



February 24, 2004

Board of Assessors  
P.O. Box 55  
Chesterfield, MA 01012

Re: G.L. Ch. 61A and Ch. 61B  
Our File No. 2003-481

Dear Board Members:


We acknowledge receipt of your letter regarding classified land in connection with residential zoning and apologize for the delay in responding.

Chapter 61A Section 15 excludes from farmland/horticultural classification "all land occupied by a dwelling or regularly used for family living." Similarly, Chapter 61B Section 10 excludes from recreational classification "all land occupied by a dwelling or regularly used for family living." In our view, both statutory provisions require that the taxpayer's residence (land area and building) be excluded from classification and be assessed at full and fair cash value under Chapter 59. With respect to the amount of land to be excluded from classification, we have advised assessors that it is the actual use of the land which is determinative and not what is specified for residential zoning. The assessors should request information from the taxpayer to determine the amount of land used for dwelling purposes. In the absence of such information, the assessors should use a consistent "houselot" area as being used for residential purposes. In any event, the critical test is the actual use of the land.

You then inquired whether the assessors could demand a sketch of the land to be classified. In our view, the taxpayer should be allowed to provide any information he believes helpful to support the claim of residential versus classified land use. The absence of a detailed drawing should not automatically lead to the denial of the Chapter 61A or Chapter 61B application. Accordingly, the taxpayer may choose to provide a more particular statement rather than a sketch.

We hope this information proves helpful.

Very truly yours,

  
Daniel J. Murphy, Chief  
Property Tax Bureau

DJM/JFC