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**

FILE ANNUALLY BY AUGUST 1 OF THE PRE-TAX YEAR

COUNTY OCEAN ______ MUNICIPALITY LACEY ______ TAX YEAR ______

Check if ALL farmland assessed acres are woodlands under a: ☐ **Woodland Management Plan** ☐ **NJ Forest Stewardship Plan *(Effective 2019)***

(DO NOT CHECK IF MIX USE)

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

(1) Owner's Name ______

(2) Mailing Address ______

______

(3) Telephone ______

(4) Email Address ______

(5) Land Location ______

(6) Block(s), Lot(s), Qual. No.

______

______

(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 ______

(9) Farm operator(s) other than owner:
(a1) Name ______

(b1) Address ______

______

(c1) Telephone ( ) ______

(a2) Name ______

(b2) Address ______

______

(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 100th– 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) ______.____	(9) Land under and land used in connection with farmhouse.	(9) ______.____
(2) Cropland pastured *(Don't include acreage in #6)*	(2) ______.____	(10) All other land not devoted to agricultural / horticultural use	(10) ______.____
(3) Permanent pasture	(3) ______.____	(11) Total NOT devoted to agricultural or horticultural use (Sum of lines 9 & 10)	(11) ______.____
(4) Non-appurtenant woodland (See instructions before making entry)	(4) ______.____	(12)TOTAL ACREAGE OF ALL LAND (Sum of lines 8 & 11)	(12) ______.____
(5) Appurtenant woodland or wetland (See instructions before making entry)	(5) ______.____	*If fewer than five acres are located in this municipality, list the municipality, block(s) & lot(s) of contiguous acreage ______	
(6) Acres used for: *(don't include pastured acres)* (a) ______ boarding (b) ______ rehabilitating (c) ______ training	(6) ______.____ Total a, b & c	(13) Is there a claim for land under: • Seasonal farm markets? Yes ☐ No ☐ • Seasonal agricultural labor housing? Yes ☐ No ☐	
(7) Acres used for renewable energy	(7) ______.____	(14) Is there a claim for land under: • solar ☐ wind ☐ biomass ☐	
(8) Total ACRES to Agricultural OR Horticultural use (Sum of lines 1 to 7)	(8) ______.____		

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director.

SECTION 3 – CURRENT YEAR FARMING ACTIVITY– *Indicate acres to nearest 10th. Include Double Cropping. For example, two plantings on 50 acres should be reported as 100 acres.*

INSERT CURRENT YEAR HARVESTED OR TO BE HARVESTED ACRES FOR LAND ONLY IN SECTION 2

A. FIELD CROPS (Harvested Acres)	**Acres**
Irrigated Acres (80)	_____
Barley (grain) (11)	_____
Corn for grain (12)	_____
Corn for silage (13)	_____
Hay(alfalfa) (15)	_____
Hay (other excluding salt hay) (16)	_____
Oats (grain) (17)	_____
Rye (grain) (18)	_____
Sorghum (19)	_____
Soybeans (20)	_____
Wheat (21)	_____
Cover Crops Planted: (specify)____________________	_____
Other Field Crops: (specify)__________________	_____

B. FRUIT CROPS (Bearing Acres)	**Acres**
Irrigated Acres (81)	______
Apples (22)	______
Blueberries (23)	______
Cranberries (24)	______
Grapes (25)	______
Nectarines (86)	______
Peaches (26)	______
Strawberries (27)	______
Other fruit crops: (specify)________________	_____
Non-bearing fruit: (specify)________________	_____

C. ORNAMENTAL CROPS	**Acres**
Irrigated Acres (82)	_____
Bedding plants (28)	_____
Flowers (cut) (29)	_____
Trees & shrubs (nursery) (30)	_____
Sod (cultivated) (31)	_____
Christmas trees (32)	_____
Other: (specify)________________	_____

D. LIVESTOCK	**Avg. # of Livestock**
All beef cattle (33)	______
Dairy (34)	______
Dairy (young) (35)	______
Horses & ponies (36)	______
Sheep (37)	______
Swine (38)	______
Bees (Hives) (39)	______
Ducks (40)	______
Fur animals (41)	______
Goats (42)	______
Chickens (meat) (43)	______
Chickens (layers) (44)	______
Turkeys (45)	______
Other: (specify)_______________	_____

