

Stillwater Township

Sussex County
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(973) 383-9484
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June 2020

Dear Farmland Owner:

Enclosed are the Farmland Assessment Application (FA-1) for 2021, Supplemental Farmland Assessment Gross Sales Form (FA-1 GS), and a Supplemental Farmland Form for each block and lot if you have more than one lot in farmland. Review the instructions carefully; the information reported on these forms is to be "true and correct". Please complete all sections of the forms in full; incomplete applications will be returned. Be sure to include your daytime telephone number and email address in FA-1 Section 1, numbers 3 and 4. **These forms must be completed, copied and returned to my office by August 1, 2020. By order of the State of New Jersey Division of Taxation, you are required to make a duplicate copy of the FA-1 form upon submission.**

The Supplemental Farmland Assessment Gross Sales Form (FA-1 GS) has a place to list your imputed grazing acres and the appurtenant or non-income producing acres. This form is to be completed with acreage totals that correspond to the FA-1. There is a \$1,000 minimum income requirement. 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.

In addition, rents paid to owners by tenant farmers do not constitute gross sales. Generated energy 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." The State of New Jersey has developed the Supplemental Farmland Assessment Gross Sales Form FA-1 GS to substantiate the income requirements. Please be advised that the completion of this form is required and your signature is an oath. In addition, if you have a farm operator other than the owner, I will still require a signed letter from the farmer indicating crop, yield and value.

Farms less than 7 acres in size are required by law to submit a descriptive narrative of the agricultural/horticultural activity for the current calendar year and a detailed activity map with the farmland application each year.

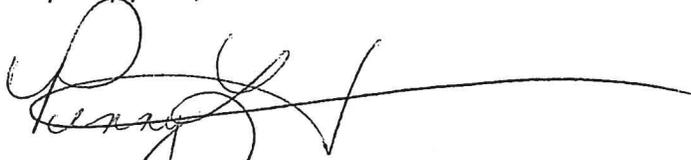
If you are receiving more than one FA-1 form this year, it is because your ownership interests are not identical. Both applications must be completed and the farm parcels must qualify as individual farm units meeting the size and income requirements. The State audited the farmland assessment applications and has determined that all property in a farm unit must be owned by the same legal entity. In the past, ownership by husband and wife with any combination of the two would have qualified but the Division of Taxation has determined that is not correct based on the State Tax Court case *City of Millville v. Ruske*.

Again, **on or before August 1, 2020**, you must submit the following to qualify for farmland assessment consideration:

1. **TWO COPIES** of the fully completed Farmland Assessment Application (FA-1); note phone numbers and email addresses are required;
2. **Acres on line 8, Section 2 must match printed acres on line 6 Section 1. If it does not, I will return your forms for correction.**
3. Supplemental Farmland Assessment Gross Sales Form FA-1 GS for each form, and letter from the farm operator if not the owner with crop, yield and income information
4. Standard Supplemental Farmland Assessment Form for **every lot associated with each farm**
5. Woodland Data Form (WD-1) – if applicable (obtain from your forester)
6. Activity Map, all and
7. Narrative description if less than 7 acres

Please review the above carefully for accuracy and completion prior to submission. I will be happy to review your application and farmland if you contact me, my email address is assessor@stillwatertwp.com . For now the Stillwater municipal building is closed to the public and applications will need to be mailed or dropped in the drop box. If you wish to receive a date stamped copy, please include an extra copy and a self-addressed stamped envelope. My new office hours in the municipal building are 1:30 to 3:30 on Thursday but I will be checking my email regularly. Please contact me with any questions or concerns.

Very truly yours,



Penny L. Hostenstein, CTA
Tax Assessor

Enclosures