Farmland Evaluation Committee
Annual Meeting Minutes
Wednesday, August 12, 2026, 10:00 AM
New Jersey Department of Agriculture
First Floor Boardroom
200 Riverview Plaza, Trenton, New Jersey 08625
&
The Teams meeting details
Meeting ID: 226 139 590 758 79/Passcode: Ch64cP7x
To listen to the meeting audio (audio only): 1 (856) 338-7074 Conference ID: 278 465 301#

The Farmland Evaluation Committee (FEC) annually determines and publishes a range of values for each of the several classifications of land in agricultural or horticultural use as per the Farmland Assessment Act of 1964. In addition, the FEC establishes values for income imputed to land used for grazing.

The annual meeting of the Farmland Evaluation Committee was called to order by Edward Wengryn, New Jersey Secretary of Agriculture, at 10:05 AM. Frank Minch stated the Open Public Meetings Act Requirements have been met. In compliance with the Open Public Meetings Act, as per N.J.S.A. 10:4-6 et. seq., notification of the time, date, location, and agenda of this meeting was sent to NJ Advance Media News Outlets on August 6, 2026. Notification was posted on the New Jersey Department of Agriculture website on August 6, 2026, and emailed to the Office of State on August 6, 2026. This meeting will be recorded.

The Flag Salute was recited.
Call of the membership roll indicated the following:

FEC Members' Present
Edward Wengryn, Secretary, NJ Department of Agriculture
Brian Schilling, Director of Rutgers Cooperative Extension
Shelly Reilly, Assistant Director, New Jersey Division of Taxation
Kathleen Hill-Kohlman, Tax Assessor Member
Ann Dorsett, Farmer Member, Past State Board of Agriculture Member
Todd Wyckoff, State Forester
Vinh Lang II, NJDEP Approved Consulting Forester
Jack Curtis, Public Member

Additionally in attendance
Division of Taxation
- Kevin Boyle, Counsel to Property Administration
- Laura Hopkins*
- Michael Bryan*
- Jessica Larned*
- Deborah Orsato*
- Stephanie Jackson*

NJ Agricultural Statistics Service, USDA
- Bruce Eklund, State Statistician

Rutgers University, Department of Agricultural, Food, and Resource Economics
- Dr. Paul D. Gottlieb, Associate Professor

NJAES Office of Research Analysis
- Kevin Sullivan, Senior Economist

NJ Department of Agriculture – Division of Agriculture and Natural Resources
- Frank Minch, Division Director
- Sara Mellor, Agriculture Resource Specialist
- Justin Zappan, Administrative Analyst 2

NJ Department of Agriculture, Office of the Secretary
- Tameko Webster, Deputy Asst. Secretary /Chief Operating Officer

NJ Department of Environmental Protection, NJ Forest Service
- Mike Hart, Supervising Forester

NJ Office of the Governor
- Jennifer Willemsen*

Public attendees present in person included Jeff Burd, Ben Casell, Liz Thompson, Richard B. Kelsky, Stephen Spencer, Elmer Platz*, Glen Van Olden*, David Kientzler*, Jan Gottlieb*, Clark Beebe*, Peter Furey*, Daniel Han*, and Andy Bennett*

Virtual attendees*

Minutes of the August 13, 2025, Meeting

On a motion by motion by Kathleen Hill-Kohlman, second by Brian Schilling and carried, the minutes of August 13, 2025, meeting were approved.

Public Comment

Jeffrey Burd – Mercer County Board of Agriculture
- Expressed gratitude to the Division of Taxation for the creation of the Farmland Assessment online portal

Richard Kelsky, NJ Forestry Association
- Happy to see an expanded Committee that could represent all interest in NJ.
- There is depressed productivity and timber/firewood markets across NJ. Oversupply of wood due to ash tree die-off and storm-related blowdowns, harming small wood producers.
- Constant emergencies: diseases, infestations, invasive species, storm damage divert woodland management efforts.
- New regulations beyond the Farmland Assessment Act limiting woodland owners' ability to manage their properties.
- Some townships have not adopted needed exemptions for farmland-assessed woodlands.
- Significant demographic issue: woodland owners median age is 68. Younger generations show little interest in taking over woodland properties, raising concerns about future management and potential development conversion.
- Development creates high community service costs compared to farmland-assessed woodland. Keeping land in woodland/farmland is economically beneficial for municipalities.
- Avoid creating barriers or incentives that lead to unnecessary cutting.
- Maintain current science-based framework (management plans, approvals, annual certifications, inspections).

- Firewood economics: delivery and production costs rising, meaning less value goes to the core wood product itself. Concern about depressed core wood value for small woodland owners.
- Suggestion: allow extended paper-filing options for woodland owners who are not computer-savvy.
- With the online portal there is a need for a formal digital certification process for landowners (similar to tax return acknowledgements).

