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 1: IDENTIFIC	ATION		
COUNTY:	MUNICIPALITY:		TAX YEAR:
OWNER'S NAME:	BLOCK(s) & LOT(s):		
PROPERTY LOCATION:			
TENANT FARMER'S NA	AME (IF APPLICABLE):		
Section II: REASON F	OR FILING EXTENSION AND/O	OR GROSS SALES EX	CEPTION
Please check the appropriate August 1 deadline.	te box as to the reason why you were unab	le to file your FA-1 application	n and FA-1 Gross Sales form by the
A. Illness of the O	Owner		
Please a file by A	ttach a copy of a physician's certificate s august 1.	tating that the owner was ph	ysically incapacitated and unable to
B. Death of the Ov	vner		
Please a	attach a certified copy of the death certifi	icate.	
	ber of Owner's immediate family (owner's in the same household)	spouse, civil union partner, de	omestic partner, child, parent or sibling
Please a	ttach a certified copy of the death certific	cate.	
	te box as to the reason why you are unable articular illness, injury, or death.	to meet the Gross Sales requir	rement. The assessor may only grant
D. Injury or illness	of person responsible for performing the f	arming activities.	
	ttach a certificate of a physician which period of time of the incapacitation.	includes a statement that the	e person was physically incapacitated
E. Death of person	responsible for performing the farming acc	tivities	
Please a	ttach a certified copy of the death certific	cate.	
SECTION III: SIGNA	ATURE OF OWNER		
Signature of Individual Ov	vner/Co-Owner/Corporate Officer	Date	
Corporate Name (If Applie	cable)	Title of Corporate Officer (If Applicable)
	RESERVED FOR	OFFICIAL USE	
This request for filing exte	nsion 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 coowners. 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.