

Every assessor must include this explanation with each application mailed to taxpayers whose properties are farmland assessed. Public Law 2013, Chapter 43 amended the Farmland Assessment Act to require the Director, Division of Taxation to provide to every assessor an explanation of new changes to program requirements that occurred in the prior tax year and that will affect the year for which the application is filed.

### **Some key changes for applications for qualification in Tax Year 2019 include:**

**The NJ Forest Stewardship Program**, enacted by Public Law 2009, Chapter 256, became effective upon the adoption of regulations by the Department of Environmental Protection on December 18, 2017.

- A copy of the rules may be found at: <http://www.nj.gov/dep/rules/adoptions.html>  
Date of Adoption: 12/18/2017; Adoption Name: "Forest Stewardship".
  
- Properties with existing Woodland Management Plans may qualify for Farmland Assessment in 2019 with a NJ Forest Stewardship Plan if:
  - A new NJ Forest Stewardship Plan has been written for the property or the Woodland Management Plan has been converted to a NJ Forest Stewardship Plan, meeting the standards for the particular plan as set in N.J.A.C. 7:3-5;
  - A copy of the DEP-approved NJ Forest Stewardship Plan is submitted to the assessor;
  - The property received Farmland Assessment under a Woodland Management Plan for Tax Years 2017 and 2018; and
  - The NJ Forest Stewardship Plan is effective on or before January 1, 2019.
  
- If a property has not previously qualified for Farmland Assessment and the landowner seeks to qualify under a NJ Forest Stewardship Plan:
  - The NJ Forest Stewardship Plan must be in effect and its prescriptions followed for two full calendar years (January 1 to December 31) prior to qualification for Farmland Assessment.
    - For example, a new NJ Forest Stewardship Plan receives DEP approval and has an effective date of August 31, 2018. The Plan will be in effect for all of 2019 and 2020, and if the prescriptions are followed in those years, the property can qualify for Farmland Assessment in 2021.
  
- Forms FA-1, FA-1 G.S., and WD-1 have been amended to reflect the implementation of the NJ Forest Stewardship Program as well as to meet the standards of the Division of Taxation's modernization program.
  - Assessors have been reminded that there is no statutory or regulatory mandate that these forms be printed on multi-ply paper and are encouraged to print the forms double-sided. Applicants that wish to have a copy for their own records should make one before submitting it to the municipal assessor.

Questions regarding the changes to Farmland Assessment under Chapter 43 should be directed to  
Property Administration, Division of Taxation at (609) 292-7974.