

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

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

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

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

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

REFER TO DEFINITIONS OF LAND USE CLASSES UNDER "INSTRUCTIONS"

ACTIVELY DEVOTED LAND	Acreage	LAND NOT ACTIVELY DEVOTED	Acreage
(1) Cropland harvested	(1) _____	(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 or horticultural use.	(10) _____
(3) Permanent pasture	(3) _____	(11) TOTAL NOT DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE (Sum of lines 8 & 9)	(11) _____
(4) Non-appurtenant woodland (See instructions before making entry)	(4) _____	(12) TOTAL ACREAGE OF ALL LAND (Sum of lines 8 & 10)	(12) _____
(5) Appurtenant woodland or wetland (See instructions before making entry)	(5) _____	*If less than 5 acres, cite the municipality, block(s) and lot(s) of contiguous acreage in adjacent municipality.	
(6) Acres used for: (don't include pastured acres)	(6) _____	(13) Is there a claim for land under:	
(a) _____ (b) _____ (c) _____	Total a, b & c	• Seasonal farm markets? Yes _____ No _____	
(7) Acres used for renewable energy	(7) _____	• Seasonal agricultural labor housing? Yes _____ No _____	
(8) *TOTAL DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE (Sum of lines 1 to 6)	(8) _____	(14) Is there a claim for land used for: solar _____ wind _____ biomass _____	

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

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

A. FIELD CROPS (Harvested Acres)	Acres	Trees & shrubs (nursery).....(30)	_____	Lettuce.....(54)	_____
Irrigated Acres.....(80)	_____	Sod (cultivated).....(31)	_____	Onions.....(55)	_____
Barley (grain).....(11)	_____	Christmas trees.....(32)	_____	Peas.....(56)	_____
Corn for grain.....(12)	_____	Other:	_____	Peppers(sweet).....(57)	_____
Corn for silage.....(13)	_____	(specify) _____	_____	Potatoes (white).....(58)	_____
Hay(alfalfa).....(15)	_____	<b>D. LIVESTOCK</b>	<b>Avg. No. of Livestock</b>	Potatoes (sweet).....(59)	_____
Hay (other excluding salt hay).....(16)	_____	All beef cattle.....(33)	_____	Pumpkins.....(60)	_____
Oats (grain).....(17)	_____	Dairy.....(34)	_____	Spinach.....(61)	_____
Rye (grain).....(18)	_____	Dairy (young).....(35)	_____	Squash.....(62)	_____
Sorghum.....(19)	_____	Horses & ponies.....(36)	_____	Tomatoes.....(63)	_____
Soybeans.....(20)	_____	Sheep.....(37)	_____	Melons.....(64)	_____
Wheat.....(21)	_____	Swine.....(38)	_____	Mixed and other vegetable.....(65)	_____
Cover Crops Planted:	_____	Bees (Hives).....(39)	_____	Other(specify): _____	_____
(specify) _____	_____	Ducks.....(40)	_____	<b>F. AQUACULTURE</b>	<b>Acres</b>
Other Field Crops:	_____	Fur animals.....(41)	_____	Clams, oysters (other specify).(66)	_____
(specify) _____	_____	Goats.....(42)	_____	Fresh water, pond fish.....(67)	_____
<b>B. FRUIT CROPS (Bearing Acres)</b>	<b>Acres</b>	Chickens (meat).....(43)	_____	Other:	_____
Irrigated Acres.....(81)	_____	Chickens (layers).....(44)	_____	(specify) _____	_____
Apples.....(22)	_____	Turkeys.....(45)	_____	<b>G. ANNUAL HARVEST OF WOODLAND PRODUCTS</b>	<b>Cords, Board Feet, Etc.</b>
Blueberries.....(23)	_____	Other:	_____	Fuelwood (cords).....(68)	_____
Cranberries.....(24)	_____	(specify) _____	_____	Pulpwood (cords).....(69)	_____
Grapes.....(25)	_____	<b>E. VEGETABLE CROPS (Harvested Acres)</b>	<b>Acres</b>	Timber (Bd. Ft.).....(70)	_____
Nectarines.....(86)	_____	Irrigated Acres.....(83)	_____	Other:	_____
Peaches.....(26)	_____	Asparagus.....(46)	_____	(specify) _____	_____
Strawberries.....(27)	_____	Beans,lima.....(47)	_____	<b>H. LAND IN FEDERAL GOVERNMENT PROGRAM</b>	
Other fruit crops:	_____	Beans,snap.....(48)	_____	Name of Program _____	
(specify) _____	_____	Cabbage.....(49)	_____	Program Number _____	
Non-bearing fruit:	_____	Carrots.....(50)	_____	Acres in Program.....(73)	_____
(specify) _____	_____	Corn, sweet.....(51)	_____	<b>I. RENEWABLE ENERGY</b>	<b>Acres</b>
<b>C. ORNAMENTAL CROPS</b>	<b>Acres</b>	Cucumbers.....(52)	_____	Solar.....(74)	_____
Irrigated Acres.....(82)	_____	Eggplant.....(53)	_____	Wind.....(75)	_____
Bedding plants.....(28)	_____			Biomass.....(76)	_____
Flowers (cut).....(29)	_____				

