



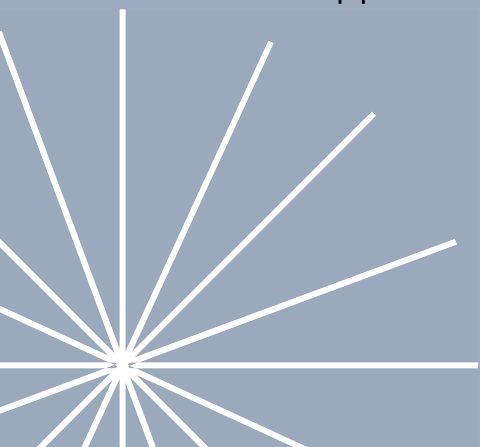
# New Jersey Division of Taxation Farmland Assessment Portal Instructions

May 2026



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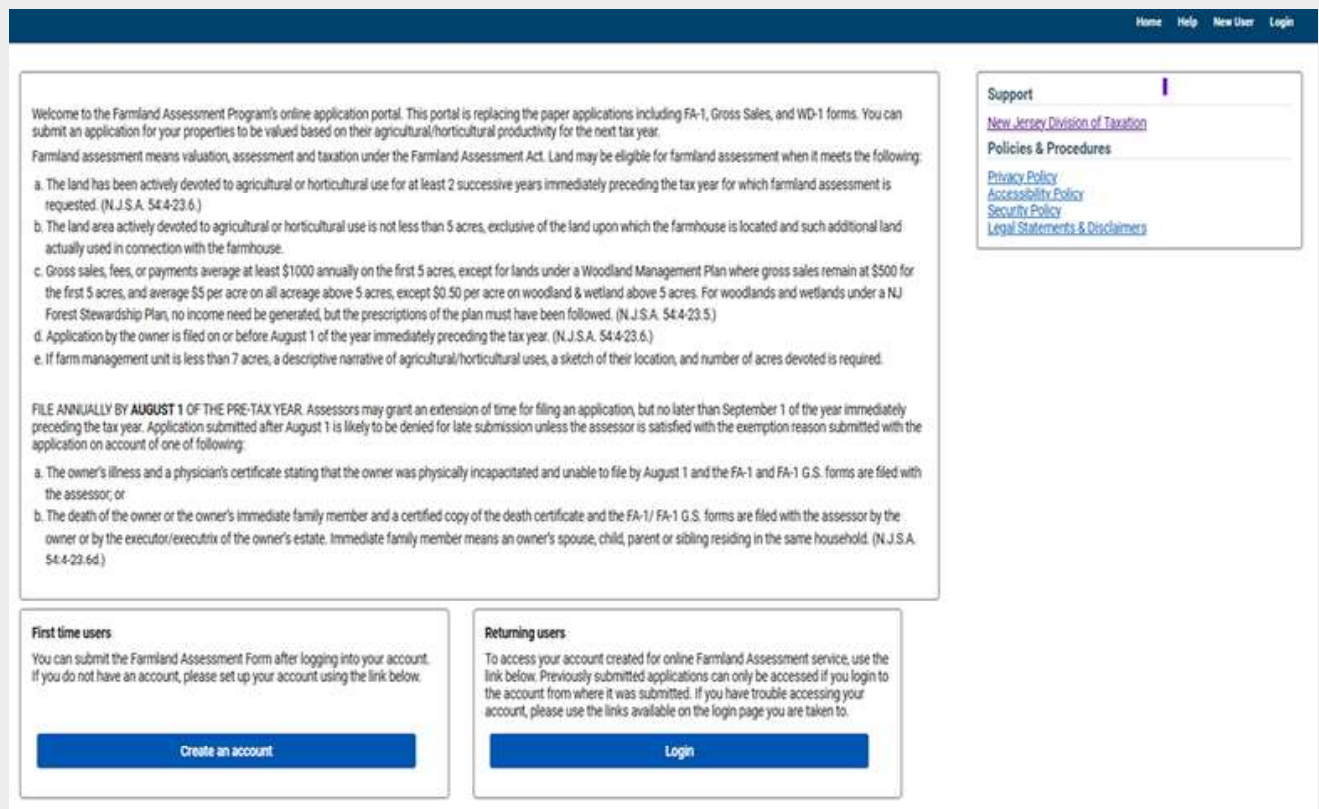


