

# NEW FARMLAND ASSESSMENT REGULATIONS – REVIEW & UPDATE



Deborah Fox, CTA  
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# REVIEW OF CHANGES



- INCREASE IN MINIMUM INCOME REQUIREMENT FROM \$500 TO \$1,000
- PROPERTIES WITH 7 ACRES OR LESS ARE REQUIRED TO PROVIDE A NARRATIVE OF ALL FARM ACTIVITY
- SMALL FARMS THAT ARE UNABLE TO MEET THE NEW INCOME REQUIREMENT WILL BE EXEMPT FROM ROLLBACK TAXES AS LONG AS FARM ACTIVITY IS STILL CONDUCTED

# ROLLBACKS CONT'D

- THESE FARMS ARE TO BE TREATED AS FARMS FOR WHICH NO APPLICATION HAS BEEN FILED. THE PROPERTIES WILL BE PLACED ON FULL VALUE WHICH WILL BE DETERMINED BY A REVIEW OF THE MARKET VALUE OF THE PROPERTY

# NARRATIVES

THE LAW STATES THAT FARMS WITH UNDER 7 ACRES OF LAND HAVE AN ADDITIONAL REQUIREMENT TO PROVIDE A NARRATIVE AND A PLOT PLAN.

THE NARRATIVE SHOULD BE A SUMMARY OF THE TYPES OF ACTIVITY ON THE FARM AND HOW MUCH ACREAGE IS ALOTTED TO EACH TYPE.

IN HOPEWELL WE HAVE ALWAYS REQUIRED A PLOT PLAN EVERY YEAR FOR ALL FARMS

**EVEN IF THERE HAVE BEEN NO CHANGES!**

# REVIEW OF CHANGES - PENALTIES

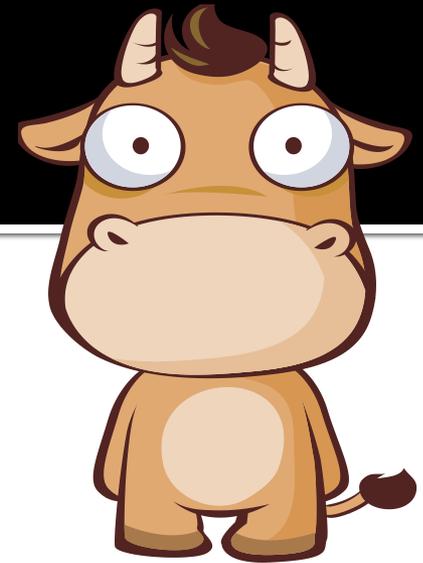
- UNDER THE NEW LAW THE FACTS AND STATEMENTS ON YOUR APPLICATION SHALL BE CONSIDERED TO BE SET FORTH AS TRUE AND AS IF THEY WERE MADE UNDER OATH.
- THEY ARE SUBJECT TO THE SAME PENALTIES AS PROVIDED BY LAW FOR PERJURY.
- CIVIL PENALTIES OF UP TO \$5,000 MAY BE IMPOSED FOR GROSS INTENTIONAL MISREPRESENTATION ON APPLICATIONS.



# CHANGES MADE SINCE

2014

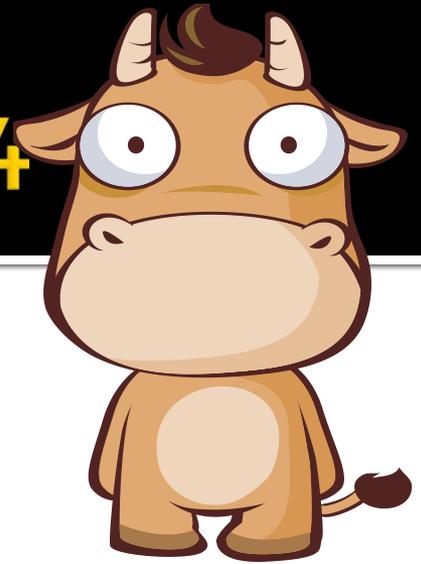
- REPORTING OF INCOME WILL BE DONE BY ALL APPLICANTS ON THE NEW GROSS SALES FORM
- RECEIPTS AND/OR FARMER'S LETTERS WILL NO LONGER BE REQUIRED/ACCEPTED



# GROSS SALES FORM

- Property Owners are required to enter the number of acres for each crop and the amount of income or anticipated income as of December 31<sup>st</sup> of the filing year.
- This information is to be supplied with the application and no longer can be submitted at a later date.

