

ASSEMBLY, No. 3090

STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED JUNE 14, 2012

Sponsored by:

Assemblyman TROY SINGLETON

District 7 (Burlington)

Assemblyman JOHN J. BURZICHELLI

District 3 (Cumberland, Gloucester and Salem)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Assemblywoman BONNIE WATSON COLEMAN

District 15 (Hunterdon and Mercer)

Assemblyman GILBERT "WHIP" L. WILSON

District 5 (Camden and Gloucester)

SYNOPSIS

Revises certain provisions of farmland assessment law, and includes annual automatic inflation adjustment.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 9/28/2012)

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1 AN ACT concerning farmland assessment, amending and
2 supplementing P.L.1964, c.48, amending P.L.1999, c.278, and
3 repealing section 1 of P.L.1968, c.455 (C.54:4-23.13a).

4

5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:

7

8 1. a. (New section) The State Board of Agriculture shall
9 develop, and adopt as rules and regulations pursuant to the
10 “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et
11 seq.), guidelines describing common agricultural and horticultural
12 practices, which may be used by municipal tax assessors, county
13 assessors, county tax administrators, and other appropriate local
14 government officials to assist them in determining whether land
15 may be deemed to be in agricultural use, horticultural use, or
16 actively devoted to agricultural or horticultural use pursuant to the
17 “Farmland Assessment Act of 1964,” P.L.1964, c.48 (C.54:4-23.1 et
18 seq.). The guidelines shall be advisory, and need not be exhaustive
19 or comprehensive in terms of applicability, nor specifically tailored,
20 to each and every possible agricultural or horticultural practice or
21 use. The Director of the Division of Taxation shall distribute these
22 guidelines to all municipal tax assessors, county assessors, county
23 tax administrators, and other appropriate local government officials,
24 by including them, to the maximum extent possible, with other
25 information on real property taxation regularly distributed by the
26 division to such individuals.

27 b. The Division of Taxation in the Department of the Treasury,
28 in conjunction with the Department of Agriculture, shall annually
29 offer, free of charge, a six-hour continuing education course to
30 municipal tax assessors, county assessors, county tax
31 administrators, and other appropriate local government officials on
32 the guidelines developed and adopted pursuant to subsection a. of
33 this subsection and other issues concerning the valuation,
34 assessment and taxation of land pursuant to P.L.1964, c.48.

35 c. The State Board of Agriculture, the Department of
36 Agriculture, and the Department of Environmental Protection shall
37 consult with the New Jersey Forestry Association and the New
38 Jersey Division of the Society of American Foresters on any issues
39 pertaining to woodland management or forest stewardship and
40 P.L.1964, c.48.

41

42 2. Section 5 of P.L.1964, c.48 (C.54:4-23.5) is amended to read
43 as follows:

44 5. a. Except as otherwise provided in subsection **[b.]** d. of this
45 section, land, five acres in area, shall be deemed to be actively

EXPLANATION – Matter enclosed in bold-faced brackets **[thus] in the above bill is not enacted and is intended to be omitted in the law.**

Matter underlined thus is new matter.

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1 devoted to agricultural or horticultural use when the amount of the
2 gross sales of agricultural or horticultural products produced
3 thereon, any payments received under a soil conservation program,
4 fees received for breeding, raising or grazing any livestock, income
5 imputed to cropland pastured and permanent pasture land used for
6 grazing in the amount determined by the State Farmland Evaluation
7 Advisory Committee created pursuant to section 20 of P.L.1964,
8 c.48 (C.54:4-23.20), and fees received for boarding, rehabilitating
9 or training any livestock where the land under the boarding,
10 rehabilitating or training facilities is contiguous to land which
11 otherwise qualifies for valuation, assessment and taxation under this
12 act, have averaged at least ~~【\$500.00】~~ \$1,000 per year during the
13 two-year period immediately preceding the tax year in issue, or
14 there is clear evidence of anticipated yearly gross sales and such
15 payments amounting to at least ~~【\$500.00】~~ \$1,000 within a
16 reasonable period of time, or such amount as may be established by
17 the Director of the Division of Taxation in the Department of the
18 Treasury, or by the State Farmland Evaluation Advisory
19 Committee, pursuant to this section. In the case of woodland
20 subject to a woodland management plan pursuant to section 3 of
21 P.L.1964, c.48 (C.54:4-23.3), the amount shall be at least \$500, or
22 such amount as may be established by the Director of the Division
23 of Taxation, or by the State Farmland Evaluation Advisory
24 Committee, pursuant to this section.

