, or be maintained in a substantially natural, wild or open condition, a landscaped or pasture condition, or a managed forest condition under a forest management plan certified by the State Forester permitting the preservation of wildlife and natural resources, in order to qualify for and retain classification as recreational land under Massachusetts General Laws Chapter 61B. Recreational use includes land used primarily for one or more of the following outdoor activities, so long as they do not materially interfere with the environmental benefits of the land: hiking, camping, nature study and observation, boating, golfing, horseback riding, hunting, fishing, skiing, swimming, picnicking, private non-commercial flying, hang gliding, archery, target shooting, non-commercial youth soccer and commercial horseback riding and equine boarding. I understand that buildings and other structures located on the property, as well as the land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

**APPLICATIONS.** I understand that for property to be classified as recreational land under Chapter 61B, I must submit a written application to the board of assessors of the city or town in which the land is located by October 1 of the year before the start of the fiscal year for which taxation as classified land is sought, unless the city or town is undergoing a revaluation for that fiscal year. *(The fiscal year of cities and towns begins July 1 and ends the following June 30.)* In that case, the application deadline is extended until 30 days after the date the actual tax bills for that year are mailed. The assessors must approve or disapprove my application for classification within 3 months of the date I filed it and, if they do not act within that time, the application will be considered disapproved. The assessors must notify me by certified mail whether my application has been approved or disapproved within 10 days of their decision. I understand that classification and taxation of the land as recreational land under Chapter 61B will begin the following July 1, which is the start of the next fiscal year.

I also understand that I will have to file a separate application by October 1 (or the extended deadline if applicable) each year for classification of the land to continue into the next fiscal year. I further understand that the land cannot be classified as recreational land for a fiscal year if I do not comply with all application deadlines and procedures.

**LIEN.** I understand that once my application for classification has been approved, the board of assessors will record a statement at the Registry of Deeds indicating that the land has been classified as recreational land under Chapter 61B. That statement will constitute a lien on the land for all taxes due under Chapter 61B. I understand that I must pay all fees charged by the Registry for recording or releasing the lien.

**ANNUAL TAXATION.** I understand that I must pay an annual property tax to the city or town in which the classified land is located. The tax will be assessed on the use value of the land for recreational purposes, rather than fair market value based on the land's highest and best use as would be the case if the land were not classified. The value of the land for recreational purposes cannot exceed 25% of the fair market value of the land. The commercial property tax rate for the fiscal year will be applied to that value, unless the city or town has accepted a local option to apply the open space property tax rate. The tax will be due in the same number of installments and at the same time as other local property tax payments are due in the city or town. Interest will be charged on any overdue taxes at the same rate applicable to overdue local property taxes.

**MUNICIPAL OPTION TO PURCHASE.** I understand that the city or town has an option to purchase any classified land whenever I plan to sell it for, or convert it to, a residential, commercial or industrial use during a fiscal year it is classified, or within 1 full fiscal year after it is removed from classification. I must notify by certified mail or hand delivery, the mayor and city council or the selectmen, assessors, planning board and conservation commission of the city or town of my intention to sell or convert the land to those uses and provide certain information regarding the intended sale or conversion. If I plan to sell the land, the city or town has the right to match a bona fide offer to purchase it. If I plan to convert it, the city or town has the right to purchase it at its fair market value, which is to be determined by an impartial appraisal. The city or town may also assign its option to a non-profit, conservation organization, the Commonwealth or any of its political subdivisions. I understand that I may not sell or convert the land until at least 120 days after I provide a notice that fully complies with the requirements of Chapter 61B or until I have been notified in writing that the option will not be exercised and the notice is recorded at the Registry of Deeds, whichever is earlier.

This option is not available to the city or town and the notice requirement does not apply if the recreational use is simply discontinued, or I plan to build a residence for my use, or the use of my spouse or my parents, grandparents, child, grandchild, brother or sister, the surviving spouse of any of those relatives, or an employee working full time in the recreational use of the land.

**PENALTY TAX.** I understand that I must pay one of two alternative penalty taxes whenever any of the land is no longer used for, or maintained in, a use or condition that would qualify the land for classification as recreational land under Chapter 61B, forest land under Chapter 61 or agricultural or horticultural land under Chapter 61A. Payment of a penalty tax applies in that case whether or not the land is subject to the purchase option and notice requirement. I must pay a roll-back tax for a 5 year period if the use of the land changes to a non-qualifying use or condition. If the change in use or condition occurs when the land is classified, the tax will be imposed for the current fiscal year and the 4 prior years. If the land is not classified at that time, the tax will be imposed for the 5 prior years. In either case, the tax will be the difference between the amount I would have paid in annual property taxes on the land if it had been taxed at its fair market value and the amount of the taxes I paid on the land under Chapter 61B during the same time. The roll-back tax also includes interest at the rate of 5% per year on each year's tax savings.

