

APPLICATION FOR FARMLAND ASSESSMENT

N.J.S.A. 54:4-23.1 et seq.; N.J.A.C. 18:15-1.1 et seq. SEE INSTRUCTIONS ON REVERSE

COUNTY \_\_\_\_\_ MUNICIPALITY \_\_\_\_\_ TAX YEAR \_\_\_\_\_

SECTION 1 - IDENTIFICATION INFORMATION (Please print or type all information)

(1) Owner's Name \_\_\_\_\_ (9) Farm operator(s) other than owner:
(a1) Name \_\_\_\_\_
(2) Mailing Address \_\_\_\_\_ (b1) Address \_\_\_\_\_
(3) Telephone ( ) \_\_\_\_\_ (c1) Telephone ( ) \_\_\_\_\_
(4) Email Address \_\_\_\_\_ (a2) Name \_\_\_\_\_
(5) Land Location \_\_\_\_\_ (b2) Address \_\_\_\_\_
(6) Block(s), Lot(s), Qual. No. \_\_\_\_\_ (c2) Telephone ( ) \_\_\_\_\_
(7) The land is [ ] farmed solely by owner
[ ] rented to farmer
[ ] farmed by owner and tenant
(8) Is farm deed restricted to agriculture? Yes No # of Acres \_\_\_\_\_

SECTION 2 - BREAKDOWN OF LAND USE CLASSES (All entries and totals must be accurate)

Insert the current year's acreage in the appropriate land use class. Indicate acres to the nearest hundredth (0.00) - DO NOT USE DIMENSIONS

REFER TO DEFINITIONS OF LAND USE CLASSES UNDER "INSTRUCTIONS"

Table with columns: ACTIVELY DEVOTED LAND, Acreage, LAND NOT ACTIVELY DEVOTED, Acreage. Rows include: (1) Cropland harvested, (2) Cropland pastured, (3) Permanent pasture, (4) Non-appurtenant woodland, (5) Appurtenant woodland or wetland, (6) Acres used for: (a) boarding, (b) rehabilitating, (c) training, (7) Acres used for renewable energy, (8) \*TOTAL DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE, (9) Land under and land used in connection with farmhouse, (10) All other land not devoted to agricultural or horticultural use, (11) TOTAL NOT DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE, (12) TOTAL ACREAGE OF ALL LAND, (13) Is there a claim for land under: Seasonal farm markets? Seasonal agricultural labor housing?, (14) Is there a claim for land used for: solar, wind, biomass.

SECTION 3 - CURRENT YEAR FARMING ACTIVITY - Indicate acres to nearest tenth (0.0). Include Double Cropping, for example, two plantings on fifty acres should be reported as 100.0 acres.

INSERT CURRENT YEAR HARVESTED OR TO BE HARVESTED ACRES FOR LAND ONLY IN SECTION II

Table with columns: A. FIELD CROPS (Harvested Acres), Acres, B. FRUIT CROPS (Bearing Acres), Acres, C. ORNAMENTAL CROPS, Acres, D. LIVESTOCK, Avg. No. of Livestock, E. VEGETABLE CROPS (Harvested Acres), Acres, F. AQUACULTURE, Acres, G. ANNUAL HARVEST OF WOODLAND PRODUCTS, Cords, Board Feet, Etc., H. LAND IN FEDERAL GOVERNMENT PROGRAM, I. RENEWABLE ENERGY, Acres. Rows include: Irrigated Acres, Barley (grain), Corn for grain, Corn for silage, Hay, Oats, Rye, Sorghum, Soybeans, Wheat, Cover Crops Planted, Other Field Crops, Apples, Blueberries, Cranberries, Grapes, Nectarines, Peaches, Strawberries, Other fruit crops, Non-bearing fruit, Bedding plants, Flowers (cut), Trees & shrubs (nursery), Sod (cultivated), Christmas trees, Other: (specify), All beef cattle, Dairy, Dairy (young), Horses & ponies, Sheep, Swine, Bees (Hives), Ducks, Fur animals, Goats, Chickens (meat), Chickens (layers), Turkeys, Other: (specify), Irrigated Acres, Asparagus, Beans, lima, Beans, snap, Cabbage, Carrots, Corn, sweet, Cucumbers, Eggplant, Lettuce, Onions, Peas, Peppers (sweet), Potatoes (white), Potatoes (sweet), Pumpkins, Spinach, Squash, Tomatoes, Melons, Mixed and other vegetable, Other (specify), Clams, oysters (other specify), Fresh water, pond fish, Other: (specify), Fuelwood (cords), Pulpwood (cords), Timber (Bd. Ft.), Other: (specify), Name of Program, Program Number, Acres in Program, Solar, Wind, Biomass.

