

HOUSE No. 3854

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act to promote urban agriculture and horticulture.

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 5 of chapter 59 of the General Laws, as appearing in the 2016 Official Edition, is
2 hereby amended by adding the following clause:-

3 Fifty-ninth. Up to 100 per cent of the assessed value of real estate in agricultural,
4 horticultural or agricultural and horticultural use, as those terms are defined in sections 1 and 2
5 of chapter 61A, provided that the real estate or portion thereof in agricultural, horticultural or
6 agricultural and horticultural use is less than 2 acres in area; provided further, that gross sales of
7 agricultural, horticultural or agricultural and horticultural products resulting from such uses
8 together total not less than \$500 in the previous year. The exemption provided in this clause shall
9 apply only to the portion of real estate in agricultural, horticultural or agricultural and
10 horticultural use. This clause shall take effect in any city or town upon acceptance of this section;
11 provided, that such city or town has a population of at least 50,000 inhabitants or meets the
12 definition of a gateway municipality under section 3A of chapter 23A. The legislative body of
13 any city or town that accepts this clause shall establish and may thereafter modify the percentage
14 of the assessed value exempt from taxation.