

SENATE No. 1822

The Commonwealth of Massachusetts

PRESENTED BY:

Joanne M. Comerford

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act supporting the commonwealth’s farmers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>2/22/2021</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/24/2021</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/26/2021</i>
<i>John C. Velis</i>	<i>Second Hampden and Hampshire</i>	<i>2/26/2021</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/1/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>3/2/2021</i>
<i>Daniel R. Carey</i>	<i>2nd Hampshire</i>	<i>3/5/2021</i>
<i>Anne M. Gobi</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>	<i>3/12/2021</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>	<i>3/12/2021</i>
<i>Susan L. Moran</i>	<i>Plymouth and Barnstable</i>	<i>3/15/2021</i>
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	<i>4/20/2021</i>

SENATE No. 1822

By Ms. Comerford, a petition (accompanied by bill, Senate, No. 1822) of Joanne M. Comerford, Hannah Kane, Brian W. Murray, Paul A. Schmid, III and other members of the General Court for legislation to support the commonwealth's farmers. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act supporting the commonwealth’s farmers.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 20 of the General Laws is hereby amended by inserting after
2 section 6C the following section:-

3 Section 6D. There shall be established within the department a circuit rider program to
4 provide on-site guidance to businesses in the commonwealth that are regulated by the department
5 of agricultural resources about state programs, regulations, and funding opportunities. Subject to
6 appropriation, the commissioner shall designate a program director. The director shall establish
7 places at which and the methods whereby farmers may make requests for a farm visit by program
8 staff at no cost. Program staff shall coordinate with state agencies as necessary to assist farmers
9 with compliance. Farm visits under the circuit rider program shall be made in a non-enforcement
10 capacity.

11 SECTION 2. The second sentence of subsection (a) of section 23 of chapter 20 of the
12 General Laws is hereby amended by inserting after the “words for agricultural purposes” the

13 following words:- ; provided, that the committee or any independent appraisal to determine the
14 fair market value of the land restricted for agricultural purposes shall include in its valuation the
15 appraised value of any easements and infrastructure including dwellings, structures, plumbing
16 and irrigation systems on the entire parcel in its fair market value consideration or any payment,.

17 SECTION 3. Chapter 29 of the General Laws is hereby amended by adding the following
18 section:-

19 Section 2DDDDD. (a) There shall be established and set up on the books of the
20 commonwealth a separate fund to be known as the Next Generation Farmers Fund. The fund
21 shall be administered by the secretary of energy and environmental affairs, in consultation with
22 the secretary of labor and workforce development.

23 (b) The fund shall be credited with \$3,000,000 annually from the Massachusetts
24 Alternative and Clean Energy Investment Trust Fund, established by section 35FF of chapter 10,
25 for an agricultural workforce development grant program. Said program shall award grants to the
26 commonwealth's higher education institutions, vocational technical schools, or community-
27 based organizations that have existing programs for providing workforce development training to
28 first time farmers or the capacity to create such programs. Priority consideration shall be given to
29 programs that serve a high percentage of minority or low-income students or people with
30 disabilities, as well as programs that include hands-on training and training in agricultural
31 practices that mitigate climate change and protect the environment. Not less than \$3,000,000
32 annually from this fund shall go to programs that provide training in agriculture as defined by
33 section 1A of chapter 128, provided that not more than \$1,000,000 shall be granted annually to
34 programs providing training in the growing and harvesting of forest products upon forest land.

35 (c) A report detailing the expenditures of the fund shall be submitted annually on or
36 before May 30 to the clerks of the house of representatives and the senate, the house and senate
37 committees on ways and means, the committees on economic development and emerging
38 technologies and the committee on environment, natural resources and agriculture.