SECTION 4 - SIGNATURE AND VERIFICATION OF OWNER(S) ANNUALLY FILE BY AUGUST 1 (SEE INSTRUCTION 2d)

The undersigned declares under the penalties provided by law, that this application, including any accompanying schedules and statements, has been examined by him (her) and to the best of his (her) knowledge and belief is true and correct. Filing of this application is also a representation that the land will continue to be devoted to an agricultural or horticultural use during the year for which farmland assessment is requested.

Signature of Individual Owner or Co-owner \_\_\_\_\_ Date \_\_\_\_\_ OR Signature of Corporate Officer \_\_\_\_\_ Date \_\_\_\_\_ Corporate Name \_\_\_\_\_

This application is ( ) APPROVED ( ) DISAPPROVED

RESERVED FOR OFFICIAL USE

Date \_\_\_\_\_ ASSESSOR \_\_\_\_\_

APPLICATION IN DUPLICATE TO BE FILED WITH ASSESSOR

TAXPAYER SHOULD RETAIN A COPY FOR HIS FILES

(IF ENTRY MADE IN SECTION II, LINE 4, COPY MUST ALSO BE FILED WITH DEPT. OF ENVIRONMENTAL PROTECTION)

1. **APPLICATION**-Only one Application for Farmland Assessment, form FA-1, in duplicate, should be filed with the municipal assessor on or before August 1 of the pretax year: that is, the year immediately preceding the tax year for each farm comprised of contiguous land. If an entry is made in Section 2, line 4, Woodland Data form WD-1 must also be filed with the FA-1 application. **Late or incomplete applications will be denied.** At the assessor's request, applicants must provide proofs of eligibility as to ownership, land area, farming activity and gross sales. The FA-1 and WD-1 forms are prescribed by the Director of the New Jersey Division of Taxation. Lands in Farmland Preservation Programs must still meet the criteria and filing prerequisites of the Farmland Assessment Act to receive preferential reduced productivity assessment.

**Filing Extension**-Assessors may grant an extension of time for filing an application, but no later than September 1 of the year immediately preceding the tax year, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner's illness and a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1 and the FA-1 form is filed with the assessor; or (2) the death of the owner or the owner's immediate family member and a certified copy of the death certificate and the FA-1 form is filed with the assessor by the owner or by the executor/executrix of the owner's estate. "Immediate family member" means an owner's spouse, child, parent or sibling residing in the same household. (See N.J.S.A. 54:4-23.6d.)

2. **QUALIFICATIONS**-"Farmland assessment" means valuation, assessment and taxation under the Farmland Assessment Act. Land may be eligible for "farmland assessment" when it meets the following:

- The land has been actively devoted to agricultural or horticultural use for at least 2 successive years immediately preceding the tax year for which "farmland assessment" is requested. (See N.J.S.A. 54:4-23.6.)
- The land area actively devoted to agricultural or horticultural use is not less than 5 acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.
- Gross sales, fees, or payments average at least \$500 annually on the first 5 acres and average \$5 per acre on acreage above 5 acres and \$0.50 per acre on woodland and wetland. (See N.J.S.A. 54:4-23.5.)
- Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (See N.J.S.A. 54:4-23.13a and 54:4-23.6.)

**SECTION 1-IDENTIFICATION INFORMATION**-Complete items 1 through 9.

Item 1, "Owners' Names"- List every individual, partnership or corporation having an ownership interest in the land.