# PORTAL REPLACES PAPER FORMS

The Division of Taxation has created an electronic Farmland Assessment portal for taxpayers to file online. The portal replaces the Gross Sales, FA-1 and WD-1 paper forms. Applicants need to have the following information prior to applying and creating an account:

- Email and full contact information for Owner(s) and Farmers (if farmland is rented)
- Block and Lot numbers
- Gross Sales information
- Forestry number (Woodland Management Plan & Forrest Stewardship Plan)

## Login Page



The screenshot shows the login page for the Farmland Assessment Program. At the top right, there are navigation links for Home, Help, New User, and Login. The main content area is divided into several sections:

- Welcome:** A paragraph explaining that the portal is replacing paper applications (FA-1, Gross Sales, and WD-1 forms) and that users can submit applications for valuation based on agricultural/horticultural productivity.
- Farmland assessment means valuation, assessment and taxation under the Farmland Assessment Act.** Land may be eligible for farmland assessment when it meets the following:
  - The land has been actively devoted to agricultural or horticultural use for at least 2 successive years immediately preceding the tax year for which farmland assessment is requested. (N.J.S.A. 54:4-23.6.)
  - The land area actively devoted to agricultural or horticultural use is not less than 5 acres, exclusive of the land upon which the farmhouse is located and such additional land actually used in connection with the farmhouse.
  - Gross sales, fees, or payments average at least \$1000 annually on the first 5 acres, except for lands under a Woodland Management Plan where gross sales remain at \$500 for the first 5 acres, and average \$5 per acre on all acreage above 5 acres, except \$0.50 per acre on woodland & wetland above 5 acres. For woodlands and wetlands under a NJ Forest Stewardship Plan, no income need be generated, but the prescriptions of the plan must have been followed. (N.J.S.A. 54:4-23.5.)
  - Application by the owner is filed on or before August 1 of the year immediately preceding the tax year. (N.J.S.A. 54:4-23.6.)
  - If farm management unit is less than 7 acres, a descriptive narrative of agricultural/horticultural uses, a sketch of their location, and number of acres devoted is required.
- FILE ANNUALLY BY AUGUST 1 OF THE PRE-TAX YEAR.** Assessors may grant an extension of time for filing an application, but no later than September 1 of the year immediately preceding the tax year. Application submitted after August 1 is likely to be denied for late submission unless the assessor is satisfied with the exemption reason submitted with the application on account of one of the following:
  - 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 and FA-1 G.S. forms are filed with the assessor; or
  - 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, child, parent or sibling residing in the same household. (N.J.S.A. 54:4-23.6d.)

On the right side, there is a **Support** section with links for [New Jersey Division of Taxation](#), [Policies & Procedures](#), [Privacy Policy](#), [Accessibility Policy](#), [Security Policy](#), and [Legal Statements & Disclaimers](#).

At the bottom, there are two distinct boxes for user types:

- First time users:** A box stating that users can submit the Farmland Assessment Form after logging into their account. If they do not have an account, they should set up their account using the link below. A blue button labeled "Create an account" is provided.
- Returning users:** A box stating that users can access their account created for online Farmland Assessment service using the link below. It notes that previously submitted applications can only be accessed if the user logs in from the account where they were submitted. A blue button labeled "Login" is provided.

# CREATE THE ACCOUNT

## First time users

You can submit the Farmland Assessment Form after logging into your account. If you do not have an account, please set up your account using the link below.

Please note that online application can be submitted currently only for following Counties:

- a. Mercer
- b. Camden
- c. Cape May
- d. Somerset

[Create an account](#)

## How to Create a New User

New users must create a profile using their first and last name, email address, and phone number. Users must keep track of their login information.

### Farmland Assessment Program

Home Help **New User** Login

#### Create New User

Please fill out all information below to register an account with the New Jersey Farmland Assessment service. As the Account Administrator, you will be able to add and manage multiple users to this account.

If you would like to create a user account with an existing account, please ask your Account Administrator to send you the Invite Email. You will be able to initiate User Account set-up from this email.

Required Fields [ \* ]

#### User Information

First Name: \*

Last Name: \*

Email Address: \*

Confirm Email Address: \*

Phone Number:

# LOGIN FOR RETURNING USERS

## Returning users

To access your account created for online Farmland Assessment service, use the link below.