Farmland Assessment Act of 1964 Overview/Orientation

Brian Schilling

- After WWII, rapid development caused major losses of farms and farmland in New Jersey, along with rising land values, speculation, and sharply increasing property taxes.
- Farmers were paying disproportionately high taxes relative to their use of local services, threatening farm profitability and land retention.
- Early attempts to assess farmland based on agricultural use were ruled unconstitutional because it was thought land had to be taxed uniformly.
- Tax uniformity practice was challenged in Switz v. Middletown 1957
- Governor Richard Hughes created the farmland assessment committee
- In 1963, voters approved a constitutional amendment allowing differential (use-value) assessment for farmland; the Farmland Assessment Act followed in 1964.
- Key requirements: at least five contiguous acres, actively devoted to agriculture for two prior years, annual application, and rollback taxes when land use changes.
- Over time, statutory amendments refined eligible uses, woodland management rules, committee composition, and revenue thresholds (now rising to $1,900 effective 2028/2029).
- Farmland assessment now applies to about 927,000 acres—roughly one-fifth of NJ's land base—and is critical due to the state's extremely high farmland values and property taxes.
- The program is essential for maintaining viable agriculture, especially land-extensive, lower-value crops like hay, grain, and soybeans.
- The policy assesses land use—not the income or characteristics of the landowner—which leads to ongoing debates about potential means-testing or other eligibility refinements.

Jack Curtis made the following points regarding his concerns about farmland assessment

- Main concern is tax fairness, based on his experience as a former town councilman.
- In wealthy towns like Bedminster, very high-income landowners (e.g., Trump, Johnson, Forbes estate) receive farmland assessment on large acreages, avoiding roughly $1 million in taxes—a burden he believes is shifted onto low-income residents.
- After reviewing many farmland assessment applications, he found most reported just over the minimum revenue threshold (around $1,000), which he feels does not represent real farming.
- He supports real farmers and emphasizes that his issue is with wealthy landowners using farmland assessment as a tax shelter, not with agriculture itself.
- He argues that earning about 1% of total household income from farming should not justify receiving a 98% tax break.
- Proposes a mathematical formula tying the tax break to the share of household income derived from farming (e.g., 75% farm income = 75% tax break).
- Believes farmland assessment was originally intended to help farmers struggling with property taxes, not high-income owners seeking privacy or tax reductions.

- Suggests adding an income ceiling or means-testing to ensure tax benefits go to genuine farmers.
- Cites cases, including a “pretend farm” mentioned in media, as examples of misuse.
- Notes that some towns have not reassessed farmland parcels for decades, allowing long-term misuse of the program.
- Core concern: correct inequities and ensure farmland assessment supports legitimate agriculture, not wealthy non-farmers avoiding taxes.

Farmland Assessment Online Portal Update
Shelly Reilly & Kevin Boyle

- The portal officially launched on June 9th, using a soft-launch pilot approach involving four counties: Camden, Cape May, Mercer, and Somerset counties.
- Assessors in these pilot counties received advance notice and training. Forestry staff also attended the trainings offered.
- The launch was considered a learning process for both staff and users.
- As of the meeting date, the portal received 476 online applications, representing about 19% of eligible filers. Some applicants also submitted paper filings concurrently, which assessors supported during the transition.
- A small number of staff provided extensive support, visiting counties and assisting taxpayers, including helping technology-challenged users (in two cases helping individuals create their first email accounts).
- Feedback was collected from pilot-county assessors and through the portal’s email inbox, including suggestions for enhancements and identification of minor system bugs.
- The pilot’s purpose was to allow time to work with the vendor on improvements before statewide rollout.
- Additional assessor training is planned for fall, with the goal of a statewide launch early next year.

Presentation of Recommendations for 2025 Productivity Values and Imputed Grazing Values
Paul Gottlieb & Kevin Sullivan

Data Sources & Methodology:

- Primary data comes from USDA Economic Research Service:
  – 2024 cash receipts: approx. $1.63B
  – 2024 production expenses: approx. $1.46B
  – Revenues rose slightly; expenses decreased 3% from 2023.
- COVID-era consumer behavior temporarily boosted nursery revenues; Ukraine war caused spikes in fertilizer and fuel prices.
- Short-term volatility is minimized using a 10-year moving average to estimate stable long-run land values.
- State-level net income is allocated to counties using the 2022 Census of Agriculture.
- Per-acre values require acreage data; NASS provided updated FA-1 form data for 14 counties.

- Seven counties missing acreage updates were estimated using trend-based projections; estimates tested accurately against known counties.

Farmland Acreage Trends:

- Enrolled acreage has declined modestly (about 6% over eight years), consistent with long-term urbanization trends.
- Final combined acreage (actual + estimated) remains on expected trend.

Pasture Valuation:

- Pasture revenue = pasture maintenance cost + pasture profit.
- Maintenance costs updated using the national index of prices paid by farmers. Costs increased from $185/acre to about $203/acre due to input price inflation.

