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New Jersey's Farmland Assessment program is a big reason agriculture remains a thriving industry in the most densely populated state in America. It is the reason we are still the Garden State.

The program allows property owners with 5 acres dedicated to agricultural or horticultural production that generates \$1,000 or more in sales to receive a differential tax assessment.

Farmland Assessment applications are filed yearly with the local tax assessing authority. To ensure the integrity of the program, tax assessors conduct on-farm inspections and are required to keep up on state guidelines related to agricultural and horticultural production.

For over 55 years the program has help stabilize the loss of farmed land in NJ by allowing the land to be taxed at the agricultural value. Even with Farmland Assessment, New Jersey farmers pay some of the highest property taxes in the country. The farm home, the related residential uses of the property and even the farm buildings are taxed at their improved value (ie: residential or commercial). It is only the land in production that receives the different assessment. It is this property tax incentive that encourages non-farming landowners to lease or rent lands to farmers in the state.

Land in New Jersey costs too much for a farming operation to own all the land they farm. In many cases small or even larger parcels of land are rented to farmers. The agriculture industry depends on the availability of this land to ensure the overall sustainability of the industry in the state.

New Jersey counts on small farms and small farm operators to help maintain the working landscape of New Jersey. Small farms support the economic infrastructure, from purchasing equipment, and in the case of livestock farmers, hay, grain and other feeds by providing pasturelands, using veterinarian services which helps keep those vital support industries here in the state.

From the New Jersey Farm Bureau's perspective, the program has been a success, keeping farmland in active production. It is why we have an industry that is famous for our cranberry, blueberries, sweet corn and tomatoes. As we begin this fall harvest season it is because of farmland assessment that the state's citizens can come experience a day on a farm. The benefit is everyone gets to enjoy that we still have farms in New Jersey.