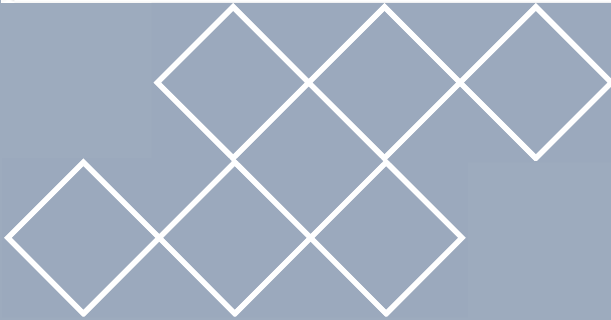
Previously submitted applications can only be accessed if you login to the account from where it was submitted. If you have trouble accessing your account, please use the links available on the login page you are taken to.

Login

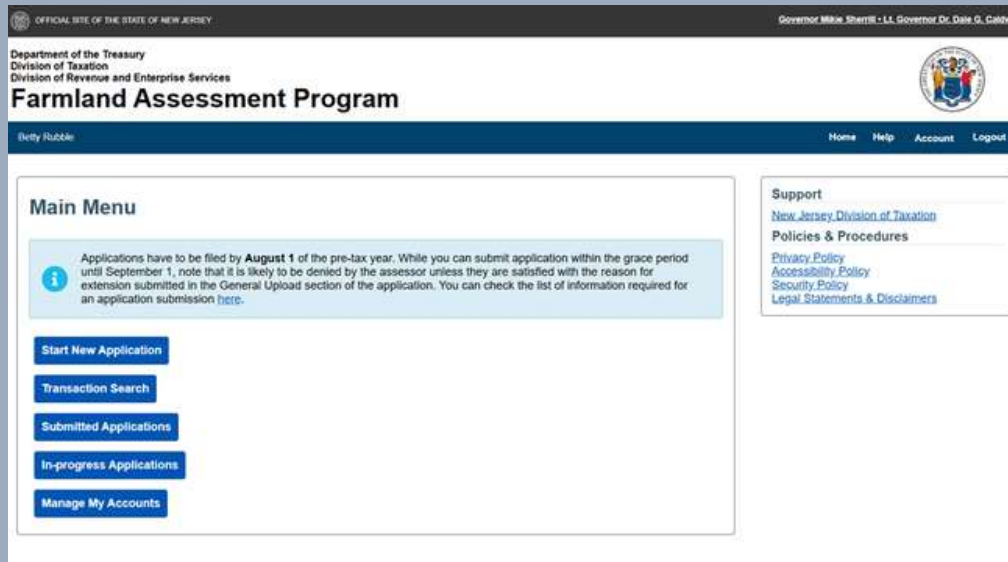
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This section is where you start a new application or return to an existing one. All contiguous farms in the same municipality are included in one application. An application must be submitted separately for each municipality where farmland is located, whether parcels are contiguous or not.

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# START THE APPLICATION PROCESS



Transaction Search - search for a past submission by date range, confirmation number, or primary owner information.

Submitted Applications - view submitted application(s)

In-progress application - return to application (If the program times out, the user can return to the application if saved here.)

Manage My Accounts - view all users and invite "Account User" if multiple people have ownership of the farm.



## Application for Farmland Assessment

Required Fields \*



You may enter multiple blocks per application, but they must all be within same municipality and contiguous, and with the same ownership. Options available for the Block field depend on County-Municipality selected. Some properties may have a lot with a qualifier as well as one without a qualifier. Please select both where applicable by using the 'Add Parcel' button. If any of your Blocks are not listed in the drop-down, you will need to enter the details by selecting the check-box.

The following link can be used to look-up your land parcels: [NJ GIS Mapping Tool](#)

For Tax Year:

2027

County \*

BURLINGTON COUNTY

Municipality \*

CHESTERFIELD TWP

Parcel 1

Block \*

103

Select Lot \*

20.01

Qualifier

OFARM

Property Location

HOGBACK RD

Additional Lot 1

Additional Lot 2

Delete

Add Parcel

Once the County and Municipality are selected, a second box (Parcel 1) will appear below. This is where the Block(s) and lot(s) can be entered.

In Parcel 1 - "Block", type in the box and all of the blocks with the same digit(s) will appear below in numerical order. Select from the list or continue typing.

Parcel 1 - "Lot". Once the Block is filled, the "Select Lot" box will appear. Click the Lot box, and a drop-down of the Lot(s) will appear to correspond with the Block.

