

New Jersey's Farmland Assessment Act

An Informational Guide on Basic Requirements

Prepared by the New Jersey Department of Agriculture
in consultation with the New Jersey Division of Taxation and
the New Jersey Forest Service

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Eligibility

The New Jersey Farmland Assessment Act of 1964 permits farmland and woodland actively devoted to an agricultural or horticultural use to be assessed at its productivity value. The Act does not apply to buildings of any kind, or to the land associated with the farmhouse. Buildings and home sites on farms are assessed like all other non-farm

property. When and if the land qualified under the Act changes to a non-agricultural or non-horticultural use, it is subject to a rollback tax.

Basic Requirements:

1. Applicant must own the land.
2. Owner must annually apply for Farmland Assessment on Form FA-1 with the municipal tax assessor on or before August 1 of the year immediately preceding the tax year.
3. Land must be devoted to agricultural and/or horticultural uses for at least two years prior to the tax year (also see Qualifying Woodland, page 8).
4. Land must consist of at least 5 contiguous (adjoining) acres being farmed and/or under a woodlot management plan. Land under and adjoining the farmhouse is not counted in the 5-acre minimum area needed to qualify.
5. Gross sales of products from the land must average at least \$500 per year for the first 5 acres, plus an average of \$5 per acre for each acre over 5, except in the case of woodland or wetland where the income requirement is \$.50 per acre for any acreage over 5; or there is clear evidence of anticipated yearly gross sales, payments, or fees within a reasonable period of time dependent on the agricultural or horticultural products being produced.
6. Owner must represent that the land will continue in agricultural or horticultural use to the end of the tax year.

Note: There are additional requirements for the boarding, training, or rehabilitation of livestock and for forestlands under a woodlot management program.

The applicant, on request of the assessor, at any time, must furnish proof of all the prerequisites necessary to show the land is eligible for Farmland Assessment, such as: ownership, description, area, uses, gross sales, and income or fees from the agricultural or horticultural use of the land.

To be qualified for farmland assessment, land in a Farmland Preservation Program must meet the criteria and filing requirements of the Farmland Assessment Act.

Definitions

"Agricultural use" is land devoted to the production for sale of plants and animals useful to man, including but not limited to forages and sod crops; grains and feed crops; dairy and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules or goats, including the breeding, boarding, raising, rehabilitating, training or grazing of any or all such animals (except "livestock" shall not include dogs); bees and apiary products; fur animals; trees and forest products or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the Federal Government.

"Appurtenant woodland" means a wooded piece of property which is contiguous to, part of, or beneficial to a tract of land, which tract of land has a minimum area of at least five acres devoted to agricultural or horticultural uses other than the production for sale of trees and forest products, exclusive of Christmas trees, to which tract of land the woodland is supportive and subordinate.

"Aquaculture" means the propagation, rearing and harvesting for sale of aquatic organisms, in controlled or selected environments in which the farmer must actively intervene in the rearing process in order to effect, improve or increase production for the purpose of sale.

"Beneficial to a tract of land" means land, which enhances the use of other land devoted to agricultural or horticultural production by providing benefits such as, but not limited to, windbreaks, watershed, buffers, soil erosion control, or other recognizable enhancements of the viability of the qualifying land.

"Change in Use" means when land valued under the Farmland Assessment Act is applied to a use other than agriculture or horticulture, including being abandoned from farming.

"Fees received for grazing" means only those fees, which are actually paid in consideration for grazing, and which reasonably reflect the value of grazing provided. The income which would otherwise be imputed to land used for grazing as established and determined by the State Farmland Evaluation Advisory Committee shall be prima facie evidence of those fees, which reasonably reflect the value of the grazing provided.

"Horticultural use" is land devoted to the production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the Federal Government.

"Income imputed to land used for grazing" means values for the pasturing of livestock as established by the State Farmland Evaluation Advisory Committee.

"Non-appurtenant woodland" is acreage composed of woodland only which qualified for Farmland Assessment by meeting all statutory requirements with respect to income, acreage, years actively devoted to agricultural use, and compliance with an approved woodlot management plan.

