



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

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Senior Deputy Commissioner

CROP DEVELOPMENT TIME PERIODS FOR FISCAL YEAR 2023

The following table may serve as an additional guide to determine where the value of a particular parcel might fall within a use range.

Crop	Development Time Periods
Tobacco	Annual
Truck Garden, Vegetables, and Flowers	Annual
Strawberries	1 year
Asparagus	1 year
Cranberries	2 years
Grapes	3 years
Pears	5-6 years
Blueberries	5-6 years
Plums	5-6 years
Apples	6-7 years
Christmas Trees	8 years

Nursery Stock	Development Time Periods
Ground Cover	2 years
Deciduous Flowering Shrubs	2-3 years
Broadleaf Evergreen	3-4 years
Shade and Flowering Trees	4-5 years
Evergreens	7-10 years
Shade Trees	8-10 years

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