



Delaware Township - Hunterdon County

OFFICE OF THE TAX ASSESSOR

PO BOX 500 | 570 Rosemont Ringoes Rd

Sergeantsville, NJ 08557

609-397-3240 x204

taxassessor@delawaretpnj.org

- Call or email that farmland application has been received and is complete:

Contact information: _____

FORMS MUST BE FILED ON OR BEFORE THURSDAY AUGUST 1, 2024

PLEASE MAKE SURE THAT ALL DOCUMENTS BELOW ARE INCLUDED WHEN SUBMITTING YOUR APPLICATION:

- FA-1 Form completely filled out. Remember to sign and date in section 4. Line 8 in section 2 should match the acreage noted on Line 6 in Section 1.
- Supplemental Farmland Assessment Form(s) FOR EACH INDIVIDUAL LOT.
- Map showing all buildings and farming activity reported on the FA-1 form.
- Income documentation from year 2024. Letter from farmer, receipts, or Schedule F, etc.
- WD-1 Woodland Data Form, if applicable.
- Descriptive narrative of the agricultural/horticultural uses on a farm with less than 7 acres of qualifying farm acreage.
- FA-1 Supplemental Farmland Assessment Gross Sales Form. All farms must report current farm activity, acreage, and anticipated income in 2023.

I must also remind landowners that to determine your eligibility and approve your application for 2025, it is of utmost importance to submit accurate and complete documents. The annual filing of the enclosed forms must reflect the extent of any change in the farming or woodland management activity from year to year.

If you require assistance in completing these forms, please contact my office at (609) 397-3240 x204 or via email at taxassessor@delawaretpnj.org.

My office hours are Wednesdays from 5:00pm to 6:30pm. I will be having additional office hours of July 11th, 2024 from 1:30pm to 3:00pm, July 19th, 2024 from 1:00pm to 3:00pm, and July 25th 2024 from 1:00pm to 3:00pm to assist any applicants with their applications or answer any questions that they may have. Additionally, I will be available to meet by appointment.

Nicole Izzo, CTA
Delaware Township Tax Assessor

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 _____ MUNICIPALITY _____ 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 _____ (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. _____

(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 _____

(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*

<u>ACTIVELY DEVOTED LAND</u>	<u>Acreage</u>	<u>LAND NOT ACTIVELY DEVOTED</u>	<u>Acreage</u>
(1) Cropland harvested	(1) _____	(9) Land under and land used in connection with farmhouse.	(9) _____
(2) Cropland pastured <i>(Don't include acreage in #6)</i>	(2) _____	(10) All other land not devoted to agricultural / horticultural use	(10) _____
(3) Permanent pasture	(3) _____	(11) Total <u>NOT</u> 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: <i>(don't include pastured acres)</i> (a) <u>boarding</u> (b) <u>rehabilitating</u> (c) <u>training</u>	(6) _____ Total a, b & c	(13) Is there a claim for land under: • Seasonal farm markets? Yes <input type="checkbox"/> No <input type="checkbox"/> • Seasonal agricultural labor housing? Yes <input type="checkbox"/> No <input type="checkbox"/>	
(7) Acres used for renewable energy	(7) _____	(14) Is there a claim for land under: • solar <input type="checkbox"/> wind <input type="checkbox"/> biomass <input type="checkbox"/>	
(8) Total ACRES to Agricultural OR Horticultural use (Sum of lines 1 to 7)	(8) _____		