39 SECTION 4: Chapter 61A of the General Laws is hereby amended by striking out section
40 2 and inserting in place thereof the following section:-

41 Section 2. Land shall be considered to be in horticultural use when primarily and directly
42 used in raising fruits, vegetables, berries, nuts and other foods for human consumption, feed for
43 animals, tobacco, flower, sod, trees, nursery or greenhouse products, and ornamental plants and
44 shrubs for the purpose of selling these products or a product derived from such plants in the
45 regular course of business; or when primarily and directly used in raising forest products under a
46 certified forest management plan, approved by and subject to procedures established by the state
47 forester, designed to improve the quantity and quality of a continuous crop for the purpose of
48 selling these products in the regular course of business; or when primarily and directly used in a
49 related manner which is incidental to those uses and represents a customary and necessary use in
50 raising these products and preparing them for market or the products derived therefrom for
51 market.

52 SECTION 5. Chapter 61A of the General Laws is hereby amended by striking out section
53 4 and inserting in place thereof the following section:-

54 Section 4. (a) For general property tax purposes, the value of land, not less than 5 acres in
55 area, which is actively devoted to agricultural, horticultural or agricultural and horticultural uses
56 during the tax year in issue and has been so devoted for at least the 2 immediately preceding tax

57 years, shall, upon application of the owner of such land and approval thereof, be that value which
58 such land has for agricultural or horticultural purposes.

59 (b) For the said tax purposes, land so devoted shall be deemed to include such contiguous
60 land under the same ownership as is not committed to residential, industrial or commercial use
61 and which is covered by application submitted pursuant to section 6. Land shall be deemed
62 contiguous if it is separated from other land under the same ownership only by a public or
63 private way or waterway.

64 Land under the same ownership shall be deemed contiguous if it is connected to other
65 land under the same ownership by an easement for water supply.

66 (c) For the said tax purposes, land so devoted shall be deemed to include such non-
67 contiguous land under the same ownership as is not committed to residential, industrial or
68 commercial use and which is covered by application submitted pursuant to section 6. Non-
69 contiguous portions of land less than 5 acres in area, for which the total area of all such portions
70 of land is not less than 5 acres, may be included; provided, however, that the portions of land are
71 within the confines of the same municipality as, or no more than 10 miles from, any boundary of
72 such other portions of land under the same ownership; and provided further, that such portions of
73 land are utilized together for a unified agricultural, horticultural or agricultural and horticultural
74 economic purpose.

75 (d) All such land, which is considered contiguous or non-contiguous for purposes of this
76 chapter, shall not exceed in acreage 100 per cent of the acreage which is actively devoted to
77 agricultural, horticultural or agricultural and horticultural uses.

78 (e) The rate of tax applicable to such agricultural or horticultural land shall be the rate
79 determined to be applicable to class three, commercial property under chapter 59.

80

81 SECTION 6: Section 5 of said chapter 61A is hereby amended by inserting after the word
82 “contiguous” the following words:- or non-contiguous.

83 SECTION 7. The Massachusetts emergency management agency shall consider and
84 develop, in all emergency preparedness planning efforts, plans for supporting agricultural,
85 seafood, and processed food production in the commonwealth in order to mitigate the impacts of
86 food supply chain disruptions. Plans shall be developed in coordination with the department of
87 agricultural resources, the department of public health, and the department of transitional
88 assistance, and shall include consideration for production, transportation, storage, and
89 distribution.

90

91 SECTION 8. Subsection (c) of section 4 of chapter 61A of the General Laws, as amended
92 by this act, shall apply to applications for classification as agricultural, horticultural or
93 agricultural and horticultural land for fiscal years beginning on or after the date of enactment of
94 this act.

95

96 SECTION 9. Section 2 of chapter 61 of the General Laws is hereby amended by striking
97 out the second paragraph and inserting in place thereof the following paragraph:-