Parcel 1			
Block *	Lot *	Qualifier	<input type="checkbox"/> This is a new parcel for farmland assessment. *
<input type="text" value="984"/>	<input type="text" value="15"/>	<input type="text"/>	

If the block entered does not populate, the "Lot" box will appear, enter the Lot. After the Block/Lot is filled out but does not populate, qualifier will appear enter the qualifier number.

If this application is a new parcel for farmland, the Block and Lot won't appear. Select the box stating, "This is a new parcel for farmland assessment".

If an existing parcel is selected Block but the Lot does not drop down, then select Other.

Once the Lot is typed in, the qualifier box and new parcel option will appear and repeat the same steps as above.

Parcel 1			
Block *	Select Lot *	Qualifier	<input type="checkbox"/> This is a new parcel for farmland assessment. *
<input type="text" value="106.01"/>	<input type="text" value="Other"/>	<input type="text"/>	
	Lot *		
	<input type="text" value="15"/>		

If an existing parcel selected "Block" but the Lot does not drop down, then select "Other".

Once the Lot is typed in, the "Qualifier" box and new parcel option will appear and repeat the same steps as above.

Once the Block and Lot are entered, the "Property Location", "Additional Lot 1", and "Additional Lot 2" will auto-populate. If a farm is contiguous, then the other Lots may appear. If it does not, select Add Parcel and enter the other parcels individually.

Parcel 1		
Block *	Select Lot *	Qualifier
<input type="text" value="106.01"/>	<input type="text" value="2"/>	<input type="text" value="QFARM"/>
Property Location	Additional Lot 1	Additional Lot 2
<input type="text" value="2616 RANCOCAS ROAD"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Delete"/>		

If an error is made, they can delete the parcel they wish to remove from the application.

An alert box will pop up: "Please confirm to proceed". Once this portion is completed, select "Save & Continue".

# ADDRESS & OWNERSHIP

Application for Farmland Assessment

**Mailing Address**

Street Address \*

City \*

State \*

Zip Code \*

**Ownership**

Owners listed should be applicable for all the blocks listed in the previous section. Sponsors should be listed separately if ownership is joint. However, if for any land parcel the ownership list is different, a separate application will need to be submitted.

**Owner 1**

Ownership Type \*

Individual

First Name \* Middle Name Last Name \* Suffix

Individual

Contact Phone \* Email Address \* Confirm Email Address \*

(347) 524-3356 laura.allen@treas.nj.gov laura.allen@treas.nj.gov

Primary Contact All electronic communications will be with this owner and will be the certifying authority for the purpose of this application submission.

Delete

Add Owner

Save & Continue Back Save & Quit Cancel

The explanation banner indicates that all contiguous farmland listed in the application must have the same list of owners. A spouse or other family members need to be listed separately if land is owned jointly. Owner 1 - Select the type of ownership: "Individual or Business entity".

Multiple owners- select "add owner", and enter the information for each individual owner. Select which owner is the primary contact for the application.

**Owner 1**

Ownership Type *	Business Name *	Contact Name *
Business Entity		
Contact Phone *	Email Address *	Confirm Email Address *
(347) 524-3356	laura.allen@treas.nj.gov	laura.allen@treas.nj.gov

Primary Contact All electronic communications will be with this owner and will be the certifying authority for the purpose of this application submission.

Delete

Add Owner

# FARM OPERATOR



## Operated By

### Who is land farmed by? \*

- Farmed solely by owner(s)
- Rented to farmer
- Farmed by owner and tenant

Select who the land is farmed by. If "Farmed solely by owner(s)" is selected, then the applicant can continue.

If "Rented to a farmer" or "Farmed by owner and tenant" is selected, then an Operator box will appear.

### Operator 1

#### Operator Type \*

Select... ▼

Delete

Add Farm Operator

The "Operator Type" box will show a dropdown, select individual or business Entity. Follow the same steps from the ownership portion above.

Once this portion is completed, the applicant can select "Save & Continue" to proceed.

# FARMING ACTIVITIES

Explanation Banner states: 1) the applicant must report the current year harvest, or predicted harvest. 2) How to fill out the activity if the farm will be doubled cropped for the same harvest. 3) How to fill out the activity if the farm will be doubled cropped with a different harvest.

Select "add" to any farming activities that pertain to the farm(s).