Item 6, "Block(s), Lot(s), and Qual. No. "- List block(s) and lot(s) comprising a farm unit of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's assessment list.

**SECTION 2-BREAKDOWN OF LAND USE CLASSES**-Complete items 1 through 14.

Item 1, "Cropland harvested"- is land from which a crop is harvested in the current year. It is the heart of a farming enterprise and represents the highest use of land in agriculture.

Item 2, "Cropland pastured"- is land which can be used to produce crops but its maximum income may not be realized in a particular year.

Item 3, "Permanent pasture"- is land which is not cultivated because its maximum economic potential is realized from grazing or as part of erosion control programs. Animals may or may not be part of this farm operation.

Item 4, "Non-appurtenant woodland"- is woodland devoted exclusively to production for sale of trees and forest products, except for Christmas trees which are Item 1 Cropland Harvested. Woodland which is not "supported and subordinate" to land in classes 1, 2, or 3 should be item 4. Owners of class 4 woodland must submit a Woodland Management Plan, scaled map of woodland activity & soil group classes, and other information. (See N.J.A.C. 18:15-2.7.)

Item 5, "Appurtenant woodland"- is woodland which is not devoted to production for sale of trees and forest products, but can be eligible for farmland assessment by being contiguous to, part of, supportive and subordinate to, or "beneficial to a tract of land" which is 5 acres or more and otherwise actively devoted qualified farmland (Items 1, 2, or 3). Woodland acreage less than the otherwise actively devoted qualified farmland acreage (Items 1, 2, or 3) may be considered "appurtenant woodland". Woodland acreage exceeding the otherwise actively devoted farmland may be "appurtenant woodland" when proof of its benefit to otherwise actively devoted farmland can be substantiated to the assessor. (See N.J.A.C. 18:15-1.1.)

Item 6, "Acres used for boarding, rehabilitating or (livestock) training"- to be actively devoted to agricultural use must be contiguous to land which otherwise qualifies for farmland assessment.

Item 7, "Acres used for renewable energy"- is solar, wind, or biomass energy generation 10 acres or less in area generating no more than 2 megawatts of power. The ratio of acreage devoted to renewable energy generation facilities, structures, and equipment vs. agricultural/horticultural operations cannot exceed 1 part to 5 parts. (See Chapter 213, Laws of 2009.) Also, fill out item 14 for type of renewable energy generated.

Item 9, "Land under and land used in connection with farmhouse"- is land on which a farmhouse is located, together with land area devoted to lawns, flower gardens, shrubs, swimming pools, tennis courts, etc. and used with the farmhouse for its enjoyment. This land is not in agricultural or horticultural use and is assessed and taxed at true value standards. (See N.J.S.A. 54:4-23.11.)

Item 10, "All other land not devoted to agricultural or horticultural use"- is land other than used in connection with the farmhouse that is not devoted to an agricultural or horticultural use nor is it necessary to support land actively devoted to an agricultural or horticultural use. This land will be assessed and taxed in accordance with true value standards.

Item 13, enter "YES" or "NO."

Certain land uses shall be in the categories below:

Land Use	Category	Land Use	Category	Land Use	Category
Land under farm buildings	Cropland Harvested	Nurseries, Christmas trees	Cropland Harvested	Renewable Energy	Cropland Harvested
Swampland, wetland	Appurtenant Woodland	Crops grown under glass	Cropland Harvested		
Lakes, ponds, streams, irrigation ditches	Appurtenant Woodland	Wood and forest products	Non-appurtenant Woodland		
Land in government programs	Cropland Harvested	Seasonal Farm Markets	Cropland Harvested		
		Agricultural Labor Housing			

**SECTION 3-CURRENT YEAR FARMING ACTIVITY**- insert the current year acreage or other specified information.

**SECTION 4-SIGNATURE AND VERIFICATION OF OWNER(S)**-For non-corporate multiple ownership, one owner is presumed to have authority and may sign on behalf of the other co-owners. In the case of a corporate owner or co-owners, the full name of the corporation must be provided, accompanied by the signature and the title of the corporate officer authorized to sign the application in its behalf.