98 When, in the judgment of the assessors, land which is classified as forest land or which is
99 the subject of an application for such classification is not being managed under a program, is
100 being used for purposes incompatible with forest production or does not otherwise qualify under
101 this chapter, the assessors may, not later than February 1 in any year, file an appeal in writing
102 mailed by certified mail to the state forester requesting a denial of application or, in the case of
103 classified forest land, requesting removal of the land from such classification. The appeal shall
104 state the reasons for the request. A copy of the appeal shall be mailed by the assessors by
105 certified mail to the owner of the land. The state forester may initiate, not later than December 1
106 of any year, a proceeding to remove land from classification, sending notice of the action by
107 certified mail to the assessors and the owner of the land. The state forester may deny the owner's
108 application, may withdraw all or part of the land from classification or may grant the application,
109 imposing terms and conditions that the state forester deems reasonable to carry out this chapter,
110 and shall notify the assessors and the owner of that decision not later than March 1 of the
111 following year. If the owner or the assessors are aggrieved by a decision of the state forester they
112 may, not later than June 15, give notice to the state forester of a claim of appeal. Not later than
113 30 days after receipt of a notice of appeal, the state forester shall convene a panel in the region in
114 which the land is located. The panel shall consist of 3 members, 1 of whom shall be named by
115 the state forester, 1 of whom shall be named by the assessors and 1 of whom shall be named by
116 the state forester and the assessors. The panel shall give notice of the date, time and place of the
117 hearing in writing to the parties not less than 7 days before the date of that hearing. The panel
118 shall furnish the parties, in writing, with a notice of its decision not later than 10 days after the
119 adjournment of the hearing. Decisions of the panel shall be by majority vote of its members. If
120 the owner or the assessors are aggrieved by a decision of the panel, they may, not more than 45

121 days after receipt of the decision, petition either the superior court in the county in which the
122 land is located for a review of the decision, pursuant to chapter 30A, or the appellate tax board,
123 pursuant to chapter 58A; provided further, that the land shall not be classified or withdrawn from
124 classification until the final determination of such petition. The state forester may adopt such
125 regulations as the state forester deems necessary to carry out this chapter.

126 SECTION 10. The sixth paragraph of said section 2 of said chapter 61 is hereby
127 amended by striking out the word “October” and inserting in place thereof the following word:-
128 December.

129 SECTION 11. Chapter 61A of the General Laws is hereby amended by striking out
130 section 6 and inserting in place thereof the following section:-

131 Section 6. The eligibility of land for valuation, assessment and taxation pursuant to
132 section 4 shall be determined separately for each tax year. An application for eligibility shall be
133 submitted to the board of assessors in the city or town in which the land is situated by not later
134 than December 1 preceding each tax year for which the valuation, assessment and taxation are
135 being sought. The application shall not be withdrawn after it is submitted. An application shall
136 be made on a form prescribed by the commissioner of revenue and provided to applicants by the
137 board of assessors. The form shall provide for the reporting of information pertinent to this
138 chapter and to Article XCIX of the Articles of Amendment to the Constitution of the
139 Commonwealth and for certification by the applicant that the applicant will immediately, but not
140 later than December 1 of the following year, notify the board of assessors in writing of any
141 subsequently developing circumstance within the applicant’s control or knowledge which may
142 cause a change in use of the land covered by the form. An application submitted pursuant to this

143 section for leased land shall be accompanied by a written statement of the lessee's intent to use
144 the land for the purposes in the application and shall be signed by the lessee. The landowner shall
145 certify, in a manner prescribed by the commissioner, that under the penalties of perjury the
146 information in the landowner's application is true. If the application is allowed pursuant to
147 section 9, then the classification of the land as actively devoted to agricultural, horticultural or
148 agricultural and horticultural use shall take effect on January 1 preceding the beginning of the tax
149 year to which the application relates and taxation pursuant to this chapter shall commence with
150 that tax year.

151 SECTION 12. The first sentence of section 7 of said chapter 61A is hereby amended by
152 striking out the words "October first and June thirtieth of the year" and inserting in place thereof
153 the following words:- December 1 and June 30.