25 The Director of the Division of Taxation shall annually adjust
26 the minimum gross sales, payments, fees, and imputed income
27 requirements of this section for the first five acres in direct
28 proportion to the increase in the Consumer Price Index for all urban
29 consumers in the New York City area as reported by the United
30 States Department of Labor. In addition, every three years, the
31 State Farmland Evaluation Advisory Committee shall review the
32 minimum gross sales, payments, fees, and imputed income
33 requirements of this section for the first five acres, and may, by rule
34 or regulation adopted pursuant to the “Administrative Procedure
35 Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), raise the amounts of
36 those minimums to such levels as the committee determines
37 appropriate. Any increase made to the minimum gross sales,
38 payments, fees, and imputed income requirements for the first five
39 acres as authorized pursuant to this section shall not be enforced
40 until the third tax year following adoption of the increase.

41 In addition, where the land is more than five acres in area, it
42 shall be deemed to be actively devoted to agricultural or
43 horticultural use when the amount of the gross sales of agricultural
44 or horticultural products produced on the area above five acres, any
45 payments received under a soil conservation program, fees received
46 for breeding, raising or grazing any livestock, income imputed to
47 cropland pastured and permanent pasture land used for grazing in
48 the amount determined by the State Farmland Evaluation Advisory

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1 Committee created pursuant to section 20 of P.L.1964, c.48
2 (C.54:4-23.20), and fees received for boarding, rehabilitating or
3 training any livestock where the land under the boarding,
4 rehabilitating or training facilities is contiguous to land which
5 otherwise qualifies for valuation, assessment and taxation under this
6 act, have averaged at least \$5.00 per acre per year during the two-
7 year period immediately preceding the tax year in issue, or there is
8 clear evidence of anticipated yearly gross sales and such payments
9 amounting to an average of at least \$5.00 per year within a
10 reasonable period of time; except in the case of woodland and
11 wetland, where the minimum requirement shall be an average of
12 \$0.50 per acre on the area above five acres.

13 As used in this section, "livestock" shall not include dogs.

14 For the purposes of this section, the presence of an intervening
15 public thoroughfare shall not preclude a finding of contiguity.

16 b. Land previously qualified as actively devoted to agricultural
17 or horticultural use under the act; but failing to meet the additional
18 requirement on acreage above five acres , or failing to meet any
19 increase in the minimum amount of gross sales, payments and fees
20 received, and imputed income established pursuant to subsection a.
21 of this section, shall not be subject to the roll-back tax because of
22 such disqualification, but shall be treated as land for which an
23 annual application has not been submitted provided that the land
24 remains in agricultural or horticultural use.

25 c. In determining the eligibility of land for valuation,
26 assessment and taxation pursuant to P.L.1964, c.48 (C.54:4-23.1 et
27 seq.), the assessor of the taxing district in which the land is located
28 shall, upon request by the owner of the land, exempt the owner from
29 the income requirements of this section if the owner demonstrates
30 to the satisfaction of the assessor that the failure to meet the income
31 requirements was due to an injury, illness or death of the person
32 responsible for performing the activities which produce the income
33 necessary to meet the income eligibility requirement of this section.
34 The request of the owner shall be accompanied by a certificate of a
35 physician stating that the person was physically incapacitated or by
36 a certified copy of the death certificate, as the case may be. The
37 assessor may only grant an exemption once for a particular illness,
38 injury or death.

