



New Jersey Farmland Assessment

<https://www.nj.gov/agriculture/home/farmers/farmlandassessment.html>


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Farmland Assessment Eligibility Criteria



You must own at least **5 contiguous acres** devoted to agricultural / horticultural use;



Land must be devoted to agricultural / horticultural uses for **at least two** consecutive years prior to the tax year;



You must apply for Farmland Assessment with the tax assessor on or before **August 1** of the pretax year;



Land must **continue in agricultural / horticultural use** to the end of the tax year for which application is made;



Gross sales of crops or livestock must total at least **\$1,000** per year for the first 5 acres, **plus \$5 per acre for each additional acre**;



Gross sales of woodland/wetland under a Woodland Management Plan must total at least **\$500** per year for the first 5 acres, **plus 50 cents per acre for any additional acres**;



For farm management units **less than 7 acres**, a **descriptive narrative** of agricultural / horticultural uses, a **sketch** of their location, and number of acres actively devoted is required.

Actively Devoted Land

Cropland
harvested

Cropland
pastured

Permanent
pasture

Non-
appurtenant
woodland

Appurtenant
woodland or
wetland

Farming Activity

A. FIELD CROPS (Harvested Acres)	Acres	C. ORNAMENTAL CROPS	Acres	E. VEGETABLE CROPS (Harvested Acres)	Acres	G. ANNUAL HARVEST OF WOODLAND PRODUCTS	Cords, Board Feet etc.
Irrigated Acres.....(80)	_____	Irrigated Acres.....(82)	_____	Irrigated Acres.....(83)	_____	Fuelwood (cords).....(67)	_____
Barley (grain).....(11)	_____	Bedding plants.....(28)	_____	Asparagus.....(46)	_____	Pulpwood (cords).....(68)	_____
Corn for grain.....(12)	_____	Flowers (cut).....(29)	_____	Beans, lima.....(47)	_____	Timber (Bd. Ft.).....(69)	_____
Corn for silage.....(13)	_____	Trees & shrubs (nursery).....(30)	_____	Beans, snap.....(48)	_____	Other:	
Hay(alfalfa).....(15)	_____	Sod (cultivated).....(31)	_____	Cabbage.....(49)	_____	(specify)_____	_____
Hay (other excluding salt hay).....(16)	_____	Christmas trees.....(32)	_____	Carrots.....(50)	_____		
Oats (grain).....(17)	_____	Other:		Corn, sweet.....(51)	_____	H. LAND IN FEDERAL GOVERNMENT PROGRAM	
Rye (grain).....(18)	_____	(specify)_____	_____	Cucumbers.....(52)	_____	Name of Program_____	
Sorghum.....(19)	_____			Eggplant.....(53)	_____	Program Number_____	
Soybeans.....(20)	_____	D. LIVESTOCK	Avg. # of Livestock	Lettuce.....(54)	_____	Acres in Program.....(70)	_____
Wheat.....(21)	_____			Onions.....(55)	_____		
Cover Crops Planted: (specify)_____	_____	All beef cattle.....(33)	_____	Peas.....(56)	_____	I. RENEWABLE ENERGY	Acres
Other Field Crops: (specify)_____	_____	Dairy.....(34)	_____	Peppers (bell).....(57)	_____	Solar.....(71)	_____
		Dairy (young).....(35)	_____	Potatoes (white).....(58)	_____	Wind.....(72)	_____
		Horses & ponies.....(36)	_____	Potatoes (sweet).....(59)	_____	Biomass.....(73)	_____
		Sheep.....(37)	_____	Pumpkins.....(60)	_____		
B. FRUIT CROPS (Bearing Acres)	Acres	Swine.....(38)	_____	Spinach.....(61)	_____		
Irrigated Acres.....(81)	_____	Bees (Hives).....(39)	_____	Squash.....(62)	_____	J. NJ FOREST STEWARDSHIP	Acres
Apples.....(22)	_____	Ducks.....(40)	_____	Tomatoes.....(63)	_____	Forested Woodland/Wetland.....(74)	_____
Blueberries.....(23)	_____	Fur animals.....(41)	_____	Melons.....(64)	_____		
Cranberries.....(24)	_____	Goats.....(42)	_____	Mixed & other vegetable.....(65)	_____		
Grapes.....(25)	_____	Chickens (meat).....(43)	_____	Other:			
Nectarines.....(86)	_____	Chickens (layers).....(44)	_____	(specify):_____	_____		
Peaches.....(26)	_____	Turkeys.....(45)	_____			F. AQUACULTURE	Acres
Strawberries.....(27)	_____	Other:				Fresh water, food fish or plants for harvest or sale.....(66)	_____
Other fruit crops: (specify)_____	_____	(specify)_____	_____			Other:	
Non-bearing fruit: (specify)_____	_____					(specify)_____	_____

