

APPLICATION FOR FARMLAND ASSESSMENT
REFER TO EXCERPTS OF THE LAW AND INSTRUCTIONS BEFORE COMPLETING

COUNTY _____ MUNICIPALITY _____ TAX YEAR _____

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

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

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"

ACTIVELY DEVOTED LAND	Acreage	LAND NOT ACTIVELY DEVOTED	Acreage
(1) Cropland harvested	(1) _____	(8) Land under and land used in connection with farmhouse.	(8) _____
(2) Cropland pastured Don't include acreage in #6	(2) _____	(9) All other land not devoted to agricultural or horticultural use.	(9) _____
(3) Permanent pasture	(3) _____	(10) TOTAL NOT DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE (Sum of lines 8 & 9)	(10) _____
(4) Non-appurtenant woodland (See instructions before making entry)	(4) _____	(11) TOTAL ACREAGE OF ALL LAND (Sum of lines 7 & 10)	(11) _____
(5) Appurtenant woodland or wetland (See instructions before making entry)	(5) _____	*If less than 5 acres, cite the municipality, block(s) and lot(s) of contiguous acreage in adjacent municipality.	
(6) Acres used for: (don't include pastured acres)	(6) _____	(12) Is there a claim for land under:	
(a) boarding (b) rehabilitating (c) training	Total a, b & c	• Seasonal farm markets? Yes No	
(7) *TOTAL DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE (Sum of lines 1 to 6)	(7) _____	• Seasonal agricultural labor housing? Yes No	

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

A. FIELD CROPS (Harvested Acres)	Acres	Trees & shrubs (nursery).....(30)	Eggplant.....(53)
Irrigated Acres.....(80)	_____	Sod (cultivated).....(31)	Lettuce.....(54)
Barley (grain).....(11)	_____	Christmas trees.....(32)	Onions.....(55)
Corn for grain.....(12)	_____	Other:	Peas.....(56)
Corn for silage.....(13)	_____	(specify)_____	Peppers (sweet).....(57)
Hay (alfalfa).....(15)	_____	D. LIVESTOCK	Potatoes (white).....(58)
Hay (other excluding salt hay).....(16)	_____	Avg. No. of Livestock	Potatoes (sweet).....(59)
Oats (grain).....(17)	_____	All beef cattle.....(33)	Pumpkins.....(60)
Rye (grain).....(18)	_____	Dairy.....(34)	Spinach.....(61)
Sorghum.....(19)	_____	Dairy (young).....(35)	Squash.....(62)
Soybeans.....(20)	_____	Horses & ponies.....(36)	Tomatoes.....(63)
Wheat.....(21)	_____	Sheep.....(37)	Melons.....(64)
Cover Crops Planted:	_____	Swine.....(38)	Mixed and other vegetable crops.....(65)
(specify)_____	_____	Bees (Hives).....(39)	Other crops:
Other Field Crops:	_____	Ducks.....(40)	(specify)_____
(specify)_____	_____	Fur animals.....(41)	F. AQUACULTURE
B. FRUIT CROPS (Bearing Acres)	Acres	Goats.....(42)	Acres
Irrigated Acres.....(81)	_____	Chickens (meat).....(43)	Clams, oysters (other specify).....(66)
Apples.....(22)	_____	Chickens (layers).....(44)	Fresh water, pond fish.....(67)
Blueberries.....(23)	_____	Turkeys.....(45)	Other:
Cranberries.....(24)	_____	Other:	(specify)_____
Grapes.....(25)	_____	(specify)_____	G. ANNUAL HARVEST OF WOODLAND PRODUCTS
Nectarines.....(86)	_____	E. VEGETABLE CROPS (Harvested Acres)	Cords, Board Feet, Etc.
Peaches.....(26)	_____	Acres	Fuelwood (cords).....(68)
Strawberries.....(27)	_____	Irrigated Acres.....(83)	Pulpwood (cords).....(69)
Other fruit crops:	_____	Asparagus.....(46)	Timber (Bd. Ft.).....(70)
(specify)_____	_____	Beans, lima.....(47)	Other:
Non-bearing fruit:	_____	Beans snap.....(48)	(specify)_____
(specify)_____	_____	Cabbage.....(49)	H. LAND IN FEDERAL GOVERNMENT PROGRAM
C. ORNAMENTAL CROPS	Acres	Carrots.....(50)	Name of Program _____
Irrigated Acres.....(82)	_____	Corn, sweet.....(51)	Program Number _____
Bedding plants.....(28)	_____	Cucumbers.....(52)	Acres in Program.....(73)
Flowers (cut).....(29)	_____		