39 **[b.]** d. The gross sales, payments, imputed income, and fees
40 received pursuant to the requirements of this section shall not apply
41 to land that (1) is the subject of a forest stewardship plan approved
42 by the Department of Environmental Protection pursuant to section
43 3 of P.L.2009, c.256 (C.13:1L-31) which is fully implemented, and
44 (2) otherwise qualifies under the "Farmland Assessment Act of
45 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), for valuation,
46 assessment and taxation as land in agricultural or horticultural use
47 pursuant to section 3 of P.L.1964, c.48 (C.54:4-23.3).

48 (cf: P.L.2009, c.256, s.14)

1 3. Section 14 of P.L.1964, c.48 (C.54:4-23.14) is amended to
2 read as follows:

3 14. a. Application for valuation, assessment and taxation of land
4 in agricultural or horticultural use under this act shall be on a form
5 prescribed by the Director of the Division of Taxation in the
6 Department of the Treasury and approved by the State Board of
7 Agriculture, and provided for the use of claimants by the governing
8 bodies of the respective taxing districts. The form of application
9 shall provide for the reporting of information pertinent to the
10 provisions of Article VIII, Section 1, paragraph 1(b) of the
11 Constitution, as amended, and this act. The form shall include a
12 plain language recitation and explanation of the guidelines
13 describing agricultural and horticultural practices developed and
14 adopted pursuant to subsection a. of section 1 of P.L. , c. (C.)
15 (pending before the Legislature as this bill) that may be used by
16 municipal tax assessors, county assessors, county tax
17 administrators, and other appropriate local government officials to
18 assist them in determining whether land may be deemed to be in
19 agricultural use, horticultural use, or actively devoted to agricultural
20 or horticultural use pursuant to the "Farmland Assessment Act of
21 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.). The applicant shall
22 include with the form of application, in a manner prescribed by the
23 director, proofs of sales of agricultural or horticultural products, and
24 of any other payments, fees, or income received from the
25 agricultural or horticultural use of the land, in the prior year, or
26 clear evidence of anticipated gross sales, payments, fees, or other
27 income, amounting to \$1,000 for the first five acres, or in the case
28 of woodland subject to a woodland management plan pursuant to
29 section 3 of P.L.1964, c.48 (C.54:4-23.3) amounting to \$500 for the
30 first five acres, or in either case amounting to such sums as may be
31 established by the Director of the Division of Taxation or the State
32 Farmland Evaluation Advisory Committee pursuant to subsection a.
33 of section 5 of P.L.1964, c.48 (C.54:4-23.5).

34 In the case of land that is the subject of a forest stewardship plan
35 approved by the Department of Environmental Protection pursuant
36 to section 3 of P.L.2009, c.256 (C.13:1L-31) which is fully
37 implemented, and otherwise qualifies under the "Farmland
38 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), for
39 valuation, assessment and taxation as land in agricultural or
40 horticultural use pursuant to section 3 of P.L.1964, c.48 (C.54:4-
41 23.3), no proofs required pursuant to this subsection of gross sales,
42 payments, imputed income, or fees need be included with the form
43 or otherwise submitted.

44 b. A certification by the landowner that the facts set forth in the
45 application are true may be prescribed by the director to be in lieu
46 of a sworn statement to that effect. Statements so certified shall be
47 considered as if made under oath and subject to the same penalties
48 as provided by law for perjury.

