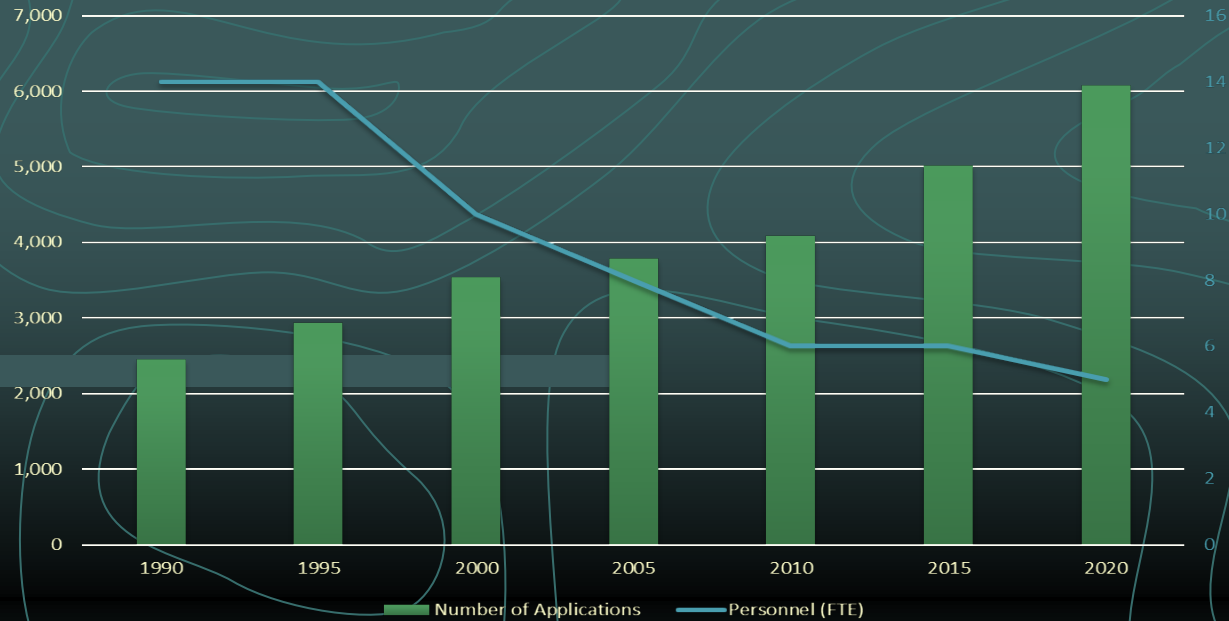




Farmland/Woodland Forestry Seminar

Applications & Personnel



Trenton Division of Taxation Building
October 30, 2024

Supervising Forester: Mike Hart
Assistant Regional Forester: Jeremy Caggiano¹

NJ Forest Service Contacts

New Jersey Forest Service Regional Offices



Northern Region

Andover, NJ

(973) 786-5035

240 Main Street (Route 206 N)

Andover, NJ 07821

Michael.Hart@dep.nj.gov or Jeremy.Caggiano@dep.nj.gov or

Brianna.Faltraco@dep.nj.gov

Serving Counties: *Bergen, Essex, Hudson, Hunterdon, Morris, Passaic, Sussex, Warren*

4,050 properties

Central Region

New Lisbon, NJ

(609) 726-1621

PO Box 239

New Lisbon, NJ 08064

Brian.McDonald@dep.nj.gov or Anthony.Burgos@dep.nj.gov

Serving Counties: *Burlington, Mercer, Middlesex, Monmouth, Ocean, Somerset, Union*

1,750 properties

Southern Region

Mays Landing, NJ

(609) 625-1124

5555 Atlantic Ave.

Mays Landing, NJ 08330

Michael.Zsoldos@dep.nj.gov

Serving Counties: *Atlantic, Camden, Cape May, Cumberland, Gloucester, Salem*

1,350 properties

Stewardship Plans vs. Woodland Management Plans

WMP – Meet criteria found at N.J.A.C. 18:15 – 2.10
Must show active devotion (aka income)