**Current Year Farming Activities**

Use this section to report current year harvested or to be harvested activities.

If you anticipate double cropping, please note the following:

- If you intend two plantings of the same crop, report twice the amount of acreage actually used for the plantings and check the box marked "Check if double cropped". For example, if you are going to make two plantings of hay on 30 acres, report 120 acres of hay and check the box.
- If you intend two plantings of different crops, report the acreage actually used for each planting under each crop's title and check the box marked "Check if double cropped" for each. For example, if you are planting one bean crop and then one wheat crop on 30 acres, report 30 acres and check the box on each.

Field Crop

Cover Crop

Fruit Crop  Please note that melons and fresh cut herbs should be reported under the vegetable crop category.

Nut Crop

Ornamental Crop

Livestock

Vegetable Crop  Please note that mushrooms should be reported under the ornamental crop category.

Aquaculture Crop  Please note that aquatic plants should be reported under the ornamental crop category.

For field, fruit, nut, ornamental, and vegetable crops, the following information will appear once "Add" is selected. Select the crop by using the dropdown menu. Fruit explanation - melons and fresh cut herbs are to be reported under the vegetable crop category. Vegetable explanation - mushrooms should be reported under the ornamental crop category.

**Field Crop 1**

Select Crop \*  Acres \*  Irrigated Acres \*  Gross Sales \* \$   Check if Double Cropped

Irrigated acreage are crops that have a water system to care for them. Enter 0, if not. Check if double cropped. Input one farming activity at a time. To enter multiple harvesting in the same crop type, enter each activity one at a time, then select the Add button. Delete if an activity was added in error.

For cover crop, the following information will appear once the applicant selects the Add button. Select Crop type by using drop-down menu.

**Cover Crop**

**Cover Crop 1**

Select Crop \*  Acres \*  Irrigated Acres \*   Check if Double Cropped

### Livestock

**Livestock 1**

Select Livestock \* Average Number of Livestock \*

Select One

**Delete**

**Add**

---

Do you have any acreage for livestock grazing (permanent pasture)? \*

Yes  
 No

Acres devoted to Livestock grazing \*

Would you like to use the imputed grazing values for these acres towards your income minimum? \*

Yes  
 No

Do you have any acreage for livestock boarding, training or rehabilitation? \*

Yes  
 No

Gross Sales \*

\$

Do you have any acreage for livestock boarding, training or rehabilitation? \*

Yes  
 No

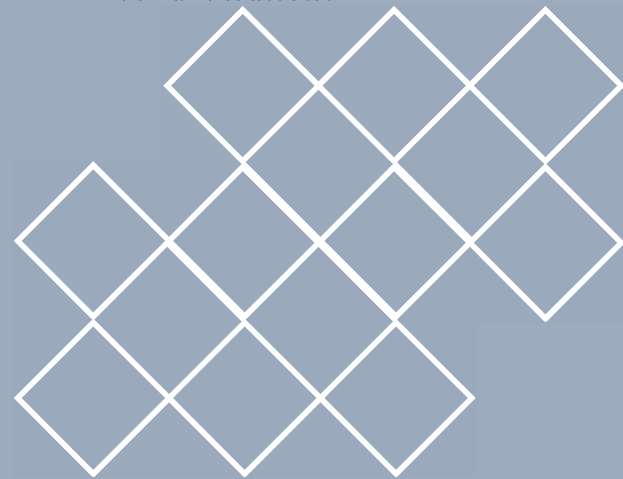
**Boarding Acres**

**Training Acres**

**Rehabilitating Acres**

For Livestock, the following information will appear once the Add button is selected. Select livestock by using the drop-down menu. Answer the listed questions.

If selecting "Yes" to any acreage for livestock grazing, the following will appear: "Acreage devoted to livestock grazing."  
"Would you like to use the imputed grazing values for these acres towards your income minimum? Yes/No"  
If selecting Yes for livestock boarding, training, or rehabilitation, the following will appear: How many acres are dedicated toward boarding, training, or rehabilitation?



Aquaculture crop explanation banner says that aquatic plants will be listed under the ornamental crop category.

If the add button for aquaculture crop is selected, the following information will appear.