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1 In addition, for a gross and intentional misrepresentation on the
2 application, the landowner shall be subject to a civil penalty of up
3 to \$5,000. Any such civil penalty may be imposed and collected by
4 the municipality, the county, or the State, with costs, in a summary
5 proceeding pursuant to the "Penalty Enforcement Law of 1999,"
6 P.L.1999, c.274 (C.2A:58-10 et seq.). The Superior Court and the
7 municipal court shall have jurisdiction to enforce the provisions of
8 the "Penalty Enforcement Law of 1999" in connection with this
9 subsection. One-half of any civil penalties so collected by a
10 municipality or county shall be dedicated and used by the
11 municipality or county in administering and enforcing the
12 provisions of the "Farmland Assessment Act of 1964," P.L.1964,
13 c.48 (C.54:4-23.1 et seq.) in the municipality or county. The
14 remaining one-half of any civil penalties so collected by a
15 municipality or county shall be paid by the municipality or county
16 to the State, and together with any civil penalties so collected
17 directly by the State, shall be dedicated and used by the Department
18 of Agriculture and the Division of Taxation in administering and
19 enforcing the provisions of P.L.1964, c.48.

20 c. Any landowner, except those who have submitted a
21 woodland management plan or a forest stewardship plan pursuant to
22 section 3 of P.L.1964, c.48 (C.54:4-23.3), who is an applicant for
23 valuation, assessment and taxation pursuant to P.L.1964, c.48
24 (C.54:4-23.1 et seq.) for lands not previously qualified under the act
25 shall submit with the application a map of land use classes and soil
26 groups that conforms with standards established by the Division of
27 Taxation in consultation with the [Secretary] State Board of
28 Agriculture.

29 d. For any landowner whose farm management unit is less than
30 10 acres in size, the landowner shall submit with the application
31 form a narrative describing the agricultural or horticultural uses on
32 the farm management unit, the number of acres that will be actively
33 devoted to those uses, and a sketch of the location on the farm
34 management unit of those uses. For the purposes of this subsection,
35 "farm management unit" means a parcel or parcels of land, whether
36 contiguous or noncontiguous, together with agricultural or
37 horticultural buildings, structures and facilities, producing
38 agricultural or horticultural products, and operated as a single
39 enterprise.

40 e. The director, after consultation with the State Board of
41 Agriculture, shall include with each application a letter or other
42 document explaining any changes to the law, rules, regulations, and
43 guidelines on the valuation, assessment and taxation of land
44 pursuant to P.L.1964, c.48 (C.54:4-23.1 et seq.) that have occurred
45 in the prior tax year and which shall be newly in effect in the tax
46 year for which the application is being submitted.

47 f. The director shall devise a form for the extension of filing
48 time for the valuation application, which form shall include the

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1 name and address of the applicant, the reason for the extension, and
2 a space for the approval or rejection of the assessor.

3 (cf: P.L.2009, c.256, s.15)

4

5 4. Section 20 of P.L.1964, c.48 (C.54:4-23.20) is amended to
6 read as follows:

7 20. There is hereby created a State Farmland Evaluation
8 Advisory Committee, the members of which shall be the Director of
9 the Division of Taxation; the Dean of the College of Agriculture,
10 Rutgers, The State University; and the Secretary of Agriculture. The
11 committee shall meet from time to time on the call of the Secretary
12 of Agriculture and annually determine and publish a range of
13 values for each of the several classifications of land in agricultural
14 and horticultural use in the various areas of the State. The primary
15 objective of the committee shall be the determination of the ranges
16 in fair value of such land based upon its productive capabilities
17 when devoted to agricultural or horticultural uses. In making these
18 annual determinations of value, the committee shall consider
19 available evidence of agricultural or horticultural capability
20 derived from the soil survey at Rutgers, The State University, the
21 National Co-operative Soil Survey, and such other evidence of
22 value of land devoted exclusively to agricultural or horticultural
23 uses as it may in its judgment deem pertinent. On or before
24 October 1 of each year, the committee shall make these ranges of
25 fair value available to the assessing authority in each of the taxing
26 districts in which land in agricultural and horticultural use is
27 located.

