

To: Landowners Applying for Farmland Assessment for Tax Year 2011

From: New Jersey Division of Taxation and New Jersey Forest Service

Subject: **Properly Completing the Farmland Assessment and/or Woodland Management Applications**

The Farmland Assessment Act of 1964 permits farmland and woodland actively devoted to an agricultural or horticultural use to be assessed at its productivity value. The Act does not apply to buildings of any kind, or to the land associated with the farmhouse. Buildings and home sites on farms are assessed like all other non-farm property. When and if the land qualified under the Act changes to a non-agricultural or non-horticultural use, it is subject to rollback taxes.

The purpose of this letter is to notify 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.

Approval or denial of the FA-1 form or WD-1 form is the responsibility of the municipal tax assessor and state forester, respectively. It is important that the application be filed on or before August 1, 2010. **Late applications will be denied.** The applicant, on request of the assessor, at any time, must furnish proof of all the prerequisites necessary to show the land is eligible for farmland assessment, such as: ownership, description, area, uses, and adequate sales and income or fees from the agricultural or horticultural use of the land. Land in a farmland preservation program still must meet the criteria and filing requirements of the Farmland Assessment Act for land to be taxed at its productivity value.

Information is available concerning completion of the FA-1 application form for tax year 2011, as to agricultural or horticultural activities on the land. This available information is intended to supply general information to the public and is not intended to constitute tax advice on farmland assessment or legal advice on this or any subject matter. Websites: New Jersey Department of Agriculture www.state.nj.gov/agriculture, click on Publications, then For Farmers and scroll to Farmland Assessment Act; for New Jersey Division of Taxation www.state.nj.us/treasury/taxation/lpt/localtax.shtml, scroll to Farmland Assessment Presentation or Statistical Data; and for New Jersey Forest Service www.nj.gov/dep/parksandforests/forest, click on Private Lands Management, then Farmland Assessment.

The contact person in the New Jersey Division of Taxation can be reached at (609) 292-7974 and in the New Jersey Forest Service at (609) 292-2531.

County Agricultural Co-op Extension offices can provide guidance with respect to farming issues. Private, non-profit membership organizations, like the New Jersey Farm Bureau, also provide information services to their member farmers on farmland assessment and other agricultural matters affecting New Jersey.