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

INSTRUCTIONS

1. GENERAL—For the purpose of these instructions, the term “farmland assessment” shall refer to valuation, assessment and taxation under the Farmland Assessment Act, C. 48, L. 1964, N.J.S.A. 54:4-23.1, et seq. Only one application form in duplicate shall be filed for each farm made up of contiguous land. Application form is to be filed with local tax assessor. If an entry is made in Section 2, line 4, Form WD-1 (woodland data form) must also be filed with this application.
2. GENERAL QUALIFICATIONS—Land may be eligible for “farmland assessment” when it meets the following qualifications:
 - a. It has been actively devoted to agricultural or horticultural use for at least the 2 successive years immediately preceding the tax year for which “farmland assessment” is requested.
 - b. The area of the land actively devoted to agricultural or horticultural use, exclusive of the land upon which the farmhouse is located and such additional land as may be actually used in connection with the farmhouse, is not less than 5 acres.
 - c. Gross sales, fees, or payments average at least \$500 annually on the first 5 acres and on all acreage above 5 acres average sales of \$5.00 per acre on farmland and \$0.50 per acre on woodland and wetland. (See N.J.S.A. 54:4-23.5)
 - d. Application by the owner for “farmland assessment” has been made 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 the information noted under this Section for items 1 through 8.

For item #1, “Owner’s Name.” List every individual, partnership or corporation having an interest in the land as owner.

For item #5, “Blocks and Lots.” State block(s) and lot(s) as shown on the official tax map or page(s) and line(s) on the current year’s tax list that make up a farm unit of contiguous land. This information may be obtained from your tax bill.

SECTION 2-BREAKDOWN OF LAND USE CLASSES—Complete the information noted under this Section for items 1 through 12.

For item #1, “Cropland Harvested.” This is land that is the heart of a farming enterprise and represents the highest use of land in agriculture. All land from which a crop was harvested in the current year falls into this category.

For item #2, “Cropland Pastured.” This is land that can be and often is used to produce crops but its maximum income may not be realized in a particular year.

For item #3, “Permanent Pasture.” This is land that 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 the farm operation for land to be qualified in this category.

For item #4, “Non-appurtenant Woodland.” This is woodland devoted exclusively to the production for sale of trees and forest products, except for Christmas trees which should be entered in the cropland harvested classification (item #1). Also woodland which is not “supported and subordinate” to land entered in land use classification #1, 2, or 3 should be entered under this classification (item #4). The owner of this classification of woodland must submit information noted under excerpt N.J.A.C. 18:15-2.7.

For item #5, “Appurtenant Woodland.” This is woodland which is not devoted to the production for sale of trees and forest products, but nevertheless can be eligible for farmland assessment on the basis of being “beneficial to a tract of land” which is 5 acres or more and is otherwise actively devoted and qualified farmland (land uses #1, 2, or 3). Generally, only woodland acreage less than the otherwise actively devoted qualified farmland acreage (land uses #1, 2, or 3) will be considered as “appurtenant woodland”. Woodland acreage exceeding the otherwise actively devoted farmland should only be entered as “appurtenant woodland” when proof of its benefit to the otherwise actively devoted farmland can be explained and substantiated to the assessor.

For item #6, “Acres Used for Boarding, Rehabilitating or Training Livestock.” For this acreage to be deemed actively devoted to an agricultural use it must be contiguous to land which otherwise qualifies for farmland assessment.

For item #8, “Land Under And Land Used in Connection With Farmhouse.” This is land on which a farmhouse is located, together with such land area as may be devoted to lawns, flower gardens, shrubs, swimming pools, tennis courts and like purposes related to the use and enjoyment of the farmhouse. This is land not deemed to be in agricultural or horticultural use and, therefore, is assessed and taxed in accordance with the true value standard.

For item #9, “All Other Land Not Devoted To Agricultural Or Horticultural Use.” This 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 or enhance land actively devoted to an agricultural or horticultural use. This land will be assessed and taxed in accordance with the true value standard.

For item #12 enter “YES” or “NO”.

For purposes of this application certain land uses shall be considered to be in the categories as noted below:

Land Use	Category	Land Use	Category
Land under farm buildings	Cropland Harvested	Nurseries, Christmas trees	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—Complete this Section by inserting the current year acreage or other information that is specified.