Major 2026 Agricultural Events:

- Late-April frost caused an estimated $300M in crop losses (especially orchards and blueberries).
- Expected impact: lower 2026 cash receipts, higher input costs.
- Anticipated federal disaster relief payments may partially offset losses and will appear in future data.

Long-Term Trends & Challenges:

- Increasingly permanent: labor shortages, tariffs on inputs (including fertilizer), climate variability.
- Fertilizer costs doubled from 2020 to 2026.

Results:

- **Land Values (Columns 1–5):**
  – 18 counties saw increases (about $1–$2 per acre).
  – Camden and Ocean remained flat due to increased enrolled acreage.
- **Imputed Grazing Values (Column 6):**
  – Uniform increase across counties; delta approx. $18–$19 per acre.
  – Increase driven by rising maintenance costs.

Action to Adopt 2027 Productivity Values

Kathleen Hill-Kohlman motioned to accept the proposed productivity values Ann Dorsett seconded, remaining committee members followed with aye.

Action to Adopt 2027 Imputed Grazing Values

Chairman Wengryn requested a motion to approve the proposed 2027 imputed grazing values, motioned by Kathleen Hill-Kohlman, seconded by Ann Dorsett, remaining committee members followed with aye.

Action for Payment of Department of Agricultural, Food and Resource Economics, Rutgers University Invoices

Brian Schilling recused himself, Ann Dorsett motioned, seconded by Todd Wyckoff, remaining committee members followed with aye.

Discussion on Selection of Consultant to Develop Values for Tax Year 2028

Frank Minch

Mr. Minch recommended continuing to use Rutgers to develop values for tax year 2028. Chairman Wengryn requested a motion on the recommendation, motion by Kathleen Hill-Kohlman, seconded by Ann Dorsett, all committee members were in favor, with Brian Schilling recusing himself.

Discussion Farmland Assessment Summary Data

Bruce Eklund

- Expressed appreciation for Treasury's support in moving farmland assessment data online, noting that reduced staffing has created a significant backlog of keying FA-1 forms.
- Raised the possibility of using AI tools to help process large volumes of FA-1 data, potentially reducing the need to manually key in approximately 29,000 forms per year.
- A key goal of the online portal is to allow data to flow directly from applications without requiring additional editors or reviewers, which would reduce manual workload.
- Bruce emphasized the need for modern data-processing techniques and suggested future budget discussions should include temporary contract support to clean up and update the existing five- to six-year backlog.
- He reiterated that current statute does not mandate online filing, contributing to the backlog and limiting efficiency gains.
- He clarified the relationship between ERS and NASS data:
  – NASS collects survey data (including annual fruit estimates).
  – ERS models and supplements it between censuses.
  – Declining farmer participation in surveys is tied to reduced USDA field presence.
- Noted strong relationships with Farm Service Agency (FSA), which could help encourage farmers to participate in surveys and share data, though timing during planting season often impacts response rates.
- Kathleen Hill-Kohlman suggested better communication channels—such as notices sent to assessors or posted on municipal websites—to inform farmers about surveys and data collection.
- Bruce stressed the ongoing challenge: fewer people in the field and decreasing response rates make accurate data collection harder, and collaboration among agencies is increasingly important.

Discussion about when to have the new additional meeting requirement

- Next meeting to start work on outline for Legislative report
- Will be scheduled for the End of October 2026, date TBD
- Moving forward the two standing required meetings were agreed by the Committee to be in the Spring and Summer

Jack Curtis expressed concerns about golf courses being farmland assessment

- Jack raised significant concerns about golf courses qualifying for farmland assessment, citing Hamilton Farm Golf Club as an example.
- He noted that many golf courses in New Jersey receive farmland assessment despite performing very limited agricultural activity.
- Hamilton Farm Golf Club charges approximately $300,000 for membership yet receives farmland assessment on 55 acres and pays only about $128 in property taxes on that land. Jack emphasized that this creates a substantial tax burden shift onto residents.
- He highlighted language from the club's membership page stating that invitations are extended only to "select individuals and families," which he argued illustrates exclusivity. Meanwhile, taxpayers who are not eligible to join must subsidize the club's farmland-assessed acreage.
- Jack referenced comments by Jeff Tittel, former Sierra Club president, who has described New Jersey's farmland assessment system as a "reverse Robin Hood law," where wealthy landowners benefit and ordinary taxpayers bear the cost.
- He shared an article suggesting that corporate headquarters could place a few beehives on their property solely to obtain the farmland assessment tax reduction, noting this reflects misuse of the program.
- Jack stated that while the farmland assessment law is fundamentally positive and intended to help legitimate farmers, it is increasingly being used for purposes inconsistent with its intent.
- He asked the Board to seriously review his materials, consider reforms, and avoid dismissing these concerns without examination.

A motion was made by Kathleen Hill-Kohlman to adjourn and was seconded by Ann Dorsett. The meeting ended at 11:23 AM with a unanimous vote.

Meeting adjourned at 11:53 AM.