

RESOLUTION # 24

FARMLAND ASSESSMENT

1 **WHEREAS**, to the New Jersey farmer, farmland assessment provides tax equity
2 for land actively devoted to agricultural and horticultural uses; and

3 **WHEREAS**, to the New Jersey public, farmland assessment is a cornerstone
4 public policy in keeping agriculture, and all its positive environmental, economic and
5 aesthetic attributes, alive and well in this, the most densely populated state in the nation;
6 and

7 **WHEREAS**, farmland assessment applies to the land used for agricultural
8 production and farmers continue to pay the regular rate of property tax on their
9 farmhouses and other structures; and

10 **WHEREAS**, if a property has a history of agricultural production and farmland
11 assessment, but is sold, and where the new owners maintain the agricultural production
12 and appropriate paperwork, the agricultural assessment will remain in effect; and

13 **WHEREAS**, maintaining privately managed farmland benefits municipal budgets
14 because such farmland requires far less than a dollar's worth of municipal and local
15 school services for every dollar paid in property taxes while, conversely, residential
16 development requires more than a dollar's worth of those services for every dollar it
17 generates in property taxes; and

18 **WHEREAS**, certain aspects of farmland assessment are the subject of debate
19 concerning enforcement, education, and qualification criteria, and the agricultural
20 community, whose continued farmland assessment tax equity relies in large part on
21 maintaining the integrity of the program, looks forward to working with the Administration
22 and Legislature to curb any identified abuses of the use of farmland assessment; and

23 **WHEREAS**, tax assessors throughout New Jersey have differing approaches for
24 grading and classifying soil types, which can affect the overall valuation and how much a
25 farmer is assessed in property taxes.

26 **NOW, THEREFORE, BE IT RESOLVED**, that we, the delegates to the 102nd
27 State Agricultural Convention, assembled in Atlantic City, New Jersey, on February 8-9,
28 2017, direct the Department to be pro-active in its approach to ensuring that it makes
29 available, both electronically and by other means, information to municipal tax assessors
30 about the tax equity benefits of farmland assessment, along with any information
31 regarding the FA-1 application form.

32 **BE IT FURTHER RESOLVED**, that we urge the State Board of Agriculture and
33 the Department to continue working to educate municipal tax assessors on agricultural
34 practices common throughout New Jersey, including biosecurity measures, and to
35 provide additional information that will result in a more uniform interpretation of which
36 lands qualify for farmland assessment and which lands don't.

37 **BE IT FURTHER RESOLVED**, that education of tax assessors should include a
38 discussion of soil-grading and classification approaches to ensure the most consistently
39 applied methods for that issue are used on a statewide basis.