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	C. ORNAMENTAL CROPS	Acres	E. VEGETABLE CROPS (Harvested Acres)	Acres	G. ANNUAL HARVEST OF WOODLAND PRODUCTS	Cords, Board Feet etc.
Irrigated Acres.....	(80)	Irrigated Acres.....	(82)	Irrigated Acres.....	(83)	Fuelwood (cords).....	(67)
Barley (grain).....	(11)	Bedding plants.....	(28)	Asparagus.....	(46)	Pulpwood (cords).....	(68)
Corn for grain.....	(12)	Flowers (cut).....	(29)	Beans, lima.....	(47)	Timber (Bd. Ft.).....	(69)
Corn for silage.....	(13)	Trees & shrubs (nursery).....	(30)	Beans, snap.....	(48)	Other:	
Hay (alfalfa).....	(15)	Sod (cultivated).....	(31)	Cabbage.....	(49)	(specify).....	
Hay (other excluding salt hay).....	(16)	Christmas trees.....	(32)	Carrots.....	(50)		
Oats (grain).....	(17)	Other:		Corn, sweet.....	(51)	H. LAND IN FEDERAL GOVERNMENT PROGRAM	
Rye (grain).....	(18)	(specify).....		Cucumbers.....	(52)	Name of Program.....	
Sorghum.....	(19)			Eggplant.....	(53)	Program Number.....	
Soybeans.....	(20)	D. LIVESTOCK	Avg. # of Livestock	Lettuce.....	(54)	Acres in Program.....	(70)
Wheat.....	(21)	All beef cattle.....	(33)	Onions.....	(55)		
Cover Crops Planted: (specify).....		Dairy.....	(34)	Peas.....	(56)	I. RENEWABLE ENERGY Acres	
Other Field Crops: (specify).....		Dairy (young).....	(35)	Peppers (bell).....	(57)	Solar.....	(71)
		Horses & ponies.....	(36)	Potatoes (white).....	(58)	Wind.....	(72)
		Sheep.....	(37)	Potatoes (sweet).....	(59)	Biomass.....	(73)
B. FRUIT CROPS (Bearing Acres)	Acres	Swine.....	(38)	Pumpkins.....	(60)		
Irrigated Acres.....	(81)	Bees (Hives).....	(39)	Spinach.....	(61)	J. NJ FOREST STEWARDSHIP Acres	
Apples.....	(22)	Ducks.....	(40)	Squash.....	(62)	Forested Woodland/Wetland.....	(74)
Blueberries.....	(23)	Fur animals.....	(41)	Tomatoes.....	(63)		
Cranberries.....	(24)	Goats.....	(42)	Melons.....	(64)		
Grapes.....	(25)	Chickens (meat).....	(43)	Mixed & other vegetable.....	(65)		
Neectarines.....	(86)	Chickens (layers).....	(44)	Other:			
Peaches.....	(26)	Turkeys.....	(45)	(specify).....			
Strawberries.....	(27)	Other:		F. AQUACULTURE	Acres		
Other fruit crops: (specify).....		(specify).....		Fresh water, food fish or plants for harvest or sale.....	(66)		
Non-bearing fruit: (specify).....				Other:			
				(specify).....			

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.

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

RESERVED FOR OFFICIAL USE	
This application is:	<input type="checkbox"/> APPROVED
	<input type="checkbox"/> 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

(N.J.S.A. 54:4-23.1 et seq.; N.J.A.C. 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 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. (N.J.S.A. 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:

- 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. (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 \$1000 annually on the first 5 acres, except for lands under a Woodland Management Plan where gross sales remain at \$500 for the first 5 acres, and average \$5 per acre on all acreage above 5 acres, except \$0.50 per acre on woodland & wetland above 5 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. (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. (N.J.S.A. 54:4-23.6.)
- If farm management unit is less than 7 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 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 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. (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. (N.J.S.A. 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. 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. (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:

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	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 5 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 \$1000 in the previous two years, or there is clear evidence of anticipated yearly gross sales and payments of at least \$1000 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 per acre for any acreage over five. Woodland/wetland subject to a 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 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, except that *livestock* shall not include dogs, and the breeding, boarding, raising, rehabilitating, training or grazing of any or all of such animals • 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, 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 <https://www.nj.gov/agriculture/home/farmers/>
 New Jersey Department of Environmental Protection, N.J. Forest Service <https://www.nj.gov/dep/parksandforests/forest/private/landownernprograms.html>
 New Jersey Division of Taxation <https://nj.gov/treasury/taxation/lpt/lpt-farmland.shtml>

SUPPLEMENTAL FARMLAND ASSESSMENT GROSS SALES FORM

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

FILE ANNUALLY BY AUGUST 1 OF THE PRE-TAX YEAR

If the application includes a Form WD-1, check one: Woodland Management Plan
 NJ Forest Stewardship Plan
 (Effective 2019)

SECTION I: IDENTIFICATION

COUNTY: _____	MUNICIPALITY: _____
OWNER'S NAME: _____	TAX YEAR: _____
PROPERTY LOCATION: _____	BLOCK(s), LOT(s): _____
TELEPHONE: _____	EMAIL: _____

