

NEW JERSEY FORESTRY ASSOCIATION

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P.O. Box 367
Flemington, NJ 08822
Tel 908-832-2400
NJFA Website
www.njforestry.org

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The New Jersey Forestry Association was founded in 1975 and incorporated in 1983 to promote forestry and forest management on public and privately owned woodlands throughout New Jersey.

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Farmland Assessment at Risk

by Edward A. Hogan, Esq.,
Long-time NJFA Member and Former
NJFA Board Member

A recent decision is a reminder to those qualifying for farmland assessment tax treatment, that it is critical to respond to information requests from the local tax assessor. In *Alcatel-Lucent USA, Inc. v. Township of Berkeley Heights* (Superior Court of New Jersey, Appellate Division, Docket Number A-0743-16T1, decided August 18, 2019), the Appellate Division held that a property owner could not even oppose the local tax assessor's demand of farmland tax assessment because it had not responded to the assessor's request for accounting of the income derived on a property.

Several years before the tax year in question, the owner of a 195-acre corporate campus had retained a forester to prepare a forest management plan for 57 acres of woodland and had qualified for farmland tax assessment. The tax assessor requested an accounting of the income generated on the property, but the property owner

failed to respond. Thus, the assessor denied the renewal application for farmland assessment. The Appellate Division sustained the tax assessor's denial of farmland assessment because the property owner failed to reply to the information request. In so doing, the Court rejected the argument of the property owner that cited general tax provision not part of the Farmland Assessment Act and held that the failure to answer the information request alone was sufficient to deny the assessment as well as the ability to appeal. In light of this decision, property owners are well cautioned to carefully reply to the information requests from the local tax assessor, as failure to do so could result in denial of preferential tax treatment. The result is that the property will be taxed at its full fair market value as well as subjecting the owner to the imposition of rollback taxes, that is, two years of full taxation.

Editors Note: The NJFA will once again be offering, to members, free workshops on Farmland Assessment in 2020. Announcements on dates & times will be made shortly.

NJFA Annual Meeting to address hot topic – wildfire and prescribed burning

The March 21, 2020 meeting of NJFA at Cook Campus (Rutgers) Student Center promises to shed light on the hot topic of fire in New Jersey's ecosystems. New Jersey's very proactive Forest Fire Service will have several representatives to talk about both fire prevention activities and the new prescribed burning activities authorized under recent legislation. Landowners in all regions of the state will gain from learning about the benefits of prescribed burning and how it can be implemented on private property. We'll also hear from a leading fire science researcher who will discuss fire risk assessment from a landscape perspective. Landowners, foresters, resource professionals and municipal officials will all find something of value in these talks.

To round out the meeting, we'll have afternoon sessions including a chain saw safety overview, a discussion about options for landowners who want to preserve woodland, and an example of how one landowner uses NRCS EQIP funds to conduct woodland management.

We'll hear from the state forester and state fire warden, and get an update on the new Forest Stewardship regulations.

Need more? Woodland-themed silent auction opportunities, 50/50, door prizes, outstanding lunch, networking with woodland-oriented agencies, resource professionals, and other landowners. You can't afford not to attend!