### Aquaculture Crop

**Please note that aquatic plants should be reported under the Ornamental Crop category.**

**Aquaculture Crop 1**

Select Crop \* Acres \* Gross Sales \*

Select One

**Delete**

## Federal Government Program Land

Add

## Renewable Energy ?

Add

The second portion of the farming activity page covers Federal Government Program Land and Renewable Energy. In Renewable Energy, please note the “?” hover to explain the use of renewable energy for farms.

If the land is Federal Government Program Land, the following will appear: Program type drop-down, select and complete fields.

If the land has Renewable Energy, the following will appear: There is a ? where you can hover the cursor over for an explanation of Renewable Energy.

Federal Government Program Land

Federal Government Program Land 1

Select Program *	Acres *	Gross Sales *	Program Number *
<input type="text" value="Select One"/>	<input type="text"/>	<input type="text" value="\$"/>	<input type="text"/>

Delete

Add

Renewable Energy ?

Renewable Energy 1

Select Type *	Acres *
<input type="text" value="Select One"/>	<input type="text"/>

Delete

Add

The last section in the farming activities portion of the application includes Y/N questions. Answer the questions as they apply to your land.

If “Yes” is entered for any of these questions, “acres” will appear below the question, and the you must insert the total acreage that pertains to the question. Take note if you select “Yes” to “Is there a residential house on the property?”, the acres with “?” will appear. Hover over the ? for explanation of what a farmhouse is.

Once this portion is completed, select “Save & Continue” to proceed.

Is farm deed restricted to agriculture? \*

Yes  
 No

Is there any acreage being left fallow this year (cropland pasture)? \*

Yes  
 No

Is any acreage used as supportive and/or subordinate woodland or wetland, which does not produce a crop (appurtenant woodland)? \*

Yes  
 No

Is there a claim for land under Seasonal Farm markets? \*

Yes  
 No

Is there a claim for land under Seasonal Agricultural Labor Housing? \*

Yes  
 No

Are there farm buildings or structures on the property which are not used for the production of crops or housing of livestock? For example, barns, silos, packing houses, farm storage facilities, silos, cribs, and like structures. \*

Yes  
 No

Is there a residential house on the property that does not receive Farmland Assessment? \*

Yes  
 No

Are there any other acres on the property used for non-agricultural or horticultural purposes which do not receive Farmland Assessment? \*

Yes  
 No

Is there a residential house on the property that does not receive Farmland Assessment? \*

Yes  
 No

Acres \* ?

# WOODLAND ACTIVITIES

**Woodland Activities**

**i** You should submit an application with Woodland Activities only if the relevant Woodland Management Plan or NJ Forest Stewardship Plan has been approved by New Jersey, Department of Environmental Protection and is still active. For more information, contact the New Jersey Forest Service Regional Office that serves your county. Use the link [here](#) to find your office.

Is there any farmland under an approved Woodland Management Plan or NJ Forest Stewardship Plan? \*

Yes  
 No

**Save & Continue** **Back** **Save & Quit** **Cancel**

Explanation banner states you should only submit an application if the Woodland Activities (Non-appurtenant) correlate with the Woodland Management Plan, or NJ Forestry Stewardship plan and have been approved by the New Jersey Department of Environmental Protection and the pertinent activities are still active.

If the land has woodland activity select "Yes" and the Woodland Activity portion of the application will appear. This portion of the application consists of: Plan Information, Forest Management Practice, Consulting Forester, and Upload Map. The woodland activity section is replacing the paper WD-1 form.

**Plan Information**

**Type of Plan \***

Woodland Management Plan (WMP)  
 NJ Forest Stewardship Plan (FSP)

**Amount of Woodland Acres in Plan \***

**Plan Status \***

New Plan  
 Plan previously filed remains valid and continues to be followed  
 Revisions to an existing plan

**Forestry Number \***



A valid forestry number must be entered to continue with the application. If the forestry number is unknown contact your Forester.

# FOREST MANAGEMENT PRACTICES

Explanation banner states to describe all practices completed or to be completed during the current tax year (January through December). Additionally, submit a scaled activity map showing the location(s) on the property of the activities via upload to this page of the application.

Depending on the type of activity selected in the drop-down, the fields will change input multiple activities one at a time by selecting, "Add Woodland Activity".

If "Yes", the field asking for the amount (\$) will appear.

Were any practices funded in whole or in part through a soil conservation program administered by a federal agency? \*

Yes  
 No

Amount (\$) \*

## Forest Management Practice



Describe all practices completed or to be completed during the current tax year (January through December).  
Submit a scaled activity map with this form showing the location(s) on the property of the activities.

