



## **FILING INFORMATION**

**WHO IS REQUIRED TO FILE THIS FORM?** - An owner seeking farmland assessment status for land devoted exclusively to the production for sale of tree and forest products, with the exception of Christmas trees, is required to file this form. An owner of woodland not supportive or subordinate woodland as defined in N.J.A.C. 18:15-1.1 is also required to file this form. (Refer to N.J.A.C. 18:15-1.1 and 2.8)

**IS THERE OTHER INFORMATION THAT I MUST FILE WITH THIS FORM?** - Yes. In addition to completing and submitting this form and an application for farmland assessment, a map drawn to scale showing the location of woodland activity during the past year is required to be filed on an annual basis. Also, a woodland management plan must be submitted with this form when it is initially filed. If still appropriate, the plan does not have to be resubmitted in subsequent tax years; however, any revisions to the plan are required to be filed. (Please be certain to check appropriate statement under "Status of Woodland Management Plan" in Section II of this form.)

**WHEN AND WHERE DO I FILE?** - An application together with all other information, must be filed annually on or before August 1 of the pretax year, with the local tax assessor and the Division of Parks & Forestry, Bureau of Forest Management.

**WHAT IS A WOODLAND MANAGEMENT PLAN?** - A woodland management plan is a written document prepared in accordance with criteria noted under N.J.S.A. 18:15-2.10.

**HOW WILL COMPLIANCE WITH THE WOODLAND MANAGEMENT PLAN BE DETERMINED?** - An approved forester must annually certify, as provided on this form, that a landowner is in compliance with the provisions of the filed woodland management plan. Furthermore, foresters from the Bureau of Forest Management will perform spot inspections and coordinate inspections with assessors where non-compliance may be suspected.

**HOW DO I KNOW IF A FORESTER IS APPROVED?** - The Bureau of Forest Management will provide a list of approved foresters on request. (The Department of Environmental Protection has adopted approved forester qualifications under N.J.A.C. 7:3-2.7.)

## **EXCERPTS FROM REGULATIONS**

N.J.A.C. 18:15-1.1 "Supportive and Subordinate woodland" means a wooded piece of property which is beneficial to or reasonably required for the purpose of maintaining the agricultural or horticultural uses of a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than to the production for sale of trees and forest products, exclusive of Christmas trees.

N.J.A.C. 18:15-2.7 The owner of land which is devoted exclusively to the production for sale of trees and forest products other than Christmas trees or the owner of woodland which is not supportive and subordinate woodland shall annually submit to the assessor, in addition to a completed and timely filed application for farmland assessment (Form FA-1), the following accompanying information:

1. A copy of a woodland management plan prepared in accordance with provisions noted under N.J.A.C. 18:15-2.10;
2. A scaled map of the land showing the location of woodland activity and the soil group classes of the land; and
3. A completed woodland data form (Form WD-1), as prescribed by the Director of the Division of Taxation.

N.J.A.C. 18:15-2.8 Supportive and subordinate woodland presumption.

- (a) A wooded piece of property as described in the definition of subordinate woodland in N.J.A.C. 18:15-1.1 shall be presumed to be supportive and subordinate woodland when its area is less than the area of the farmland property qualifying for agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees.
- (b) An owner claiming farmland assessment for a wooded piece of property exceeding the amount set forth in (a) above as presumed to be supportive and subordinate woodland shall submit an explanation and additional proofs the assessor may require to support the claim that such woodland is supportive and subordinate.