

FLIP Withdrawal - General Q & A

Withdrawal from the Farm Land Identification Program (FLIP)

1. Once property is registered in the Farm Land Identification Program, is it possible to remove it from the program?

Yes. A registered property owner(s) may choose to withdraw their farmland and/or outbuildings (real property) by completing, signing and submitting a withdrawal form.

When a registered property owner(s) requests withdrawal of their real property, all property described by the parcel identifiers (PIDs) assessed under a property account number (PAN) will be removed from the program(s).

A property owner(s) should consider the financial liabilities of withdrawing their real property prior to submitting their withdrawal form.

2. What are the consequences of voluntarily withdrawing my property from FLIP?

When real property is withdrawn from the FLIP, by the owner, the repayment of all deferred taxes to a maximum of 15 previous years together with associated interest becomes due and payable on the account. The total amount of interest associated with these deferred taxes upon withdrawal is up to a maximum of 50% of the total taxes deferred.

Once the deferred taxes and interest become due and payable, the balance is then subject to the same conditions as the annual property taxes including penalties for the non-payment of tax.

Example: Outstanding deferred taxes amount to \$10,000, interest will be capped at \$5000. Total amount owing upon withdrawal would be \$15,000.

3. Are there any administrative fees associated with the withdrawal of my real property from the FLIP?

There are no administrative fees associated with the withdrawal of real property from the FLIP.

4. What is the process to withdraw my property from the FLIP?

When a registered property owner(s) wishes to withdraw their real property from the FLIP, the following steps are taken to complete the process.

Step 1. Property owner(s) submits the completed withdrawal form to the Registrar of FLIP (Registrar).

NOTE: Incomplete withdrawal forms will be returned.

Step 2. Registrar advises the Department of Finance and Treasury Board (FTB) and Service New Brunswick (SNB) of the withdrawal request.

Step 3. Registrar sends letter to the owner(s) to acknowledge receipt of withdrawal form, and to advise the owner(s) to request a statement of deferred taxes from FTB.

Step 4. Owner(s) requests a statement of deferred taxes from FTB.

Step 5. FTB issues statement of deferred taxes to the owner(s).

FLIP Withdrawal - General Q & A

Step 6. Owner(s) submits copy of the withdrawal form and payment of deferred taxes and associated interest to FTB.

Step 7. FTB confirms payment of deferred taxes and associated interest to Registrar and SNB.

Step 8. SNB withdraws the property from the FLIP in their system.

Step 9. SNB confirms with Registrar and FTB that the property has been withdrawn from the FLIP in the SNB system.

Step 10. Registrar withdraws property from the FLIP database.

Step 11. Registrar sends letter to owner(s) confirming the withdrawal of their property from the FLIP.

5. Where do I find the withdrawal form?

The Withdrawal Form can be found online on the FLIP page of the DAAF website under “Forms” – “Withdrawal Package” on the last page.

Registered property owner(s) may also request a withdrawal form from the Registrar of FLIP. In addition, the form may be requested at any office of the New Brunswick Department of Agriculture, Aquaculture and Fisheries.

6. Can the withdrawal form be completed electronically?

No. Currently, a paper form is the only method to withdraw real property from the program. A completed paper form may then be scanned and submitted electronically.

7. Who is required to sign the withdrawal form?

All registered property owners are required to sign the withdrawal form to withdraw real property from the program.

8. If the registered property owner is not capable of signing, who is required to sign the withdrawal form?

In the event of a property owner(s) death, the executor of the will may sign. A copy of the will and death certificate must be submitted with the signed withdrawal form.

Should any registered property owner(s) not be capable to sign for other reasons, a person who holds power of attorney may sign. A power of attorney designation must be submitted with the signed withdrawal form.

9. Where do I send the withdrawal form and any associated documentation?

The completed withdrawal form may be submitted by email, fax, or mail.

EMAIL: Flip.pita@gnb.ca
FAX: (506) 453-7978

FLIP Withdrawal - General Q & A

MAILING ADDRESS: The Registrar
Farm Land Identification Program
Department of Agriculture, Aquaculture and Fisheries
P.O. Box 6000
Fredericton, NB E3B 5H1

10. How long does it take to process my withdrawal after I have submitted the withdrawal form?

Depending on the time of year a property owner(s) applies to withdraw their property from the FLIP, it may take up to 30 business days to finalize the withdrawal. Refer to table below

Department	Activity	Processing
DAAF	Process application	5 days
Finance	Produce statement & confirm payment	10 days
SNB	Process withdrawal	10 days
DAAF	Finalize withdrawal	5 days
		30 days

NOTE: All processing times are estimates and may vary.

11. How do I request a statement of deferred taxes?

Registered property owner(s) may obtain statements of deferred property taxes and associated interest, at any time, by contacting FTB at **1-800-669-7070** or by email at wwwfin@gnb.ca.

All statement requests will require the following information:

1. Property Account Number (PAN)
2. Full name of legal owner(s)
3. Contact phone number
4. Email address

NOTE: Information will only be disclosed to the registered property owner(s), the lawyer acting on behalf of the owner(s), or a purchaser's lawyer when requesting a tax certificate.

NOTE: Only financial information provided directly from FTB is considered official when pertaining to a property account.

12. What if I have additional questions on withdrawing my property from FLIP?

Property owners may contact the Registrar for additional information by calling **1-888-622-4742** or by email at flip.pita@gnb.ca.

WITHDRAWAL FORM

Farm Land Identification Program and Registry of Agricultural Land



Registered Owner(s) Information

Name(s):	
Address:	
Telephone:	Email:

Request the *real property* identified by Property Account Number(s) (PAN) and Parcel Identification(s) Number(s) (PID) listed below be withdrawn from:
(Check one box only)

- ☐ **Both** the **Farm Land Identification Program** under the *Real Property Tax Act* and the **Registry of Agricultural Land** under the *Agricultural Land Protection and Development Act*
- ☐ **The Farm Land Identification Program** under the *Real Property Tax Act* only

Property Account Number(s) – PAN(s)	Parcel Identification Number(s) - PID(s)

☐ I understand that upon withdrawal from the **Farm Land Identification Program**, I am responsible for the repayment of all deferred taxes and interest due and payable on the account.

☐ I also understand that the use of any real property which is registered under the **Registry of Agricultural Land** under the *Agricultural Land Protection and Development Act* may be limited by zoning regulations administered by the local planning authority.

Signature of Registered Owner(s):	Date:

Mail completed signed form to:	The Registrar Farm Land Identification Program New Brunswick Agriculture, Aquaculture and Fisheries P.O. Box 6000 Fredericton, NB E3B 5H1 Email: flip.pita@gnb.ca Telephone: 1-888-622-4742
--------------------------------	---