

Dear Farmland Applicants,

Please be advised that the Tax Assessor's office hours are Wednesdays from 1:00pm to 4:00pm to assist you with your Farmland Application at the Bedminster Municipal Building.

NOTE: No one in the Municipal Building will be available to answer your questions regarding your farmland application at any other time during the week.

I would advise leaving a message on my office phone if you have any questions. I check my voicemail messages during the week and will return your call ASAP. The deadline to file your farmland application is August 1, 2022.

Thank you,

Edward Kerwin

Office# (908) 212-7029

June 21, 2022

TO: Landowners Applying for Farmland Assessment for Tax Year 2023
FROM: Edward L. Kerwin, Tax Assessor (908) 212-7029
RE: 2023 Farmland Assessment and/or Woodland Management Application Forms

Enclosed is your Farmland Assessment Package for tax year 2023. All forms must be completed in their entirety and submitted to the Assessor's office on or before **AUGUST 1, 2022.**

- APPLICATION FOR FARMLAND ASSESSMENT - *(FORM FA-1)*

Please submit TWO completed FA-1 forms when submitting your application.

- SUPPLEMENTAL FARMLAND ASSESSMENT GROSS SALES FORM - *(FORM FA-1 G.S.)*
- STANDARD SUPPLEMENTAL FARMLAND ASSESSMENT FORM - *(SOIL CLASS FORM)*
A form must be completed and submitted for **EACH** block and lot. The acreage on this form should correspond with what is reported on Form FA-1.
- WOODLAND DATA FORM - *(FORM WD-1)*
Applicants seeking farmland assessment for "non-appurtenant Woodland", please submit the enclosed Woodland Data Form.

****Also Include:** **Scaled Map** - Indicating location of woodland activity & soil classes.
 Woodland Management Plan - Initial (required 1st year only) OR
 Revised (if plan is changed or renewed)

I must also remind landowners applying for farmland/woodland assessment of the importance of a properly completed application. An incomplete application is grounds for denial. The annual filing of an application reflects the extent of any change in the farming or woodland management activity from year to year and if there are any revisions to cropland, pasture or woodland acreage or the number of livestock. It is the responsibility of the landowner to complete the application by following the instructions on the back of the FA-1 form and /or WD-1 form and activity map and to sign the application.

If you have any questions, please feel free to contact my office at **908-212-7029**.

Thank you!

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 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. (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 two 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 five 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 \$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. (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 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. (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 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. (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. 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. (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	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>

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.

Farmland Application Submission Checklist

Please provide the following documents when submitting your farmland application and remember to submit the FA-1 application form in duplicate with signatures.

- _____ **FA-1 Application** to be filed in **Duplicate**
- _____ Standard Supplemental Farmland Assessment Form
- _____ Supplemental Farmland Assessment Gross Sales Form
- _____ Proof of Income (Receipts, checks, etc.)
- _____ Completion of Section D if filing under permanent pasture
- _____ Farm activity map or narrative (**annually if under 10 acres**)
- _____ Woodland Data Form (if filing under Woodland Management Plan)
- _____ Provide names/addresses if boarding horse and number of horses for each if applicable

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
 (DO NOT CHECK IF MIX USE) NJ Forest Stewardship Plan (Effective 2019)

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 <input type="checkbox"/> farmed solely by owner
<input type="checkbox"/> rented to farmer
<input type="checkbox"/> farmed by owner and tenant
(8) Is farm deed restricted to agriculture?
Yes <input type="checkbox"/> No <input type="checkbox"/> # 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*

<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) _____ (b) _____ (c) _____ <small style="margin-left: 20px;">boarding rehabilitating training</small>	(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		Onions.....(55)		Acres in Program.....(70)	
Wheat.....(21)			Avg. # of Livestock	Lettuce.....(54)			
Cover Crops Planted: (specify).....		All beef cattle.....(33)		Peas.....(56)		I. RENEWABLE ENERGY	
Other Field Crops: (specify).....		Dairy.....(34)		Peppers (bell).....(57)		Acres	
		Dairy (young).....(35)		Potatoes (white).....(58)		Solar.....(71)	
		Horses & ponies.....(36)		Potatoes (sweet).....(59)		Wind.....(72)	
		Sheep.....(37)		Pumpkins.....(60)		Biomass.....(73)	
		Swine.....(38)		Spinach.....(61)			
B. FRUIT CROPS (Bearing Acres)	Acres	Bees (Hives).....(39)		Squash.....(62)		J. NJ FOREST STEWARDSHIP	
Irrigated Acres.....(81)		Ducks.....(40)		Tomatoes.....(63)		Acres	
Apples.....(22)		Fur animals.....(41)		Melons.....(64)		Forested Woodland/Wetland.....(74)	
Blueberries.....(23)		Goats.....(42)		Mixed & other vegetable.....(65)			
Cranberries.....(24)		Chickens (meat).....(43)		Other:			
Grapes.....(25)		Chickens (layers).....(44)		(specify):.....			
Nectarines.....(86)		Turkeys.....(45)					
Peaches.....(26)		Other:		F. AQUACULTURE			
Strawberries.....(27)		(specify).....		Acres			
Other fruit crops: (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.

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.)**

BLOCK _____ LOT _____ QUAL NO. _____

TAX YEAR _____

MUNICIPALITY _____

PROPERTY OWNER _____ PHONE NO. _____

MAILING ADDRESS _____

FARMLAND LOCATION _____

STANDARD SUPPLEMENTAL FARMLAND ASSESSMENT FORM

Prescribed by the Somerset County Board of Taxation-Authority: Item 6 of Instructions of Form FA-1. Revised November 1970. You are required to complete this Supplemental Form in every applicable detail. **The acreage MUST correspond exactly with the application** for Valuation, Assessment and Taxation of Land under the Farmland Assessment Act of 1964.

ACREAGE USE	SOIL CLASS	ACRES	For Assessors Use Only	
			FARMLAND VALUE/ACRE	TOTAL VALUE
Cropland Harvested	A			
	B			
	C			
	D			
	E			
Cropland Pastured	A			
	B			
	C			
	D			
	E			
Permanent Pasture	A			
	B			
	C			
	D			
	E			
Non-Appurtenant Woodlands	A			
	B			
	C			
	D			
	E			
Appurtenant Woodlands or Wetlands	A			
	B			
	C			
	D			
	E			
Acres used for: Boarding, Rehabilitation, Training of Horses	A			
	B			
	C			
	D			
	E			
TOTAL ACREAGE IN FARMLAND				

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	
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
Fruit Crops	Acres	Livestock	Acres	Woodland Products	Acres	+	Non-Income Acres	
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
Vegetable Crops	Acres	Equine	Acres	Conservation Program	Acres	=	Total Acres Under Farmland	
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
_____	_____	_____	_____	_____	_____			
Imputed Grazing Value 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.
								\$ _____

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
Disapproved

Date: _____

Assessor: _____

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)