State Tax Form CL-1
Revised 9/2008

The Commonwealth of Massachusetts

61	61A	61B
Assessors' Use only		
Date Received		
Application No.		

_____
Name of City or Town

Fiscal Year _____ Application for
Forest-- Agricultural or Horticultural -- Recreational Land Classification
General Laws Chapter 61, §§ 1 & 2 – Chapter 61A, § 6 – Chapter 61B, § 3

INSTRUCTIONS: Complete all sections that apply. Please print or type.

A. IDENTIFICATION. Complete this section fully.

Name of Applicant(s): _____

Mailing Address: _____
No. Street City/Town Zip Code

Property Covered by Application:

Location	Parcel Identification (Map-Block-Lot)	Deed Reference (Book & Page/Cert. No.)	Total Acres	Acres to be Classified

B. TYPE OF CLASSIFICATION. Check the classification you are seeking and provide the required information.

FOREST ☐ Attach State Forester's Certificate and Approved Forest Management Plan.

AGRICULTURAL or HORTICULTURAL ☐

1. Current use of land. List by classes established by the Farmland Valuation Advisory Commission, if applicable.

Land Use by Class	No. of Acres	Specific Use, Crops Grown
a. Vegetables, Tobacco, Sod and Nursery Cropland		
b. Dairy, Beef and Hay Cropland		
c. Orchards, Vineyards and Blueberries Cropland		
d. Cranberries		
e. Christmas Trees		
f. Productive Woodland (Attach copy of State Forester's Certificate and Approved Management Plan if initial application, or new/revised plan)		
g. Cropland Pasture, Permanent Pasture and Necessary and Related Land		
h. Contiguous Non-productive Land		
i. Other Agricultural or Horticultural (Specify)		

2. Statement of income in preceding year. Supporting documentation, including copies of your federal and state tax income returns, may be requested to verify your income.

a. Gross sales from agricultural or horticultural use.....$ _____

b. Amount received under MA or US Soil Conservation or Pollution Abatement Program.....$ _____

Total (Provide a detailed description of the source of the farm income listed above).....$ _____

3. Previous use of land. Was the land valued, assessed and taxed as classified agricultural or horticultural land under c. 61A for the prior 2 fiscal years? Yes ☐ No ☐

If no, was the use of the land during the prior 2 fiscal years the same as the current use described above? Yes ☐ No ☐

If no, describe in detail the use of the land during the prior 2 fiscal years _____

_____

_____

If no, was your farm income during either of the prior 2 fiscal years less than the amount reported above?
Yes ☐ No ☐

If yes, list the income for the year $ _____ Fiscal year _____

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

RECREATIONAL ☐ *Land may qualify based on its condition or recreational use.*

1. Is the land retained in substantially a natural, wild or open condition? Yes ☐ No ☐

   Is the land in a landscaped or pasture condition or managed forest condition? Yes ☐ No ☐

   If managed forest, attach copy of State Forester's Certificate and Approved Management Plan if initial application, or new/revised plan.

   Does the land allow to a significant extent the preservation of wildlife and other natural resources? Yes ☐ No ☐

   If yes, indicate which natural resources are preserved:

Ground Water/Surface Water ☐	Clean Air ☐	Vegetation ☐
Rare/Endangered Species ☐	Geologic Features ☐	Scenic Resources ☐
High Quality Soils ☐	Other (specify) _____	Other (specify) _____

2. Is the land used primarily for recreational use? Yes ☐ No ☐

   If yes, indicate for which recreational activity:

Archery ☐	Picnicking ☐	Camping ☐	Nature Study & Observation ☐
Fishing ☐	Golfing ☐	Hang gliding ☐	Non-commercial Youth Soccer ☐
Hiking ☐	Target Shooting ☐	Hunting ☐	Private Non-commercial Flying ☐
Boating ☐	Skiing ☐	Swimming ☐	Horseback Riding ☐
			Commercial Horseback Riding & Equine Boarding ☐

How often is the land used for recreational activities? _____

How many people use the land for those activities? _____

Is the land open to the general public? Yes ☐ No ☐

If no, to whom is its use restricted? _____

Is the land used for horse racing, dog racing or any sport normally undertaken in a stadium, gymnasium or similar structure? Yes ☐ No ☐

C. LESSEE CERTIFICATION. If any portion of property is leased, the following statement must be signed by each lessee.

I hereby certify that the property I lease is being used as described in this application and that I intend to use the property in that manner during the period to which the application applies.

Lessee	Date

D. SIGNATURE. All owners must sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete. I also certify that I have signed and attached a Property Owner's Acknowledgement of Rights and Obligations under classified forest, agricultural or horticultural or recreational land programs, as part of this application.

Owner	Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership ☐ Min. Acres ☐ Use/Condition ☐ Gross Sales ☐	All ☐ Part ☐ Deemed ☐	GRANTED	Date Voted/Denied _____ Date Notice Sent _____ Board of Assessors
	All ☐ Part ☐ Deemed ☐	DENIED	_____ _____ Date