Irrigated acres

Overhead irrigation



Irrigated acres

Drip irrigation

- Provides slow, even application of low-pressure water to soil and plants using plastic tubing placed directly at the plants root zone.



CROPLAND HARVESTED

Land from which a crop is harvested in the current year. It is the heart of a farming enterprise and represents the highest use of land in agriculture.



Nurseries, Christmas Trees



Land in government programs



Crops grown in fields and under glass



Seasonal Farm Markets



Renewable energy



Agricultural labor housing



Land under farm buildings



Farm Building - Storage

This farmer has paused use of the tall silos and instead is storing silage harvested in the silage bags.

Hoop houses

Space between provides room for a mower



Trellises used to grow vertical vegetables and fruits





Field Crops

Cropland Harvested





Rutgers NJAES malting barley variety trails. Photo courtesy of William Bamka.



In the United States, barley choice is linked to supply and demand issues, regional growing preferences & Matt Hayes / Cornell CALS

**Cropland
harvested**
Barley

- Rabbit Hill Farms in Shiloh, NJ grows barley for 25 NJ Brewers/Distillers
- Cereal grain
- Animal feed

Cropland
harvested
Corn for grain



What is corn for silage? Ag PhD- 2022 AcresTV





Cropland harvested

Corn for silage

- Requires less labor per ton to produce than other forage crops
- Serves as a high-energy forage for dairy cows

Cropland harvested

Hay alfalfa

- Under optimum growing and soil conditions, and with proper management, yields can exceed 7 to 8 tons of hay equivalent per acre.
- Disease-resistant varieties can be maintained for 4-5 years, sometimes longer depending on cutting management.
- Cuttings made during the summer (second, third, and fourth cuttings) should be made when the crop is in the bud to early-bloom stage of development.





Cropland harvested
Hay (other excluding salt hay)



Cropland harvested

Oats (grain)

- low-cost, reliable fall cover
- provide quick, weed-suppressing biomass
- take up excess soil nutrients
- fibrous root system also holds soil during cool weather
- reach heights over 4 feet



Cropland harvested

Rye (grain)

- Mature height is 4 to 5 feet.
- Excellent winter browse and mature seed is eaten by doves, quail, deer and wild turkey.
- Promotes better drainage and increases exchangeable potassium (K) near the soil surface.
- Rye is mainly used for its grain, but is also a valuable fodder (for pasture, hay, or silage)
- Cereal rye is the most commonly used small grain for spring forage.
- Tolerant to drought, low pH, and low fertility.



Cropland harvested *Sorghum*

- More deer resistant than corn and soybeans
- Used in bird food
- Drought tolerant
- Attracts pheasant at hunting clubs





NJ soybean yields are estimated to average 41.0 bushels per acre, as of 9/1/2024, according to Bruce Eklund, State Statistician of USDA's National Agricultural Statistics Service, New Jersey Field Office. Harvested area is estimated at 103 thousand acres with production at 4.22 million bushels

Cropland harvested

Soybeans

- New Jersey farmers typically seed soybeans at a rate between 150,000 and 200,000 seeds per acre
- 97% of soybean meal goes to feed livestock and poultry



Cropland harvested

Wheat

- In 2023, New Jersey's diligent growers celebrated a remarkable milestone in their agricultural endeavors as they reaped an astounding 2.62 million bushels of wheat from 32 thousand-harvested acres.