**OWNERSHIP**-must be single ownership: that is, a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels together.

**ACTIVELY DEVOTED AND GROSS SALES**-Land of at least five acres is considered actively devoted to agricultural or horticultural use when gross sales of agricultural/horticultural products produced thereon, payments received under Federal soil conservation programs, fees received for breeding, raising or grazing livestock, income imputed to land used for grazing as determined by the State Farmland Evaluation Advisory Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land which otherwise qualifies for farmland assessment, have averaged at least \$500 per year during the two-year period immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and payments of at least \$500 within a reasonable period of time. In addition, where the land is more than five acres gross sales must average \$5 per acre for each acre over 5, except woodland or wetland where the gross sales requirement is \$.50 per acre for any acreage over 5. Rents paid to owner by tenant farmers do not constitute gross sales. (N.J.S.A. 54:4-23.5.)

**CHANGE IN USE-ROLLBACK TAXES**-a. When land in agricultural or horticultural use and valued under the Farmland Assessment Act, is put to a use other than agricultural or horticultural, it is subject to additional taxes, known as roll-back taxes, in an amount equal to the difference between the taxes paid or payable under "Farmland Assessment" and the taxes which would have been paid or payable had the land been valued, assessed and taxed as other land in the taxing district. b. The roll-back taxes shall be applied in the year in which the change takes place and in such of the 2 tax years, immediately preceding, if the land was valued, assessed and taxed under the Farmland Assessment Act. (See N.J.S.A. 54:4-23.8.)

**ADDITIONAL REQUIREMENTS FOR NON-APPURTENANT WOODLANDS**- N.J.A.C. 18:15-2.7

(a) The owner of land which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland shall annually submit to the assessor, in addition to a completed and timely filed application for farmland assessment (form FA-1), the following:

- A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;
- A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and
- A completed Woodland Data form (WD-1) approved by a State Forester.

(b) In addition to the above, for woodland located in freshwater wetland, State open water, or certain transition areas as defined in N.J.A.C. 7:7A-2 et seq. criteria for forestry management plan as per N.J.A.C. 7:13-7 et seq. must be met. (Freshwater Wetlands Protection Act and Flood Hazard Area Control Act.)

**DEFINITIONS**

**Agricultural Use**-Land is considered to be in agricultural use when devoted to the production for sale of plants and animals useful to man, including but not limited to: forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules, goats or aquatic organisms, and the breeding, boarding, raising, rehabilitating, training or grazing of any or all of such animals, except that "livestock" shall not include dogs; bees and apiary products; fur animals, trees and forest products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government...See N.J.A.C. 18:15-2.7 for additional conditions imposed on non-appurtenant woodland. (See N.J.S.A. 54:4-23.3.)

**Horticultural Use**-Land is considered to be in horticultural use when devoted to the production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral ornamental and greenhouse products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. (See N.J.S.A. 54:4-23.4.)

"**Beneficial to a tract of land**" means land which enhances the use and viability of other qualifying land devoted to agricultural or horticultural production by providing benefits such as, but not limited to, windbreaks, watershed, buffers, soil erosion control.

"**Supportive and subordinate woodland**" means a wooded piece of property which is beneficial to or reasonably required for the purpose of maintaining the agricultural or horticultural uses of a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than to the production for sale of trees and forest products, exclusive of Christmas trees.

**Helpful Links:** New Jersey Department of Agriculture <http://www.state.nj.us/agriculture> Click on "Publications" then "For Farmers; scroll to Farmland Assessment Act. New Jersey Department of Environmental Protection, New Jersey Forest Service <http://www.nj.gov/dep/parksandforests/forest> Click on "Private Lands Management" then Farmland Assessment Program. New Jersey Division of Taxation <http://www.state.nj.us/treasury/taxation> Click on Local Property Tax then Reference Materials, then General Assessment. Also click on Statistical Data, Farmland/FEAC.