### Woodland Activity (Non-appurtenant) 1

Select Practice/Activity \*

Select One

Type \*

100 characters remaining

Expenses

\$

Delete

Add Woodland Activity

Were any practices funded in whole or in part through a soil conservation program administered by a federal agency? \*

Yes  
 No

Woodland Activity 1

Select Practice/Activity *	Type *	Extent *	Product *	Gross Sales	Expenses
Forest Stand Improvement (FSI)	<input type="text"/>	<input type="text"/> Acres	Select One	\$ <input type="text"/>	\$ <input type="text"/>

100 characters remaining

Delete

If "Forest Stand Improvement FSI, Forestry Infrastructure, Harvest, Site Preparation, or Wildlife Habitat Improvement" is selected, the following fields are required: Type. Extent (acreage). Expenses.

If "Insect/Disease Control, Invasive Species Control, Prescribed Burning (RxB), Reforestation, or Weed/Brush Control" is selected, the following fields are required: Type. Extent (insert number of acres). Expenses.

Woodland Activity 1

Select Practice/Activity *	Type *	Extent *	Expenses
Insect/Disease Control	<input type="text"/>	<input type="text"/> Acres	\$ <input type="text"/>

100 characters remaining

Delete

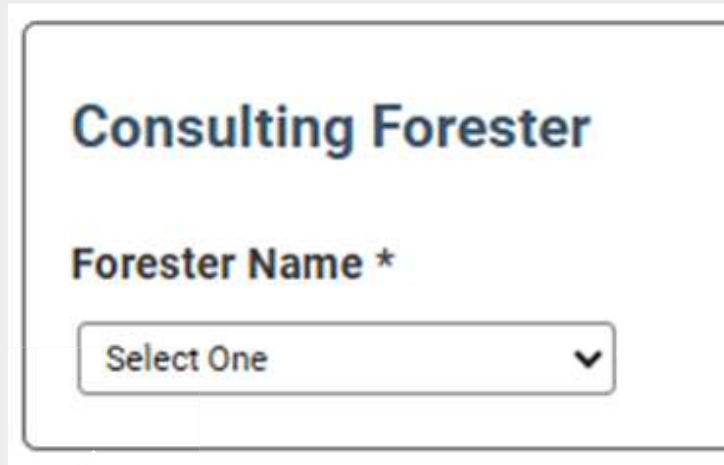
Select Practice/Activity *	Type *	Extent *	Product *	Gross Sales	Expenses
Other	<input type="text"/>	<input type="text"/> Acres	Select One	\$ <input type="text"/>	\$ <input type="text"/>

Specify \*

Delete

If none of the following practices/activity is selected, the applicant can choose "Other" and "Specify". Then complete the required fields of: Type, Extent (insert number of acres), Product (insert type and select the amount in the drop-down), Gross Sales, Expenses.

# CONSULTING FORESTER



**Consulting Forester**

**Forester Name \***

Select One ▼

Under "Forester Name" is a drop-down menu where the applicant will select the Forester who is assigned to them. It is necessary to know the Forester managing the woodland activity.



# UPLOADS

## Upload Map

Explanation banner states the New Jersey Department of Agriculture provides a free mapping tool that can be used for generating the map of your lots here. Click on the word "here", and it will open a link to a mapping website. Utilize this mapping tool to generate a map of your land and upload to the application. If you already have an existing file of a drawn map of your parcel you can upload by selecting "choose file".

Upload Map

New Jersey Department of Agriculture provides a free mapping tool that can be used for generating the map of your lots [here](#).

Supported file types - PDF, JPG, JPEG, PNG, TIFF and TIF with maximum file size limit of 5MB. Click on the **Choose File** button to search for a file to upload. You can upload up to 5 files.

**Choose File**

Upload Status	Name	Size	Date Uploaded	Delete Action
---------------	------	------	---------------	---------------

## Application for Farmland Assessment

Use this section to upload any additional documents that are required to be submitted as per the notification received from your Tax Assessor. If none are required, you can proceed without uploading any document.

**Please note** - Applications submitted after August 1 deadline require upload of reason for extension.

**Upload Document**

Upload Status	Name	Size	Description	Date Uploaded	Delete Action
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## General Upload

Use this section to upload any additional documents that the tax assessor requested for the application. If none is required, you can proceed without uploading.