Multiple benefits: cut fertilizer costs, control erosion, suppress weeds, reduce soil compaction, increase moisture and nutrient content of soil, improve yield potential, attract pollinators, and provide habitat for beneficial insects and wildlife

Cropland harvested

Cover crops planted

- Clover
- Field peas
- Buckwheat
- Hairy vetch
- Annual Rye





Cropland harvested
Nursery

Cropland pastured

This land can be and often is used to produce crops, but its maximum income may not be realized in a particular year. Land that is fallow or in cover crops as part of a rotational program falls into this classification.



Cover crops are planted to help keep the soil healthy and they're planted into growing fields or after harvest with many benefits! They help boost fertility, manage weeds, pest and diseases, reduce soil erosion, and can help reduce water and nutrient movement away from the field.



Cover crop planted in wheat stubble after harvest



Wheat stubble with no cover crop



Bare ground



Permanent pasture

Land which is not cultivated because its maximum economic potential is realized from grazing or as part of erosion control programs. Animals may or may not be part of this farm operation.

Overgrown Permanent Pasture

Take note of the tree and
woody vegetation

This farm should have been
warned of the potential
reduction in farm assessed
acreage



Permanent Pasture - Rotational Grazing

A photograph of a brown horse with a dark mane and tail, leaning its head over a weathered wooden fence. The horse is looking towards the right. In the background, there is a grassy field, a wooden barn, and trees under a cloudy sky.

Boarding and Training Horses with Five Acres or More

- Public Law 1995, chapter 276, known as the **“Horse Farm Amendments,”** expanded the Farmland Assessment Act to include boarding, rehabilitating and training as qualifying agricultural uses provided that those activities are conducted in conjunction with land which otherwise qualifies for Farmland Assessment.
- **Breeding, raising, and grazing** of horses **are** considered to be **traditional agricultural uses** and **qualify for Farmland Assessment** if the basic requirements are met.
- **Boarding, rehabbing, and training of horses cannot qualify on their own.** There first **must** be 5 acres in qualifying traditional agricultural/horticultural use. (This can include the breeding, raising and grazing of horses.)
- In the New Jersey Tax Court decision **Brousseau v. Millstone Township**, the property’s two acres used for training could qualify only because they were contiguous to independently qualifying eight acres of pastureland used for grazing. [Handbook for New Jersey Assessors \(Chapter Six\)](#)

- Boarding
- Rehabilitating
- Training



Imputed (credited) grazing

- **Income imputed to land used for grazing** means values for the pasturing of livestock as established by the State Farmland Evaluation Committee. [*Farmland Assessment of 1964*](#)
- **Imputed grazing values** – These values include the maintenance cost for permanent pasture (**mowing/clipping, lime, fertilizer, over seeding and herbicide application**) plus net income for permanent pasture derived from Table 2. Maintenance costs are updated periodically based on changes in labor, equipment and materials. Permanent pasture by definition is a marginal land use (low productivity and low income), which limits the return on labor and material inputs. [*Report of State Farmland Evaluation Committee Productivity Values*](#)



Imputed grazing

TABLE 2
2025 County Estimates of Ranges in Value of Farmland Based Upon Land Classification and Productive Capabilities When Devoted to Agricultural or Horticultural Use
(column 6 shows the imputed grazing values per N.J.S.A. 54:4-23.5 and is used in determining qualifying income, not valuation)

