

## Farmland Assessment

Tax assessors determine which land qualifies as farmland. The State Farmland Evaluation Committee annually sets values for agricultural productivity that assessors must use to determine the farmland's value.

**Contact Us** - [taxation.farmlandportalhelp@treas.nj.gov](mailto:taxation.farmlandportalhelp@treas.nj.gov)



+ Accepted Agricultural/Horticultural Practices under Farmland Assessment

+ Application Forms

+ Criteria for Eligibility

+ Denial and Appeal Rights

+ Resources

- Roll-Back Taxes

If land use changes, from agricultural/horticultural to non-farm, roll-back taxes are assessed.

### Roll-back taxes

- Are applied for the year the change takes place and the two previous years, provided the land was farmland assessed during that time;
- Are the difference between the amount assessed for qualified farmland and the amount assessed for non-farmland in the taxing district;
- Become a lien on the land from January of the year in which the roll-back judgment is rendered by the County Board of Taxation;
- Are not generated when a new owner continues to actively use the property as farmland.

Cropland, woodland or livestock farming having no planned activity or inadequate devotion to agricultural/horticultural use may lose Farmland Assessment.

+ Farmland Data

