



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



RE: FARM ANIMAL EXCISE — FY2012

To Boards of Assessors:

The Commissioner of Revenue, under the provisions of General Laws Chapter 59, section 8A, has determined the value of farm animals for the purpose of the Farm Animal Excise, as of January 1, 2011, for fiscal year 2012 to be as follows:

Table listing excise values for various farm animals: MULES (\$100.00), HORSES (BREEDING AND WORKING*) including Prize Horses (\$5,000.00-\$10,000.00), DAIRY CATTLE (Cows, Bulls, Yearlings), BEEF CATTLE (Cows, Bulls, and Steers, Yearlings), OTHER LIVESTOCK (Swine, Sheep, Goats, Llama & Alpaca, Miscellaneous), DOMESTIC FOWL (Chickens, Ducks, Geese, Turkeys, Ratites), and MINK (\$35.00).

*Horses not used for breeding or work should be valued as personal property.

**Prize Horses are those with recognized bloodlines that have been inspected and registered by world-recognized breeding associations to excel in the sport of dressage, show jumping or possesses other athletic or genetic excellence.

G.L. Chapter 59, section 8A is not affected by Chapter 89, Acts of 1976. Chapter 89 refers to neat cattle less than three (3) years old held for the personal use and consumption of the owner.