



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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MEMORANDUM

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

FROM: Shelly Reilly,  Chief, Policy and Planning, Property Administration

DATE: January 18, 2018

SUBJECT: Revised Farmland Assessment Application (FA-1), Supplemental Farmland
Assessment Gross Sales Form (FA-1 G.S.), and Woodland Data Form (WD-1) for
Pre-Tax Year 2018 Filing to Qualify for Farmland Assessment in 2019

As you may know, Chapter 256, Laws of 2009 created the Forest Stewardship Program. That law also amended the Farmland Assessment Act of 1964 to allow landowners with approved Forest Stewardship Plans to qualify for Farmland Assessment. Implementation of the Forest Stewardship Program was delayed until the Department of Environmental Protection adopted applicable administrative rules. Those rules were formally adopted in the New Jersey Register on December 18, 2017 (see 49 N.J.R. 3824(a)).

Further, the Division of Taxation is currently implementing a modernization project, which includes updating the Division's website and all of its forms. As a result, all of the forms used in the Farmland Assessment Program are being updated.

The use of these revised forms will be **mandatory** for applications due August 1, 2018 for qualification for Farmland Assessment in Tax Year 2019. **Therefore, please do not over-order forms or begin production of the Farmland Assessment packets to be mailed to landowners until the new forms are promulgated.**

If you have any questions, please contact the Division of Taxation at (609) 292-7202, (609) 633-2635, (609) 943-4401. Your cooperation is appreciated. Thank you.

SR:KB