28 The committee shall also conduct the periodic review of the
29 minimum gross sales, payments, fees, and imputed income
30 requirements in order for land which is actively devoted to
31 agricultural or horticultural use to be eligible for valuation,
32 assessment and taxation under the provisions of P.L.1964, c.48
33 (C.54:4-23.1 et seq.), as prescribed by section 5 of P.L.1964, c.48
34 (C.54:4-23.5).

35 Within one year after the date of enactment of P.L. , c. (C.)
36 (pending before the Legislature as this bill), and every five years
37 thereafter, the committee, in consultation with recognized Statewide
38 tax assessor and tax administrator organizations, shall review the
39 application form or forms for valuation, assessment and taxation of
40 land in agricultural or horticultural use pursuant to P.L.1964, c.48
41 (C.54:4-23.1 et seq.), and provide any recommendations the
42 committee may have thereon to the Director of the Division of
43 Taxation.

44 (cf: P.L.1964, c.48, s.20)

45

46 5. Section 1 of P.L.1999, c.278 (C.54:1-35.25b) is amended to
47 read as follows:

1 1. a. All tax assessor certificates issued prior to the effective
2 date of P.L.1999, c.278 (C.54:1-35.25b et al.) shall expire five years
3 following that effective date and shall be renewed in accordance
4 with the procedure established in this section. All tax assessor
5 certificates issued on or after the effective date of P.L.1999, c.278
6 (C.54:1-35.25b et al.) shall expire five years after the issuance of
7 the certificate and shall be renewed in accordance with the
8 procedure established in this section.

9 (1) All tax assessor certificates shall be renewed upon
10 application, payment of the required renewal fee, and verification
11 that the applicant has met continuing education requirements, as set
12 forth in paragraph (2) and paragraph (3) of this subsection. After
13 the initial expiration of any tax assessor certificates following the
14 effective date of P.L.1999, c.278 (C.54:1-35.25b et al.), each
15 renewal period shall thereafter be for a period of three years. The
16 renewal date shall be 30 days prior to the expiration date of the tax
17 assessor certificate.

18 (2) Prior to the first renewal date of a tax assessor certificate
19 pursuant to P.L.1999, c.278 (C.54:1-35.25b et al.) every applicant
20 for renewal shall, on a form prescribed by the Director of the
21 Division of Taxation, furnish proof of having earned a total of at
22 least 50 continuing education credit hours over the prior five-year
23 period. Thereafter, prior to each succeeding renewal date of a tax
24 assessor certificate, every applicant for renewal shall, on a form
25 prescribed by the Director of the Division of Taxation, furnish
26 proof of having earned a total of at least 30 continuing education
27 credit hours over the prior three-year period. For the purposes of
28 this section, one continuing education credit hour means 50 minutes
29 of classroom or lecture time. After verifying that the applicant has
30 fulfilled the continuing education requirement and after receiving a
31 fee of not less than \$50 paid by the applicant to the order of the
32 Treasurer of the State of New Jersey, the Director of the Division of
33 Taxation shall renew the tax assessor certificate. The Director of
34 the Division of Taxation shall determine, by regulation, the
35 circumstances under which an extension of time to complete the
36 requirements for continuing education may be granted by the
37 director.

38 (3) Commencing January 1, 2017, for any tax assessor of a
39 municipality in which one or more Class 3B (Farm Qualified)
40 properties subject to valuation, assessment and taxation pursuant to
41 P.L.1964, c.48 (C.54:4-23.1 et seq.) are located, or for any county
42 assessor, prior to every renewal date of a tax assessor certificate
43 issued to that tax assessor pursuant to P.L.1999, c.278 (C.54:1-
44 35.25b et al.), the applicant for renewal shall, on a form prescribed
45 by the Director of the Division of Taxation, furnish proof of having
46 taken, at least once in the prior three years, the six-hour continuing
47 education course concerning certain aspects of farmland assessment
48 required to be offered, free of charge, by the Division of Taxation in

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1 the Department of the Treasury, in conjunction with the Department
2 of Agriculture, pursuant to subsection b. of section 1 of P.L. _____,
3 c. (C. _____) (pending before the Legislature as this bill).