County		Cropland Harvested		Cropland Pastured		Permanent Pasture		Non-Appurtenant Woodland		Appurtenant Woodland		Imputed Grazing Values
		Col. 1		Col. 2		Col. 3		Col. 4		Col. 5		Col. 6
	Soil Group	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Soil Rating	Value Per Acre	Value Per Acre
Atlantic	A	120	1152	120	576	110	211	110	185	110	53	195
	B	100	960	100	480	100	192	100	168	100	48	193
	C	70	672	70	336	80	154	90	151	90	43	190
	D	40	384	40	192	70	134	80	134	80	38	188
	E	10	96	10	48	60	115	70	118	70	34	186
Bergen	A	120	1200	120	600	110	220	110	193	110	55	196
	B	100	1000	100	500	100	200	100	175	100	50	194
	C	70	700	70	350	80	160	90	158	90	45	190
	D	40	400	40	200	70	140	80	140	80	40	188
	E	10	100	10	50	60	120	70	123	70	35	186
Burlington	A	120	936	120	468	110	172	110	150	110	43	191
	B	100	780	100	390	100	156	100	137	100	39	190
	C	70	546	70	273	80	125	90	123	90	35	187
	D	40	312	40	156	70	109	80	109	80	31	185
	E	10	78	10	39	60	94	70	96	70	27	184

Native Plant Meadow

Imputed Grazing?
Permanent Pasture?
Cropland harvested?



Bees and Apiary Products



• **616.13 Agricultural use** is defined as the ***production for sale of plants and animals useful to man***, including but not limited to forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; *livestock, except dogs, including beef cattle, sheep, swine, horses, ponies, mules or goats, including the breeding, raising, grazing, boarding, rehabilitating or training of such animals; ***bees and apiary products***; fur animals; aquatic organisms, trees and forest products; hemp produced by farmers licensed by the NJ Department of Agriculture under the NJ Hemp Farming Act, P.L. 2019, c. 238; biomass, solar or wind energy generation with limitations imposed by Public Law 2009, chapter 213. Agricultural use also means land devoted to forest sustainability as per P.L. 2009, c.256. [Handbook for New Jersey Assessors \(Chapter Six\)](#)



Farmland Assessment Overview Examples

- (3) 5 acres of land are **unmanaged** but naturally produce wildflowers, berries, herbs, and firewood. The owner sells between \$1,750 and \$1,900 of plant materials and firewood annually from the parcel. The parcel of land is **ineligible** for Farmland Assessment because the land was **not in a managed agricultural or horticultural use**. *The mere **haphazard use of land** that results in sufficient income to meet the requirements of the Farmland Assessment Act **does not necessarily qualify** the land for Farmland Assessment.*
- (9) On a 16-acre parcel of woodland 80 beehives are maintained. A gross income in excess of \$4,000 is received annually from farmers in the area for use of the bees in pollinating their crops. Over \$1,155 is also received from the sale of honey. Because the 16 acres is **not being managed for honey production, the landowner hires an approved forester to develop a woodland management plan**. The woodland management plan will need to be implemented for two full calendar years before being eligible for Farmland Assessment in the third year. *For purposes of gross sales criteria **income from pollination of crops does not count, only honey sales**.* [*Farmland Assessment Overview*](#)



Bees-Beekeeping

- The raising of bees on the land where the land surrounding the hives is managed in a way to support the productivity of the bee.



SECTION 3 – CURRENT YEAR FARMING ACTIVITY– *Indicate acres to nearest 10th. Include Double Cropping. For example, two plantings on 50 acres should be reported as 100 acres.*

