

# **APPROVED FORESTERS LIST**

An approved forester writes your forest management plan and certifies your annual Farmland Assessment filing. These professional foresters have met stringent educational and forestry work experience requirements, which are necessary to be included on the NJ Forest Service Approved Foresters List. They are qualified in recommending the best forest management practices for your woodlands to help meet your management objectives and eliminate excessive and unnecessary cutting.

An approved forester also is knowledgeable in forest product prices and markets, and will look after your best interests when you are selling standing timber.

You can get your Approved Foresters List from the Regional Offices or the Main Office.

Main Office	NJ Forest Service PO Box 404 Trenton, NJ 08625-0404 609.292.2531
Northern Region	NJ Forest Service 240 Main Street Andover, NJ 07821-4520 973.786.5035
Central Region	NJ Forest Service PO Box 239 New Lisbon, NJ 08064 609.726.1621/1548
Southern Region	NJ Forest Service 5555 Atlantic Avenue Mays Landing, NJ 08330 609.625.1124

# The Farmland Assessment Act

AS IT  
PERTAINS TO  
WOODLANDS



**New Jersey Forest Service**  
Division of Parks and Forestry  
NJ Department of Environmental Protection

# **INFORMATION ON THE FARMLAND ASSESSMENT ACT**

The Farmland Assessment Act of 1964 was amended in 1986, requiring woodland owners to develop and implement a state-approved forest management plan to qualify for reduced property taxation.

Under the amended act, woodland owners must fulfill special requirements concerning property used exclusively for the production and sale of forest products, excluding Christmas trees. Woodlands of equal or lesser acreage to an owner's primary farm operation are considered supportive and subordinate, and therefore the owners are exempt from filing a management plan and the Woodland Data form (WD-1). The Woodland Data form (WD-1) is a document used by the Department of Environmental Protection (DEP) and your local tax assessor of the forestry activities performed during the past year.

A woodland owner claiming farmland assessment for a piece of property that qualifies as supportive and subordinate must submit an explanation and additional proofs to his or her local tax assessor.

The NJ Forest Service is responsible for reviewing the woodland owner's forest management plan and inspecting each site every three

years to verify whether or not the activities being conducted fit the specific woodland and are being implemented as reported.

Woodland owners are required to complete and submit a Farmland Application (FA-I), a Woodland Data form (WD-1) and an activity map to qualify for farmland assessment. These forms must be submitted to the local tax assessor and the Regional Offices of the NJ Forest Service by August 1st of every year. Your local tax assessor retains the final authority to determine your farmland assessment status.

The New Jersey Forest Service reviews the application and reports to local tax assessors the compliance or non-compliance of the landowner. In addition, the Forest Service is required to inspect the woodlands every three years to verify the accomplishments reported on the WD-1.

Proper management of New Jersey's more than 230,000 acres of private woodlands currently under Farmland Assessment will not only help eliminate excessive and unnecessary cutting of one of the state's valuable natural resources, but will enhance the benefits of properly managed woodlands, such as improved air and water quality, and wildlife habitat.

# **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 (trees and forest products) or horticultural use for the two successive years immediately preceding the tax year for which farmland assessment is requested.
- b. The woodland must be at least five (5) acres excluding the home site.
- c. Gross sales of forest products must be at least \$500 on the first 5 acres plus \$.50 per acre of additional gross sales exceeding the initial five acres or there must be evidence of anticipated yearly gross sales and such payments amounting to at least the minimum gross sales requirement within a reasonable period of time.

## **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 is subject to additional or roll-back taxes. The land is 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 immediately preceding two tax years in which the land was assessed under the act.

## **3. *Will there be inspections of my property?***

Yes. The New Jersey Forest Service is required to inspect your property and verify your accomplishments reported on your WD-1 at least once every three years after the initial inspection.

## **4. *What woodland owners are required to have in a Woodland Management Plan and program?***

If your woodland acreage total is more than 50 percent of your total agricultural and horticultural lands, you will need a Woodland Management Plan to qualify your additional woodlands under the act. (*Exception: An owner claiming farmland assessment for wooded property exceeding the amount presumed to be supportive and subordinate woodland must submit an explanation and proof to the local tax assessor.*)

## **5. *Will I need a Woodland Management Plan for all of 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. However, it is strongly recommended that you have a woodland management plan for all your woodlands.

## **6. *Do I have to submit a Woodland Management Plan each year?***

No. However, if a substantial revision is made at any time, such as selling part of the property, acquiring new and contiguous property or changing prescribed forestry activities, then a new woodland management plan must be submitted and approved.

## **7. *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 Woodland Management Plan 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 three years from the initial application.

# **APPLICATION CHECKLIST**

**To apply for Farmland Assessment for the first time, you must submit the following to your Tax Assessor and the appropriate New Jersey Forest Service Regional Office:**

- A Woodland Management Plan prepared in accordance with N.J.A.C. 18:15-2.10. (First year only until the plan is renewed or revised).
- A completed Farmland Assessment Form (FA-1) signed by the landowner.
- A completed Woodland Data Form (WD-1) signed by the landowner and certified by an approved forester.
- A scaled map of the woodland showing the location of forestry activity corresponding to the Woodland Data Form (WD-1).

**Thereafter, each year by August 1<sup>st</sup>, you must submit to your Tax Assessor and the appropriate New Jersey Forest Service Regional Office the following:**

- A completed Farmland Assessment Form (FA-1) signed by the landowner.
- A completed Woodland Data Form (WD-1) signed by the landowner and certified by an approved forester.
- A scaled map of the woodland showing the location of forestry activity corresponding to the Woodland Data Form (WD-1).

## **8. *What happens if my woodland was under farmland assessment but fails to meet the conditions set forth in N.J.A.C. 18:152.7?***

Land that fails to meet the additional conditions during the first year the conditions are imposed, will not be subject to roll-back taxes, but will be treated as land for which an annual application was not submitted.

## **9. *What is a statement of the average overall Productivity capabilities of my woodland?***

State how your woodlands will meet the gross sales income requirement of the Farmland Assessment Act of 1964. The statement should include where and how you will derive your average annual income of \$500 plus. This statement is most important when all income received is derived from your woodlands, and may include income from any agricultural or horticultural sales from your land.