NEW JERSEY FARMLAND ASSESSMENT

Landowner: _____
Farm #: _____

CRITERIA OF A WOODLAND MANAGEMENT PLAN CHECKLIST

- 1. A cover page for the plan shall be prepared delineating the following:
 - a. The owner's name and mailing address.
 - b. The municipality and county where subject woodland is located.
 - c. The Block(s) and Lot(s) of subject woodland.
 - d. The amount of acreage of the subject woodland.
 - e. The name and address of the approved forester who prepared the plan, of not prepared by the owner.
 - f. The date the plan was prepared and the period time the plan covers.
- 2. A clear and concise statement of the owner's objectives in managing the woodland.
- 3. A description of how the property boundaries are or will be marked and delineated.
- 4. A brief description of past activities that have had an effect on the woodland including, but not limited to wildlife, insect and disease outbreaks, timber sales, planting, thinning, and weedings.
- 5. A statement description for each defined forest stand incorporating the following factors:
 - a. The number of acres.
 - b. The species composition including overstory and understory.
 - c. The general condition and quality.
 - d. The structure including age classes, DBH classes, and crown classes.
 - e. The overall site quality.
 - f. The condition and species composition of advanced regeneration when applicable.
 - g. The stocking levels, growth rates, and volumes.
- 6. A description of the Silvicultural prescriptions, management recommendations, activities and practices specified and planned for each forest stand, and an explanation of these sequences of treatment are integrated into the overall coordinated plan and time frame to meet the stated management objectives. Such management recommendations and practices shall be prepared for a period of 10 years.
- 7. A statement of average overall productivity capabilities of the woodland.
- 8. A map of the property shall be prepared to include but not necessarily be limited to the following:
 - a. The owner's name, address, and the date the map was prepared.
 - b. An arrow designating the north direction.
 - c. A scale not smaller than 1" = 1320' not larger than 1" = 400.
 - d. A legend defining the symbols appearing on the map.
 - e. The location of property lines.
 - f. An identification of forest stands which are keyed to written prescriptions.
 - g. A delineation of physical features such as roads, streams, structures, etc.
 - h. An identification of soil group classes (a separate map can be used for this purpose).
 - i. A brief description or a map inset of the land for the purpose of identifying the location of the property in relation to the local area.
- 9. A Schedule of Activities – a summary of prescribed management practices to be carried out in the 10-year period covered by the plan.
- 10. Address the wetlands and flood hazard area requirements set forth in N.J.A.C. Freshwater Protection Act Rules at 7:7A or Flood Hazard Area Control: Act Rules at 7:13, as applicable. Wetland activities exempted from permit and/or waiver requirement are located at 7:7A-2.8. Flood Hazard Area Control Act permit-by-rule are located at 7:13(f). The NJ Forestry and Wetlands Best Management Practices Manual, 1995 can be found at: http://www.state.nj.us/dep/parksandforests/forest/nj_bmp_manual1995.pdf

Revised: 5/21/2013

Stewardship Plans vs. Woodland Management Plans

NJ Stewardship – Meet criteria found at N.J.A.C. 7:3-5.2
 No income required, but must be implementing plan
 Plan must have been prepared and approved AFTER Dec 18, 2017