# CHANGES MADE SINCE 2014



MIXED USE PROPERTIES:  
THE LAW DOES NOT ADDRESS THE  
INCOME REQUIREMENT WHEN A  
PROPERTY HAS BOTH A WOODLAND  
MANAGEMENT/STEWARDSHIP PLAN  
AND CROPS  
THE DIVISION OF TAXATION HAS  
DECIDED THAT ANY PROPERTY WITH  
AT LEAST 5 ACRES OF CROPS WILL  
HAVE TO MEET THE \$1,000  
REQUIREMENT

# FOREST STEWARDSHIP



- IN 2010 GOVERNOR CORZINE SIGNED INTO LAW THE FOREST STEWARDSHIP ACT
- THE PURPOSE OF THIS ACT WAS TO ALLOW WOODLAND OWNERS TO RECEIVE THE BENEFITS OF FARMLAND ASSESSMENT BY FOLLOWING A STEWARDSHIP PLAN THAT WOULD ALLOW FORESTS TO REGENERATE AND NOT REQUIRE INCOME FROM TREE CUTTING
- IN 2015 DEP COMPLETED ITS RECOMMENDATIONS FOR THE REGULATION OF THE ACT
- IT IS NOW UNDER LEGAL REVIEW

# QUESTION:

MY WOODLAND DATA FORM ALREADY ASKS ME HOW MANY ACRES ARE IN THE PLAN AND HOW MUCH INCOME THE CUTTING GENERATES.

DO I STILL HAVE TO FILL OUT THE GROSS SALES FORM?

# YES

- THE WD-1 FORM IS USED BY YOUR FORESTER TO DETERMINE IF YOU ARE FOLLOWING YOUR PLAN. THE NUMBER OF CORDS CUT AND INCOME THAT IS GENERATED HELPS YOUR FORESTER TO ASCERTAIN THE AMOUNT OF ACTIVITY. THE GROSS SALES FORM IS USED AS A PROOF OF INCOME IN LIEU OF RECEIPTS OR OTHER PROOFS. IT IS A STANDARDIZED FORM TO BE USED BY ANYONE APPLYING FOR FARM ASSESSMENT.

# QUESTION:

I HAVE CONCERNS ABOUT MY INCOME INFORMATION BEING MADE AVAILABLE TO THE PUBLIC. IS THE GROSS SALES FORM SUBJECT TO OPRA REQUESTS?

# NO

THE GROSS SALES FORM WAS DEVELOPED BY THE DIVISION OF TAXATION IN CONJUNCTION WITH A PANEL OF FARMERS AND FORESTERS.

CONCERNS WERE RAISED THAT THE DOCUMENT WOULD CONTAIN SENSITIVE INFORMATION THAT WOULD BE OPEN TO PUBLIC SCRUTINY.

# CONTINUED

NJSA 47:1A-1.1 DEFINES CERTAIN INFORMATION AS NOT BEING GOVERNMENT RECORDS AND THEREFORE CONFIDENTIAL INCLUDING "TRADE SECRETS AND PROPRIETARY COMMERCIAL OR FINANCIAL INFORMATION OBTAINED FROM ANY SOURCE"

# QUESTION:

WE JUST BOUGHT THE PROPERTY AND I DON'T KNOW WHAT TYPE OF FARMING THE PREVIOUS OWNERS WERE DOING OR WHAT WE ARE GOING TO DO YET BUT WE WANT TO KEEP THE FARM ASSESSMENT. WHAT SHOULD WE DO?

# RESOURCES

THE HOPEWELL TOWNSHIP AGRICULTURAL COMMITTEE IS A GREAT RESOURCE FOR PEOPLE WHO WOULD LIKE TO FARM AND DON'T KNOW HOW TO GET STARTED OR WOULD LIKE SOME ADVICE ON SPECIFIC IDEAS.

THE ASSESSOR'S OFFICE CAN ASSIST IN EXPLAINING THE REGULATIONS AND FILLING OUT THE FORMS.

# RESOURCES

- A LIST OF APPROVED FORESTERS CAN BE FOUND AT [WWW.state.nj.us-dep-parksandforests.acf.pdf.url](http://WWW.state.nj.us-dep-parksandforests.acf.pdf.url)
- A LIST OF LOCAL FARMERS CAN BE OBTAINED FROM THE ASSESSOR'S OFFICE

## CONTACT INFO/REFERENCES

Deborah Fox -Tax Assessor

EMAIL: [dfox@hopewelltp.org](mailto:dfox@hopewelltp.org)

Phone: 609-737-0607 ext 622