



FOREST MANAGEMENT SERVICES

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Noteworthy news this year is limited to some minor changes in two of the farmland forms. Nothing significant. Mostly a matter of some redesign and rewording that someone in Trenton must have thought would resolve past confusion or answer persistent questions (it won't and it doesn't), but otherwise you'll be asked to report the same sort of information you've always had to provide in past years. There's also a very good chance that your tax assessor will end up sending you the old forms, anyway, but let's just take a minute to hit the high spots.

The Gross Sales Form (a.k.a.- FA-1 G.S.), a very poorly-designed form first used last year, has been redone so that Section II is less confusing (maybe). But take note of a couple of curiosities (at least to me). First, this year's version has no place to report the "Permanent Pasture" acreage that can still be reported on Section II of the FA-1 form. So if you check the definitions on the back page you will see that permanent pasture is now to be included in the new category of "Total Appurtenant (Non-Income Producing) Acres." Hmmmm. The first head scratching comes with the appropriation of the word "appurtenant," which for the last 30 years has solely been applied to the woodland that has otherwise qualified for farmland assessment when its acreage is less than the cropland and pasture acreage. The second is the phrase "non-income producing," which sounds a lot like "non-agricultural" to me. Is this showing a recognition that much (almost all?) of the acreage being reported as "permanent pasture" is nothing more than grass-covered land that never should have qualified as farmland? I don't know, but it looks like the proverbial camel's nose under the tent flap to me.

http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/fa1-gs.pdf

The Woodland Data Form (WD-1) has been changed, but before you call or email me with an "OMG, what am I supposed to do with this completely different form?", please take just a minute to see that it's still asking for the same information as before. Yes, Section III has been redone into a different tabular form, but it still remains as the space where you are to report the woodland activities that have been (or will be) done during 2016. Please note that one reason for the new format is to emphasize the importance for the reporting of how much (in acres or linear feet) of each activity was accomplished. This means, for example, that if your report of vine cutting (reported on the line for "Weed/Brush Control") is based on your having cut a total of three vines in the last year, the fact that you couldn't legitimately report a number of acres treated is a pretty good hint that the activity should, in fact, not be reported.

http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/wd1.pdf

One curiosity about the new WD-1 is that I am now to report the date of my most recent inspection of your woodlot. The curiosity is based on the fact that, while farmland assessment regulations stipulate that your woodlot must be inspected every three years both by your tax assessor (in fact, rarely, if ever, done) and by the NJ Forest Service (which has averaged every 7 years over the last 30), there is absolutely NO regulation regarding the frequency of Approved Forester inspections. So we're now to make report about an event for which there is no requirement? Hmmmm. Did the camel's nose just slip a little further into the tent, and should we expect to soon be facing a new inspection requirement? I'd be a fool to think otherwise.

Any other questions about the forms, unless they're strictly woodland related, please contact your tax assessor. I don't have a clue.

As for the NJ Forest Stewardship Act, and the requirements for forest stewardship plans that were supposed to have been completed by the beginning of 2011, the latest that I've heard is that everything is in review at the Attorney General's office, then to be signed by the Governor and published for public review and comment. Forgive my yawning. I'll be sure to let you know if and when there's anything we should do.

The farmland application filing deadline of August 1st falls on a Monday this year, and I'm hopelessly wishing that I won't be spending the Sunday before taking care of the procrastinators. 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 (or, lately, maybe the day after that), and I'll do my best to have it back to you the same day I receive it. Those who like to spend \$13 for a special courier 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.
- #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 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 on an old version of the WD-1).

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