MINIMUM GUIDELINES FOR NJ STATE FOREST STEWARDSHIP PLANS 1/18/2018

1. **Title Page**
 - 1a. Title for the plan e.g. *Forest Stewardship Plan for Jetson Farm*
 - 1b. Owners legal name, mailing address, and phone number.
 - 1c. Name of the Approved Forester with whom the owner prepared the plan.
 - 1d. The property's address, total and forest land acreage, whether the owner intends to submit for farmland assessment, county(ies) and municipality(ies), and for each municipality, each block and lot numbers.
 - 1e. Two certifications and signatures, one for the landowner and one for the Approved forester. See page 2.
 - 1f. For properties under NJ Pineland's jurisdiction add the Stewardship pledge signed by landowner. See page 2.
 - 1g. Space for the NJFS to record received date, date of notice of approval, start and end dates of the plan, and ID number.
2. **Background and Goals**
 - 2a. Directions provided for ease of locating property for inspections (e.g. house number, distance from intersection etc.) and a statement to indicate if property is within the Highlands or Pinelands.
 - 2b. History of the property including present condition, past ownership, change in land use, past forest management activities, and if applicable past plan type, reason past plan ended, past plan stand objectives/monitoring data/trends.
 - 2c. Whether the property includes wetlands and/or associated transition areas, flood hazard areas or riparian zones, easements that could constrain forest management, and any other relevant factors.
 - 2d. Long term goals of the property including ensuring the sustainability of the land and whether the property will be managed in coordination with other properties.
 - 2e. Statement acknowledging owners obligation of monitoring and record keeping as well as a statement indicating proposed management will ensure sustainability and eliminate excessive and unnecessary cutting.
3. **Property Overview**
 - 3a. Including, how the boundaries are marked, forest use (current and/or proposed), acreage, location of the forest on the property, topography, soil characterization, hydrology (resource value, TA and RZ widths etc.), infrastructure to cross a regulated area, ecology and biodiversity (including fire), state and federally listed threatened and endangered species*, threats to sustainability including pests, diseases, storms etc.
 - 3b. Stewardship principles including carbon sequestration, cultural resources, recreation, fish and wildlife habitat, timber, forest products, aesthetics. Agroforestry, and estate planning.
4. **Forest Stands**
 - 4a. For each stand: A unique identifier, acreage, and a forest inventory including: species of the overstory and understorey, forest type, stand structure (age class, DBH class, crown class), stocking level, volume, growth, site index.
 - 4b. For stands prescribed treatment during the plan period: A stand and stock table, size class, vigor, density (in BA), status of biodiversity, status of regeneration, invasive species, damage causing agents, and litter cover.
 - 4c. Desired future condition of each stand and relationship to the goals, set measurable objective(s) to achieve such goals.
 - 4d. For each objective, parameters to be measured, how the parameters will be measured (including constraints or conditions to be observed), units to be recorded and a baseline value for each parameter.
 - 4e. State if the stand will not receive management and if the stand will receive management: rationale (silviculture) and extent of prescription, whether the treatment could adversely impact or potentially impact a regulated area, State or Federally listed threatened or endangered species, or any cultural resource. Include any mitigation measures used to avoid impact.
5. **Management Schedule**
 - 5a. Schedule shall be presented in table format in chronological order. The table shall indicate the stands in which the practices will be carried out, the extent of the practice and the years or range of years in which the practice will take place.
6. **Appendices**
 - 6a. A copy of the State and Federal threatened and endangered species searches*.
 - 6b. Maps including Soils map, locator map, property map (including: physical features e.g. waterbodies, roads, trails, structures, wetlands or associated transition areas, flood hazard areas or riparian zones, easements, land uses, regulated crossings, boundaries, stands including labels etc.). Such maps shall include: scale, at least one map on color photography, title, owners name and address, date prepared, north arrow, source, and legend.

* Information regarding the presence of federal threatened or endangered species which might be affected by proposed activities must be obtained from the US Fish and Wildlife Service. This information can be obtained from the USF&WS IPaC web application. Alternatively, a letter can be requested from the USF&WS NJ Field office at: Atlantic Professional Park, 4 East Jimmy Leeds Road, Galloway, NJ 08205, 609.646.9310. The Natural Heritage Database (NHD) information also needs to be included and addressed in the plan. Obtain the NHD from the Office of Natural Land Management, P.O. Box 406, Trenton, NJ 08625. Telephone: 609.984.1339. NJS approval of a plan does NOT relieve the landowner from complying with other applicable Federal or State requirements. For other plan criteria or information please refer to N.J.A.C. 7:3.

Forest Stewardship Plan for
 George, Jane, Judy, and Erloy Jetson
 Astro LLC
 A division of:
 Spacely Space Sprockets

George Jetson
 Venus 1234
 Sky Pad Apts.
 Orbit City
 (123)555-1234

Prepared By: Gomez Addams
 1313 Mockingbird Lane
 NY, NY 10025

240 Main Street
 Andover, NJ 07821
 Andover Township, Sussex County
 Block 1, Lot 1

Total Acreage: 21.27
 Forestland Acreage: 18.25

This plan will also be considered a Woodland Management Plan, submitted as part of an application for farmland assessment.

I certify that I am the owner of the property or am authorized by the owner to make this certification. I have read the within Forest Stewardship Plan and the information contained in the plan is true. To the best of my knowledge, the plan meets the requirements of the Forest Stewardship Program rules at N.J.A.C. 7:3-5 and applicable Federal and State law. The owner agrees to implement the plan, as approved or subsequently amended.

Owners Signature: _____ Date: _____

I prepared the within Forest Stewardship Plan in conjunction with the owner of the property. I certify that, to the best of my knowledge, the plan meets the requirements of the Forest Stewardship Program rules at N.J.A.C. 7:3-5 and applicable Federal and State law.

