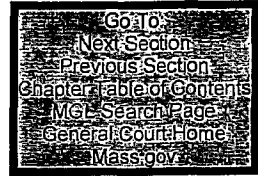


# The General Laws of Massachusetts

## PART I. ADMINISTRATION OF THE GOVERNMENT

### TITLE IX. TAXATION



#### CHAPTER 61A. ASSESSMENT AND TAXATION OF AGRICULTURAL AND HORTICULTURAL LAND

##### Chapter 61A: Section 3. Land of five-acre minimum area actively devoted to agricultural or horticultural uses defined; gross sales and program payment standard

Section 3. Land not less than five acres in area shall be deemed to be actively devoted to agricultural or horticultural uses when the gross sales of agricultural, horticultural or agricultural and horticultural products resulting from such uses together with the amount, if any, payable under a soil conservation or pollution abatement program of the federal government or the commonwealth total not less than five hundred dollars per year or when the use of such land is clearly proven to be for the purpose of achieving an annual total of not less than five hundred dollars from such gross sales and program payments within the normal product development period as determined by the farmland valuation advisory commission established pursuant to section eleven of this chapter. In cases where the land is more than five acres in area, the gross sales and program payment standard above set forth shall be increased at the rate of five dollars per acre except in the case of woodland or wetland for which such increase shall be at the rate of fifty cents per acre.