

GENERAL INSTRUCTIONS**Farmland Assessment Act of 1964**(C. 48, P.L. 1964, N.J.S.A. 54:4-23.1 et seq., C. 201, P.L. 1986, C. 213, P.L. 2009, C. 43, P.L. 2013, N.J.A.C. 18:15-1.1 et seq.)

1. APPLICATION: Only one Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed with the municipal assessor on or before August 1 of the pre-tax year. You are reporting the pre-tax 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, farming activity and gross sales. FA-1, WD-1, and FA-1 G.S. forms are prescribed by the Director, NJ. Division of Taxation. 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 pre-tax year, 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.)

2. 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 5 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 average at least \$1,000 annually on the first 5 acres and average at least \$5 for each additional acre. For land under an approved Woodland Management Plan, gross sales, fees, or payments average \$500 annually on the first five acres and average at least \$0.50 for each additional acre of woodlands/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.)
- 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. 54:4-23.13a and 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 assessment 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 pastured 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 wood and forest products produced from woodlands under an approved Woodland Management Plan. Account for all acres subject to the 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 Appurtenant (Non-Income-Producing) 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 systems, appurtenant woodlands, appurtenant wetlands, and permanent pasture and cropland pastured when used as a break or buffer but not 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.

"Total Acres" is the total acreage under Farmland Assessment (income producing plus appurtenant (non-income-producing) acres) on the property and should correspond to the value on Line 8 of the FA-1 Application.

"Final Income" is the income produced by the Farmland Assessed 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 contiguous to 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." Required income is calculated on the total number of acres under Farmland Assessment on the property, whether income producing or not.

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.

Open Public Records Act Information:

N.J.S.A. 47:1A-1.1 defines certain information as not being government records and therefore confidential for the purposes of the Open Public Records Acts, including, "trade secrets and proprietary commercial or financial information obtained from any source."

Executive Order 26 of Governor James E. McGreevey, issued August 23, 2002, Paragraph 4, Section B, provides that information concerning individuals, including, "[i]nformation in a personal income or other tax return" and "[i]nformation describing a natural person's finances, income, assets, liabilities, net worth, bank balances, financial history or activities, or creditworthiness, except as otherwise required by law to be disclosed," is not considered to be government records subject to public access pursuant to N.J.S.A. 47:1A-1 et seq., as amended and supplemented.

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