



**Farmland Assessment Act**  
**Information & Support**  
**Seminar**

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# Why are we here?

- State Audits
- Current application program is not working efficiently
- To support each other locally
- Cooperation is needed to succeed

# State Audit

- Financial
- Red Flags go up
- Division of Taxation
- Attorney General
- Dept. of Agriculture
- County Board
- Local Tax Assessor
- Application



# Application Form FA-1



- Must be filled out completely
- Section 1 – Owner
- Section 2 – Land
- Section 3 – Describe the activity in detail
- Section 4 – Certify by law

# Section 2- Breakdown of Land Use

## Actively Devoted Land

1. **Cropland Harvested** \_\_\_\_\_
2. **Cropland Pastured** \_\_\_\_\_ (do not incl. Ac. in #6)
3. **Permanent Pasture** \_\_\_\_\_
4. **Non-Appurtenant Woodland** \_\_\_\_\_ (**WMP-only**)
5. **Appurtenant Woodland** \_\_\_\_\_
6. **Acres used for:** \_\_\_\_\_ \_\_\_\_\_ \_\_\_\_\_ (do not incl.#2)  
*(boarding) (rehabilitating) (training)*

**Total Devoted to Agriculture/Horticulture** \_\_\_\_\_

## Section 2- Land Not Actively Devoted

8. Land under & used w/farmhouse \_\_\_\_\_

9. All other land NOT devoted \_\_\_\_\_

10. Total NOT devoted \_\_\_\_\_

11. Total of ALL Land Acreage \_\_\_\_\_

\* if less than 5 acres, cite the municipality of contiguous acreage.

12. Is there a claim for land under:

- seasonal markets. Y N
- seasonal labor housing. Y N



## **Section 3- Current Year Farming Activity**

- A. Field Crops**
- B. Fruit Crops**
- C. Ornamental Crops**
- D. Livestock (avg. # of livestock)**
- E. Vegetable Crops**
- F. Aquaculture**
- G. Annual Harvest of Woodland Products  
(Woodland Management Plan)**
- H. Land in Federal Government Program**

## Section 4- Signature & Verification

The undersigned declares under the penalties provided by law, that this application w/accompanying schedules & statements has been examined and to the best of his (her) knowledge and belief is true & correct.....

X. \_\_\_\_\_

If you need Assistance?



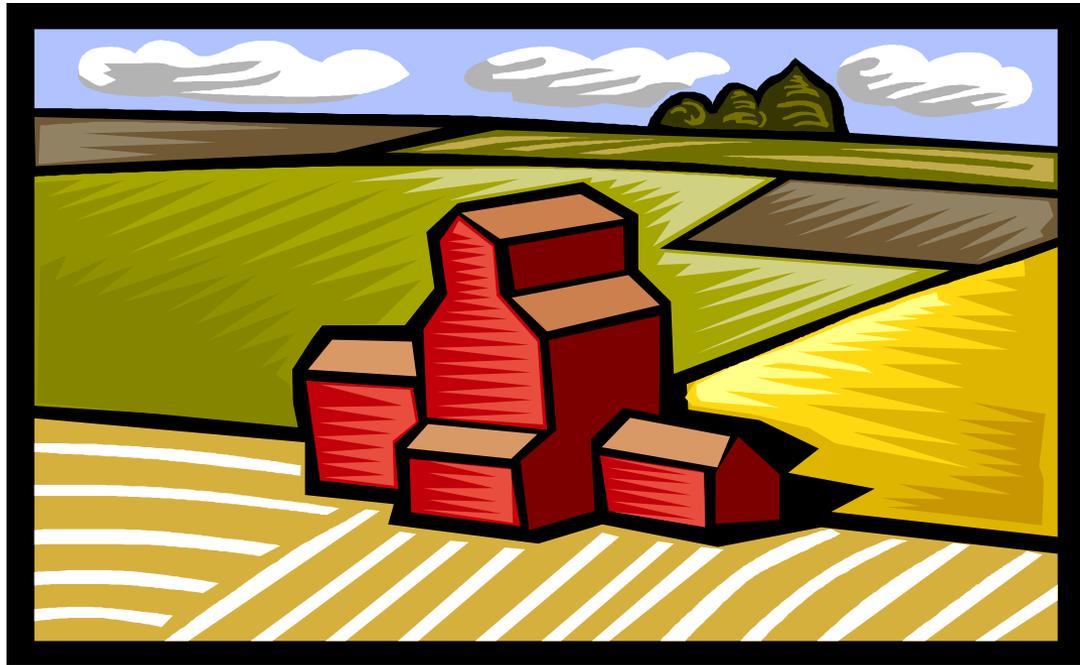
# Deadline!!!!!!

- August 1 – They are serious!!!!
- Extension – Sept. 1<sup>st</sup> need Dr.'s Certificate or Death Certificate
- Mail it early, must be in our hands on August 1<sup>st</sup>
- Easy, That's it!!!



