



Chapter Lands – M.G.L. c. 61, 61A and 61B

What do I do about this lien on my title?

Chapter 61, 61A and 61B	
IF BUYER IS RETAINING IN CHAPTER	<ul style="list-style-type: none">• Buyer files affidavit of continued use with Assessor (61 § 6, 61A § 12, 61B § 7)• Confirm no roll-back or conveyance tax is due and obtain Certificate of Penalty Tax showing no taxes due and record (61 §§ 7 and 8, 61A § 19A, 61B § 15) Form of Certificate: CL-6 https://www.mass.gov/doc/form-cl-6/download• Title Insurance Policies must contain an exception in Schedule B, Part 1 (loan) and Schedule B (owner's) for the Notice of Lien(s) filed with the Registry of Deeds.
IF LAND IS BEING RELEASED FROM CHAPTER	<ul style="list-style-type: none">• Owner provides notice of intent to sell or convert the property from its current use; notice given to the Mayor and City Council of a city, or Board of Selectmen of a town, and in the case of either a city or a town, to its Board of Assessors, to its Planning Board and Conservation Commission, if any, and to the State Forester• Notice of intent to sell or convert to be accompanied by required documents per applicable section• Record:<ol style="list-style-type: none">1) notice of non-exercise of ROFR or affidavit of owner with ALL specifics showing compliance with all notice requirements2) release of the lien Form of Release: CL-9 https://www.mass.gov/doc/form-cl-9/download3) certificate that all roll-back and conveyance taxes have been paid <p>(61 § 8, 61A § 14, 61B § 9)</p>



Chapter Lands – M.G.L. c. 61, 61A and 61B

	Chapter 61	Chapter 61A	Chapter 61B
TYPE OF LIEN	Forest Land and Forest Products	Agricultural and Horticultural Land	Recreational Land
REQUIRED LAND AREA	10 acres	5 acres	5 acres
RECORDING	Recorded lien is not cleared by recording a MLC. G.L. c 61 § 2; G.L. c. 60 § 23	Recorded lien is not cleared by recording a MLC. G.L. c. 61A § 9; G.L. c. 60 § 23	Recorded lien is not cleared by recording a MLC. G.L. c 61B § 6; G.L. c. 60 § 23
CONVEYANCE TAX	Imposed if sold for other use within 10 years of acquisition or uninterrupted use, whichever is earlier Exempt if the town buys for natural resources. Also exempt: mortgages, confirmatory deeds, mergers, etc. The amount of tax is 10% if sold in 1 st year, 9% in 2 nd , 8% in 3 rd etc. No tax after the 10 th full year G.L. 61 § 6	Imposed if sold for other use within 10 years of acquisition or uninterrupted use, whichever is earlier Exempt if the town buys for natural resources. Also exempt: mortgages, confirmatory deeds, mergers, etc. The amount of tax is 10% if sold in 1 st year, 9% in 2 nd , 8% in 3 rd etc. No tax after the 10 th full year G.L. 61A § 12	Imposed if sold for other use within 10 years of acquisition or uninterrupted use, whichever is earlier Exempt if the town buys for natural resources. Also exempt: mortgages, confirmatory deeds, mergers, etc. The amount of tax is 10% if sold in years 1–5 and 5% if sold in years 6-10. No tax after the 10 th full year G.L. 61B § 7
ROLL-BACK TAX	Imposed if use changed to non-qualifying use and land no longer qualifies under c. 61, 61A or 61B Exempt if town buys for natural resources Only imposed if roll-back tax exceeds the conveyance tax, and, if so, no conveyance tax is due Roll-back tax penalty is five years Roll-back amount is the difference between the taxes paid and the taxes that would have been paid if not chapter land G.L. 61 § 7	Imposed if use changed to non-qualifying use and land no longer qualifies under c. 61, 61A or 61B Exempt if town buys for natural resources, or used for renewable energy used on site, wetland, conservation, etc. Only imposed if roll-back tax exceeds the conveyance tax, and, if so, no conveyance tax is due Roll-back tax penalty is five years Roll-back amount is the difference between the taxes paid and the taxes that would have been paid if not chapter land G.L. 61A § 13	Imposed if use changed to non-qualifying use and land no longer qualifies under c. 61, 61A or 61B Exempt if town buys for natural resources Only imposed if roll-back tax exceeds the conveyance tax, and, if so, no conveyance tax is due Roll-back tax penalty is five years Roll-back amount is the difference between the taxes paid and the taxes that would have been paid if not chapter land G.L. 61B § 8
RELEASE	Lien is discharged by the assessor Owner pays recording fees Land is removed from classification by the assessor unless, at least every ten years, the owner files a new certification by the state forester. G.L. 61 § 2	Lien is discharged by the assessor Owner pays recording fees Conveyance tax liens shall be released when it's established that no tax is due or taxes have been paid Roll-back tax liens shall be released when it's established that no tax is due or taxes have been paid Assessors have authority to record corrective releases G.L. 61A § 9	Lien is discharged by the assessor Owner pays recording fees Conveyance tax liens shall be released when it's established that no tax is due or taxes have been paid Roll-back tax liens shall be released when it's established that no tax is due or taxes have been paid. Assessors have authority to record corrective releases G.L. 61B § 6
RIGHT OF FIRST REFUSAL	Time limits were suspended during the COVID-19 State of Emerg. between 4/3/2020-9/13/2021. 2020, c.53, § 9	Time limits were suspended during the COVID-19 State of Emerg. between 4/3/2020-9/13/2021. 2020, c.53, § 9	Time limits were suspended during the COVID-19 State of Emerg. between 4/3/2020-9/13/2021. 2020, c.53, § 9