"Raising livestock" means the management, caring and feeding of livestock for the purpose of producing for sale as a farm product either the livestock themselves or products produced by or from them.

"Seasonal agricultural labor housing" means dwelling units designed solely for lodging farm employees and their family members where such employees are employed to perform seasonal agricultural or horticultural labor on the contiguous land, five acres or more, qualifying for farmland assessment. Any housing which is either occupied by the landowner, the landowners' spouse, or their children, parents or siblings, or is not vacant annually for a minimum period of 90 continuous days during any period of 12 continuous months shall not be considered to be "seasonal agricultural labor housing."

"Seasonal farm market" means a facility utilized for the primary purpose of selling predominately agricultural or horticultural products, and which is annually closed to business during the off season for a period of not less than 90 continuous days.

Land Area Requirement

To be eligible for Farmland Assessment, land actively devoted to an agricultural or horticultural use must have not less than 5 acres devoted to 1) the production of crops; 2) livestock or their products; and/or 3) forest products under a woodlot management plan.

Once the minimum of 5 acres is actively devoted to an agricultural or horticultural use, all the land under barns, sheds, seasonal farm markets selling predominantly agricultural products, seasonal agricultural labor housing, silos, grain bins, greenhouses and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities is included (provided their use is related to agriculture or horticulture). Also included is appurtenant woodland acreage that is equal to or less than the acreage in cropland and pastureland.

Ineligible land area is land under the farmhouse, and such additional land as may be used in connection with the farmhouse, including, but not limited to, land used for lawns, flower gardens, shrubs, recreation and for like purposes, and is excluded in determining the qualified area.

Where individual parcels of land in agriculture or horticultural use under a single ownership are located in the same taxing district, compliance with the five-acre minimum area eligibility requirement is considered to have been met if the individual parcels are contiguous (adjoining) and the total eligible area is at least five acres. Also, land under single ownership, separated by a public right of way, is considered to be contiguous. Where contiguous land in agricultural or horticultural use in one ownership is located in more than one taxing district, compliance with the five-acre minimum area requirement is determined on the basis of the total eligible area of such land and not the area which is located in a particular taxing district (an application must be filed in each respective taxing district). Where separate, noncontiguous (non-adjoining) parcels of land in agricultural or horticultural use, in a single ownership, are located in the same taxing district, a separate application for Farmland Assessment must be made with respect to each parcel. Each separate parcel must individually meet the qualifications for the program, i.e. 5 acre minimum land area, gross sales, etc.

Sales & Payment Requirements

(1). Gross sales of agricultural or horticultural products produced from the land, payments received from a soil conservation program under an agreement with an agency of the Federal government, fees received for breeding, raising or grazing any livestock, income imputed to land used for grazing in the amount determined by the State Farmland Evaluation Advisory Committee, and fees received for boarding, rehabilitating or training any livestock where the land under the boarding, rehabilitating or training facilities is contiguous to land which otherwise qualifies for farmland assessment, have averaged at least \$500 per year on the first five acres, \$5 per acre per year on any additional acres of farmland other than woodland and wetland, and \$.50 per acre per year on any additional acres constituting woodland and wetland during the two-year period immediately preceding the tax year in issue;

(2). There is clear evidence of anticipated yearly gross sales, payments and fees amounting to at least \$500 per year on the first five acres, \$5 per acre per year on any additional acres of farmland other than woodland and wetland and \$.50 per acre per year on any additional acres

constituting woodland and wetland within a reasonable period of time.

To be qualified for farmland assessment, land in a Farmland Preservation Program still must meet the criteria and filing requirements of the Farmland Assessment Act.

Examples of Qualifying Criteria

The following examples are offered to assist in understanding the criteria to qualify land for preferential reduction in taxes under the Farmland Assessment Act:

(1). An individual owns 10 acres that includes a 1 acre home site and 9 acres of cropland that is rented to a farmer who grows corn and soybeans. The farmer reports to the landowner that 882 bushels of grain were produced last year that sold for \$2,200. In the current year the farmer has planted soybeans on the 9 acres to be harvested for sale. With 9 acres being farmed last year and this year, sales exceeded the minimum requirement of \$520 for the 9 acres, the land will be eligible for farmland assessment in the next tax year provided a timely application is submitted to the municipal tax assessor.

