

**FARMLAND ASSESSMENT  
APPLICATION FILING DEADLINE EXTENSION FORM**  
N.J.S.A. 54:4-23.1 et seq., as amended by P.L.2013, c.43; N.J.A.C. 18:15-1.1 et seq.

**Section I: IDENTIFICATION**

COUNTY: \_\_\_\_\_ MUNICIPALITY: \_\_\_\_\_ TAX YEAR: \_\_\_\_\_

OWNER'S NAME: \_\_\_\_\_ BLOCK(s) & LOT(s): \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_  
\_\_\_\_\_

TENANT FARMER'S NAME (IF APPLICABLE): \_\_\_\_\_

**Section II: REASON FOR FILING EXTENSION AND/OR GROSS SALES EXCEPTION**

Please check the appropriate box as to the reason why you were unable to file your FA-1 application and FA-1 Gross Sales form by the August 1 deadline.

A. Illness of the Owner

**Please attach a copy of a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1.**

B. Death of the Owner

**Please attach a certified copy of the death certificate.**

C. Death of a member of Owner's immediate family (owner's spouse, civil union partner, domestic partner, child, parent or sibling residing in the same household)

**Please attach a certified copy of the death certificate.**

Please check the appropriate box as to the reason why you are unable to meet the Gross Sales requirement. **The assessor may only grant an exception once for a particular illness, injury, or death.**

D. Injury or illness of person responsible for performing the farming activities.

**Please attach a certificate of a physician which includes a statement that the person was physically incapacitated and the period of time of the incapacitation.**

E. Death of person responsible for performing the farming activities

**Please attach a certified copy of the death certificate.**

**SECTION III: SIGNATURE OF OWNER**

\_\_\_\_\_  
Signature of Individual Owner/Co-Owner/Corporate Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Corporate Name (If Applicable)

\_\_\_\_\_  
Title of Corporate Officer (If Applicable)

**RESERVED FOR OFFICIAL USE**

This request for filing extension is  APPROVED  DISAPPROVED

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Date

## GENERAL INSTRUCTIONS

### Farmland Assessment Act of 1964

(C. 48, P.L. 1964, N.J.S.A. 54:4-23.1 et seq., C. 201, P.L. 1986, C. 213, P.L. 2009, C. 43, P.L. 2013, N.J.A.C. 18:15-1.1 et seq.)

**1. Filing Extension**—Assessors may grant an extension of time for filing an FA-1 application and FA-1 Gross Sales form, but no later than September 1 of the pre-tax year, if the assessor is satisfied that failure to file by August 1 was due to (1) the owner's illness and a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1 and the FA-1 & FA-1 G.S. forms are filed with the assessor; or (2) the death of the owner or the owner's immediate family member and a certified copy of the death certificate and the FA-1 & FA-1 G.S. forms are filed with the assessor by the owner or by the executor/executrix of the owner's estate. "Immediate family member" means an owner's spouse, civil union partner, domestic partner, child, parent or sibling residing in the same household. (See N.J.S.A. 54:4-23.6(d) & N.J.A.C. 18:15-2.5(b))

**2. Gross Sales Exception**—Where the income requirements for farmland assessment have not been met due to an injury, illness or death of the person responsible for performing the activities which produce the income necessary to meet the income eligibility requirements, the assessor shall, upon request by the owner of the land, exempt the owner from the income requirements.

1. In the case of injury or illness, the owner's request shall be accompanied by a certificate of a physician which shall include a statement that the person was physically incapacitated and the period of time of the incapacitation.

2. In the case of death, the owner's request shall be accompanied by a certified copy of the death certificate.

3. The assessor may only grant an exception once for a particular illness, injury, or death.

(See N.J.S.A. 54:4-23.5(c) & N.J.A.C. 18:15-6.1(c))

#### SECTION I—IDENTIFICATION:

"Owners' Name"—List every individual, partnership or corporation having an ownership interest in the land.

"Block(s) & Lot(s)"—List block(s) and lot(s) comprising a farm unit of contiguous land from your tax bill; official tax map; or page(s) and line(s) from the current year's assessment list.

#### SECTION II—REASON FOR FILING EXTENSION AND/OR GROSS SALES EXCEPTION:

Please check the appropriate box as to the reason why you were unable to file your FA-1 application and FA-1 Gross Sales form by the August 1 deadline. Please note, again, that statute allows for an extension only in cases of the owner's illness or the death of the owner or the owner's immediate family member.

**In the case of owner's illness, please attach a copy of a physician's certificate stating that the owner was physically incapacitated and unable to file by August 1. In the case of the death of the owner or owner's immediate family member, please attach a certified copy of the death certificate.**

Please check the appropriate box as to the reason why you are unable to meet the Gross Sales requirement. Please note, again, that regulation allows for an exception to the gross sales requirement only in the case of an injury, illness, or death of the person responsible for performing the farming activities which produce the income necessary for Farmland Assessment eligibility.

**In the case of injury or illness of the person responsible for farming activities, please attach a certificate of a physician which includes a statement that the person was physically incapacitated and the period of time of the incapacitation. In the case of death of the person responsible for farming activities, please attach a certified copy of the death certificate. The assessor may only grant an exception once for a particular illness, injury, or death.**

**OWNERSHIP**—must be single ownership: that is, a unified title meaning common ownership by one distinct legal entity of one or more contiguous parcels together.

#### SECTION III—SIGNATURE OF OWNER(S):

For non-corporate multiple ownership, one owner is presumed to have authority and may sign on behalf of the other co-owners. In the case of a corporate owner or co-owners, the full name of the corporation must be provided, accompanied by the signature and the title of the corporate officer authorized to sign the application in its behalf.