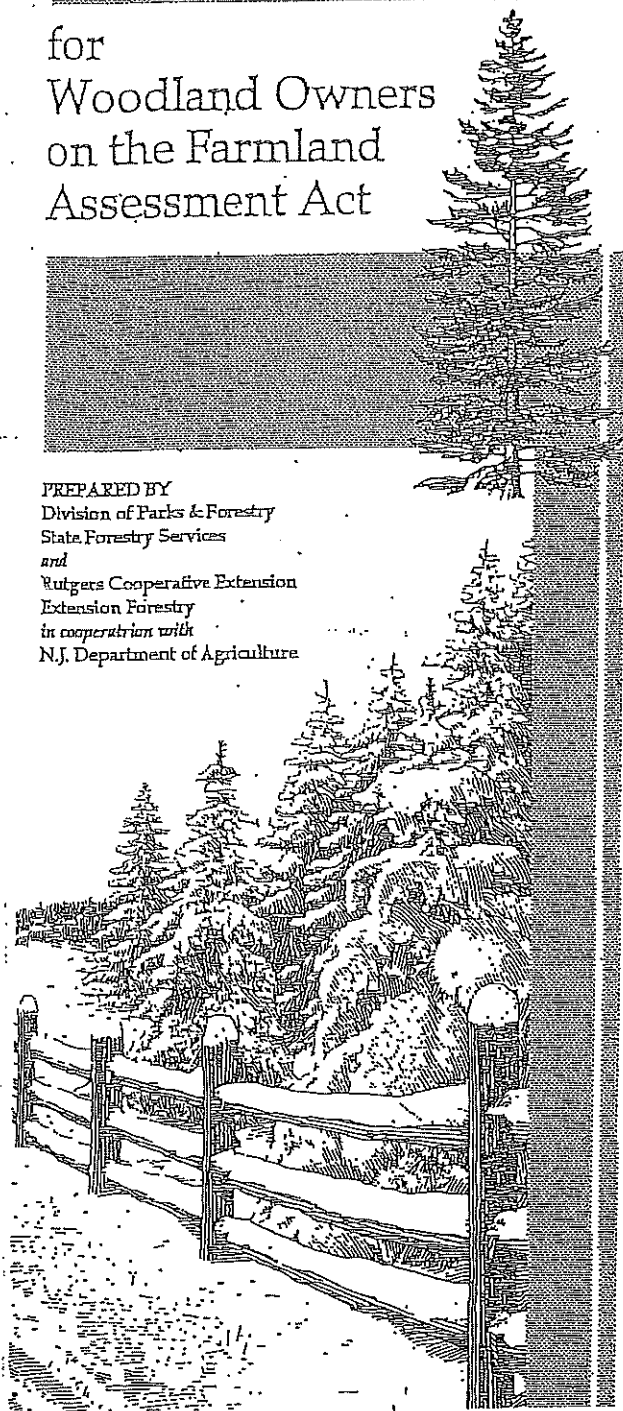


INFORMATION

for Woodland Owners on the Farmland Assessment Act

PREPARED BY
Division of Parks & Forestry
State Forestry Services
and
Rutgers Cooperative Extension
Extension Forestry
in cooperation with
N.J. Department of Agriculture



Information For Woodland Owners On The Farmland Assessment Act Amended 1986

The Farmland Assessment Act of 1964 was amended on December 30, 1986, and requires additional conditions to be fulfilled by an owner of woodland 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.

18:15-2.7

(a) 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:

1. A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;
2. A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and
3. A completed woodland data form (Form WD-1), as prescribed by the Director of the Division of Taxation. The information to be provided by the land-owner on this form shall include the following:
 - I. A description of all woodland management actions taken in the pre-tax year;
 - II. A statement as to the type and quantity of tree and forest products sold;
 - III. An indication of the amount of income received or anticipated from the sale of trees and forest products; and
 - IV. A certification in lieu of an oath signed by both the landowner and an approved forester stating that the land is actively devoted to a woodland use which is in compliance with the filed woodland management plan.

(b) If the documents set forth in (a) above are not submitted annually to the assessor, such land shall be deemed not to be in agricultural use.

18:15-2.8 Supportive and subordinate woodland presumption

(a) A wooded piece of property as described in the definition of supportive and subordinate woodland in N.J.A.C. 18:15-1.1 shall be presumed to be supportive and subordinate woodland when its area is less than the area of the farmland property qualifying for agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees.

(b) An owner claiming farmland assessment for a wooded piece of property exceeding the amount set forth in (a) above as presumed to be supportive and subordinate woodland shall submit an explanation and additional proofs the assessor may require to support the claim that such woodland is supportive and subordinate.

COMMONLY ASKED QUESTIONS

1. What are the basic qualifications of the Farmland Assessment Act of 1964?
 - a. The land must have been actively devoted to agricultural or horticultural use for the two successive years immediately preceding the tax year for which farmland assessment is requested.
 - b. The area must be at least five acres in size.
 - c. Gross sales of agricultural or horticultural products thereon together with any payments received under a soil conservation program must average at least \$500 plus \$5 per acre of cropland and pasture and \$.50 per acre of woodland additional gross sales exceeding the initial five acres, or there must be clear evidence of anticipated yearly gross sales and such payments amounting to at least your minimum gross sales

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2. What happens if the land has been assessed for agricultural or horticultural use and the land use changes?