SECTION II: GROSS SALES

Field Crops	Acres	Ornamental Crops	Acres	Aquaculture	Acres	
_____	_____	_____	_____	_____	_____	Income Acres
_____	_____	_____	_____	_____	_____	Non-Income Acres
_____	_____	_____	_____	_____	_____	+
Fruit Crops	Acres	Livestock	Acres	Woodland Products	Acres	
_____	_____	_____	_____	_____	_____	Total Acres Under Farmland
_____	_____	_____	_____	_____	_____	=
Vegetable Crops	Acres	Equine	Acres	Conservation Program	Acres	
_____	_____	_____	_____	_____	_____	FINAL INCOME Total income received and anticipated for the current year. Must be sufficient to meet the minimum gross sales criteria, if applicable, to show active devotion to agriculture/horticultural use.
_____	_____	_____	_____	_____	_____	
Imputed Grazing Value Acres _____						\$

SECTION III: SIGNATURE AND 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..

Signature of Individual Owner or Co-Owner/Corporate Officer	Date
Title of Corporate Officer	Corporate Name

THIS MUST BE FILED WITH THE FARMLAND ASSESSMENT APPLICATION (FA-1) AND, WHERE APPLICABLE, WOODLAND DATA FORM (WD-1) AND ACTIVITY MAP

Reserved For Office Use	
This Application is: Approved <input type="checkbox"/>	Date: _____
Disapproved <input type="checkbox"/>	Assessor: _____

GENERAL INSTRUCTIONS

APPLICATION: Only one Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed annually with the municipal assessor on or before August 1 of the year immediately preceding the tax year for which "farmland assessment" is requested. You are reporting the current year's gross sales for qualification in the next tax year. Late or incomplete applications will be denied. At the assessor's request, applicants must provide proofs of eligibility as to ownership, land area, agricultural or horticultural activity and gross sales. Lands in Farmland Preservation Programs must still meet the 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 FA-1 application and FA-1 Gross Sales form, but no later than September 1 of the year immediately preceding the tax year for which "farmland assessment" is requested, 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 & 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. (See N.J.S.A. 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:

- a. 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.)
- 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 (See N.J.S.A. 54:4-23.5.)
 1. **Agricultural/Horticultural (Non Woodland):** Gross sales, fees or payments average at least \$1,000 annually on the first five acres and average at least \$5 for each additional acre of actively devoted land plus 50 cents per acre of appurtenant woodland or non-wooded wetlands. Required Income is calculated on the total number of acres under Farmland Assessment on the property, whether income producing or not. (See N.J.S.A. 54:4-23.5.)
 2. **Woodland Management Plan:** If the land is approved under a Woodland Management Plan the gross sales, fees, or payment average \$500 annually on the first five acres and average at least 50 cents for each additional acre of woodland or non-wooded wetlands.
 3. **NJ Forest Stewardship Plan:** Defined under N.J.A.C. 7:3-5, does not have a minimum gross sales requirement to show active devotion, but the land must be actively managed in compliance with the approved plan.
- d. Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (See N.J.S.A. 54-23.6.)
- e. Farmland management units less than 7 acres are required to submit a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted.

SECTION I: IDENTIFICATION

Owners' Name- List every individual, partnership or corporation having an ownership interest in the land.

Block(s) & Lot(s)- List block(s) and lot(s) comprising a farm of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's tax list.

SECTION II: GROSS SALES

List products produced and the respective acreage under the appropriate headings. The acreages listed for the products in this section should match the values entered in Section 2 of the FA-1 application. If necessary, attach a separate sheet with the break down of additional products produced on the farm and the acreage devoted to those products.

Equine: Includes acres dedicated to the breeding, raising, boarding, training, or rehabilitating of horses and ponies, as well as structures like stables used for the equine activities.

Imputed Grazing Value Acres: Includes acres that are permanent pasture and/or cropland pastured, if the imputed grazing value is being claimed as income for livestock grazing on those acres.

Livestock: Includes permanent pasture and cropland pasture used for grazing livestock if not claiming the imputed grazing value for those acres, as well as land under stables, pens, coops, or other structures used to house livestock.

Woodland Products: Includes any tree and forest products produced from woodland under an approved Woodland Management Plan or *NJ Forest Stewardship Plan* if income is generated. Account for all woodland acres subject to a Woodland Management Plan even when only a particular stand within the parcel is being harvested for income that year. This value should equal the number of acres entered on Line 4 of Section 2 of the FA-1 application.