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	<p>Notice to the town is required when land is to be sold or converted to residential, industrial or commercial use while taxed under 61 or within 1 year after</p> <p>All notice requirements must be met: mailed to all required parties and include necessary documents</p> <p>To purchase, town to record notice of exercise or assignment to nonprofit conservation org. Failure to record the exercise or assignment within 120 days is conclusive that the town has not exercised its option</p> <p>Non-exercise: Town issues notice of non-exercise, or landowner provides a notarized affidavit of specific time and manner of notice given which is conclusive. Notice or affidavit are recorded to release ROFR</p> <p>Sale or conversion shall not take place until the option period has expired or the notice of non-exercise has been recorded, or if the terms of the sale materially differ from the notice</p> <p>ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in this section.</p> <p>G.L. 61 § 8</p>	<p>Notice to the town is required when land is to be sold or converted to residential, industrial or commercial use while taxed under 61A or within 1 year after</p> <p>All notice requirements must be met: mailed to all required parties and include necessary documents</p> <p>To purchase, town to record notice of exercise or assignment to nonprofit conservation org. Failure to record the exercise or assignment within 120 days is conclusive that the town has not exercised its option</p> <p>Non-exercise: Town issues notice of non-exercise, or landowner provides a notarized affidavit of specific time and manner of notice given which is conclusive. Notice or affidavit are recorded to release ROFR</p> <p>Sale or conversion shall not take place until the option period has expired or the notice of non-exercise has been recorded, or if the terms of the sale materially differ from the notice</p> <p>ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in this section.</p> <p>G.L. 61A § 14</p>	<p>Notice to the town is required when land is to be sold or converted to residential, industrial or commercial use while taxed under 61B or within 1 year after</p> <p>All notice requirements must be met: mailed to all required parties and include necessary documents</p> <p>To purchase, town to record notice of exercise or assignment to nonprofit conservation org. Failure to record the exercise or assignment within 120 days is conclusive that the town has not exercised its option</p> <p>Non-exercise: Town issues notice of non-exercise, or landowner provides a notarized affidavit of specific time and manner of notice given which is conclusive. Notice or affidavit are recorded to release ROFR</p> <p>Sale or conversion shall not take place until the option period has expired or the notice of non-exercise has been recorded, or if the terms of the sale materially differ from the notice</p> <p>ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in this section.</p> <p>G.L. 61B § 9</p>
AFFIDAVIT OF CONTINUED USE	<p>If buyer is to continue use under chapter, file an affidavit of continued use with the assessor. If filed, no conveyance tax is due from seller, but if the use is not continued for 5 years, the purchaser is liable for the tax on any portion of land for which use has changed.</p> <p>G.L. 61 § 6</p>	<p>If buyer is to continue use under chapter, file an affidavit of continued use with the assessor. If filed, no conveyance tax is due from seller, but if the use is not continued for 5 years, the purchaser is liable for the tax on any portion of land for which use has changed.</p> <p>G.L. 61A § 12</p>	<p>If buyer is to continue use under chapter, file an affidavit of continued use with the assessor. If filed, no conveyance tax is due from seller, but if the use is not continued for 5 years, the purchaser is liable for the tax on any portion of land for which use has changed.</p> <p>G.L. 61B § 7</p>
CERTIFICATE OF NO TAX DUE	<p>No specific provision for a certificate in this chapter, but assessor to calculate roll-back and conveyance tax per §§ 7 and 8</p>	<p>Assessor provides a certificate of the amount of conveyance tax and roll-back tax due or that no such tax is due. Upon recording all liens under 61A terminate</p> <p>G.L. c 61A § 19A</p>	<p>Assessor provides a certificate of the amount of conveyance tax and roll-back tax due or that no such tax is due. Upon recording all liens under 61B terminate</p> <p>G.L. c 61B § 15</p>
FORECLOSURE NOTICE	<p>Section 8 ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in said section. Tax lien is <u>not</u> released.</p> <p>G.L. c 61 § 8</p>	<p>Section 14 ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in said section. Tax lien is <u>not</u> released.</p> <p>G.L. c 61A § 14</p>	<p>Section 9 (ROFR) ROFR does not apply to mortgage foreclosure, but 90-day notice is required before the sale, of the time and place of the sale to the same parties as for notice of intent to sell or convert. To establish proper notice, record an affidavit described in said section. Tax lien is <u>not</u> released.</p> <p>G.L. c 61B § 9</p>

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