# LAND USE

Explanation banner states that page breaks down the land use based on the values entered into the application. If any changes are necessary, use the tabs on the left side to go back to the relevant section to revise.

**Land Use**

i This section displays the breakdown of land use categories based on values entered on the previous sections of the application. To make any changes, you will need to go back to the relevant section and make the updates.

## Actively Devoted Land

This section breaks down different parts of the application. Please note - even if a portion of the application does not apply to the farmer, the field is still there but the information is blank. This area will show totals for: Cropland Harvested, Cropland Pasture, Permanent Pasture, Renewable Energy, Appurtenant Woodlands/Wetlands, and Non-appurtenant Woodland.

ACTIVELY DEVOTED LAND					
Crop/Program	Activity	Acres	Double Cropped	Irrigated Acres	Gross Sales
<b>1 - Cropland Harvested</b>					
Nut Crop	Almonds	20.00	No	0.00	\$ 4,000.00
	Livestock				\$ 5,000.00
<b>Total for Cropland Harvested</b>		<b>20.00</b>			<b>\$ 9,000.00</b>
<b>2 - Cropland Pasture</b>					
Acreage left fallow					
<b>3 - Permanent Pasture</b>					
Acreage for livestock grazing		45.00			
<b>4 - Renewable Energy</b>					
Renewable Energy					
<b>5 - Appurtenant Woodlands or wetland</b>					
Acres used as supportive and/or subordinate woodland or wetland, which does not produce a crop					
<b>6 - Non-appurtenant woodland</b>					
Amount of Woodland Acres in Plan					
<b>Total for Actively Devoted Land</b>		<b>65.00</b>			<b>\$ 9,000.00</b>

This section breaks down "Land not actively devoted", which includes land used for a residential house or any land used for non-agricultural or horticultural purposes. Once this portion is completed, select "Save & Continue" to proceed.

LAND NOT ACTIVELY DEVOTED					
<b>7 - Land used for residential house on the property that does not receive Farmland Assessment</b>					
<b>8 - Any other land used for non-agricultural or horticultural purposes which do not receive Farmland Assessment</b>					
<b>Total for Land Not Actively Devoted</b>		<b>0.00</b>			<b>\$ 0.00</b>

# APPLICATION REVIEW & SUBMISSION

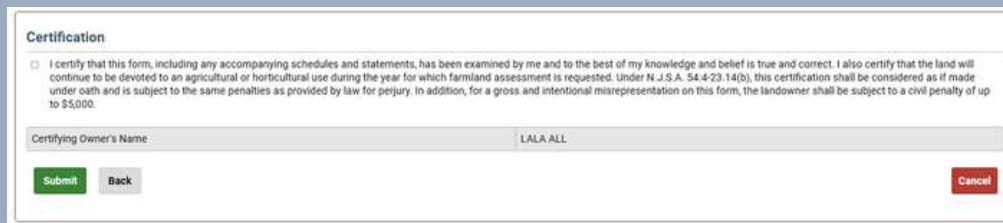
## Review

 Review all entered information below. If changes need to be made, click on the appropriate EDIT button.

Explanation banner states "Review all entered information below. If changes need to be made, click the edit button for that section." This is the last portion of the application. It displays every question and answer to the application.

## Perjury Statute

Once the application is reviewed and is completed accurately, check the box in the Certification section, which acknowledges belief the information is true and correct. Under N.J.S.A. 54:4-23.14(14b), "this certification shall be considered as if made under oath and is subject to the same penalties as provided by law for perjury. "



The screenshot shows the 'Certification' section of the application. It contains a checkbox for certification, a text field for the certifying owner's name (LALA ALL), and buttons for 'Submit', 'Back', and 'Cancel'.

When this portion is verified and certification is checked, proceed to "Submit."

Once submitted, the same screen will appear but with a Green Banner.

 **Congratulations!**  
You have successfully submitted the Application for Farmland Assessment. The Primary Owner Contact will be sent the Confirmation Email with the same information as below. You can also access your application under the Submitted section.

**Next Steps**  
Review by Tax Assessor - Your application will be submitted to the Tax Assessor for your municipality. You will receive an email notification when it has been processed by them.

After submission of the application you will receive a confirmation with the next steps.

## Questions

Email us: [taxation.farmlandportalhelp@treas.nj.gov](mailto:taxation.farmlandportalhelp@treas.nj.gov)