INSERT CURRENT YEAR HARVESTED OR TO BE HARVESTED ACRES FOR LAND ONLY IN SECTION 2

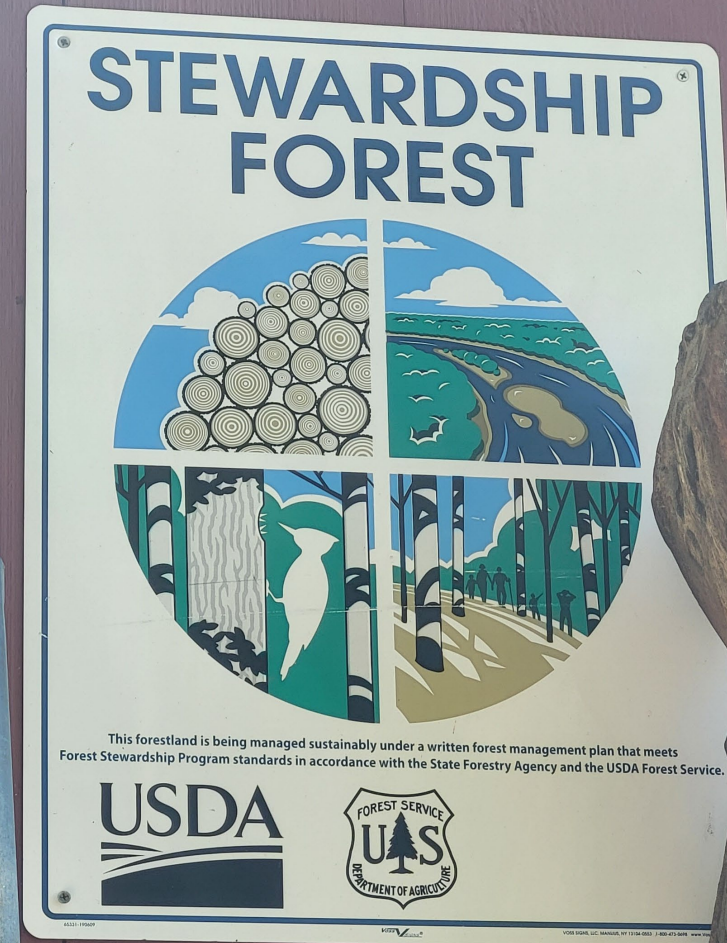
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Grapes.....(25)		Chickens (layers).....(44)		(specify).....			
Nectarines.....(86)		Turkeys.....(45)					
Peaches.....(26)		Other:		F. AQUACULTURE	Acres		
Strawberries.....(27)		(specify).....					
Other fruit crops:				Fresh water, food fish or plants for harvest or sale.....(66)			
(specify).....				Other:			
Non-bearing fruit:				(specify).....			
(specify).....							

NON-APPURTENANT WOODLAND

Wood and forest products

NJ Forest Stewardship

Forested Wetlands



Non-appurtenant woodland

Non-appurtenant woodland is woodland devoted exclusively as sustainable forestlands or to the production for sale of trees and forest products, except for Christmas trees which are Cropland Harvested. **Owners** of non-appurtenant woodland **must submit** a **Woodland Management Plan or NJ Forest Stewardship Plan, scaled map of woodland activity & soil group classes, and other information.** (N.J.A.C. 18:15-2.7.)



APPURTENANT WOODLAND

Swampland, Wetland



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graph TD; A[Swampland, Wetland] --> B[Lakes, Ponds, Stream]; B --> C[Irrigation Ditches]
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The diagram consists of three stacked, rounded rectangular boxes. The top box is orange and contains the text 'Swampland, Wetland'. A light orange arrow points from the bottom right of this box to the top right of the middle box. The middle box is green and contains the text 'Lakes, Ponds, Stream'. A light green arrow points from the bottom right of this box to the top right of the bottom box. The bottom box is dark green and contains the text 'Irrigation Ditches'.

Lakes, Ponds, Stream

Irrigation Ditches

APPURTENANT WOODLAND

- Provide windbreaks, recharge areas, water storage, and soil erosion control functions
 - Woodland **not devoted to production for sale of trees and forest products**
 - Eligible for farmland assessment by being contiguous to, part of, supportive and subordinate to, or "beneficial to a tract of land" which is **five acres or more and otherwise actively devoted qualified farmland** (cropland harvested, cropland pastured, or permanent pasture).
 - Woodland acreage **less than** the **otherwise actively devoted qualified farmland acreage** (cropland harvested, cropland pastured, or permanent pasture) may be considered *appurtenant woodland*.
 - Woodland acreage **exceeding** the otherwise actively devoted farmland **may be appurtenant woodland** when **proof of its benefit to otherwise actively devoted farmland can be substantiated** to the assessor. (N.J.A.C. 18:15-1.1.)

Farm with 9 acres

- 0.5 acres farmhouse
- 2 acres cropland harvested (native perennials which seeds are harvested from)
- 3 acres permanent pasture (chickens, goats, horses, and geese)
- 3.5 acres appurtenant woodlands (trees, tributary used as water source for beehives)


Income: eggs, goat milk soap, honey and native seeds








Website: <https://njmap2.com/njda/>



 **New Jersey Department of Agriculture**

Farmland Assessment

Get Started

Select a parcel by clicking a location on the map or search by municipality, block and lot:

Address:

Municipality:

Block:


Lot:

Learn

This mapping tool allows users to create a Farmland Assessment Soil Productivity Map by parcel.

