



# State of New Jersey

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## **Guidelines for Generally Accepted Agricultural/Horticultural Practices Under Farmland Assessment**

Pursuant to N.J.S.A. 54:23.1 et seq. as amended by Chapter 43, Laws of 2013

For the purposes of Farmland Assessment, the Department of Agriculture has been directed, pursuant to N.J.S.A. 54:4-23.3d, to provide the Division of Taxation, guidelines that describe generally accepted agricultural and horticultural practices. These guidelines may be used by municipal assessors, county assessors, county tax administrators, and other appropriate local government officials to assist them in determining whether land is actively devoted to agricultural or horticultural use and meeting the requirements for Farmland Assessment. The information provided in the guidelines is advisory only. Since the guidelines and practices are subject to change, the Division of Taxation in conjunction with the Department of Agriculture periodically reviews the generally accepted agricultural and horticultural guidelines and updates the guidelines as necessary.

The guidelines are not intended to be exhaustive or comprehensive. Agriculture and horticulture practices in New Jersey are extraordinarily diverse. The guidelines will not apply to each practice or each plot of land, and are not specifically tailored to each and every possible agricultural or horticultural practice or use. As such and in direct reliance on the plain language of the statute, the practices consistent with these guidelines are practices that fall generally within a range. Because there are a variety of operations with large and small land areas in agricultural or horticultural production throughout the State, the practices that are generally followed and are generally recognized as typical and accepted as agriculture and horticulture must be able to accommodate a broad range of activities. The best agricultural and horticultural practices to consider for valuation purposes are dependent upon each specific land area – including but not limited to size, location, topography, and the particular crops and livestock involved. The choice and the success of any particular practice or practices depend upon a variety of conditions.

Below are the current guidelines:

### **BUILDINGS AND STRUCTURES**

Generally accepted agricultural/horticultural practices include the use of buildings or structures on the land -- such as barns, sheds, silos, corn cribs – to shelter animals, store harvested crops, or other materials necessary for the raising and caring of animals and the growing and harvesting of crops.

Generally accepted agricultural/horticultural practices include the use of packing houses on the land where the agricultural products grown on the farm are sorted and packaged before being transported to market.

Generally accepted agricultural/horticultural practices include the use of storage buildings on the land to store and shelter farm equipment and related supplies.

Generally accepted agricultural/horticultural practices include the use of seasonal farm markets on the land to sell the agricultural products grown on the farm, typically during the months of March through November.

Generally accepted agricultural/horticultural practices include the use of residences on the land to house seasonal agricultural laborers who work on the farm, typically during the months of February through October.

Generally accepted agricultural/horticultural practices include the use of buildings on the land to process the products grown on the farm and the seasonal retail sale of the processed products in a portion of the building.

Note: The land under the agricultural structures may be farmland assessed. The structures themselves are taxed as any other structure in the taxing district.

### **SUBORDINATE LAND**

The land area where crops and/or plants are grown, animals are kept or other agricultural/horticultural activities take place, may also encompass lakes, ponds, streams, stream buffers, hedgerows, wetlands, and irrigation ponds. These areas may have occurred naturally or may have been created to support the agricultural/horticultural use of the land. Typically, these areas provide windbreaks, recharge areas, water storage, and soil erosion control functions and are considered appurtenant to the farm.

### **CROPLAND**

Generally accepted agricultural/horticultural practices include growing crops on the land, including but not limited to barley, corn, soybeans, hay and grains.

Generally accepted agricultural/horticultural practices include growing crops on the land, such as hay, field corn, corn silage, and hay silage to feed animals on the farm.

Generally accepted agricultural/horticultural practices include growing cover crops on the land, as a part of a regular crop rotation program to maximize the production quality of the soil. Typically, cover crops include, but are not limited to barley, rye, and winter wheat. The use of other plant material that helps to control erosion or potentially increase the productivity of the soil is also a generally accepted practice. Typically, cover crops are not harvested.

Generally accepted agricultural/horticultural practices include growing fruit on the land to be harvested, including but not limited to apples, peaches, nectarines, grapes, blueberries, and cranberries.

Generally accepted agricultural/horticultural practices include growing vegetables on the land to be harvested, including but not limited to corn, tomatoes (actually a fruit), peppers, celery, beets, broccoli, potatoes, spinach, and squash.

Generally accepted agricultural/horticultural practices include growing herbs on the land to be harvested, including but not limited to basil, cilantro, dill, parsley, and sage.

Generally accepted agricultural/horticultural practices include growing mushrooms on the land to be harvested. Typically, this activity occurs in structures utilizing inoculated logs or in managed wooded areas.

Generally accepted agricultural/horticultural practices include keeping the land out of production (fallow) during a growing season using growing techniques or chemical control to remove or minimize weeds or to prepare the land for future agricultural or horticultural use.

### **NURSERY**

Generally accepted agricultural/horticultural practices include growing shrubs, trees, including Christmas trees, plants, and flowers on the land, to be sold for landscaping and other decorative purposes. Using the cuttings from trees, shrubs and vines to create wreaths, blankets, and other similar items is also generally accepted.

Generally accepted agricultural/horticultural practices include growing trees, shrubs, and plants in containers on the land or within a hoop house, greenhouse, high tunnel, or other protective structure. Typically, in open land areas and in structures without flooring, a permeable fabric is placed under the containers to minimize weeds and to prevent the tree, shrub, or plant from rooting into the soil.

Generally accepted agricultural/horticultural practices include growing sod on the land to be harvested.

### **BEEES/BEEKEEPING**

Generally accepted agricultural/horticultural practices include the raising of bees on the land to produce bees and bee products, where the land surrounding the hives is managed in a way to support the productivity of the bees. Typically, the proper location of the hives considers productivity, accessibility, and neighboring residences. Common practices include routine monitoring, managing diseased colonies, developing and implementing a swarm prevention strategy, replacing the queen as needed, and culling old combs regularly. An adequate supply of water should be provided from March through October (naturally or manmade). Typically, an average of 40 to 50 pounds of honey can be harvested per hive with up to 100 pounds per hive possible if conditions are favorable. In addition to honey, bee products include, but are not limited to wax, bee pollen, and honey combs.

## **VERMICULTURE**

Generally accepted agricultural/horticultural practices include growing various earthworms, typically, in elevated trays on the land, as a product for sale. The worm's end-product – worm castings or vermicast – can also be used to create a composting mixture that may be used to increase the productivity of the soil.

## **POULTRY AND LIVESTOCK**

Generally accepted agricultural/horticultural practices include housing and/or ranging poultry on the land, including but not limited to chickens, hens, guinea hens, roosters, turkeys, pheasants, ducks, and geese. If the poultry is ranged, the land should be enclosed by a fence sufficient to retain such animals for the purpose of producing as a farm product either the poultry themselves or the products produced by or from them.

Generally accepted agricultural/horticultural practices include the managing, caring, and feeding of livestock, including but not limited to cattle, sheep, swine, dairy animals, horses, ponies, llamas, alpacas, mules, or goats on the land, where the farm animals are maintained or pastured and whose products or the animals themselves are produced for market. Typically, the land area includes stables, shelters, lean-tos, and/or areas of confinement to provide protection from the elements. Typically, the land area also provides pasture space for the grazing season. The size of the pasture space within the land area depends on several factors including, the grazing patterns of the animals, the rotation plan implemented to maintain pasture quality, and whether or not the grazing of the animals is supplemented with hay, grain, or some other feedstock. The size of the land area available for different types of animals may also be dependent upon their social behavior. Some animals, horses in particular, may need to be separated from each other for various reasons, including but not limited to, controlling breeding activity and the consideration of territorial issues, such as pecking order.

Generally accepted agricultural/horticultural practices include the raising of large flightless birds on the land, including but not limited to emus, rheas, and ostriches, whose products or the animals themselves, are produced for market. If the birds are ranged, the land must be enclosed by a fence sufficient to retain such animals.

Generally accepted agricultural/horticultural practices include the raising of fur animals on the land, including, but not limited to rabbits, minks, and foxes, whose products or the animals themselves, are produced for market. Fur animals trapped from the wild population that require a trapping license, including, but not limited to muskrats, beavers, and raccoons would not qualify for Farmland Assessment.

Generally accepted agricultural/horticultural practices include the boarding, rehabilitating, or training of horses on the land when the land is adjacent to land that otherwise qualifies for Farmland Assessment.

Generally accepted agricultural/horticultural practices include the raising of exotic livestock on the land, including, but not limited to deer, elk and other members of the cervidae family, whose products or the animals themselves, are produced for market.

## **WOODLAND**

Generally accepted agricultural/horticultural practices include growing trees and forest products on the land that are produced for sale within a reasonable period of time, that is managed in compliance with a written woodland management plan approved by the State Forester. The land area includes land that is supportive and related

woodland or wetlands and is contiguous to, part of, or beneficial to land that is harvested, pastured, or permanent pasture. If the amount of woodland is less than or equal to the crop or pasture land, it is presumed to be supportive of the crop or pasture land and may be considered to be appurtenant woodland. Typically, such land does contribute benefits to the farm, such as lumber or fencing for on-farm use, protection from wind and erosion, water conservation, or buffer areas from neighbors. If there is more woodland than crop or pasture land, or if the tract is totally wooded, an approved woodland management plan is required. A plan is also required if the income generated from the woodland is necessary to meet the income eligibility requirement.

Generally accepted agricultural/horticultural practices include growing trees that produce nuts on the land, including but not limited to chestnuts, walnuts, and hickory nuts to be harvested.

### **CONSERVATION PROGRAMS**

Generally accepted agricultural/horticultural practices include enrolling land that has limited farming or grazing potential into a soil conservation program administered by an agency of the Federal government, such as the Conservation Reserve Program, Wetlands Reserve Program, and Conservation Reserve Enhancement Program.

### **ENERGY**

Generally accepted agricultural/horticultural practices include generating biomass (agricultural crop, residue, or by-product), solar, or wind energy on the land to provide power or heat to the farm, if the land is part of an operating farm that will continue to operate as a farm and the amount of energy generated and land area utilized is within specified limits outlined by law.

### **AQUACULTURE**

Generally accepted agricultural/horticultural practices include the growing, rearing, and harvesting of aquatic animals and plants on the land, under controlled conditions in which the farmer must actively intervene in the rearing process in order to effect, improve, or increase production for the purpose of sale. Typically, aquaculture organisms include, but are not limited to shellfish, food fish, ornamental fish, and plants for food, fuel, ponds, and aquariums.

Fee fishing, including catch and release operations, are also considered as an aquaculture activity since the farmer is actively feeding the fish and a harvest takes place.

Typically, these activities occur in ponds, lakes, or other impoundments, where the successful rearing of the aquatic organisms is dependent upon the biology and circulation benefits of the entire water body, even if nets or cages are utilized. Aquaculture activities also take place in tanks or flow-through or closed raceway systems, where water continuously flows through the system. The activity may also take place in a building or other structure where the feed, energy, labor, and harvest are closely monitored.

The growing and harvesting of shellfish, typically clams and oysters is conducted in the bay on leased or riparian areas and the open ocean, and may qualify for Farmland Assessment.

### **ORGANIC FARMING**

Generally accepted agricultural/horticultural practices include the growing and raising of organically certified fruits, vegetables, field crops, herbs and livestock on the land, as well as the handling, processing, and labeling of these products as governed under Federal regulations.

The Organic System Plan explains the management practices implemented on the farm to assure compliance with the regulations.

It is not unusual for conventional farmers to explore organic production by converting a small portion of their land to organic practices while continuing to farm the rest of their land in a conventional manner.

Many of the fertilizers, insecticides, herbicides, and fungicides used by conventional farmers are prohibited in organic production and during the 3-year transition period.

Typically, a field is eligible for organic status if no prohibited materials have been applied for 36 months prior to the harvest of any crop that will be represented as organic.

Typically, natural soil amendments are added during this time to build soil fertility.

Every organic operation is required to renew its certification each year.

**Contact Information**

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