(2). The owner of a 100-acre vegetable farm is completing Form FA-1 to be filed with the municipal tax assessor. 60 acres are planted to crops, the land under the barns, greenhouses and the seasonal labor housing is reported as *cropland harvested*. The 5 acres maintained as grassland adjacent to a stream is reported as *permanent pasture* (even though there are no livestock on the farm), and the 30 acres of woodland/wetland is reported as *appurtenant woodland*. For the land used in connection with the farmhouse the owner reports 1 acre. The remaining 4 acres used as a commercial site to produce mulch and soil products from materials brought onto the farm is reported as *land not devoted to an agricultural or horticultural use*. The total land area devoted to a horticultural use is 95 acres.

(3). 20 acres of cropland that produced corn, soybeans, wheat and straw in rotation and qualified for farmland assessment is sold. The new owner receives approval from the municipality to build a home on 2 acres of the property and intends to grow crops and raise livestock the following year. In that the 20 acres has become idle in the current year, a change in use has occurred. The 20 acres is subject to rollback taxes. To qualify for Farmland Assessment in the future, the land will need to be actively devoted to an agricultural or horticultural use for two full calendar years before the tax year for which application is made.

(4). 5 acres of land are unmanaged but naturally produce wildflowers, berries, herbs, and firewood. The owner sells between \$750 and \$900 of plant materials and firewood annually from the parcel. The parcel of land is *ineligible* for Farmland Assessment because the land was not

in a managed agricultural or horticultural use. The mere haphazard use of land that results in sufficient income to meet the requirements of the Farmland Assessment Act does not necessarily qualify the land for Farmland Assessment.

(5). A 30-acre parcel of land consisting of cropland, a farmhouse, barns and outbuildings is located in the zone of the municipality where the minimum lot size is 3 acres. The landowner uses only a half-acre of land in connection with the farmhouse. The barns on the property are used for agricultural purposes and occupy one-half acre of land. The landowner reports on the Form FA-1 twenty-nine and one-half acres *cropland harvested* and one-half acre for *land used in connection with the farmhouse*. Only the half-acre actually used in connection with the farmhouse is reported on Form FA-1 regardless of the 3 acre zoning requirements.

(6). A landowner raises and sells strawberries on 4 acres of a 9-acre parcel. A house, lawn, and driveway occupy 2 acres. The remaining 3 acres are woods. The landowner claims 3 acres on the FA-1 form as appurtenant woodland, 4 acres as cropland, and enters 7 acres as activity devoted to a horticultural use. Upon review the tax assessor determines that none of the land meets the eligibility criteria for Farmland Assessment. A minimum of 5 acres must be actively devoted to an agricultural or horticultural use (growing crops, raising livestock or producing forest products). For the land to qualify in the future, a woodlot management plan would need to be implemented on the 3 acres of woodland. With the 4 acres of cropland and the 3 acres of non-appurtenant (managed) woodland, 7 acres should qualify for Farmland Assessment.

(7). A woodlot management plan and application forms WD-1 and FA-1 are filed with the municipal tax assessor and the New Jersey Department of Environmental Protection for an 85-acre parcel of woodland. Sales from firewood cut from the woodlot averaged between \$750 and \$900 for each of the prior 3 years. The woodlot owner occasionally permits the neighboring horse farm to use an established logging road for trail rides in the summer and fall and for cross country skiing in the winter. In this case, forestry is the predominate use of the property including the logging road that permits access to the trees for forestry management. The incidental use of the land for recreation does not make the property ineligible for farmland assessment.

(8). A 20-acre parcel of land is managed under the Conservation Reserve Program of the United States Department of Agriculture Farm Service Agency and receives an annual payment of \$750. The payment meets the minimum income requirement for farmland assessment of \$575 (\$500 + an average of \$5 for acreage above the first 5). The entire 20 acres are considered actively devoted as federal soil conservation payments alone make the land eligible for Farmland Assessment. The landowner reports the USDA program name and agreement number on Form FA-1.