However, I must pay the alternative conveyance tax instead if the land is sold for or converted to a non-qualifying use within 10 years of the beginning of the fiscal year it was first classified, and the conveyance tax is greater than the roll-back tax that would be due. The conveyance tax will be equal to the conveyance tax rate applied to the sales price of the land, or if converted, to the fair market value of the land as determined by the assessors. The conveyance tax will be equal to the conveyance tax rate applied to the sales price of the land, or if converted, to the fair market value of the land as determined by the assessors. The conveyance tax rate will be 10% if the land is sold or converted within the first 5 years of classification and 5% if sold or converted within the 6th through 10th year of classification. After this 10 year period has expired, I will not be liable for any conveyance taxes, but will remain liable for roll-back taxes if there is a change to a non-qualifying use or condition of the land.

**APPEALS AND ABATEMENTS.** I understand that I may contest decisions made by the board of assessors to disapprove all or part of my application for classification by applying for a modification of the decision. I may also contest my annual property tax or any penalty tax assessed under Chapter 61B by applying for an abatement. Applications to modify a decision or abate a tax must be made in writing and must be filed with the assessors within 30 days of the date I am notified of the decision or tax. If I disagree with the assessors' decision, or the assessors do not act on my application, I may appeal to the Appellate Tax Board within 30 days of the date I am notified of the assessors' decision, or 3 months from the date my abatement application was filed, whichever is later. If the appeal concerns my annual property tax, I must have paid it to maintain the appeal. I further understand that the assessors cannot modify any decision or grant any abatement if I do not comply with all application deadlines and procedures.

I certify that I have examined this general statement of the requirements and obligations of Chapter 61B and acknowledge that it is my responsibility as an applicant for classification to fully understand and satisfy all requirements of Chapter 61B. I also certify that I will notify the board of assessors immediately in writing of any circumstances developing after this date that may cause a change in the use of the property from that described in my application for classification.

Owner(s)

Date

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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 Name of City or Town

## Property Owner's Acknowledgement of Rights and Obligations under Classified Forest Land Program

*This form must be submitted as part of your application for classification*

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[	]

**QUALIFICATIONS.** I understand that property must consist of at least 10 contiguous acres of land under the same ownership, be devoted to the growth of forest products and be managed under a 10 year management plan approved and certified by the State Forester in order to qualify for and retain classification as forest land under Massachusetts General Laws Chapter 61. I understand that buildings and other structures located on the property, as well as the land on which a residence is located or regularly used for residential purposes, do not qualify for classification and will continue to be assessed a regular local property tax.

**APPLICATIONS.** I understand that for property to be classified as forest land under Chapter 61, I must submit a written application to the State Forester before July 1 of the year before the start of the fiscal year for which taxation as classified land is sought. (*The fiscal year of cities and towns begins July 1 and ends the following June 30.*) The application must be made in accordance with all rules and regulations established by the State Forester. The State Forester will certify whether the property qualifies as forest land and is being managed under an approved 10 year forest management plan. I must then submit by October 1 of the same year a written application for classification to the board of assessors of the city or town in which the property is located. The application must include the State Forester's certification and a copy of the approved forest management plan. I understand that classification of the land as forest land will be effective as of January 1, and taxation of the property under Chapter 61 will begin the following July 1, which is the start of the next fiscal year. The parcel will remain classified as forest land provided I file with the assessors a new certification by the State Forester and an approved forest management plan every 10 years, and the land otherwise continues to qualify under Chapter 61. I further understand that the property cannot be classified as forest land if I do not comply with all application deadlines and procedures.

**LIEN.** I understand that once my application for classification has been approved, the board of assessors will record a statement at the Registry of Deeds indicating that the land has been classified as forest land under Chapter 61. That statement will constitute a lien on the land for all taxes due under Chapter 61. I understand that I must pay all fees charged by the Registry for recording or releasing the lien.

**APPEALS.** I understand that if the board of assessors concludes that any land included in my application for classification, or any land already classified under Chapter 61, is not being managed under the approved management plan, is being used in a manner incompatible with forest production, or does not otherwise qualify for classification, it may file an appeal with the State Forester by December 1. Appeals must be made in writing and sent by certified mail to the State Forester, with a copy to me sent by certified mail. The State Forester must notify the assessors and me of his decision by March 1 of the following year. The assessors and I may appeal that decision by notifying the State Forester by April 15. The appeal will be heard by a three person regional panel convened by the State Forester by May 15. The assessors and I will be notified of the decision within 10 days after the conclusion of the hearing. The panel's decision may be appealed to the Superior Court or the Appellate Tax Board. This appeal must be filed within 45 days of receiving notice of the panel's decision. In addition, the State Forester may remove the land from classification if he believes it is not being managed according to the approved management plan or does not otherwise qualify for classification.