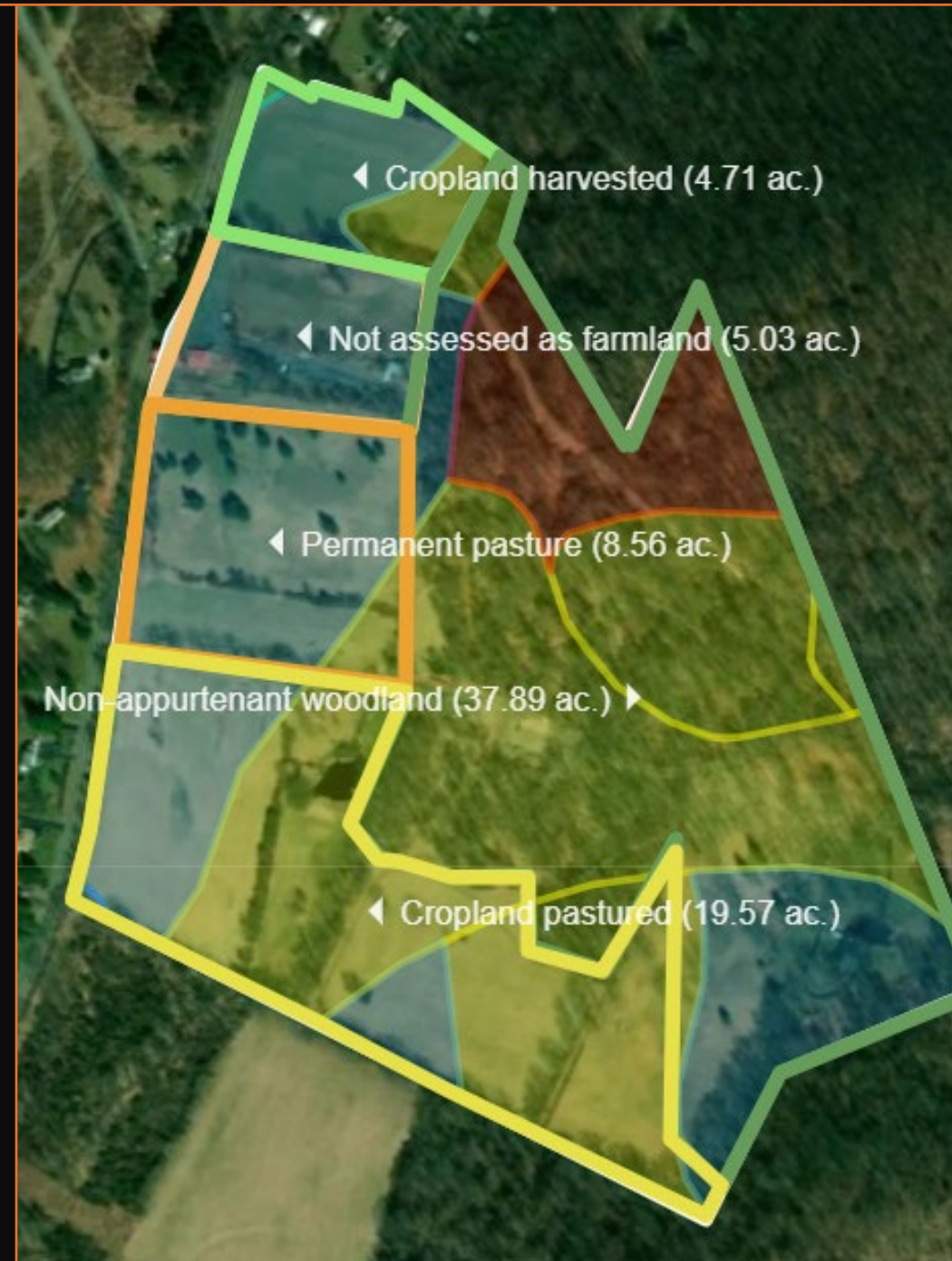
Click [here](#) for instructions.