(9). On a 6-acre parcel of land, 5.5-acres produce vegetables that are sold at the seasonal farm stand. The sales of vegetables produced on the parcel exceed the minimum sales requirement for this parcel of \$505. A farm stand and parking area occupies one-half acre of ground. In that no less than 5 acres are devoted to a horticultural use (producing crops for sale), the one-half acre utilized by the seasonal farm stand qualifies the entire 6 acres for farmland assessment.

(10). On a 16-acre parcel of woodland 80 beehives are maintained. A gross income in excess of \$4,000 is received annually from farmers in the area for use of the bees in pollinating their crops. Over \$1,000 is also received from the sale of honey. Because the 16 acres is not being managed for honey production, the landowner hires an approved forester to develop a woodlot management plan. The woodlot management plan will need to be implemented for two full calendar years to be eligible for Farmland Assessment in the third year. For purposes of gross sales criteria income from pollination of crops does not count, only honey sales.

Livestock - Including Criteria for Equine Operations

Breeding or raising of livestock (which includes horses) for productive gain is defined as an agricultural use. The boarding, rehabilitating, training or grazing of livestock is also an agricultural use, but only when the boarding, rehabilitating or training facility is contiguous to land which otherwise qualifies under the Farmland Assessment Act. One way to qualify such a facility is to use income imputed to land for grazing. Fees received for boarding, rehabilitating or training livestock are not counted when qualifying the initial five acres of land that is contiguous to a boarding, rehabilitating or training facility.

The Farmland Assessment Act does not specify the number of livestock or poultry animals needed as a minimum to qualify. It is recommended that on the first 5 acres, the land should be at the carrying capacity for the raising of livestock or poultry depending on the management practice being utilized.

The following examples are offered to assist in understanding the revisions made to the Farmland Assessment Act in 1995 that relate to boarding, rehabilitating or training livestock:

(1). On a 10 acre parcel of land, 6 acres are devoted to growing crops and generate annual gross sales of \$650. The remaining 4 acres are used for boarding horses and generate annual boarding fees of \$8,500. Since the land used for boarding horses is

contiguous to land 5 acres or more otherwise qualifying for Farmland Assessment, the fees from boarding may be included to meet the minimum gross income requirement and qualify the entire 10 acre parcel.

(2). On a 10 acre parcel of land, 3.5 acres are devoted to growing crops and generate annual gross sale of \$450. The remaining 6.5 acres are used for boarding horses and generate annual boarding fees of \$10,500. None of the 6.5 acres is used for grazing horses. The land contiguous to the land used for boarding horses does not otherwise qualify for farmland assessment, both because it is not at least 5 acres in area and because it does not meet the minimum \$500 income requirement for the first 5 acres. Therefore, the fees from boarding may not be included to meet the minimum gross income requirements, and the entire 10 acre parcel is ineligible for Farmland Assessment.

(3). On an 8.5 acre parcel of land, .5 acres is used with the house, and 3 acres are devoted to boarding and training horses, which produces fees of \$3,200. The remaining 5 acres are utilized for grazing the boarded horses. Income imputed to grazing is \$495. Since the 5 acres used for grazing does not have an imputed value for such use of at least \$500; it is not eligible for Farmland Assessment. The 3 acre portion used for boarding and training is also ineligible, because it is not contiguous to land which otherwise qualifies for Farmland Assessment.

(4). 3 horses and 1 pony are kept on their owners' land for pleasure riding. The animals pasture on 14 acres, which have an imputed grazing value of \$103 per acre or \$1,442. Although the imputed grazing value exceeds the income requirements for qualification, the land would be ineligible for farmland assessment since the livestock are not raised for sale, the livestock do not produce products for sale, and the grazing is not connected with breeding, raising, boarding, rehabilitating or training activities.

(5). On a 10-acre parcel of land, 1 acre is used for residential dwelling, 3 acres are devoted to hay production, 4 acres are fenced pasture for boarded horses, .5 acres is for the boarding facility, and 1.5 acres is appurtenant woodland. 125 bales of hay with a value of \$3 per bale generating \$375 are produced annually and fed to the boarded horses. Income imputed to land for grazing of \$100 per acre times 4 acres equals \$400. As 7 acres of land producing \$775 in income is adjacent to the boarding facility, 9 acres qualified for Farmland Assessment.

