

REALITY CHECK: HAS THE MASSACHUSETTS CURRENT-USE TAX PROGRAM BEEN EFFECTIVE IN DETERRING FOREST PARCELIZATION?

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Residential and commercial development of forestland threatens to compromise the many environmental, economic, and social benefits provided by the forested landscape. Heightened demands for land accompanied by increased property values and escalating tax liabilities, have significantly pressured many private owners to sell off part or all of their forestland. The resulting parcelization and fragmentation of forests has been shown to undermine the integrity of wildlife habitat, and to compromise the fiscal vitality of nonindustrial timber harvesting.

Studies have indicated that landowners who actively plan and manage their forestland are better equipped to resist the financial pressure to develop. With this in mind, various policy instruments have been offered to provide landowners with tools and information to encourage long-term tenure and stewardship.

The Massachusetts forest property tax program, better known as Chapter 61, provides a 95% reduction in assessed property tax value for enrolled landowners. To be eligible for enrollment landowners must have a 10-year forest management plan approved by the state forester's office. In exchange for reduced tax payments to the town, landowners commit to keeping their property forested and to managing for timber production for the duration of program enrollment.

My study (to be completed by December 2005) will attempt to address the efficacy of the Chapter 61 program in deterring forest parcelization across the state since the mid-1980s. I will take advantage of the Massachusetts Department of Conservation and Recreation (DCR) database management system in addition to its comprehensive library of enrollee management plans. Enrollment data will be collected from these sources for a sample of predominantly forested towns and will be used in conjunction with spatial data to determine ultimate parcelization.

This study will also examine the rate of enrollees who obtain permanent protection for their forest land through conservation restrictions following initial program enrollment.

Preliminary research conducted in the summer of 2004 has suggested that the dichotomy between state approval and town implementation of program enrollment may complicate a statewide analysis. Although landowner management plans are filed with the state, subsequent changes in attributes of enrollment often fail to make it back there, suggesting DCR records aren't necessarily reflective of reality at the town level.

As a result my study will also seek to assess, characterize, and quantify the communication breakdown between towns and the state as well as the resulting gap in enrollment information.