



## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
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TRENTON, NJ 08695-0240

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State Treasurer

### MEMORANDUM

TO: Municipal & County Assessors, County Tax Board Administrators & Commissioners, & MODIV Vendors

FROM: Patricia Wright, Deputy Director, Property Administration

DATE: May 1, 2015

SUBJECT: **MANDATORY MAILING** of *Reminder to Farmland Assessment Applicants* of Changes to Farmland Assessment for Application for Tax Year 2016

As you may know, Chapter 43, Laws of 2013 amended the Farmland Assessment Act of 1964. N.J.S.A. 54:4-23.14(e) requires the Director of the Division of Taxation to include with each application an explanation of changes to program requirements that occurred in the prior tax year and that will affect the year for which the application is filed. As such, the Division of Taxation has prepared a reminder to be included in the FA-1 mailings to Farmland Assessment applicants. This notice informs applicants that the gross sales minimum has increased to \$1,000 for the first five acres for properties not under a Woodland Management Plan, that the Supplemental Farmland Assessment Gross Sales Form, Form FA-1 G.S., must be filed with the FA-1 application (and WD-1 form, where applicable) by August 1<sup>st</sup>, and that a descriptive narrative of agricultural/horticultural uses is required for farms under 7 acres. This notice is **mandatory**, and should be included in mailings to Farmland Assessment applicants along with the newly revised FA-1, FA-1 G.S., and, where applicable, the WD-1.

Once again, as both the FA-1 G.S. and revised FA-1 are expected to change next year and with the anticipated implementation of Forest Stewardship, the Division of Taxation highly recommends that you do not over order additional forms for use in subsequent years. New revisions of these forms will be promulgated in 2016. If you have any questions, contact the Division of Taxation at (609) 292-7202, (609) 633-2635, or (609) 943-4401.