Qualifying Woodland

The Farmland Assessment Act of 1964 provides that land "shall be deemed to be in agricultural use when devoted to

the production for sale of plants and animals useful to man, including trees and forest products." Land devoted to the growing of trees (woodland) can qualify for Farmland Assessment when it meets certain requirements.

(1). **Self-qualifying woodland or acreage** composed of non-appurtenant woodland qualifies for Farmland Assessment, if the tract of land meets all statutory requirements with respect to income, acreage, years actively devoted to agricultural use, and compliance with an approved woodlot management plan. Self-qualifying woodland is considered to be non-appurtenant woodland and is entered as such on the Farmland Assessment application Form FA-1.

To qualify this type of woodland, the following additional requirements must be met and submitted annually:

(a). A properly prepared woodlot management plan (filed first year only, until plan is renewed or changed); *Note: A woodlot management plan must be in place 2 full calendar years before qualification is permitted.*

(b). A woodland data Form WD-1 signed by an approved forester;

(c). A scaled map indicating location of woodland activity and soil classes; and

(d). An exact copy of the information submitted to the assessor is to be submitted, at the same time, to the New Jersey Forest Service, Department of Environmental Protection, Trenton, NJ.

(2). **Appurtenant woodland** (supportive) is woodland acreage which is part of a crop or livestock farm, and which may or may not contribute income to the farm. Typically, this land does contribute benefits to the farm, such as lumber or fencing for on-farm use, protection from wind, erosion, water conservation, or buffer areas for the farm from neighbors. This woodland is considered to be appurtenant woodland and is entered under this category on the Form FA-1.

A wooded piece of property is presumed to be supportive and subordinate woodland when the area is less than the area of cropland and pastureland qualifying for Farmland Assessment. An owner claiming Farmland Assessment for a wooded piece of property exceeding the acreage in cropland or pastureland must submit an explanation and additional proofs the assessor may require to support the claim that such woodland is supportive and subordinate.

Woodland that does not qualify under (1) or (2) is not eligible for Farmland Assessment. For additional information on woodland management and Farmland Assessment, the New Jersey Forest Service, Department of Environmental Protection may be contacted at 609-292-2531 or www.nj.gov/dep/parksandforests/forest and click on the link for Private Lands Management.

Rented Farmland

Under the Farmland Assessment Act, land may be rented to another person who actively devotes the land to an agricultural or horticultural use. It is the owners' responsibility to annually complete an application, Form FA-1, for Farmland Assessment. For rented land, the name of the farmer, address, telephone number, and the current year farming activity must be provided. The municipal assessor may require clear evidence of sales, especially where farming activities are not readily apparent. Rent received from a farmer is not considered the sale of an agricultural or horticultural commodity, and cannot be used to meet the gross sales requirement for Farmland Assessment. Instead, the value of farm products sold from the land is used.

When the Use of Land Changes - Rollback Taxes

The Farmland Assessment Act provides special treatment for land which is continued in active, agricultural or horticultural use by permitting reduced assessments and reduced tax on such qualifying lands. To recapture some of the taxes which would have been paid had the land been taxed on the same basis as all other non-farm property, the Farmland Assessment Act provides for levy of rollback tax if the use of the land changes. Change includes the abandonment of agricultural activity.

The liability for rollback taxes attaches to the land when a change in use of the land occurs, but not when a change in ownership takes place, if the new owner continues to devote the land to qualified agricultural or horticultural uses. Any land which changes from an eligible agricultural or horticultural use under the Farmland Assessment Act to a non-farm use is subject to rollback taxes for the year in which the change takes place, and for the two tax years immediately prior, in which the land was valued, assessed and taxed under the Act.

