



Reduced Assessment For Farmland

Land devoted to agricultural or horticultural use may be assessed for property tax purposes on its value for those uses as well as its agricultural productivity value rather than on the market value of the land for any other use.

What Is Needed to Qualify

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

For Additional Information and Application Go To

www.nj.gov/treasury/taxation/pdf/other_forms/lpt/FA1.pdf
www.nj.gov/treasury/taxation/pdf/other_forms/lpt/fa1-gs.pdf

★ **For Further Guidance Contact Your Local Municipal Tax Assessor**

www.nj.gov/treasury/taxation/lpt/aaddr.shtml

Contact Us

Email: Taxation.propadmin@treas.nj.gov

Telephone: 609-292-7974 or 609-292-7975

Fax: 609-292-9439



Woodland Management Plan and Forest Stewardship

The Farmland Assessment Act of 1964 was amended in 1986, requiring some woodland owners to develop and implement a state-approved forest management plan to qualify for reduced property taxation. The law was further amended in 2009 to allow for Forest Stewardship.

What is Needed to Qualify

- Land must be a minimum of 5 acres.
- Devoted to agriculture or horticulture for at least two consecutive years prior to the tax year and continue in that use until the end of the tax year for which the claim is made.

Gross Sales Criterion

- 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;
- **Forest Stewardship Plan** may produce income but it is not required to qualify.

Application Process and Applications

- Form FA-1, FA-1 GS and WD-1 must be filed annually on or before August 1 of the year prior to the tax year.

www.nj.gov/treasury/taxation/pdf/other_forms/lpt/wd1.pdf

www.nj.gov/treasury/taxation/pdf/other_forms/lpt/FA1.pdf

www.nj.gov/treasury/taxation/pdf/other_forms/lpt/fa1-gs.pdf

The NJ forest service page has helpful information including:

- checklist for woodland management plans
- guidelines for forest stewardship plans
- contact information for NJ forest regional offices

For Additional Information Go To

Department of Environmental Protection

www.nj.gov/dep/parksandforests/forest/privatelands/landownerprograms.html

List of Approved Foresters

www.nj.gov/dep/parksandforests/forest/docs/ACF.pdf

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