SECTION 4-SIGNATURE AND VERIFICATION—In the case of multiple ownership, one of the owners may sign on behalf of the other co-owners, except corporate co-owners. Any such signer will be presumed to have authority to sign in behalf of the other non-corporate owners. In the case of a corporate owner, the full name of the corporation must be separately filled in, accompanied by the signature and the title of the corporate officer authorized to sign the application in its behalf.

CHANGE IN USE-ALL APPLICANTS PLEASE NOTE

- a. When land, which is in agricultural or horticultural use and is being valued under the Farmland Assessment Act, is applied to a use other than agricultural or horticultural, it is subject to additional taxes, referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of “Farmland Assessment” and the taxes that would have been paid or payable had the land been valued, assessed and taxed as other land in the taxing district.
- b. In the case of a change in use, the roll-back taxes shall be applicable in the year in which the change took place and in such of the 2 tax years, immediately preceding, in which the land was valued, assessed and taxed under the Farmland Assessment Act.

FARMLAND ASSESSMENT EXCERPTS

EXCERPTS FROM N.J.S.A. 54:4-23.1 et seq.

N.J.S.A. 54:4-23.3 - Land shall be deemed 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 or goats, including 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 woodland not deemed to be appurtenant).

N.J.S.A. 54:4-23.4 - Land shall be deemed 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.

N.J.S.A. 54:4-23.5 - Land, five acres in area, shall be deemed to be actively devoted to agricultural or horticultural use when the amount of the gross sales of agricultural or horticultural products produced thereon, any payments received under a soil conservation program, fees received for breeding, raising or grazing any livestock, income imputed to land used for grazing in the amount determined by the State Farmland Evaluation Advisory Committee created pursuant to section 20 of P.L. 1964, c.48 (C.54:4-23.20), and fees received for boarding, rehabilitating or training any livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land which otherwise qualifies for farmland assessment, as long as income from one or more have averaged at least \$500.00 per year during the 2-year period immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$500.00 within a reasonable period of time. In addition, where the land is more than five acres... (See instructions 2c)

N.J.S.A. 54:4-23.6 - Land which is actively devoted to agricultural or horticultural use shall be eligible for valuation, assessment and taxation as herein provided when it meets the following qualifications:

- (a) It has been so devoted for at least the two successive years immediately preceding the tax year for which valuation under this act is requested;
- (b) The area of such land is not less than five acres when measured in accordance with the provisions of section 11 hereof; and
- (c) Application by the owner of such land for valuation hereunder is submitted on or before August 1 of the year immediately preceding the tax year to the assessor of the taxing district in which such land is situated on the form prescribed by the Director of the Division of Taxation in the Department of the Treasury;
- (d) The assessor may grant an extension of time for filing an application required by this section, which extension shall terminate no later than September 1 of the year immediately preceding the tax year, in any event where it shall appear to the satisfaction of the assessor that failure to file by August 1 was due to (1) the illness of the owner and a certificate of a physician stating that the owner was physically incapacitated and unable to file on or before August 1 and the application is filed with the assessor; or (2) the death of the owner or an immediate member of the owner’s family and a certified copy of the death certificate and the application is filed with the assessor by the individual legally responsible for the estate of the owner, or the owner, as the case may be.

As used in this act, “immediate family member” means a person’s spouse, child, parent or sibling residing in the same household.

EXCERPTS FROM N.J.A.C.18:15-1 et seq.

(Adopted pursuant to P.L. 1986, c201)

N.J.A.C. 18:15-1.1 - “Appurtenant woodland” means a wooded piece of property which is contiguous to, part of, or beneficial to a tract of land, which tract of land has a minimum area of at least 5 acres devoted to agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees, to which tract of land the woodland is supportive and subordinate.

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

“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 the production for sale of trees and forest products, exclusive of Christmas trees.

N.J.A.C. 18:15-2.7- Additional conditions to be fulfilled...

- (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 accompanying information:
 1. A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;
 2. A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and
 3. A completed woodland data form (Form WD-1), as prescribed by the Director of the Division of Taxation.

N.J.A.C 18:15-2.8 - Supportive and subordinate woodland presumption

- (a) A wooded piece of property as described in the definition of supportive and subordinate woodland in N.J.A.C 18:15-1.1 shall be presumed to be supportive and subordinate woodland when its area is less than the area of the farmland property qualifying for agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees.
- (b) An owner claiming farmland assessment for a wooded piece of property exceeding the amount set forth in (a) above as presumed to be supportive and subordinate woodland shall submit an explanation and additional proofs the assessor may require to support the claim that such woodland is supportive and subordinate.