E. VEGETABLE CROPS (Harvested Acres)	**Acres**
Irrigated Acres (83)	_____
Asparagus (46)	_____
Beans, lima (47)	_____
Beans, snap (48)	_____
Cabbage (49)	_____
Carrots (50)	_____
Corn, sweet (51)	_____
Cucumbers (52)	_____
Eggplant (53)	_____
Lettuce (54)	_____
Onions (55)	_____
Peas (56)	_____
Peppers (bell) (57)	_____
Potatoes (white) (58)	_____
Potatoes (sweet) (59)	_____
Pumpkins (60)	_____
Spinach (61)	_____
Squash (62)	_____
Tomatoes (63)	_____
Melons (64)	_____
Mixed & other vegetable (65)	_____
Other: (specify):_______________	_____

F. AQUACULTURE	**Acres**
Fresh water, food fish or plants for harvest or sale (66)	_____
Other: (specify)________________	_____

G. ANNUAL HARVEST OF WOODLAND PRODUCTS	**Cords, Board Feet etc.**
Fuelwood (cords) (67)	______
Pulpwood (cords) (68)	______
Timber (Bd. Ft.) (69)	______
Other: (specify)________________	_______

H. LAND IN FEDERAL GOVERNMENT PROGRAM

Name of Program____________________

Program Number ____________________

Acres in Program (70) ______

I. RENEWABLE ENERGY	**Acres**
Solar (71)	______
Wind (72)	______
Biomass (73)	______

J. NJ FOREST STEWARDSHIP	**Acres**
Forested Woodland/Wetland (74)	______

SECTION 4 – SIGNATURE & VERIFICATION OF OWNER(S)

The undersigned declares that this form, 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 form 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. Under N.J.S.A. 54:4-23.14(b), this certification shall be considered as if made under oath and is subject to the same penalties as provided by law for perjury. In addition, for a gross and intentional misrepresentation on this form, the landowner shall be subject to a civil penalty of up to $5,000.

________________________________ __________ **OR** ________________________ __________ ______________________

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

RESERVED FOR OFFICIAL USE

This application is:

( ) APPROVED

( ) DISAPPROVED

____________________ ______________________________

Date   ASSESSOR

FILE THIS FA-1 APPLICATION IN DUPLICATE AND ONE SUPPLEMENTAL FA-1 GROSS SALES FORM WITH YOUR ASSESSOR.
TAXPAYER SHOULD RETAIN COPIES FOR OWN RECORDS.
(IF ENTRY MADE IN SECTION 2, LINE 4, FILE A COPY OF FA-1, AWD-1 FORM, AND AN ACTIVITY MAP WITH THE NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION.)

INSTRUCTIONS Farmland Assessment Act of 1964

(<u>N.J.S.A.</u> 54:4-23.1 et seq.; <u>N.J.A.C.</u> 18:15-1.1 et seq.)

APPLICATION

Farmland Assessment, form FA-1, in duplicate and the Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed with the municipal assessor on or before August 1 of the pretax year – which 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 and Supplemental FA-1 Gross Sales form. **Only one FA-1, FA-1 G.S. should be filed for each farm comprised of contiguous land. 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. Lands in Farmland Preservation Programs must still meet criteria and filing prerequisites of the Farmland Assessment Act to receive preferential reduced 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, for an applicant who has filed for an extension with the Farmland Assessment Application Filing Deadline Extension Form, form FA-X, 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 and FA-1 G.S. forms are 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/ FA-1 G.S. forms are 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. (<u>N.J.S.A.</u> 54:4-23.6d.)

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:

(a) The land has been actively devoted to agricultural or horticultural use for at least two successive years immediately preceding the tax year for which *farmland assessment* is requested. (<u>N.J.S.A.</u> 54:4-23.6.)

(b) The land area actively devoted to agricultural or horticultural use is not less than five acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.

