SUPPLEMENTAL FARMLAND ASSESSMENT GROSS SALES FORM

N.J.S.A.54:4-23.1 ; N.J.A.C.18:15-1.1 et seq.

FILE ANNUALLY BY AUGUST 1 OF THE PRE-TAX YEAR

If the application includes a Form WD-1, check one: **Woodland Management Plan** ☐

NJ Forest Stewardship Plan (Effective 2019) ☐

SECTION I: IDENTIFICATION

COUNTY: _____ MUNICIPALITY: _____

OWNER'S NAME: _____ TAX YEAR: _____

PROPERTY LOCATION: _____ BLOCK(s), LOT(s): _____

TELEPHONE: _____ EMAIL: _____

SECTION II: GROSS SALES

Field Crops	Acres	Ornamental Crops	Acres	Aquaculture	Acres

Fruit Crops	Acres	Livestock	Acres	Woodland Products	Acres

Vegetable Crops	Acres	Equine	Acres	Conservation Program	Acres

Imputed Grazing Value Acres _____

Income Acres
Non-Income Acres
+
Total Acres Under Farmland
=
FINAL INCOME Total income received and anticipated for the current year. Must be sufficient to meet the minimum gross sales criteria, if applicable, to show active devotion to agriculture/horticultural use.
$

SECTION III: SIGNATURE AND VERIFICATION OF OWNER(S)

The undersigned declares that this form, including any accompanying schedules and statements, has been examined by him (her) and to the best of his (her) knowledge and belief is true and correct. Filing of this form is also a representation that the land will continue to be devoted to an agricultural or horticultural use during the year for which farmland assessment is requested. Under N.J.S.A. 54:4-23.14(b), this certification shall be considered as if made under oath and is subject to the same penalties as provided by law for perjury. In addition, for a gross and intentional misrepresentation on this form, the landowner shall be subject to a civil penalty of up to $5,000.

_____ _____

Signature of Individual Owner or Co-Owner/Corporate Officer — Date

_____ _____

Title of Corporate Officer — Corporate Name

THIS MUST BE FILED WITH THE FARMLAND ASSESSMENT APPLICATION (FA-1) AND, WHERE APPLICABLE, WOODLAND DATA FORM (WD-1) AND ACTIVITY MAP

Reserved For Office Use

This Application is: Approved ☐ Date: _____

☐ Assessor: _____

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GENERAL INSTRUCTIONS

APPLICATION: Only one Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed annually with the municipal assessor on or before August 1 of the year immediately preceding the tax year for which "farmland assessment" is requested. **You are reporting the current year's gross sales for qualification in the next tax year. Late or incomplete applications will be denied.** At the assessor's request, applicants must provide proofs of eligibility as to ownership, land area, agricultural or horticultural activity and gross sales. Lands in Farmland Preservation Programs must still meet the criteria and filing prerequisites of the Farmland Assessment Act to receive preferential reduced assessment.

Filing Extension-Assessors may grant an extension of time for filing an FA-1 application and FA-1 Gross Sales form, but no later than September 1 of the year immediately preceding the tax year for which "farmland assessment" is requested, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner's illness and a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1 and the FA-1 & FA-1 G.S. forms are filed with the assessor ; or(2) the death of the owner or the owner's immediate family member and a certified copy of the death certificate and the FA -1 & FA-1 G.S. forms are filed with the assessor by the owner or by the executor/executrix of the owner's estate. "Immediate family member" means an owner's spouse, child, parent or sibling residing in the same household. (See N.J.S.A. 54:4-23.6d.)