Total Non-Income Acres: Includes lands under streams or ponds when those bodies of water are not being used for aquaculture production, irrigation ditches, land under solar panels or other renewable energy generation systems, appurtenant woodlands, non-wooded wetlands, and permanent pasture and cropland pastured when used as a break or buffer but not when being grazed by livestock or under a federal soil conservation program. It should also include land under farm buildings, such as sheds, barns, silos, etc., which are used for the storage of farm equipment and harvested products as well as woodlands managed under a *NJ Forest Stewardship Plan* from which no tree or forest products are being harvested for income that year.

Total Acres Under Farmland Assessment: Is the total acreage devoted to agricultural or horticultural use (income producing plus (non-income-producing) acres on the property and should correspond to the value on Line (8) in Section 2 of the FA-1 Application.

Final Income: Is the income produced by the property's actively devoted acres, including income attributable to 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 within the same property as land otherwise qualified for Farmland Assessment. 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."

SECTION III: SIGNATURE AND VERIFICATION OF OWNER(S)

For non-corporate multiple ownership, one owner is presumed to have authority to sign on behalf of the other co-owners. For a corporate owner or co-owners, the full name of the corporation and the signature and title of the corporate officer authorized to sign the application in its behalf must be provided.

OWNERSHIP—Must be single ownership: i.e., a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels together.

WOODLAND DATA FORM

Forestry Number: _____
(If unknown, DEP will assign)

**For Use With Woodland Management and/or NJ Forest Stewardship
Submit With Application for Farmland Assessment**

(See filing information)

Type or Print (File in each municipality where woodland is situated)

COUNTY _____ MUNICIPALITY _____ TAX YEAR _____

Block(s) and Lot(s) _____

SECTION I: IDENTIFICATION INFORMATION if changed since prior WD-1, please check:

Owner Name: _____ Mailing Address: _____

Phone: _____

Email: _____

Amount of Woodland Acres in Plan: _____ Location of Property: (Nearest Road, etc.) _____

If portions of the property's woodland are in more than one municipality, name the other municipalities: _____

SECTION II: PLAN INFORMATION

Type of Plan: Woodland Management Plan (WMP) NJ Forest Stewardship Plan (FSP) *Effective beginning Tax Year 2019*

Plan Period: Start Date _____ End Date _____

Status of Plan: New plan Revisions to an existing plan Date of Change: _____
 Plan previously filed remains valid and continues to be followed

SECTION III: FOREST MANAGEMENT PRACTICE

- Describe all practices completed or to be completed during the current tax year (January through December).
- Submit a scaled activity map with this form showing the location(s) on the property of the activities.

Practice/Activity	Type <i>(see back for filling information)</i>	Extent <i>(in Acres/ft.)</i>	<i>(if applicable)</i>		
			Product <i>(in cords/board ft./etc.)</i>	Income <i>(\$ of gross sales, received or to be received)</i>	Expenses
Forest Stand Improvement (FSI)					
Harvest					
Reforestation					
Weed/Brush Control					
Insect/Disease Control					
Site Preparation					
Prescribed Burning (RxB)					
Invasive Species Control					
Wildlife Habitat Improvement					
Forestry Infrastructure					
Other					

Were any practices funded in whole or in part through a soil conservation program administered by a federal agency? Yes No Amount \$ _____

SECTION IV: CERTIFICATION STATEMENTS *(Owner and Forester must sign)*

I certify that the woodland is actively devoted to agricultural use, that the above reported activities and practices reported are those specified for the pre-tax year in the filed plan and are being carried out in compliance with the plan, and that the information provided on this form is true and correct. For woodland management plans, I additionally certify that the income reported on the form as received or anticipated to be received from the sale of forest products is valid and true and that, if any activities and practices reported on the form have not been completed at the time of form submission, they will be completed within the pre-tax year.

Signature (Owner or Co-owner)

Date

OR

Signature (Corporate Officer)

Corporate Name

Date

I certify that the woodland is actively devoted to agricultural use, that the above reported activities and practices reported are those specified for the pre-tax year in the filed plan and are being carried out in compliance with the plan, and that the information provided on this form is true and correct.

