

RESOLUTION # 30

FARMLAND ASSESSMENT

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

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

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

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

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

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

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

25 **NOW, THEREFORE, BE IT RESOLVED**, that we, the delegates to the 103rd State
26 Agricultural Convention, assembled in Atlantic City, New Jersey, on February 7-8, 2018,
27 direct the Department to be pro-active in its approach to ensuring that it makes available,
28 both electronically and by other means, information to municipal tax assessors about the tax
29 equity benefits of farmland assessment, along with any information regarding the FA-1
30 application form.

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

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