

Table 2: Comparative Massachusetts Municipality 61B Golf Course Valuations/Sq. Mi. as a Function of Zoning District, Single-Family Land Value, Per Capita Income. Listed 61B Land Values are BEFORE 75% 61B Reduction [1]

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Town	Golf Course Located in a Single Residence Zoning District?	Zoning District	Land Valuation BEFORE 75% Reduction Applied \$Mill/Sq. Mi.	[B] Single Family Land Valuation \$Mill/Sq. Mi.	[A/B] Ratio of 61B Land Value to Single Family Land Value	Golf 61B Sq. Mi.	Population Density Pers/Sq. Mi.	Per Capita Income \$/Pers
Weston	Yes	SRES A	112.0	373.4	<b>30.0%</b>	0.206	721	87,978
Needham	Yes	SRA:B:SRB	176.0	740.7	<b>23.8%</b>	0.033	2,554	74,419
Belmont [2]	Yes	SRES D	412.1	2,084.7	<b>19.8%</b>	0.210	5,616	62,602
Arlington	Yes	RO:R1	286.7	1,808.3	<b>15.9%</b>	0.022	8,841	58,355
Melrose	Yes	SR	119.8	877.9	<b>13.6%</b>	0.077	5,986	52,682
Concord	Yes	A:AA	38.5	289.6	<b>13.3%</b>	0.495	772	69,370
Andover	Yes	SRB	31.1	247.7	<b>12.6%</b>	0.242	1,178	66,268
Nantucket [3]	Limited	LUG3: Limited Use District	54.7	440.3	<b>12.4%</b>	0.799	253	51,270
Plymouth	Yes	RR	19.4	181.6	<b>10.7%</b>	0.325	638	43,747
Peabody	Yes	R1A:R1B	31.9	396.6	<b>8.1%</b>	0.803	3,274	37,418
<b>Newton</b>	<b>Yes</b>	<b>SR1:SR2</b>	<b>124.9</b>	<b>1,618.8</b>	<b>7.7%</b>	<b>0.845</b>	<b>4,956</b>	<b>69,859</b>
Lowell	Mostly	2/3 SSF: SRes 1/3 Li: Lt Ind.	26.6	349.0	<b>7.6%</b>	0.088	8,174	24,912
Salem	Yes	R1	39.0	527.8	<b>7.4%</b>	0.038	5,221	36,162
Lexington	Yes	RO:RS	32.1	766.8	<b>4.2%</b>	0.244	2,017	77,570
Stow	No	RC: Recreation Conservation	6.6	104.0	<b>6.3%</b>	0.120	418	60,306
Framingham	No	Space and Recreation	6.4	233.6	<b>2.7%</b>	0.211	2,819	41,182

[1] Source: Valuations and lot sizes are downloaded from the Massachusetts Parcel Download Links. 61B Mass Parcel valuations have been adjusted upward to their values BEFORE 61B 75% reduction.

[2] Belmont greatly increased their Golf 61B valuation in 2020. Prior year values were more in line with Newton's values.

[3] Nantucket Golf Courses are all zoned in Limited Use Districts which contain 1,300 Single Family lots. The Nantucket Single Family land value/acre were calculated from the assessed values on these Limited Use District lots only. Also - the Nantucket Data in the MassGIS Links was from 2016 and all other towns were from 2019/2020.

Data set contains All 61B Golf Courses (> 10 acres) in Massachusetts that exist in the Mass DOR "Parcel Count and Valuations by Use" report. Population Density and Per Capita Income are from census.gov