Approved Forester's Name (print)

Signature

Date

Approved Foresters most recent on-site inspection date _____

File this form and your Farmland Assessment Application with the Local Tax Assessor. Also file this form, Activity Map, and FA-1 Form with the New Jersey Forest Service Regional Office that serves your county.

(See addresses for New Jersey Forest Service offices in the filing information)

FILING INFORMATION

(See addresses for State Forest Service offices in the filing information)

WHO IS REQUIRED TO FILE THIS FORM?

An owner seeking approval for woodland that can qualify as non-appurtenant woodland to be valued, for local property tax purposes, under farmland assessment must include this form with the annually-filed Application for Farmland Assessment for the property. However, an assessor will not approve an application that requests such tax status for non-appurtenant woodland unless the owner has either a woodland management plan approved by the State Forester as satisfying the criteria at N.J.A.C. 18:15-2.10 or a NJ forest stewardship plan approved by the State Forester as satisfying the criteria at N.J.A.C. 7:3-5; and the owner has managed the woodland in compliance with an approved plan for at least the two successive years immediately preceding the tax year for which valuation, assessment, and taxation under farmland assessment is requested.

(Refer to N.J.A.C. 18:15-2.7(d))

IS THERE OTHER INFORMATION THAT I MUST FILE WITH THIS FORM?

Yes. This form must accompany an Application for Farmland Assessment for a property that includes non-appurtenant woodland. When a WD-1 form is submitted, a property map that shows the location(s) of forest management activity in the pre-tax year must also be filed. This map must be prepared in accordance with the applicable mapping standards set forth at N.J.A.C. 18:15-2.10 or N.J.A.C. 7:3-5.8. Also with a WD-1 form, a copy of the approved plan must be submitted, unless that assessor already has the plan on file. However, if any revisions have been made to the plan on file, the revisions must be submitted to the assessor. *(Please check appropriate box under Status of Plan in Section II of this form.)*

WHEN AND WHERE DO I FILE?

An Application for Farmland Assessment must be filed annually, on or before August 1, with the local assessor in each taxing district in which the property is located. If a WD-1 form is included with the application, a copy of the FA-1 form, the WD-1 form, and activity map must be submitted to the Regional Office of the New Jersey Forest Service that serves the county in which the property is situated:

Regional Offices of the New Jersey Forest Service

Northern Region
240 Main Street
Andover, NJ 07821

Central Region
PO Box 239
New Lisbon, NJ 08064

Southern Region
5555 Atlantic Avenue
Mays Landing, NJ 08330

Counties served:
Bergen, Essex, Hudson, Hunterdon,
Morris, Passaic, Sussex, Warren

Counties served:
Burlington, Mercer, Middlesex,
Monmouth, Ocean, Somerset, Union

Counties served:
Atlantic, Camden, Cape May,
Cumberland, Gloucester, Salem

HOW WILL COMPLIANCE WITH THE APPROVED PLAN BE DETERMINED?

Both the owner and the Approved Forester must certify on the WD-1 that the forest management activities and practices are being carried out in compliance with the plan. Furthermore, the property is subject to inspection by a forester from the New Jersey Forest Service pursuant to N.J.A.C. 18-15-2.13 to verify compliance with the plan. If non-compliance is found, the New Jersey Forest Service will transmit a notice of non-compliance to the local assessor stating the reasons for the finding.

HOW CAN I FIND AN APPROVED FORESTER?

The Department maintains the List of Approved Foresters online at <http://www.state.nj.us/dep/parksandforests/forests/ACF.pdf>. Upon request, the New Jersey Forest Service will provide a print out of this list.

VARIOUS TYPES OF FOREST MANAGEMENT PRACTICES:

Practice/Activity	Examples
Forest Stand Improvement (FSI)	Thinning, crop tree release, pruning, weeding, sanitation
Harvest	Single-tree selection, clearcut, seed tree, group selection, shelterwood
Reforestation	Natural or artificial means
Weed/Brush Control	Mechanical, chemical, hand, animal (e.g. goats)
Insect/Disease Control	Aerial, backpack, integrated pest management (IPM)
Site Preparation	Mowing, drum chop, scarification, chemical treatment
Invasive Species Control	Hand pulling, goats, integrated pest management
Wildlife Habitat Improvement	Practices to enhance or create habitat
Forestry Infrastructure	Access roads, boundary marking, trail improvements, deer fencing
Other	Non-traditional forest products

TERMS USED IN THIS FORM:

- **Pre-tax year** means the calendar year immediately preceding the **tax year**.
- **Tax year** means the calendar year in which the local property tax is due and payable.
- **Non-appurtenant woodland** means woodland that qualifies for farmland assessment by being in compliance with a WMP or FSP.

