

**CHAPTER 15**

**FARMLAND ASSESSMENT ACT**

**Authority**

N.J.S.A. 54:4-23.1 et seq.

**Source and Effective Date**

R.1993 d.481, effective October 4, 1993.  
See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

**Executive Order No. 66(1978) Expiration Date**

Chapter 15, Farmland Assessment Act, expires on October 4, 1998.

**Chapter Historical Note**

Chapter 15, Farmland Assessment Act, was filed and effective before September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 15 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 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, Farmland Assessment Act, 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: Source and Effective Date. See, also, section annotations.

**CHAPTER TABLE OF CONTENTS**

**SUBCHAPTER 1. DEFINITIONS**

18:15-1.1 Words and phrases defined

**SUBCHAPTER 2. APPLICATION FOR FARMLAND ASSESSMENT**

- 18:15-2.1 Persons required to file
- 18:15-2.2 Form FA-1 required
- 18:15-2.3 Form FA-1, signature and verification
- 18:15-2.4 Annual filing required
- 18:15-2.5 Extension of time for filing
- 18:15-2.6 Application forms; original and one copy
- 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
- 18:15-2.8 Supportive and subordinate woodland presumption
- 18:15-2.9 Filing of copies with commissioner
- 18:15-2.10 Criteria of a woodland management plan
- 18:15-2.11 Acknowledgment of receipt
- 18:15-2.12 Notice of compliance or noncompliance by the commissioner
- 18:15-2.13 On-site inspections required to be made by the commissioner
- 18:15-2.14 Land failing to meet conditions set forth in N.J.A.C. 18:15-2.7
- 18:15-2.15 Transition rule initiating filing time for beginning of application or new conditions on woodland owners

**SUBCHAPTER 3. PROOF TO SUPPORT APPLICATION FOR FARMLAND ASSESSMENT**

- 18:15-3.1 Two year period devoted to agricultural or horticultural use required
- 18:15-3.2 Area of land devoted to agricultural or horticultural use
- 18:15-3.3 Filing date
- 18:15-3.4 Representation as to use of land
- 18:15-3.5 Additional proof may be required by the assessor
- 18:15-3.6 Notice of disallowance of claim
- 18:15-3.7 through 18:15-3.8 (Reserved)

**SUBCHAPTER 4. VALUE OF LAND QUALIFYING FOR FARMLAND ASSESSMENT**

- 18:15-4.1 Value defined
- 18:15-4.2 Indicia of value to be used
- 18:15-4.3 Usable evidence
- 18:15-4.4 Farmhouse land not agricultural use
- 18:15-4.5 Structures
- 18:15-4.6 through 18:15-4.8 (Reserved)

**SUBCHAPTER 5. TAXABLE VALUE OR ASSESSED VALUE OF FARMLAND**

- 18:15-5.1 Taxable value defined
- 18:15-5.2 Land not qualifying for farmland assessment
- 18:15-5.3 Recordation of taxable value
- 18:15-5.4 through 18:15-5.6 (Reserved)

**SUBCHAPTER 6. ACTIVELY DEVOTED TO AGRICULTURAL USE OR HORTICULTURAL USE**

- 18:15-6.1 Actively devoted to agricultural or horticultural use defined
- 18:15-6.2 Devoted to agricultural or horticultural use defined
- 18:15-6.3 Evidence of anticipated yearly gross sales, fees or payments
- 18:15-6.4 Failure to meet additional gross sales requirement on acreage—rollback
- 18:15-6.5 through 18:15-6.6 (Reserved)

**SUBCHAPTER 7. ROLL-BACK TAXES**

- 18:15-7.1 When applicable
- 18:15-7.2 Liability attaches on land use change
- 18:15-7.3 Amount; computation
- 18:15-7.4 Tax years applicable
- 18:15-7.5 Change in use when land not assessed under the Act
- 18:15-7.6 Procedure for assessment, collection, apportionment and payment over of roll-back taxes
- 18:15-7.7 Due date
- 18:15-7.8 Lien date
- 18:15-7.9 Review of judgment of county board of taxation
- 18:15-7.10 Tax years when procedures applicable
- 18:15-7.11 through 18:15-7.14 (Reserved)

**SUBCHAPTER 8. CHANGE OF USE**

- 18:15-8.1 Effect
- 18:15-8.2 Change of use between certain dates
- 18:15-8.3 Effect of additional assessment on roll-back taxes
- 18:15-8.4 through 18:15-8.5 (Reserved)

**SUBCHAPTER 9. EQUALIZATION—STATE SCHOOL AID AND COUNTY APPORTIONMENT PURPOSES**

- 18:15-9.1 Apportionment valuation of land; classification; assessment ratio
- 18:15-9.2 through 18:15-9.3 (Reserved)

**SUBCHAPTER 10. CONTINUANCE OF FARMLAND ASSESSMENT**

- 18:15-10.1 Continuous agricultural use for farmland assessment

18:15-10.2 through 18:15-10.3 (Reserved)

#### SUBCHAPTER 11. SEPARATION OR SPLIT-OFF

18:15-11.1 Liability for roll-back taxes on land split-off  
 18:15-11.2 Land still meeting requirements of Act  
 18:15-11.3 through 18:15-11.4 (Reserved)

#### SUBCHAPTER 12. EMINENT DOMAIN

18:15-12.1 Effect of roll-back taxes on eminent domain and condemnation  
 18:15-12.2 through 18:15-12.3 (Reserved)

#### SUBCHAPTER 13. CONTIGUOUS LAND IN MORE THAN ONE TAXING DISTRICT

18:15-13.1 Determination of minimum area requirement  
 18:15-13.2 through 18:15-13.3 (Reserved)

#### SUBCHAPTER 14. STATE FARMLAND EVALUATION COMMITTEE

18:15-14.1 Creation  
 18:15-14.2 Meetings and duties  
 18:15-14.3 Objectives  
 18:15-14.4 Considerations in determining value  
 18:15-14.5 Effect of assessor  
 18:15-14.6 Development of agricultural or horticultural use values by assessors

### 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”. See Subchapter 6 (Actively Devoted) of this Chapter.

“Agricultural use” means land which 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 or goats, 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 N.J.A.C. 18:15-2.7 for additional conditions); or

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.

“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.

“Assessor” means the municipal tax assessor appointed pursuant to the provisions of N.J.S.A. 40A:9-1 *et seq.*

“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.

“Change in Use”. See Subchapter 8 (Change in Use) of this Chapter.

“Commissioner” means the Commissioner of the New Jersey Department of Environmental Protection or his representative.

“Farmland Assessment” means valuation, assessment and taxation under the Farmland Assessment Act of 1964, Chapter 48, Laws of 1964.

“Fees received for grazing” means only those fees which are actually paid in consideration for grazing and which reasonably reflect the value of the grazing provided. The income which would otherwise be imputed to the land used for grazing as established and determined by the State Farmland Evaluation Advisory Committee shall be prima facie evidence of those fees which reasonably reflect the value of the grazing provided.

“Horticultural Use” means land which is devoted to the production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products; or 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.