When land assessed under the act is changed to a use other than agricultural or horticultural, it shall be subject to additional or roll-back taxes. The land shall be subject to the payment of roll-back taxes for the year in which the change in use of the land occurs and in each of the two tax years, immediately preceding, in which the land was assessed under the act.

3. What woodland owners are required to have a Woodland Management Plan (WMP) and program?

If your woodland acreage total is more than 50% of your other agricultural and horticultural lands, you will need a WMP to qualify your woodlands under the act.

Exception: An owner claiming farmland assessment for a wooded piece of property exceeding the amount presumed to be supportive and subordinate woodland shall submit an explanation and additional proofs the assessor may require to support the claim that such woodland is supportive and subordinate.

4. What documents must be filed with the Farmland Assessment application?

- FA-1 Application for Farmland Assessment
- WD-1 Woodland Data Form
- WMP Woodland Management Plan
- Scaled map of land showing location of woodland activity and the soil group classes of the land.

5. Will I need a WMP for all my woodlands?

Technically, no. For example, if you have 50 acres of cropland and 60 acres of woodland you would only be required to prepare a plan for 10 acres of woodland.

It is strongly recommended that you have a WMP for all your woodlands because it is environmentally

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and economically feasible to manage all your woodlands - not just a part of your woodland acreage.

It is to your advantage to actively manage your total woodland acreage.

6. What is meant by a description of how the property boundaries are or will be marked and delineated?

Property boundaries should be clearly defined by one or a combination of the following features: stone walls, fence lines, posters, paint marks, hedge rows, etc. The WMP should describe what these boundary features are. Relying on corner markers to identify boundaries will not be sufficient. If they are not clear, boundaries should be marked within 3 years from initial application of filed WMP.

7. What is meant by a statement of average overall productivity capabilities of my woodland?

Here is where you must state how your woodlands will meet the gross sales income requirement of the Farmland Assessment Act of 1964 within a reasonable period of time, i.e., where and how will you derive that average annual income of \$500+. This statement is most important when all income received will be derived from your woodlands.

8. Do I have to submit a WMP each year?

No. However, if a substantial revision is made at any time, then a new WMP must be submitted and approved.

9. What is a Woodland Data Form WD-1?

The forestry amendment to the Farmland Assessment Act requires that you follow the recommendations set forth in your WMP. The WD-1 is the required document to inform the DEP and tax assessor of the forestry activities you performed during the pre-tax year.

10. Where can I get a list of approved foresters?

You may obtain a list from your municipal tax assessor, regional forester, or the Bureau of Forest Management.

Bureau of Forest Management
CN 404
Trenton, NJ 08625
609/292-2531

Bureau of Forest Management - Region A
David Edelman, Regional Forester
RD 1, Box 999
Franklin, NJ 07416
201/827-1325

Bureau of Forest Management - Region B
John Benton, Regional Forester
PO Box 239
New Lisbon, NJ 08064
609/726-1621

Bureau of Forest Management - Region C
Ronald Detrick, Regional Forester
561 Atlantic Avenue
Mays-Landing, NJ 08330
609/625-1124

NJ Forest Tree Nursery - Region D
Charles T. Albert, Jr., Regional Forester
RD 2, Box 41, New Egypt Road
Jackson, NJ 08527
201/928-0029

11. Why do I need an approved forester to certify my woodland management program?

A forester meets stringent educational and forestry work experience requirements to be included on the DEP approved forester list. He is a professional forester that can recommend the best forest management practices for your woodlands that will meet your management objectives and will also eliminate excessive and unnecessary cutting. He is knowledgeable with forest product prices and markets and will look after your best interests when you are selling standing timber.

12. Where do I send my application?

To your municipal tax assessor and the Department of Environmental Protection (DEP) - Bureau of Forest Management, CN 404, Trenton, NJ 08625.

13. What happens to my application?

The DEP Bureau of Forest Management will review your application and notify your assessor when the WMP is complete. The Bureau will also make a field inspection within the first three years of application to determine if the WMP is suitable for your forest site. In addition, the DEP will inspect the accomplishments reported on the WD-1 form. The landowner will be invited to accompany the Bureau forester on this site inspection.

14. Will there be more inspections of my property?

Yes. The Bureau of Forest Management will inspect your accomplishments at least once every three years following the initial woodland inspection.

15. When does this law take effect?

You will have to submit this application by August 1, 1988, for your 1989 tax year.

16. What happens if my woodland was under farmland assessment but fails to meet the conditions set forth in N.J.A.C. 18:15-2.7?

Land which fails to meet the additional conditions set forth in N.J.A.C. 18:15-2.7 during the first year which the conditions are imposed, shall not be subject to roll-back taxes for such failure, but shall be treated as land for which an annual application was not submitted.



For Further Information:
Contact:
Your Regional Forester
or Tax Assessor

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