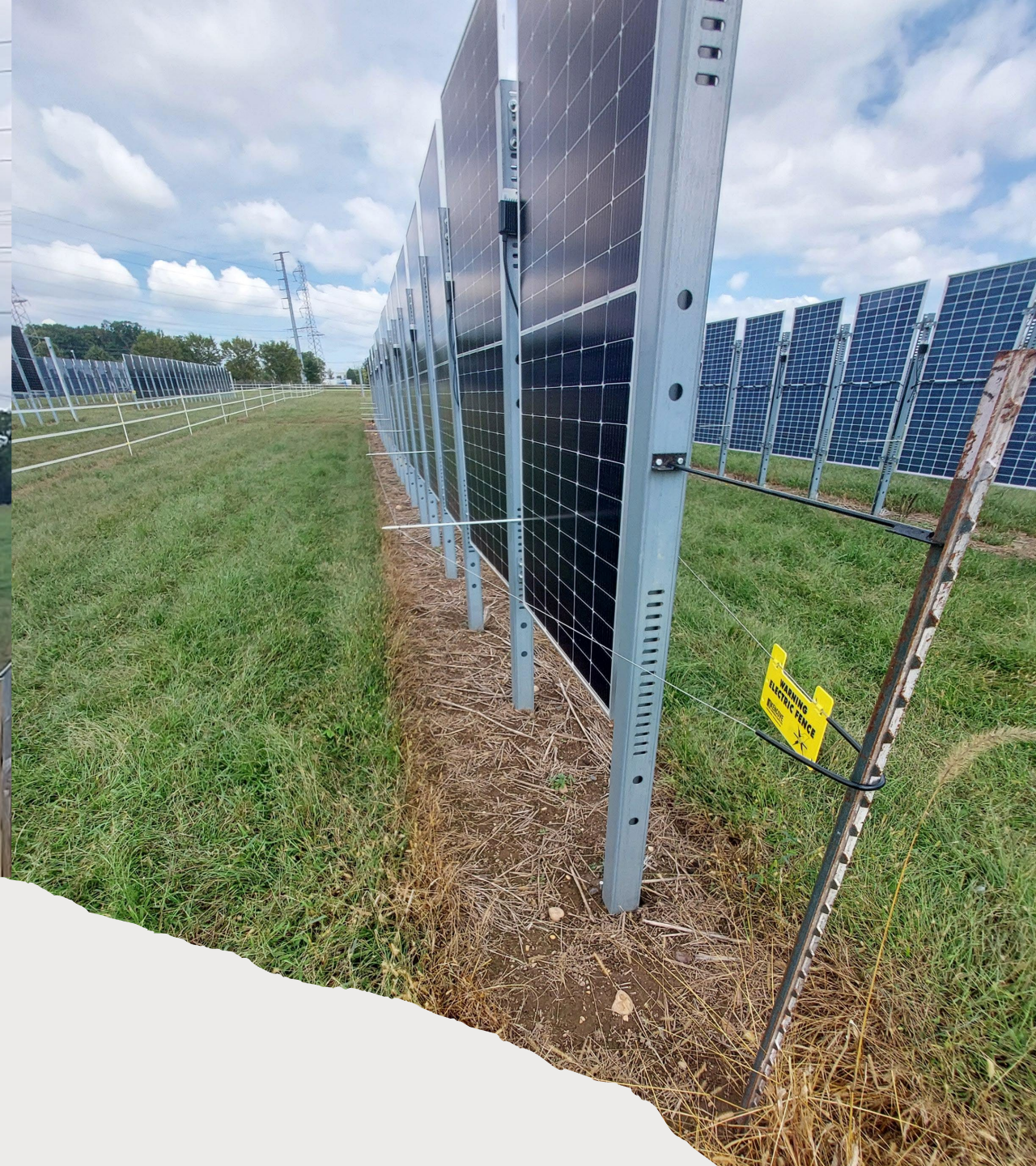
For help with the Mapping Tool, you may contact The N.J. Dept. of Agriculture at 609.913.6490 or ContactAg@ag.nj.gov