Foresters Signature: _____ Date: _____

Prepared: 12/18/2017

Forest Service only;

Date Received: _____ Date of Approval: _____

Start Date of plan: _____ End date of plan: _____

NJFS ID#: _____ Owner requested start date : January 1, 2018



1st Year FLA Application (non-appurtenant woodland)

- An approved 10-year WMP or FSP.
- A completed Farmland Assessment Form (FA-1). Supplemental Income Form and other municipality required documents.
- A completed Woodland Data Form (WD-1) signed by the landowner and certified by a NJ Approved Forester.
- A scaled map of the woodland showing the location of forestry activity in the pre-tax year , corresponding to the activity reported on the Woodland Data Form (WD-1).

Submit to both the Local Tax Assessor and the appropriate New Jersey Forest Service Regional Office.

Forest Stewardship Qualifications

- 5 acres of forest on property
 - ✓ Forest has at least 10% canopy cover; or
 - ✓ Is capable of achieving 10% canopy cover via afforestation or reforestation as prescribed in the FSP
- Forest can not be landlocked and must lie wholly within a property
 - ✓ Forested areas are at least .5 ac in size



N.J.A.C. 7:3

Forest Stewardship Requirements

- Consistently manage your forest according to your approved plan and follow the activity schedule.
- “Active devotion” shown through following FSP rather than sale of forest products.
- Mixed Use properties may still need to derive income regardless of having a Stewardship Plan.



Examples of Stewardship Activities

- Pre-commercial Thinning
- Forest Stand Improvement
- Agroforestry - Silvopasture
- Invasive plant species control
- Vine control
- Prescribed Burning (RxB)
- Invasive insect control
- Reforestation
- Wildlife habitat improvement projects



N.J.A.C. 7:3

A vertical strip on the left side of the slide shows a topographic map of a coastline. A white circle is drawn on the map, with two white arrows pointing from it towards the first paragraph of text.

Compilation and reporting to local tax assessors

Each year the NJFS compiles a list (Cross Reference Report) of applications filed for each of the taxing jurisdictions. NJFS provides a Cross Reference Report to each local tax assessor.

On or before October 31 of the pre-tax year, the commissioner shall notify the assessor in writing of the results of his review stating whether the reporting requirements of N.J.A.C. 18:15-2.7 have been satisfied by the applicant.

18:15-2.12 Notice of compliance or noncompliance by the commissioner

Cross Reference Report for Stewardship and Woodland Management Plans

Wednesday, April 27, 2022

NEW JERSEY FOREST SERVICE
NORTHERN REGION OFFICE
FARMLAND ASSESSMENT PROGRAM
TAX ASSESSOR/CROSS REFERENCE REPORT

Tax Assessor:
MICHELLE TRIVIGNO

COUNTY and DISTRICT: HUNTERDON DELAWARE TOWNSHIP

NJFS FARMNO	LANDOWNER	LAST TAX YEAR FILED WITH NJS	DATE FOR INSUFFICIENT APPLICATION	REASON FOR INSUFFICIENCY	DATE FOR SUFFICIENT APPLICATION	DATE OF NON-COMPLIANCE	NJ STEWARDSHIP
A1783	CSEK, JOSEPH	2020					<input type="checkbox"/>
A3450	COLE, DONALD	2022			7/30/2021		<input type="checkbox"/>
A1098	CONOVER, WAYNE & GAYLE	2022			8/20/2021		<input type="checkbox"/>
A3858	CORNELIUS, NANCY	2022			8/10/2021		<input type="checkbox"/>
A2230	COUSSOULE, STEVE	2022			7/27/2021		<input type="checkbox"/>
A2173	DALE, CARL W.	2022			8/2/2021		<input type="checkbox"/>
A4033	DILTS, MATTHEW	2022	7/29/2021		9/3/2021		<input checked="" type="checkbox"/>
A1427	DISALVIO, ROBERT & JEAN	2022			8/10/2021		<input type="checkbox"/>
A3136	DUNN, TRUSTEE, JIM	2022			11/17/2021		<input type="checkbox"/>
A3733	DUTKA, ALEXANDER	2022			7/12/2021		<input type="checkbox"/>
A3766	EMBLEY, WILLIAM	2022			7/30/2021		<input type="checkbox"/>
A1248	ETROPOLSKI, VELI	2022			8/2/2021		<input type="checkbox"/>
A0861	FAIGLE, JEFFERY D	2022			8/2/2021	10/30/2002	<input type="checkbox"/>
A1507	FALK, SCOTT & KAREN	2022			7/12/2021		<input type="checkbox"/>
A3178	Fierro, James	2022			8/6/2021		<input type="checkbox"/>
A2076	FINNEGAN, JAMES & COLLEEN	2022			8/6/2021		<input type="checkbox"/>
A1726	FLYTOWN FARMS, LLC,	2022			8/19/2021		<input type="checkbox"/>
A2856	FUCHS, ROBERT & LAURIE	2022			7/8/2021		<input type="checkbox"/>
A3808	GIACOMARRA, GRANT	2022			7/21/2021		<input checked="" type="checkbox"/>

