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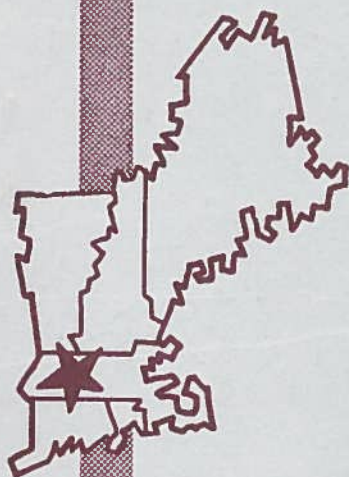
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**JUNE 15, 16, 17**

**UNIVERSITY OF MASSACHUSETTS**

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**NEW ENGLAND AGRICULTURAL ECONOMIC COUNCIL**

**ANNUAL CONFERENCE**

**University of Massachusetts**  
**Amherst, Massachusetts**

**June 15, 16, 17, 1964**

## FARM REAL ESTATE ASSESSMENT IN NINE MASSACHUSETTS TOWNS

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### Abstract

In this study, the opportunity for improving the real estate tax position of Massachusetts farmers through more equitable assessment of farms and other properties in the same town was examined.

In the nine towns from which property sales and assessment data were obtained, average assessment ratios (assessed value as a percent of sale value) of five types of property showed substantial variation among types of property. No consistent pattern was found among towns, however, in the treatment of the five kinds of property. Farms were, on the average, under-assessed in about as many towns as they were over-assessed. Opportunities for shifting some tax burden from farmers by more equitable assessment, therefore, depend on the present assessing practices in each town and no general recommendation on changes in farm assessment practices can be made.

Two other tax matters of current interest to farmers were also discussed with assessors. The impact on farmers of assessment at 100 percent of market value will result primarily from more equitable assessments which may result from this change. Farmers presently over-assessed should experience a decline in their tax bills while those whose farms are under-assessed are likely to see their taxes increased.

Preferential assessment of farmland in suburban areas was discussed with several assessors. Some presently assess farmland on the basis of its value for farming in the belief that this is not preferential assessment but equitable assessment based on actual current market value.