



January 21, 2011

FVAC RECOMMENDED VALUES – FY2012

To Boards of Assessors:

The Farmland Valuation Advisory Commission (FVAC) met on January 20, 2011 and adopted the range of recommended agricultural, horticultural and forest land use values for the various categories of land classified under *Chapter 61 and 61A* for fiscal year 2012. For more information on how the FVAC determines agricultural use values please see the recent *City & Town* article [“Farmland Valuation in Massachusetts Under Chapter 61A”](#) written by Daniel Lass, long time designee to the FVAC.

In valuing land classified as agricultural, horticultural or forest land 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. The FVAC’s adopted methodology should be considered in all local analyses. 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 values are the values of farm animals for the purpose of the *Farm Animal Excise* (Chapter 59, § 8A) as determined by the Department of Revenue. Please note there have been no changes made to the value of farm animals for FY2012.

Sincerely yours,

A handwritten signature in cursive script that reads "Marilyn H. Browne".

Marilyn H. Browne, FVAC Chairman, Department of Revenue

FVAC Members:

Miryam Bobadilla	Department of Housing and Community Development
Jennifer Fish	Department of Conservation and Recreation, Forestry Division
Nathan L’Etoile	Department of Agricultural Resources
Daniel Lass	University of Massachusetts, Department of Resource Economics
Everett Martin	Massachusetts Assessor Representative



FVAC CHAPTER LAND RECOMMENDED VALUE – FISCAL YEAR 2012

Per Acre Range of Values

Land				
Chapter Land 61 and 61A Use Categories	Productivity Based on Dominate Soil Ratings*			
	Use Code	Below Average	Average	Above Average
Cropland Harvested; Vegetables, Tobacco, Sod and Nursery	711, 712, 719	\$642	\$802	\$963
Cropland Harvested; Dairy, Beef and Hay, Tillable forage cropland etc	713	\$144	\$180	\$216
Cropland Harvested; Orchards, Vineyards and Blueberries	714	\$649	\$811	\$973
Christmas Trees	602, 715	\$108	\$108	\$108
Nonproductive Land Wet land, Scrub Land, Rock Land	720	\$40	\$40	\$40
Cropland Pastured, Permanent Pasture., Necessary & Related Land –farms roads, ponds, etc.	716, 718	\$160	\$160	\$160
Productive Woodland; Land Use Categories – Chapter Land 61or 61A with a Forest Management Plan West of the Connecticut River	601, 717	\$47	\$59	\$71
Productive Woodland; Land Use Categories – Chapter Land 61or 61A with a Forest Management Plan East of the Connecticut River	601, 717	\$28	\$35	\$42
Range of Production / Barrels Per Acre	710	<=112	113-167	>=168
Cranberries		\$1,606	\$2,008	\$2,409

Cropland Harvested – This land represents the highest use of land in the agricultural enterprise. All land from which a crop was harvested or hay was cut, in the current year falls into this category. This includes the land in orchards, vineyards, nurseries, other perennial plantings and greenhouses.

Nonproductive Land – The land on the farm which is nonproductive primarily due to slope, drainage capacity, soil type or topography

Cropland Pastured & Other Cropland – Cropland used for pasture or grazing or land considered as tillable but is elected to be fallow or in cover crops. It can and often is used to produce crops, but its maximum income may not be realized in a particular year. This category also includes land planted in crops, which were to be harvested after the census year.

Permanent Pasture – This land is typically not tillable, best suited for grazing or possibly part of an erosion control program. This category also includes necessary and related lands.

Productive Forestland-This category replaces the prior Chapter 61 forest land.

*For information on soil ratings and capabilities please see our web site at <http://www.mass.gov/Ador/docs/dls/bla/pdfs/Soilguidefy2003.pdf>