# Area of Land

- A minimum of 5 acres
- Contiguous (lots & ownership)



# Actively Devoted

(means \$\$\$ received for productivity)

- Amount of Gross Sales of Agricultural or Horticultural products produced thereon
- Payments received under a soil conservation program
- Fees received for breeding, raising or grazing any livestock
- Income imputed to land for grazing

# Actively Devoted cont.

- Fees received for boarding, rehab. or training of livestock where the land under boarding, rehab. or training facilities is contiguous to land which otherwise qualifies for farmland assessment



# Income needed



- \$ 500 per year for the first five acres
- \$ 5 per acre per year for the additional acreage over 5
- \$0.50 per acre per year for the additional acreage if it is woodland or wetland

# Proof of Income **REQUIRED**

- Schedule F from the 1040 Income Tax
- Copy of receipts from a receipt book (can be manually written)
- Copy of register receipts
- Must show the name of the farm/business



# Rollback Taxes

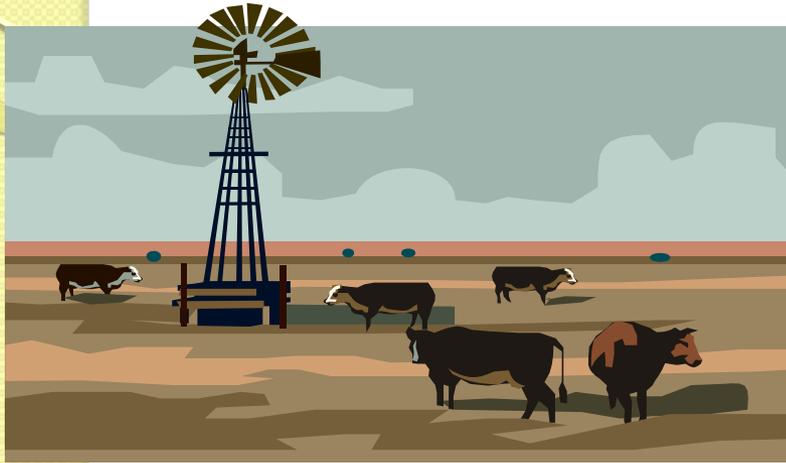


- Liability attaches to land when use changes (not ownership)
- Two years applicable
- Change in use when no longer qualified as farmland assessed

# Eligible Uses



# Eligible Uses Cont.



# *Not Eligible Uses*

- Under 5 acres
- NOT FARMED!!!!
- No supporting income
- Boarding, Rehab.,  
Training **without**  
qualified farm operation  
or breeding operation
- Late application



# State Farmland Committee

- Director of Division of Taxation recommends use of the FEAC values
- FEAC values may increase from year to year, however limited and still remain low values per acre



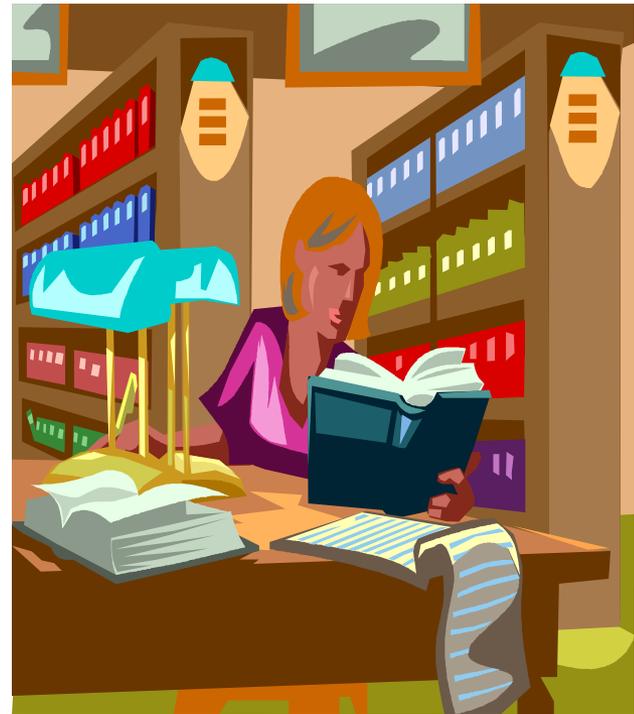
# Processing Application



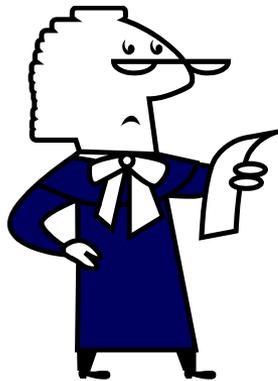
- Assessor or Clerk receives the applications, logs in the date received and keeps control of all documents
- TA field inspects the properties and takes photographs for the file

# Processing, cont.

- Your Assessor reviews all documents, field notes and photos to determine if the application is complete and meets all statutory requirements



# Processing, cont.



- County Board of Taxation reviews all applications
- State Division of Taxation audits farmland applications
- Attorney General's Office advises Division of Taxation

# Local Support

- Farmland applicants who require assistance can contact the following:
  1. Assessors Office
  2. Local NJ Forester – Woodland Mgmt.
  3. Local Agriculture Committee





# FA-1 Application on Division of Taxation Web Site

[http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/lpt/farmland.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/farmland.pdf)