SUPPLEMENTAL FARMLAND FORM

BLOCK: _____

2025 APPLICATION

LOT: _____

Q#: _____

Complete a separate form FOR EACH LOT as it applies to your farming operation. The acreage in each "use class" should be tallied and placed on the corresponding line in Section 2 on the FA-1 form. For multiple lots, place the total from each supplemental form on the FA-1 form.

Owner _____

Phone Number _____ (VERY IMPORTANT!!!)

USE CLASS/SOIL CLASS	CROP NAME/LIVESTOCK	NUMBER OF ACRES
1. Cropland Harvested	A	
	B	
	C	
	D	
	E	
2. Cropland Pastured	A	
	B	
	C	
	D	
	E	
3. Permanent Pasture	A	
	B	
	C	
	D	
	E	
4. Non-Appurtenant Woodland	A	
	B	
	C	
	D	
	E	
5. Appurtenant Woodland or Wetland	A	
	B	
	C	
	D	
	E	
6. Boarding/Rehab/Training		
7. Renewable Energy		
8. Total Farm Acres		
9. Land Under Farmhouse		
	ENTIRE ACREAGE	

SALES RECEIPTS, LETTER FROM FARMER OR SCHEDULE F SHOWING INCOME FROM 2023 MUST BE SUBMITTED WITH THIS APPLICATION OR FARMLAND WILL BE DENIED.

Every assessor must include this explanation with each application mailed to taxpayers whose properties are farmland assessed. Public Law 2013, Chapter 43 amended the Farmland Assessment Act to require the Director, Division of Taxation to provide every assessor an explanation of new changes to program requirements that occurred in the prior tax year and that will affect the year for which the application is filed.

A Clarification of Prior Guidance on Cannabis Operations:

The Division of Taxation has previously issued guidance on licensed cannabis cultivation in 2021. This guidance was written with the idea that a farm be entirely dedicated to cannabis cultivation, and did not address properties that are partially used for cannabis cultivation and partially used for other qualifying agricultural activities.

- **The restriction on cannabis cultivation is specific to the land on which that activity occurs. Only acres used for cannabis production are barred from receiving Farmland Assessment. So long as a property has five acres used for a qualifying agricultural or horticultural activity, those acres can qualify for Farmland Assessment if they meet all other legal criteria.**
 - If a property has not received Farmland Assessment in prior tax years and has at least five acres actively devoted to a qualifying agricultural or horticultural use, those acres can qualify for Farmland Assessment by meeting the additional criteria for eligibility required by the Farmland Assessment Act. The acreage devoted to cannabis cultivation will continue to be assessed and taxed at market value.
 - If a property has been receiving Farmland Assessment, and converts only a portion to cannabis cultivation, the remaining acres can continue to receive Farmland Assessment so long as there are at least five acres actively devoted to a qualifying agricultural or horticultural use.
 - If fewer than five acres remain actively devoted to a qualifying agricultural or horticultural use, they cannot receive Farmland Assessment, but also are not liable for roll-back taxes so long as the agricultural or horticultural use of the property continues.
 - Once again, cannabis cultivation is a non-qualifying agricultural use. While the acres used for cannabis cultivation cannot qualify for Farmland Assessment, they are deemed in agricultural use. Those acres are not subject to roll-back taxes until the use changes to something other than agricultural or horticultural.
- Any farmer who is licensed by the NJ Department of Agriculture to produce hemp under the **New Jersey Hemp Farming Act**, P.L. 2019, c. 238, **can qualify for Farmland Assessment on the acres used for hemp production**, provided all other eligibility criteria are met. Taxpayers may contact the Department of Agriculture for more information on the New Jersey Hemp Farming Act at: NJHemp@ag.nj.gov or via telephone at (609) 649-0694.

Questions regarding the changes to Farmland Assessment under Chapter 43 should be directed to the Property Administration, Division of Taxation: (609) 292-7974 or to the Department of Agriculture at: (609) 913-6490.