(c) Gross sales, fees, or payments average at least $1,000 annually on the first five acres, except for lands under a Woodland Management Plan where gross sales remain at $500 for the first five acres, and average $5 per acre on all acreage above five acres, except 50 cents per acre on woodland & wetland above five acres. For woodlands and wetlands under a NJ Forest Stewardship Plan, no income need be generated, but the prescriptions of the plan must have been followed. (<u>N.J.S.A.</u> 54:4-23.5.)

(d) Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (<u>N.J.S.A.</u> 54:4-23.6.)

(e) If farm management unit is less than seven acres, a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted is required.

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 as sustainable forestlands or to the 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 or NJ Forest Stewardship Plan, scaled map of woodland activity & soil group classes, and other information. (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 five 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. (<u>N.J.A.C.</u> 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 two 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. (<u>N.J.S.A.</u> 54:4-23.3c.) 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. used with the farmhouse for enjoyment of its residents. This land is not in agricultural or horticultural use and is assessed and taxed at true value standards. (<u>N.J.S.A.</u> 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:

APPURTENANT WOODLAND	CROPLAND HARVESTED		NON-APPURTENANT WOODLAND
Swampland, Wetland	Land under farm buildings	Nurseries, Christmas Trees	Wood and forest products
Lakes, Ponds, Stream	Land in government programs	Crops grown under glass	NJ Forest Stewardship
Irrigation Ditches	Agricultural labor housing	Renewable energy	Forested Wetlands
	Seasonal Farm Markets		

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 & GROSS SALES
Land of at least five acres is 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 grazing land as determined by the State Farmland Evaluation Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land otherwise qualified for farmland assessment, averaged at least **$1,000 in the previous two years**, or there is clear evidence of anticipated yearly gross sales and payments of at least **$1,000** within a reasonable time period. Also where the land is more than five acres, gross sales must average $5 per acre for each acre over five. However, in the case of woodland/wetland subject to a Woodland Management Plan, the gross sales required remains at $500 for the first five acres and 50 cents per acre for any acreage over five. Woodland/wetland subject to a NJ Forest Stewardship Plan need not produce income, but the prescriptions of the plan must be followed. Rents paid to owners by tenant farmers **do not** constitute gross sales. Generated energy from any source is not an agricultural or horticultural product and any power or heat sold from biomass, solar, or wind energy generation is **not** income for valuation, assessment and taxation of land pursuant to the Farmland Assessment Act of 1964. The Supplemental FA-1 Gross Sales Form must be submitted with each FA-1 application.

CHANGE IN USE-ROLLBACK TAXES
(a) When land in agricultural /horticultural use and valued under the Farmland Assessment Act, is put to a use other than agricultural/ horticultural, it is subject to additional taxes, known as roll-back taxes, in an amount equal to the difference between the taxes paid/payable under Farmland Assessment and the taxes which would have been paid /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. (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 as sustainable forestland or 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:
1. A scaled map of the land showing the location of woodland activity in the pre-tax year; and
2. A completed Woodland Data form (WD-1) approved by a State Forester.
A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10 or NJ Forest Stewardship plan prepared in accordance with the provisions of N.J.A.C. 7:3-5 should be submitted if not previously submitted or if there has been a change to the contents of the plan. If already submitted and not amended, applicant does not need to resubmit a copy of the woodland management plan or NJ Forest Stewardship plan.

(b) Address the applicable requirements of the Freshwater Wetlands Protection Act rules (N.J.A.C. 7:7A) and the Flood Hazard Area Control Act rules (N.J.A.C. 7:13). Specifically, see N.J.A.C. 7:7A-2.8 for an exemption for certain forestry management activities in freshwater wetlands and N.J.A.C. 7:13-7.26 for a permit-by-rule for certain forestry maintenance activities within flood hazard areas and riparian zones.

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; when devoted as sustainable forestland, 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. (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.
(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, and/or 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/pub/farmer.html
New Jersey Department of Environmental Protection, N.J. Forest Service http://www.state.nj.us/dep/parksandforests/forest/njfs_private_lands_mgt.html
New Jersey Division of Taxation http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml