


 FOREST MANAGEMENT SERVICES

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The Annual Epistle May, 2015

I certify that the above property is actively devoted to an agricultural use and I am following the approved woodland management plan and program as evidenced by the forest management practices completed this year.

(the landowner statement at the bottom of the WD-1 form)

This year's annual greeting begins with a reminder of something most of us stopped noticing a long time ago. Why this and not a Yogi Berra quote? I just figured I should spare you from another of rants about the need for accurate reporting. Do I think that a request for consideration of the signing statement will result in any reduction of the fraudulent reporting I'm subjected to each year? Not a chance. All the same, please take a moment to reflect on the meaning of your signature on your farmland application forms.

But, before we leave the topic of fraudulent reporting, if you were to look at last year's Epistle you would note my alert that the **"Fake Farmer"** bill would be going into effect for 2014, except that (guess what?), just as the farmland applications were being mailed out last summer, the NJ Division of Taxation realized that, oops, it had forgotten to officially remind everyone about the change, and that compliance with those new regulations would therefore have to be pushed off into 2015. As I'm sure you'll recall, the primary change created by the bill was to increase to \$1000 the annual income requirement for cropland and/or pasture. As I'm also sure you will recall, **the income requirement for woodland owners remains at \$500**, although all landowners would now be equally threatened with **"for a gross and intentional misrepresentation on the application, the landowner shall be subject to a civil penalty of up to \$5,000."**

The one big question that was hanging fire regarding the change in the income requirement: What would the income requirement be for properties with both woodland AND cropland and/or pasture? Well, this past March 11th the NJ Division of Taxation finally came through with a memo clarifying that the income requirement would be \$500 for woodland owners with less than 5 acres of cropland and/or pasture, and \$1000 for properties with 5 acres or more in cropland and/or pasture. Simple enough? And no need to call me to ask what your income requirement is?

And, how about the NJ Forest Stewardship Act, which was signed by Gov. Corzine on his last day in office way back in 2010, and since then has been waiting for the NJ Forest Service to create the standards of a NJ version of a forest stewardship plan? Again, if you take a look at last year's Epistle you'll see my report that the NJFS had assured us that – no ifs, ands or buts about it, the plan standards would absolutely, positively be completed by last summer. Well, as of the writing of this 2015 Epistle, the plan standards are still just a rumor, although now a rumor that says they've been sent to the Attorney General's office for review, after which they'll be published in the NJ Register which will be your opportunity submit comments that will be summarily dismissed by the NJDEP. So, stay tuned.

Of course, the interest that many of you have in the NJ Forest Stewardship Act (FSA) has to do with the hope that "forest stewards" with a NJ version of a forest stewardship plan will be able to qualify for farmland assessment without having to harvest firewood. It should be noted, however, that since 1990 NJ foresters have been preparing (and the NJFS has been approving) forest stewardship plans that satisfy a one-page set of U.S. Forest Service requirements. At last peek, the NJ version that will have to be fulfilled for you to be a forest steward under the FSA was 23 pages long! Clearly, in addition to encouraging forest stewardship, there are additional issues on somebody's agenda that are being pursued here. Las Vegas odds have it that, once we finally get a chance to take a close look at the NJ stewardship standards, we won't want anything to do with them. So, stay tuned.

And, what about the Emerald Ash Borer that the 2014 Epistle reported had yet to be found in NJ? Yup, it was found later a few weeks later at four NJ locations. So, no need to stay tuned. It's here.

http://www.state.nj.us/dep/parksandforests/forest/community/Emerald_Ash_Borer.htm

<http://emeraldashborer.info/#sthash.POrH0nqc.iJ1yLaL1.dpbs>

The farmland application filing deadline of August 1st falls on a Saturday this year, so you'll have until Monday the 3rd to submit your application. My standard Annual Epistle exhortation: How about marking a reminder on your calendar, datebook, I-Pod, the back of your hand, or wherever that by July 1st you should have received and taken care of your application? For the cost of a 1st-class stamp, regular mail from a New Jersey address to P.O. Box 18 gets your mailing to me the next day (usually), and I'll do my best to have it back to you the day after that. Those who like to spend \$13 for a special courier (who actually takes a few hours longer than the USPS) need to use my **shipping address**: Bldg.9 Cane Farm, 99 Kingwood-Stockton Rd., Stockton, NJ 08559. And, for clients who like to have a face-to-face in my Rosemont office at this time of year, a reminder that office time is a billable event in 15-minute increments at a rate of \$100/hr.

FOOLPROOF FARMLAND ASSESSMENT CHECKLIST

#1 – You receive the farmland forms from your tax assessor. Most are sent out during June, although there are a couple of assessors who like to make you wait until the 1st of July. If forms don't arrive as soon as you think they should, call the tax assessor, not Duke Grimes. He doesn't have your forms, although you can find a blank FA-1 and WD-1 at the **Forester's Page** at www.rosemontreefarm.net.

#2 – First-time filers may bail out at this point and just call up Duke Grimes for further instructions. Veteran filers will excitedly rush to retrieve their well-kept farmland folder so they can reference previous years' forms.

#3 – Fill out the new forms **completely**. This includes all four sections of the Woodland Data Form. In particular, do not leave Section III blank, figuring that Grimes will take care of it. Remember to prepare an "activity map" that shows the location of the forestry activity you're reporting on the WD-1. You may use a copy of the management plan map to prepare the activity map.

#4 – You will now mail three things to Duke Grimes: 1. The completed WD-1 form; 2. A copy of the (carefully prepared) activity map that Grimes will review and then retain for his file; and, 3. **A check in the amount of \$100 if you wish to renew the Service Agreement for the coming year.**

#5 – Grimes will review your WD-1 form, will provide an endorsement, and will promptly return it to you. WD-1s that appear inappropriate will trigger a property inspection and delay the return process a few days.

#6 – You receive the signed WD-1 form back from Grimes and are now ready to assemble the farmland applications to both the tax assessor and the NJ Forest Service (also variously referred to as the NJDEP, Div. of Parks & Forestry, and the state foresters). Follow your assessor's instructions for assembly of the township application. For the application to the NJ Forest Service you should include: 1. a photocopy of the FA-1; 2. the top copy of the WD-1 form; and, 3. a copy of the activity map showing the location of reported activity.

#7 – Mail the NJ Forest Service application to the appropriate address (not the Trenton address that might be at the bottom of the WD-1).

Hunterdon, Warren, Sussex & Morris

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MEMBER