

## RESOLUTION # 26

### FARMLAND ASSESSMENT

1           **WHEREAS**, to the New Jersey farmer, farmland assessment provides tax equity  
2 for land actively devoted to agricultural and horticultural uses; and

3           **WHEREAS**, to the New Jersey public, farmland assessment is a cornerstone  
4 public policy in keeping agriculture, and all its positive environmental, economic and  
5 aesthetic attributes, alive and well in this, the most densely populated state in the nation;  
6 and

7           **WHEREAS**, farmland assessment applies to the land used for agricultural  
8 production and farmers continue to pay the regular rate of property tax on their  
9 farmhouses and other structures; and

10           **WHEREAS**, if a property has a history of agricultural production and farmland  
11 assessment, but is sold, and where the new owners maintain the agricultural production  
12 and appropriate paperwork, the agricultural assessment will remain in effect; and

13           **WHEREAS**, maintaining privately managed farmland benefits municipal budgets  
14 because such farmland requires far less than a dollar's worth of municipal and local  
15 school services for every dollar paid in property taxes while, conversely, residential  
16 development requires more than a dollar's worth of those services for every dollar it  
17 generates in property taxes; and

18           **WHEREAS**, certain aspects of farmland assessment are the subject of debate  
19 concerning enforcement, education, and qualification criteria, and the agricultural  
20 community, whose continued farmland assessment tax equity relies in large part on  
21 maintaining the integrity of the program, looks forward to working with the Administration  
22 and Legislature to curb any identified abuses of the use of farmland assessment.

23                   **NOW, THEREFORE, BE IT RESOLVED**, that we, the delegates to the 100<sup>th</sup>  
24                   State Agricultural Convention, assembled in Atlantic City, New Jersey, on February 4-5,  
25                   2015, direct the Department to be pro-active in its approach to ensuring that it makes  
26                   available, both electronically and by other means, information to municipal tax assessors  
27                   about the tax equity benefits of farmland assessment, along with any information  
28                   regarding the FA-1 application form.

29                   **BE IT FURTHER RESOLVED**, that we urge the State Board of Agriculture and  
30                   the Department to continue working to educate municipal tax assessors on agricultural  
31                   practices common throughout New Jersey, including biosecurity measures, and to  
32                   provide additional information that will result in a more uniform interpretation of which  
33                   lands qualify for farmland assessment and which lands don't.