Assessment Values

The Farmland Assessment Act established the Farmland Evaluation Advisory Committee (FEAC) made up of the Director of the Division of Taxation, the Dean of Cook College, and the New Jersey Secretary of Agriculture. The FEAC publishes ranges of fair value for use by assessors in assessing qualified farmland in accordance with its agricultural or horticultural use. The land use classes established by the FEAC are cropland harvested, cropland pastured, permanent pasture, non-appurtenant woodland, and appurtenant woodland. The soil ratings are A through E, from very productive farmland to very poor farmland. Example: For cropland harvested, soil group B, the assessment value ranged from \$620 to \$860 per acre by county for the 2006 tax year. The Report of the State Farmland Evaluation Advisory Committee is published annually each October 1 by the New Jersey Division of Taxation. A copy can be obtained by calling (609) 292-7974.

Filing for Farmland Assessment

The owner or owners of land used for agricultural or horticultural purposes may apply for valuation of the land under the Farmland Assessment Act by filing application Form FA-1, available from the respective municipal tax assessor. Where an application is filed for lands not previously qualified for Farmland Assessment, the owner must also submit a map of land use, use classes and soil groups. Soils maps for Farmland Assessment may be obtained from the respective soil conservation district in which the land is located. A listing of soil conservation districts is found at <http://www.nj.gov/agriculture/rural/natrsrc.htm> or by calling the New Jersey Department of Agriculture, Natural Resource Conservation Program at (609) 292-5540. The United States Department of Agriculture, Natural Resources Conservation Service provides a soil survey website, that permits a landowner to develop a soils map of their property, and can be found at <http://websoilsurvey.nrcs.usda.gov/app/>

Woodland owners must file, in addition to the Form FA-1, a completed Woodland Data Form WD-1 and a copy of their Woodland Management Plan (first year only, until Plan is renewed or changed) with both the municipal tax assessor and with the New Jersey Department of Environmental Protection.

Form FA-1, and Form WD-1 if required, must be filed annually **on or before August 1** of the year before the year for which Farmland Assessment is being sought. An extension of time for filing is granted to December 1 of the pre-tax year if the taxing district completes a revaluation of all real property in time to be reflected in the assessments for the next succeeding tax year. The assessor may also grant an extension of time for filing the application for Farmland Assessment to no later than September 1 of the pre-tax year, where it appears to the satisfaction of the assessor that failure to file by August 1 was due to:

- a). The illness of the owner certified by a physician stating a physical incapacity; or
- b). The death of the owner or immediate member of the owners' family. A certified copy of the death certificate must be filed with the application by the individual legally responsible for the estate of the owner or the owner.

An assessor can not approve an extension of time to file an application in cases where the death of the owner or a member of the owners' immediate family occurred prior to first day of January of the pre-tax year.

By law, an on-site inspection of the land will be made by the tax assessor at least once every three years. The municipality may impose a fee for an on-site inspection of not more than \$25 in a 3-year period. On-site inspections may be made as many times as reasonably necessary to establish the eligibility status of the land for the purpose of approving or disapproving the application.

Additional Information

The above information is intended to help landowners understand the basic requirements of the Farmland Assessment Act. The New Jersey Department of Agriculture will answer questions on agricultural and horticultural production related to farmland assessment requirements. The New Jersey Division of Taxation will answer questions on tax procedures, tax laws, regulations, and court cases. The New Jersey Forest Service will answer questions concerning woodland. Rutgers Cooperative Research and Extension can provide information on crop and livestock production, farm management and marketing, and other related topics. Municipal tax assessors can provide forms needed for filing.

NJ Dept. of Agriculture (609) 984-2503 or

Robert.Bruch@ag.state.nj.us

<http://www.state.nj.us/agriculture>

Click on "Publications" then "For Farmers" and scroll to Farmland Assessment Act

NJ Division of Taxation (609) 292-7974

<http://www.state.nj.us/treasury/taxation/lpt/localtax.htm>

Scroll down to "General Assessment Issues" then scroll to "Farmland"

NJ Forest Service (609) 292-2531

<http://www.nj.gov/dep/parksandforests/forest>

Click on "Private Lands Management" then on "Farmland Assessment"

Rutgers Cooperative Research and Extension - For your county office refer to the listing in the blue pages of your telephone directory under "County Government" - Extension Service - Agricultural Agent

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Prepared by the New Jersey Department of Agriculture, in consultation with the New Jersey Division of Taxation and the New Jersey Forest Service.

SAMPLE ONLY - Obtain a listing for more information