**ANNUAL TAXATION.** I understand that I must pay an annual property tax to the city or town in which the classified land is located. The tax will be assessed on the use value of the land for forestry purposes, rather than fair market value based on the land's highest and best use as would be the case if the land were not classified. In determining the valuation of my land, the board of assessors will consider the range of forest land use values established by the Farmland Valuation Advisory Commission together with their knowledge, judgment and experience regarding forest land values. The commercial property tax rate for the fiscal year will be applied to that value, unless the city or town has accepted a local option to apply the open space property tax rate. The tax will be due in the same number of installments and at the same time as other local property tax payments are due in the city or town. Interest will be charged on any overdue taxes at the same rate applicable to overdue local property taxes.

**MUNICIPAL OPTION TO PURCHASE.** I understand that the city or town has an option to purchase any classified land whenever I plan to sell it for, or convert it to, a residential, commercial or industrial use during a fiscal year it is classified, or within 1 full fiscal year after it is removed from classification. I must notify by certified mail or hand delivery, the mayor and city council or the selectmen, assessors, planning board and conservation commission of the city or town, and the State Forester of my intention to sell or convert the land to those uses and provide certain information regarding the intended sale or conversion. If I plan to sell the land, the city or town has the right to match a bona fide offer to purchase it. If I plan to convert it, the city or town has the right to purchase it at its fair market value, which is to be determined by an impartial appraisal. The city or town may also assign its option to a non-profit, conservation organization, the Commonwealth or any of its political subdivisions. I understand that I may not sell or convert the land until at least 120 days after I provide a notice that fully complies with the requirements of Chapter 61 or until I have been notified in writing that the option will not be exercised and the notice is recorded at the Registry of Deeds, whichever is earlier.

This option is not available to the city or town and the notice requirement does not apply if the forest land certification is simply discontinued, or I plan to build a residence for my use, or the use of my spouse or my parents, grandparents, child, grandchild, brother or sister, the surviving spouse of any of those relatives, or an employee working full time in the forest use of the land.

**PENALTY TAX.** I understand that I must pay one of two alternative penalty taxes whenever any of the land is no longer used for, or maintained in, a use or condition that would qualify the land for classification as forest land under Chapter 61, agricultural or horticultural land under Chapter 61A, or recreational land under Chapter 61B. Payment of a penalty tax applies in that case whether or not the land is subject to the purchase option and notice requirement. I must pay a roll-back tax for a 5 year period if the use of the land changes to a non-qualifying use or condition. If the change in use or condition occurs when the land is classified, the tax will be imposed for the current fiscal year and the 4 prior years. If the land is not classified at that time, the tax will be imposed for the 5 prior years. In either case, the tax will be the difference between the amount I would have paid in annual property taxes on the land if it had been taxed at its fair market value and the amount of the taxes I paid on the land under Chapter 61 during the same time. The roll-back tax also includes interest at the rate of 5% per year on each year's tax savings.

However, I must pay the alternative conveyance tax instead if the land is sold for or converted to a non-qualifying use within 10 years of the date I acquired it, or the earliest date of its uninterrupted forest use by me, whichever is earlier, and the conveyance tax is greater than the roll-back tax that would be due. The conveyance tax will be equal to the conveyance tax rate applied to the sales price of the land, or if converted, to the fair market value of the land as determined by the assessors. The conveyance tax rate will be 10% if the land is sold or converted within the first year of ownership, 9% if sold or converted within the second year, and so on with the rate declining each year by one percentage point until it is 1% in the 10th year of ownership. After this 10 year period has expired, I will not be liable for any conveyance taxes, but will remain liable for roll-back taxes if there is a change to a non-qualifying use or condition of the land. In addition, for any land in classification before the fiscal year that began on July 1, 2008, I will pay a roll-back tax, not a conveyance tax, upon any change in use.

**ABATEMENTS.** I understand that I may contest my annual property tax or any penalty tax assessed under Chapter 61 by applying for an abatement. Applications for abatement must be made in writing and must be filed with the assessors within 30 days of the date I am notified of the tax. If I disagree with the assessors' decision, or the assessors do not act on my application, I may appeal to the Appellate Tax Board within 30 days of the date I am notified of the assessors' decision, or 3 months from the date my abatement application was filed, whichever is later. If the appeal concerns my annual property tax, I must have paid it to maintain the appeal. I further understand that the assessors cannot grant any abatement if I do not comply with all application deadlines and procedures.

I certify that I have examined this general statement of the requirements and obligations of Chapter 61 and acknowledge that it is my responsibility as an applicant for classification to fully understand and satisfy all requirements of Chapter 61. I also certify that I will notify the board of assessors immediately in writing of any circumstances developing after this date that may cause a change in the use of the property from that described in my application for classification.

Owner(s)

Date

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