

## SUPPLEMENTAL FARMLAND ASSESSMENT GROSS SALES FORM

N.J.S.A. 54:4-23.1 as amended by P.L.2013 C.43; N.J.A.C. 18:15-1.1 et seq.

**THIS MUST BE FILED WITH FORM(S) FA-1 AND, WHERE APPLICABLE, WD-1 BY AUGUST 1**

**ACTIVELY DEVOTED & GROSS SALES**—Land of at least 5 acres is actively devoted to agricultural or horticultural use when gross sales of 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 contiguous to land otherwise qualified for farmland assessment, averaged at least **\$1000 in the previous two years**, or there is clear evidence of anticipated yearly gross sales and payments of at least **\$1000** within a reasonable time period. Also where the land is more than 5 acres, gross sales must average \$5 per acre for each acre over 5. However, in the case of woodland/wetland subject to a Woodland Management Plan, the gross sales required remains at \$500 for the first 5 acres and \$.50 per acre for any acreage over 5. 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 I: IDENTIFICATION**

COUNTY: \_\_\_\_\_ MUNICIPALITY: \_\_\_\_\_ TAX YEAR: \_\_\_\_\_  
 OWNER'S NAME: \_\_\_\_\_ BLOCK(s) & LOT(s): \_\_\_\_\_  
 PROPERTY LOCATION: \_\_\_\_\_  
 TELEPHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**SECTION II: GROSS SALES**

Field Crops	Acres	Ornamental Crops	Acres	Aquaculture	Acres	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
Fruit Crops	Acres	Livestock	Acres	Woodland Products	Acres	<b>TOTAL ACRES UNDER FARMLAND ASSESSMENT</b> Equals Income Acres + Non-Income Producing Acres (Value on Line 8 of FA-1 Application)
_____	_____	_____	_____	_____	_____	
_____	_____	_____	_____	_____	_____	
Vegetable Crops	Acres	Equine	Acres	Conservation Program	Acres	<b>FINAL INCOME</b> Must be sufficient to meet the minimum gross sales criteria and adequate active devotion to agricultural/horticultural pursuits
_____	_____	_____	_____	_____	_____	
Non-Income Producing	Acres	Pasture Land	Acres			\$
_____	_____	_____	_____			

**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 \$5,000.00.

\_\_\_\_\_  
Signature of Individual Owner or Co-owner/Corporate Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title of Corporate Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Corporate Name

**RESERVED FOR OFFICIAL USE**

This application is  APPROVED  DISAPPROVED

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date

**THIS FORM MUST BE FILED WITH THE FARMLAND ASSESSMENT APPLICATION, FA-1, AND, WHERE APPLICABLE, WOODLAND DATA FORM, WD-1 WITH ASSESSOR. TAXPAYER SHOULD RETAIN COPIES FOR HIS/HER FILES  
ANNUALLY FILE BY AUGUST 1**

**GENERAL INSTRUCTIONS****Farmland Assessment Act of 1964**(C. 48, P.L. 1964, N.J.S.A. 54:4-23.1 et seq., C. 201, P.L. 1986, C. 213, P.L. 2009, C. 43, P.L. 2013, N.J.A.C. 18:15-1.1 et seq.)

**1. APPLICATION:** Only one Supplemental Farmland Assessment Gross Sales Form, FA-1 G.S., should be filed with the municipal assessor on or before August 1 of the pre-tax year. **You are reporting the pre-tax 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, farming activity and gross sales. FA-1, WD-1, and FA-1 G.S. forms are prescribed by the Director, N.J. Division of Taxation. 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 pre-tax year, 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.)

**2. 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 5 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 average at least \$1,000 annually on the first 5 acres (or \$500 annually on the first five acres for land under an approved Woodland Management Plan) and average \$5 per acre on acreage above 5 acres and \$0.50 per acre on woodland and wetland. (See N.J.S.A. 54:4-23.5.)
- 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. 54:4-23.13a and 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 assessment list.

**SECTION II-GROSS SALES:**

List products produced and the respective acreage under the appropriate headings. 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 breeding, raising, boarding, training, or rehabilitating. "Pasture Land" should be used when claiming imputed grazing value for grazing of any livestock. Appurtenant woodlands, appurtenant wetlands, lands under streams or ponds, land under solar panels, or other uses that qualify for Farmland Assessment but do not produce income should be listed under "Non-Income-Producing".

"Total Acres"-is the total acreage under Farmland Assessment (income producing plus non-income-producing acres) on the property and should correspond to the value on Line 8 of the FA-1 Application.

"Final Income"-is the income produced by the Farmland Assessed 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 contiguous to 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."

**For qualification for Farmland Assessment**, the first 5 acres must have averaged at least **\$1000 in the two previous years**, or there is clear evidence of anticipated yearly gross sales and payments of at least **\$1000 within a reasonable time period**. Also where the land is more than 5 acres, gross sales must average \$5 per acre for each acre over 5. However, in the case of woodland/wetland subject to a Woodland Management Plan, the gross sales required remains at \$500 for the first 5 acres and \$.50 per acre for any acreage over 5.

**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.

**Open Public Records Act Information:**

N.J.S.A. 47:1A-1.1 defines certain information as not being government records and therefore confidential for the purposes of the Open Public Records Acts, including, "trade secrets and proprietary commercial or financial information obtained from any source."

Executive Order 26 of Governor James E. McGreevey, issued August 23, 2002, Paragraph 4, Section B, provides that information concerning individuals, including, "[i]nformation in a personal income or other tax return" and "[i]nformation describing a natural person's finances, income, assets, liabilities, net worth, bank balances, financial history or activities, or creditworthiness, except as otherwise required by law to be disclosed," is not considered to be government records subject to public access pursuant to N.J.S.A. 47:1A-1 et seq., as amended and supplemented.

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