

“Woodland data form” means a supplemental form required to be filed with the assessor and the commissioner by an owner of woodland as set forth in N.J.A.C. 18:15-2.7.

“Woodland management plan” means a plan prepared in accordance with criteria set forth in N.J.A.C. 18:15-2.10 and which is required to be filed with the assessor and the commissioner by an owner of woodland as set forth in N.J.A.C. 18:15-2.7.

Amended by R.1987 d.507, effective December 7, 1987 (operative January 1, 1988).
See: 19 N.J.R. 1538(a), 19 N.J.R. 1640(b), 19 N.J.R. 2304(a).
Added definitions.

Statutory References

As to land deemed in agricultural use, see N.J.S.A. 54:4-23.3.
As to land deemed in horticultural use, see N.J.S.A. 54:4-23.4.
As to roll-back taxes, see N.J.S.A. 54:4-23.8; As to procedure for assessment, collection, payment, see N.J.S.A. 54:4-23.9.

Case Notes

Municipality’s claim of intentional or negligent misclassification against assessor was refuted. Borough of Franklin Lakes v. Mutzberg, 226 N.J.Super. 46, 543 A.2d 477 (A.D.1988).
Property used for growing trees qualified as farmland. Borough of Franklin Lakes v. Mutzberg, 226 N.J.Super. 46, 543 A.2d 477 (A.D. 1988).

SUBCHAPTER 2. APPLICATION FOR FARMLAND ASSESSMENT

18:15-2.1 Persons required to file

In order that land in agricultural or horticultural use may be assessed under the act, the owner of such land must file an application form requesting such assessment with the assessor of the taxing district in which such land is situated on or before August 1 of the pre-tax year.

R.1971 d.138, effective August 12, 1971.
See: 3 N.J.R. 185(a), 3 N.J.R. 138(b).
Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.
See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
Text “in” substituted for “is”.

Statutory References

As to application for form—assessment, see N.J.S.A. 54:4-23.6(c).

Case Notes

Motion for summary judgment in assessment appeal denied due to issue of fact concerning whether the taxpayer filed a farmland valuation application by the August 1 deadline for the tax year. Hashomer Hatzair, Inc. v. East Windsor Tp., 1 N.J.Tax 115, 176 N.J.Super. 250, 422 A.2d 808 (Tax Ct.1980).

Taxpayer’s applications for farmland assessments were based on claim that property was used for agricultural purposes. Interstate 78 Office Park, Ltd. v. Tewksbury Tp., 11 N.J.Tax 172 (1990).

Filing deadline of August 1 of the pretax year for farmland assessment is mandatory and may not be tolled. Galloway Tp. v. Petkevis, 2 N.J.Tax 85 (Tax Ct.1980).

18:15-2.2 Form FA-1 required

Application for assessment under the act may be made only upon completion of the form prescribed by the Director, identified as Form FA-1. Copies of the form may be obtained, upon request, from the assessor of each taxing district who is required to provide said form for use by applicants.

Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.
See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
Text “said” substituted for “such”.

Statutory References

As to form for application, see N.J.S.A. 54:4-23.14.

18:15-2.3 Form FA-1, signature and verification

The application, Form FA-1 is to be filed by the owner of the land at the time the application for farmland assessment is made. In the case of multiple ownership, (except corporate co-owners), one of the owners may sign on behalf of the other co-owners, and such signer will be presumed to have authority to sign on behalf of the other owners. In the case of a corporate owner or owners the full name of the corporation must be filled in, and accompanied by the signature and title of the corporate officer authorized to sign the application on its behalf.

Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.
See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
Form FA-1S deleted from section.

Statutory References

As to form for application, see N.J.S.A. 54:4-23.14.

18:15-2.4 Annual filing required

In order that land in horticultural or agricultural use can continue to be assessed as farmland, the owner thereof must annually, on or before August 1 of the pre tax year, complete and file an application on Form FA-1 with the assessor of the taxing district where such land is situated. See Form FA-1, revised January, 1985. This form supercedes Form FA-1 of prior dates.