Soils Mapping tool

Date:	10/9/2024
Municipality:	Pohatcong Township (WAR)
Block:	105
Lot:	2
Qualifier:	Q0055
Location:	50 Route 639
Owner:	Weeks, Arthur R & Christine A
Address:	50 Route 639, Bloomsbury NJ 08804





Renewable Energy


Must have greater than
5 acres to invest in
renewable energy
sources

Biomass, solar, wind

Constructed or installed
on no more than 10
acres of the farmland for
which the owner of the
property is applying for
valuation, assessment,
and taxation

N.J.A.C.18:15-6.1 - Actively devoted to agricultural or horticultural use defined

- (f) Land used for biomass, solar, or wind energy generation *must be considered* land in agricultural, or horticulture use and *may be eligible* for valuation, assessment, and taxation pursuant to N.J. S.A.. 54:4-23.1 et seq., provided that:
- 4. The power or heat generated by the biomass, solar, or wind energy generation facilities, structures, and equipment is used to provide, either **directly or indirectly but not necessarily exclusively power or heat to the farm or agricultural or horticultural operations supporting the viability of the farm.**

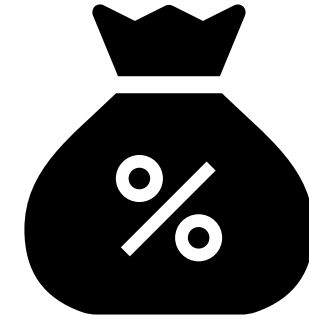


Farmland Assessment and Cannabis

- **Acres used for cannabis production are excluded from receiving Farmland Assessment.**
- If a property has been receiving Farmland Assessment, and converts only a **portion** to cannabis cultivation, the **remaining** acres can **continue to receive Farmland Assessment** so long as **there are at least five acres actively devoted** to a qualifying agricultural or horticultural use.
- If fewer than five acres remain actively devoted to a **qualifying** agricultural or horticultural use, they **cannot receive Farmland Assessment**, but also are **not liable for roll-back taxes** so long as the agricultural or horticultural use of the property continues.
- **Cannabis cultivation is a non-qualifying agricultural use.** While the acres used for cannabis cultivation cannot qualify for Farmland Assessment, they are deemed in agricultural use. Those acres are not subject to roll-back taxes until the use changes to something other than agricultural or horticultural.

Roll Back Tax

- If land use changes, from agricultural / horticultural to **non-farm**, roll-back taxes are assessed.
- Roll-back taxes:
- Are applied for the **year the change takes place and the two previous years**, provided the land was farmland assessed during that time;
- Are **not generated** when a **new owner continues to actively use the property as farmland**.



ROLLBACK COMPUTATION

	2009	2010	2011
1	\$500,000	\$450,000	\$400,000
2	90%	95%	REVALUATION YEAR 100%
3	\$450,000	\$427,500	\$400,000
4	\$9,000	\$8,900	\$8,800
5	\$441,000	\$418,600	\$391,200
6	\$1.90	\$2	\$1.75
7	\$8,379	\$7,619	\$6,846

1. Full and Fair Value
2. X Common Level percentage*
3. = Taxable Value if not farm assessed under P.L. 1964, c. 48
4. – Assessment under the Farmland Assessment Act
5. = Assessment subject to rollback tax year
6. X General Tax Rate* for each applicable rollback tax year
7. = Rollback taxes due

Farmland Assessment Rumored Changes



NOT INCREASING TO A
MINIMUM OF 7 ACRES



NOT INCREASING THE INCOME
THRESHOLD TO \$4,000

Farmland Assessment Act of 1964

- Link to: [Farmland Assessment Act of 1964, 2017 version](#)
- Taxation is working on finalizing the 2023 proposed amendments



Questions?

New Jersey Farmland Assessment

<https://www.nj.gov/agriculture/home/farmers/farmlandassessment.html>

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