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

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

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

This application is ( ) APPROVED ( ) DISAPPROVED

RESERVED FOR OFFICIAL USE

Date \_\_\_\_\_ ASSESSOR \_\_\_\_\_  
APPLICATION IN DUPLICATE TO BE FILED WITH LOCAL TAX ASSESSOR  
TAXPAYER SHOULD RETAIN A COPY FOR HIS FILES

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

## INSTRUCTIONS

- GENERAL**—For the purpose of these instructions, the term “farmland assessment” shall refer to valuation, assessment and taxation under the Farmland Assessment Act, C. 48, L. 1964, N.J.S.A. 54:4-23.1, et seq. Only one application form in duplicate shall be filed for each farm made up of contiguous land. Application form is to be filed with local tax assessor. If an entry is made in Section 2, line 4, Form WD-1 (woodland data form) must also be filed with this application.
- GENERAL QUALIFICATIONS**-Land may be eligible for “farmland assessment” when it meets the following qualifications:
  - It has been actively devoted to agricultural or horticultural use for at least the 2 successive years immediately preceding the tax year for which “farmland assessment” is requested.
  - The area of the land actively devoted to agricultural or horticultural use, exclusive of the land upon which the farmhouse is located and such additional land as may be actually used in connection with the farmhouse, is not less than 5 acres.
  - Gross sales, fees, or payments average at least \$500 annually on the first 5 acres and on all acreage above 5 acres average sales of \$5.00 per acre on farmland and \$0.50 per acre on woodland and wetland. (See N.J.S.A. 54:4-23.5)
  - Application by the owner for “farmland assessment” has been made on or before August 1 of the year immediately preceding the tax year (See N.J.S.A. 54:4-23.13a and 54:4-23.6)

### SECTION 1-IDENTIFICATION INFORMATION-Complete the information noted under this Section for items 1 through 8.

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

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

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

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

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

For item #3, "Permanent Pasture." This is land that is not cultivated because its maximum economic potential is realized from grazing or as part of erosion control programs. Animals may or may not be part of the farm operation for land to be qualified in this category.

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

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

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

For item #7, "Acres Used for Renewable Energy." This is solar, wind, or biomass energy generation less than 10 acres in area generating less 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 to 5 (See Chapter 213, Laws of 2009). Also fill out item #14 to show what type of renewable energy is being generated.

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

For item #9, "All Other Land Not Devoted To Agricultural Or Horticultural Use." This is land other than used in connection with the farmhouse that is not devoted to an agricultural or horticultural use nor is it necessary to support or enhance land actively devoted to an agricultural or horticultural use. This land will be assessed and taxed in accordance with the true value standard.

For item #12 enter "YES" or "NO".

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

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

### SECTION 3-CURRENT YEAR FARMING ACTIVITY-Complete this Section by inserting the current year acreage or other information that is specified.

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

### CHANGE IN USE-ALL APPLICANTS PLEASE NOTE

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

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

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

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

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

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

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

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

### EXCERPTS FROM N.J.A.C.18:15-1 et seq. (Adopted pursuant to P.L. 1986, c201)

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

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

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

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

- The owner of land which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland shall annually submit to the assessor, in addition to a completed and timely filed application for farmland assessment (Form FA-1), the following accompanying information:
  - A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;
  - A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and
  - A completed woodland data form (Form WD-1), as prescribed by the Director of the Division of Taxation.