

DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

FVAC CHAPTER LAND RECOMMENDED VALUE: FISCAL YEAR 2022

Per Acre Range of Values

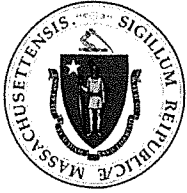
Chapter Land 61 and 61A Use Categories	Productivity Based on Dominate Soil Ratings*			
	Use Code	Below Average	Average	Above Average
Cropland Harvested: Vegetables, Tobacco, Sod and Nursery	711, 712, 719	\$846	\$1,058	\$1,270
Cropland Harvested: Dairy, Beef and Hay; Tillable forage cropland, etc.	713	\$172	\$215	\$258
Cropland Harvested: Orchards, Vineyards, and Blueberries	714	\$846	\$1,058	\$1,270
Christmas Trees	602, 715	\$116	\$116	\$116
Nonproductive Land: Wetland, scrub land, rock land	720	\$52	\$52	\$52
Cropland pastured; Permanent pastured; Necessary and Related land—farm roads, ponds, etc.	716, 718	\$172	\$215	\$258
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A land with a Forest Management Plan West of the Connecticut River	601, 717	\$93	\$116	\$139
Productive Woodland; Land Use Categories – Chapter 61 Forest Land or 61A land with a Forest Management Plan East of the Connecticut River	601, 717	\$95	\$119	\$143

Use Code	Cranberry: Range of Production/ Barrels per Acre				
	<103	103≤140	141≤168	169≤197	>197
Cranberry Values	\$940	\$1,253	\$1,566	\$1,879	\$2,192

- **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 vegetables, sod, nurseries, orchards, vineyards, other perennial plantings, and greenhouses.
- **Dairy, Beef and Hay; Cropland Pastured, Other Cropland & Permanent Pasture** – 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, and land is typically not tillable, best suited for grazing or possibly part of an erosion control program, plus necessary and related lands.
- **Nonproductive Land** – The land on the farm which is nonproductive primarily due to slope, drainage capacity, soil type or topography.

Supporting a Commonwealth of Communities

mass.gov/DLS
P.O. Box 9569 Boston, MA 02114-9569
(617) 626-2300



DLS

DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

Geoffrey E. Snyder
Commissioner of Revenue

Sean R. Cronin
Senior Deputy Commissioner

Re: Farm Animal Excise — FY 2022

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, 2021 for fiscal year 2022 to be as follows:

MULES	\$100.00
HORSES (BREEDING AND WORKING*)	
Prize Horses**	\$5,000.00-\$10,000.00
Horses	\$1,000.00
Ponies	\$500.00
Miniature Horses	\$700.00
DAIRY CATTLE	
Cows - Over two years	\$700.00
Bulls - Over two years	\$700.00
Yearlings - Less than two years	\$400.00
BEEF CATTLE	
Cows, Bulls, and Steers	\$700.00
Yearlings	\$400.00
OTHER LIVESTOCK	
Swine	\$80.00
Sheep	\$100.00
Goats	\$35.00
LLAMA & ALPACA	\$800.00
MISCELLANEOUS (BUFFALO, DEER, OXEN, ETC.)	\$250.00-\$700.00
DOMESTIC FOWL	
Chickens	\$2.00
Ducks	\$2.00
Geese	\$2.00
Turkeys	\$5.00
Ratites (Emu, Ostrich, Rhea)	\$100.00
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 by the owner.

Supporting a Commonwealth of Communities

mass.gov/DLS
 P.O. Box 9569 Boston, MA 02114-9569
 (617) 626-2300