154 SECTION 13. Said chapter 61A is hereby further amended by striking out section 8 and
155 inserting in place thereof the following section:-

156 Section 8. Notwithstanding any provision of this chapter to the contrary, in any tax year
157 for which a city or town has undertaken and completed a program of revaluation of all property
158 in that city or town and the commissioner of revenue has certified that revalued property is
159 assessed by the board of assessors at full and fair cash valuation, applications by landowners for
160 the valuation, assessment and taxation of their lands on the basis of being actively devoted to
161 agricultural, horticultural or agricultural and horticultural use that are filed with the board of
162 assessors by not later than the last day for filing an application for abatement of the tax assessed
163 on the new valuation shall be deemed to have been timely made for the tax year of the
164 revaluation program. If the application is approved and the lands qualify for valuation,

165 assessment and taxation as lands actively devoted to agricultural, horticultural or agricultural and
166 horticultural use in that tax year, then the portion of any tax assessed for that year which is in
167 excess of the tax that would have been assessed on the lands, if the application had been timely
168 made and approved, shall be abated.

169 SECTION 15. Section 14 of said chapter 61A is hereby amended by striking out the
170 eighteenth paragraph and inserting in place thereof the following paragraph:-

171 The assignment shall be for the purpose of maintaining not less than 70 per cent of the
172 land in use as forest land as defined in section 1 of chapter 61, as land in agricultural or
173 horticultural use as defined in sections 1 and 2 or as recreational land as defined in section 1 of
174 chapter 61B, and in no case shall the assignee develop a greater proportion of the land than was
175 proposed by the developer whose offer gave rise to the assignment. All land other than land that
176 is to be developed shall then be bound by a permanent deed restriction that meets the
177 requirements of chapter 184.

178 SECTION 16. Chapter 61B of the General Laws is hereby amended by striking out
179 section 3 and inserting in place thereof the following section:-

180 Section 3. The eligibility of land for valuation, assessment and taxation pursuant to this
181 chapter shall be determined separately for each tax year. An application for eligibility shall be
182 submitted to the board of assessors in the city or town in which the land is situated by not later
183 than December 1 preceding each tax year for which the valuation, assessment and taxation is
184 being sought. The application shall be made on a form prescribed by the commissioner of
185 revenue and provided to applicants by the board of assessors. The form shall provide for the
186 reporting of information pertinent to this chapter and for certification by the applicant that the

187 applicant will immediately, but not later than the December 1 of the following year, notify the
188 board of assessors in writing of any subsequent circumstance within the applicant's control or
189 knowledge which may cause a change in use of the land covered by the form. An application
190 submitted pursuant to this section for leased land shall be accompanied by a written statement of
191 the lessee's intent to use the land for the purposes in the application and shall be signed by the
192 lessee. The landowner shall certify, in a manner prescribed by the commissioner, that under the
193 penalties of perjury the information in the landowner's application is true. If the application is
194 allowed pursuant to section 6, then the classification of the land as recreational land shall take
195 effect on January 1 preceding the beginning of the tax year to which the application relates and
196 taxation pursuant to this chapter shall commence with that tax year.

197 SECTION 17. The first sentence of section 4 of said chapter 61B is hereby amended by
198 striking out the words "October first and June thirtieth" and inserting in place thereof the
199 following words:- December 1 and June 30.

200 SECTION 18. Said chapter 61B is hereby further amended by striking out section 5 and
201 inserting in place thereof the following section:-

202 Section 5. Notwithstanding any provision of this chapter to the contrary, in any tax year
203 for which a city or town has undertaken and completed a program of revaluation of all property
204 in that city or town and the commissioner of revenue has certified that revalued property is
205 assessed by the board of assessors at full and fair cash valuation, applications by landowners for
206 the valuation, assessment and taxation of their lands on the basis of being maintained in
207 recreational use, if filed with the board of assessors by not later than the last day for filing an
208 application for abatement of the tax assessed on the new valuation, shall be deemed to have been

209 timely made for the tax year of the revaluation program. If the application is approved and the
210 lands qualify for valuation, assessment and taxation as lands actively devoted to agricultural,
211 horticultural or agricultural and horticultural use in that tax year, then the portion of a tax
212 assessed for that year which is in excess of the tax which would have been assessed on the lands,
213 if the application had been timely made and approved, shall be abated.

214 SECTION 19. The fourth sentence of section 6 of said chapter 61B is hereby amended by
215 striking out the words “a disallowance” and inserting in place thereof the following words:- an
216 allowance.

217