NEW JERSEY FOREST SERVICE 240 MAIN STREET ANDOVER, NJ 07821 TELEPHONE 973-786-6035 FAX 997-786-6107

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Importance of Cross Reference Report

- Taxation has final say regarding sufficiency of applications.
- NJFS provides reason to consider denying application.
- Some owners have been caught only applying to the assessor.
- Owners not applying to NJFS may not receive a compliance inspection.
- Taxation may never really know if a plan was actually approved by NJFS.



NJFS Plan Approval Process



We only approve forestry activities in a plan and approve the plans based on criteria and if the forest is manageable.

We do NOT:

- Look at deeds etc. to make sure the lots are all deeded similarly.
- Always make sure lots are contiguous.
- Approve anything besides forestry activity and woodlands acres. E.g. Some foresters put other land uses on the cover etc. We are only approving the woodland section.
- If you have questions or concerns, contact us.

Plan Approved but FLA Should be Denied

- Dominant Use of tax lot in question.
- Tax lot's income is primarily derived from non-agricultural use.
- Examples include:
 - Ski resorts
 - Quarries – communication with planning and zoning is essential.
 - Surface mining
 - Campgrounds
 - Billboards
 - Solar arrays
 - Others?



Compliance Inspections

1. Review compliance with WMP or FSP
2. Review against reporting on annual FLA applications
3. Notify assessor and other NJDEP agencies of non-compliance



N.J.A.C. 18:15 (2015)

Inspections

By rule, we are supposed to inspect within the first 3 years and every three years thereafter.



We are currently on a 4-5 year inspection cycle. Usually conducted between Sept. and June.

We inspect to make sure the plan accurately depicts the property AND to ensure the plan is being followed.

Inspections are scheduled in “clumps” of 6-10 a day based on location, size, and consulting forester. Owner and consultant forester are notified about 2 weeks in advance.

Tax assessors and owners are notified by mail of compliant inspection.

Sometimes owners are given ~6 months extra time to “catch up”.

Tax assessors and owners are notified by mail of noncompliant inspections. The tax assessor shall disapprove an applicant found to be noncompliant.

NJ Forest Service Compliance Determination



A. Property is in Compliance

Management plan is being followed and activities have been completed as reported.

B. Property is in Compliance with Conditions

Management plan is being followed and activities have been completed reasonably close to as reported. Additional emphasis is placed on a particular criterion so the property will remain in compliance. Not sent to assessor.

C. Letter of Intent for Non-Compliance

Landowner may have only marginally completed activities. Property will be re-inspected in specific timeframe to allow landowner to bring property in compliance. Not sent to assessor.

D. Property is in Non-Compliance

Management plan is clearly not being followed, non or very little activities have been completed, woodland has been converted, and/or reported activities on WD-1 form have been falsified. Tax Assessor MUST deny Farmland Assessor to landowner for non-compliance.

Feedback from Taxation is Critical

1. How and when has a non-compliance been penalized?
2. Has the applicant been denied even though they have an approved plan?
3. Are applicants township approved to alter areas of their q-farm woodlands?



Conversions & Other Issues

Conversions can occur with the proper approvals but are not “forestry” and not allowed under a WMP or FSP. If the owner wishes to convert, they must amend the plan to reflect the conversion but must get approval elsewhere.

A Possible Land Use Violation has
been discovered

NOW WHAT???

- Call NJDEP 24 hour Hotline to report it
1-877-927-6337 or
- Call Bureau of Coastal & Land Use Compliance & Enforcement

North – Chester Office 908-879-3769

Central – Trenton Office 609-292-1240

South- Toms River Office 732-255-0787

Dumping, neighbor disputes, boundary disputes, ect. not NJFS’s jurisdiction.

New Jersey Approved Foresters List

- 4 year degree
- 2 years of experience
- Forest management option or equivalent as per state forester, SAF accredited
- Required reporting (twice / year)



Gifford Pinchot and students at the Yale summer forestry camp, Milford, Pennsylvania, 1910



Questions?

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Jeremy Caggiano

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Jeremy.Caggiano@dep.nj.gov

973.786.5035