

**CHAPTER 15**

**FARMLAND ASSESSMENT ACT**

**Authority**

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

**Source and Effective Date**

R.2009 d.214, effective June 2, 2009.  
See: 41 N.J.R. 722(a), 41 N.J.R. 2713(a).

**Chapter Expiration Date**

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 15, Farmland Assessment Act, expires on June 2, 2016. See: 43 N.J.R. 1203(a).

**Chapter Historical Note**

Chapter 15, Farmland Assessment Act, was adopted before September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 15, Farmland Assessment Act, was readopted as R.1983 d.355, effective August 12, 1983. See: 15 N.J.R. 1082(a), 15 N.J.R. 1487(b).

Pursuant to Executive Order No. 66(1978), Chapter 15, Farmland Assessment Act, was readopted as R.1988 d.408, effective July 29, 1988. See: 20 N.J.R. 1066(a), 20 N.J.R. 2319(a). Pursuant to Executive Order No. 66(1978), Chapter 15 expired on July 29, 1993.

Chapter 15, Farmland Assessment Act, was adopted as new rules by R.1993 d.481, effective October 4, 1993. See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

Pursuant to Executive Order No. 66(1978), Chapter 15, Farmland Assessment Act, was readopted as R.1998 d.421, effective July 21, 1998. See: 30 N.J.R. 1922(a), 30 N.J.R. 3066(b).

Chapter 15, Farmland Assessment Act, was readopted as R.2004 d.62, effective January 12, 2004. See: 35 N.J.R. 4044(b), 36 N.J.R. 1226(a).

Chapter 15, Farmland Assessment Act, was readopted as R.2009 d.214, effective June 2, 2009. See: Source and Effective Date.

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**SUBCHAPTER 1. DEFINITIONS**

**18:15-1.1 Words and phrases defined**

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise:

“Act” or “The Act” means the Farmland Assessment Act of 1964, c.48, Laws of 1964, (N.J.S.A. 54:4-23.1 *et seq.*).

“Actively Devoted to Agricultural or Horticultural Use” refers specifically to the income and land area requirements necessary to qualify for farmland assessment, pursuant to N.J.S.A. 54:4-23.5. See also N.J.A.C. 18:15-6, Actively Devoted to Agricultural Use or Horticultural Use, for further guidelines.

“Agricultural use” means land that is devoted to the production for sale of plants and animals useful to man, including, but not limited to:

1. Forages and sod crops;
2. Grains and feed crops;
3. Dairy animals and dairy products;
4. Poultry and poultry products;
5. Livestock, including beef cattle, sheep, swine, horses, ponies, mules, goats or aquatic organisms, and the breeding, boarding, raising, rehabilitating, training or grazing of any or all such animals, except that livestock shall not include dogs;
6. Bees and apiary products;

7. Fur animals;

8. Trees and forest products (see also N.J.A.C. 18:15-2.7 for additional conditions);

9. When devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the Federal government; or

10. Biomass, solar, or wind energy generation, provided that the biomass, solar, or wind energy generation is consistent with the provisions of P.L. 2009, c. 213 (N.J.S.A. 4:1C-32.4 *et seq.*), as applicable, and the rules promulgated thereunder, except that the energy generated from such use shall not be considered an agricultural product, and, therefore, cannot be considered income towards the gross sales requirement.

“Approved forester” means a forester meeting standards and qualifications established by the New Jersey Department of Environmental Protection pursuant to N.J.S.A. 13:1L-1 *et seq.* and rules issued thereunder.

“Appurtenant woodland” means a wooded piece of property which is contiguous to, part of, or beneficial to a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees, to which tract of land the woodland is supportive and subordinate.

“Aquaculture” means the propagation, rearing and harvesting for sale of aquatic organisms, in controlled or selected environments in which the farmer must actively intervene in the rearing process in order to effect, improve or increase production for the purpose of sale.

“Assessor” means the municipal tax assessor appointed pursuant to the provisions of N.J.S.A. 40A:9-1 *et seq.*, or the county assessor, deputy county assessor, and additional staff as established under P.L. 2009, c. 118 and N.J.A.C. 18:17A.

“Beneficial to a tract of land” means land which enhances the use of other land devoted to agricultural or horticultural production by providing benefits such as, but not limited to, windbreaks, watershed, buffers, soil erosion control, or other recognizable enhancements of the viability of the qualifying land.

“Biomass” means an agricultural crop, crop residue, or agricultural byproduct that is cultivated, harvested, or produced on the farm, or directly obtained from a farm where it was cultivated, harvested, or produced, and which can be used to generate energy in a sustainable manner.

“Change of use” means when land that is being assessed under the Act is subsequently used for something other than agricultural or horticultural purposes. See also N.J.A.C. 18:15-8, Change of Use. Cessation of farming may be considered a change of use. However, a *de minimis* change of