QUALIFICATIONS: *Farmland assessment* means valuation, assessment and taxation under the Farmland Assessment Act. Land may be eligible for *farmland assessment* when:

a. The land has been actively devoted to agricultural or horticultural use for at least 2 successive years immediately preceding the tax year for which "farmland assessment" is requested. (See N.J.S.A. 54:4-23.6.)
b. The land area actively devoted to agricultural or horticultural use is not less than five acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.
c. Gross sales, fees or payments (See N.J.S.A. 54:4-23.5.)
   1. ***Agricultural/Horticultural (Non Woodland):*** Gross sales, fees or payments average at least $1,000 annually on the first five acres and average at least $5 for each additional acre of actively devoted land plus 50 cents per acre of appurtenant woodland or non-wooded wetlands. Required Income is calculated on the total number of acres under Farmland Assessment on the property, whether income producing or not. (See N.J.S.A. 54:4-23.5.)
   2. ***Woodland Management Plan:*** If the land is approved under a Woodland Management Plan the gross sales, fees, or payment average $500 annually on the first five acres and average at least 50 cents for each additional acre of woodland or non-wooded wetlands.
   3. ***NJ Forest Stewardship Plan:*** Defined under N.J.A.C. 7:3-5, does not have a minimum gross sales requirement to show active devotion, **but** the land must be actively managed in compliance with the approved plan.
d. Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (See N.J.S.A. 54-23.6.)
e. Farmland management units less than 7 acres are required to submit a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted.

SECTION I : IDENTIFICATION

Owners' Name- List every individual, partnership or corporation having an ownership interest in the land.

Block(s) & Lot(s)- List block(s) and lot(s) comprising a farm of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's tax list.

SECTION II : GROSS SALES

List products produced and the respective acreage under the appropriate headings. The acreages listed for the products in this section should match the values entered in Section 2 of the FA-1 application. If necessary, attach a separate sheet with the break down of additional products produced on the farm and the acreage devoted to those products.

Equine: Includes acres dedicated to the breeding, raising, boarding, training, or rehabilitating of horses and ponies, as well as structures like stables used for the equine activities.

Imputed Grazing Value Acres: Includes acres that are permanent pasture and/or cropland pastured, if the imputed grazing value is being claimed as income for livestock grazing on those acres.

Livestock: Includes permanent pasture and cropland pasture used for grazing livestock if not claiming the imputed grazing value for those acres, as well as land under stables, pens, coops, or other structures used to house livestock.

Woodland Products: Includes any tree and forest products produced from woodland under an approved Woodland Management Plan or ***NJ Forest Stewardship Plan*** if income is generated. Account for all woodland acres subject to a Woodland Management Plan even when only a particular stand within the parcel is being harvested for income that year. This value should equal the number of acres entered on Line 4 of Section 2 of the FA-1 application.

Total Non-Income Acres: Includes lands under streams or ponds when those bodies of water are not being used for aquaculture production, irrigation ditches, land under solar panels or other renewable energy generation systems, appurtenant woodlands, non-wooded wetlands, and permanent pasture and cropland pastured when used as a break or buffer but not when being grazed by livestock or under a federal soil conservation program. It should also include land under farm buildings, such as sheds, barns, silos, etc., which are used for the storage of farm equipment and harvested products as well as woodlands managed under a ***NJ Forest Stewardship Plan*** from which no tree or forest products are being harvested for income that year.

Total Acres Under Farmland Assessment: Is the total acreage devoted to agricultural or horticultural use (income producing plus (non-income-producing) acres on the property and should correspond to the value on Line (8) in Section 2 of the FA-1 Application.

Final Income: Is the income produced by the property's actively devoted acres, including income attributable to agricultural/horticultural products produced thereon, payments received under Federal soil conservation programs, fees received for breeding, raising or grazing livestock, income imputed to grazing land as determined by the State Farmland Evaluation Committee, and fees received for boarding, rehabilitating or training livestock where the land under the boarding, rehabilitating or training facilities is within the same property as land otherwise qualified for Farmland Assessment. Rents paid to owners by tenant farmers **do not** constitute gross sales. Generated energy from any source is **not** an agricultural or horticultural product and any power or heat sold from biomass, solar, or wind energy generation is **not** income for valuation, assessment and taxation of land pursuant to the "Farmland Assessment Act of 1964."

SECTION III: SIGNATURE AND VERIFICATION OF OWNER(S)

For non-corporate multiple ownership, one owner is presumed to have authority to sign on behalf of the other co-owners. For a corporate owner or co-owners, the full name of the corporation and the signature and title of the corporate officer authorized to sign the application in its behalf must be provided.

OWNERSHIP–Must be single ownership: i.e., a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels together.

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