

Standard Interrogatories to be Served on Taxpayers for Farmland Assessment Cases

- 1 . State the name and address of the owner(s) of the subject property during the year of appeal and the preceding two years.
2. Provide copies of the applications for assessment pursuant to the Farmland Assessment Act, N.J.S.A. 54:23-1 to 23.23 for the subject property for the year of appeal and the preceding two years and the dates such applications were filed with the Assessor for the taxing district.
3. Describe in detail each agricultural and/or horticultural activity conducted on the subject property during the year of appeal and the preceding two years, and set forth the size of the land area upon which each such activity was conducted.
4. Describe in detail any structures located on the subject property, the size of each such structure, the use to which each such structure is devoted, and the area of land upon which each such structure is located.
5. Set forth in detail the amount of gross income realized from the sale of the agricultural and/or horticultural products produced on the subject property for the year of appeal and the preceding two years, and set forth the name and address of each person or entity receiving such income and each person or entity from whom such income was received.
6. Attach documentation to support any claim of payments received under a soil conservation plan for the year of appeal and the preceding two years.
7. If qualification for farmland assessment is claimed on the basis that the property is used for boarding, rehabilitation or training of livestock, state whether taxpayer claims that such land is contiguous to land which independently qualifies for farmland assessment.
8. State whether any portion of the property for which farmland assessment is sought is used for any purpose in addition to agricultural and/or horticultural purposes including, but not limited to, recreational purposes.
9. If qualification for farmland assessment is claimed on the basis that the property is devoted to the production for sale of trees or other forest products other than Christmas trees, or is woodland which is not supportive and subordinate woodland:
 - a. State whether a copy of the application for farmland assessment for the tax year under appeal was filed with the Commissioner of the Department of Environmental Protection.
 - b. State whether the following documentation was submitted as part of the application for farmland assessment for the year of appeal and, if so, attach a copy of each document:
 - (i) a Woodland Management Plan for the subject property;

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(ii) a scaled map of the property showing the location of woodland activity and the soil group classes of the land;

(iii) a completed Woodland Data Form (form WD-1).

c. Set forth the date(s) upon which the subject property was inspected by the forester who prepared Woodland Management Plan or such other forester familiar with the Plan for the year under appeal and the preceding two years.

d. Indicate whether any agreements exist regarding the removal or sale of timber from the subject property for the tax year under appeal and/or the preceding two years, and, if so, attach copies of such agreements. If any such agreement is not in writing, set forth the date thereof, the names and addresses of the parties, and the terms thereof.

10. State whether there are any agreements, such as leases, regarding the use of the property and, if so, attach copies of such agreements. If any such agreement is not in writing, set forth the date thereof, the names and addresses of parties, and the terms thereof.

11. State the name and present address of each person known to you who has knowledge of facts bearing upon or relating to this appeal or the subject property and summarize the facts known to each.

12. State the name, address and field or area of expertise of each expert witness expected to testify on behalf of the taxpayer at the trial of this appeal, and set forth the qualifications of each.

13. Attach hereto copies of all expert reports prepared on your behalf, or in your possession, covering the subject property or any portion thereof, which reports were prepared by any expert named in answer to Question No. 12, during or with respect to the year of appeal or either of the preceding two years, in connection with this or any other proceeding, or for any other reason.

14. Attach a copy of, or describe in detail, each document of which you have knowledge and which relates to or bears upon the subject matter of this appeal. The term "document" shall include, but not be limited to, photographs. Include in such description, the following:

a. the date of the document;

b. the nature of the document (e.g., letter, appraisal, memorandum, photograph, contract);

c. the name and address of the person who prepared the document;

d. when the document was prepared;

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- e. when the document was delivered;
 - f. to whom the document was delivered;
 - g. the name, address, employer and job title or position of the person having custody of the document;
 - h. a full summary of the contents of the document.
15. State the name, address and job title or position of the person answering these interrogatories.
16. State the name address and telephone number of the person to contract in order to arrange for an inspection of the subject property.

CERTIFICATION

I hereby certify that the foregoing statements are true and that all documents and reports annexed hereto are exact copies of the entire original document or report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: _____ By: _____