R.1971 d.138, effective August 12, 1971.
See: 3 N.J.R. 185(a), 3 N.J.R. 138(b).
Amended by R.1979 d.87, effective March 8, 1979.
See: 11 N.J.R. 100(b), 11 N.J.R. 210(b).
Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.

See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
Substantially amended.

Statutory References

As to time for application, see N.J.S.A. 54:4-23.6(c), 54:4-23.12, 54:4-23.13.

Case Notes

Assessment at full value not reviewable under statute. *Hovbilt, Inc. v. Township of Howell*, 138 N.J. 598, 651 A.2d 77 (1994).

Burden of proof rests with landowners applying for farmland assessment. *Hovbilt, Inc. v. Township of Howell*, 138 N.J. 598, 651 A.2d 77 (1994).

18:15-2.5 Extension of time for filing

The owner of land in horticultural or agricultural use may file an application after August 1, but before December 31 of the pre-tax year if the taxing district in which the land is located completes a revaluation of all property in time to be reflected in the assessments for the next succeeding tax year.

R.1971 d.138, effective August 12, 1971.
See: 13 N.J.R. 185(a), 3 N.J.R. 138(b).
Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.
See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
"An" substituted for "the".

Statutory References

N.J.S.A. 54:4-23.13a.

18:15-2.6 Application forms; original and two copies

(a) The original of the FA-1 form submitted to the assessor shall be retained in the office of the assessor.

(b) Two copies of each application shall be forwarded to the Local Property and Public Utility Branch by the assessor on or before January 10 of the tax year.

(c) Each triplicate copy of the application form shall, in the space reserved for official use, be signed and dated by the assessor and be marked "approved" or "disapproved".

R.1971 d.138, effective August 12, 1971.
See: 3 N.J.R. 185(a), 3 N.J.R. 138(b).
Amended by R.1984 d.125, effective April 16, 1984.
See: 15 N.J.R. 2152(a), 16 N.J.R. 925(b).
Amended by R.1985 d.310, effective June 17, 1985.
See: 17 N.J.R. 903(a), 17 N.J.R. 1587(a).
Substantially amended.

Statutory References

N.J.S.A. 54:4-23.21.

18:15-2.7 Additional conditions to be fulfilled by an owner of woodland which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland

(a) The owner of land which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland shall annually submit to the assessor, in addition to a completed and timely filed application for farmland assessment (Form FA-1), the following accompanying information:

1. A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;

2. A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and

3. A completed woodland data form (Form WD-1), as prescribed by the Director of the Division of Taxation. The information to be provided by the landowner on such form shall include the following:

i. A description of all woodland management actions taken in the pre-tax year;

ii. A statement as to the type and quantity of tree and forest products sold;

iii. An indication of the amount of income received or anticipated from the sale of trees and forest products; and

iv. A certification in lieu of an oath signed by both the landowner and an approved forester stating that the land is actively devoted to a woodland use which is in compliance with the filed woodland management plan.

(b) If the documents set forth in (a) above are not submitted annually to the assessor, such land shall be deemed not to be in agricultural use.

New Rule, R.1987 d.507, effective December 7, 1987 (operative January 1, 1988).

See: 19 N.J.R. 1538(a), 19 N.J.R. 1640(b), 19 N.J.R. 2304(a).

Case Notes

Woodland property did not qualify for farmland assessment; no income; no horticultural or agricultural activity. *Estell Manor City v. Stern*, 14 N.J. Tax 394 (1995).

18:15-2.8 Supportive and subordinate woodland presumption

(a) A wooded piece of property as described in the definition of supportive and subordinate woodland in N.J.A.C. 18:15-1.1 shall be presumed to be supportive and subordinate woodland when its area is less than the area of the farmland property qualifying for agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees.