

Massachusetts Current Use Program Requirements

	Chapter 61	Chapter 61A	Chapter 61B
Qualifying Use	Forestry	Agriculture Forestry	Open Space Recreation
Minimum Acreage	10 acres	5 acres	5 acres
Can Buildings be included?	No	No	No
Accessory Uses Allowed?	With approval of state forester	Up to 50% of total acreage	
Is a Management Plan Required?	Yes	If forestry use	Only if you plan to cut trees
Income Requirement?	No	Yes: \$500/5 acres + \$0.50/acre above 5 acres	No
Forestry Allowed?	Yes	Yes	Yes - with stewardship plan
Required Renewal	10 years	Every year	10 years
Filing Deadline	July 1st	October 1st	October 1st
Tax Savings	90% or more	Depends on actual use	75% or more
Lien Required?	Yes	Yes	Yes
Town Right of First Refusal?	Yes	Yes	Yes
Exemption for Family Dwellings?	Yes	Yes	Yes
Repayment Rrequired?	Yes	Yes	Yes
Rollback Tax	5 years & 5%	5 years & 5%	5 years & 5%