4 b. There is established within the Division of Taxation in the
5 Department of the Treasury the Tax Assessor Continuing Education
6 Eligibility Board. The board shall consist of six members and be
7 comprised as follows: the Director of the Division of Taxation or
8 his designee, the President of the Association of Municipal
9 Assessors, and the President of the New Jersey Association of
10 County Tax Board Commissioners and County Tax Administrators
11 shall be permanent members. The Director of the Division of
12 Taxation and the President of the Association of Municipal
13 Assessors shall each appoint an additional member who shall serve
14 for a term of two years. The Director of Government Services at
15 Rutgers University shall serve ex officio. Any vacancy in the
16 membership of the board shall be filled for the unexpired term in
17 the manner provided by the original appointment. The first meeting
18 of the board shall be held at the call of the Director of the Division
19 of Taxation, and thereafter the board shall meet annually and shall
20 hold at least one additional meeting within each 12-month period.
21 The board shall establish the curriculum areas and the number of
22 hours in each curriculum area that an assessor shall complete in
23 order to renew certification.

24 c. When the holder of a tax assessor certificate has allowed the
25 certificate to lapse by failing to renew the certificate, a new
26 application and certificate shall be required. If application is made
27 within six months of the expiration of the certificate, then
28 application may be made in the same manner as a renewal, but with
29 an additional late renewal fee of \$50.

30 d. The Director of the Division of Taxation, in accordance with
31 the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
32 seq.), shall adopt such regulations as are necessary to effectuate the
33 provisions of this section.

34 (cf: P.L.1999, c.278, s.1)

35

36 6. Section 1 of P.L.1968, c.455 (C.54:4-23.13a) is repealed.

37

38 7. This act shall take effect immediately, except that it shall be
39 applicable to tax years commencing with tax year 2014.

40

41

42

STATEMENT

43

44 This bill makes various revisions to the "Farmland Assessment
45 Act of 1964."

46 The bill raises from \$500 to \$1,000 the minimum gross sales and
47 payments standard for typical agricultural or horticultural lands to
48 qualify for farmland assessment on the first five acres of land. This

1 change would not apply to woodland managed under a woodland
2 management plan, which would continue as under current law to
3 qualify for farmland assessment with minimum gross sales and
4 payments of \$500, nor to land subject to a forest stewardship plan,
5 which under current law has no minimum income qualifying
6 standard for farmland assessment. The bill would also provide that
7 income imputed to land used for grazing would be income imputed
8 to cropland pastured as well as permanent pasture land used for
9 grazing.

10 However, the bill requires the Director of the Division of
11 Taxation in the Department of the Treasury to annually adjust the
12 minimum gross sales, payments, fees, and imputed income
13 requirements for the first five acres, as established by this bill, in
14 direct proportion to the increase in the Consumer Price Index for all
15 urban consumers in the New York City area as reported by the
16 United States Department of Labor. In addition, the bill requires
17 the State Farmland Evaluation Advisory Committee (SFEAC) to
18 review, every three years, the minimum gross sales, payments, fees,
19 and imputed income requirements for the first five acres, and
20 authorizes that committee to adopt regulations to raise the amount
21 of those minimums to levels the SFEAC determines appropriate
22 after completing each such review.

23 The bill also amends current law to provide that the farmland
24 assessment application form would: (1) have to be approved by the
25 State Board of Agriculture; (2) include a plain language recitation
26 and explanation of the guidelines describing common agricultural
27 and horticultural practices which are to be developed and adopted
28 pursuant to the bill; and (3) have to be submitted with proofs of
29 sales of agricultural or horticultural products, and of any other
30 payments, fees, or income received from the agricultural or
31 horticultural use of the land, in the prior year, or clear evidence of
32 anticipated gross sales, payments, fees, or other income, amounting
33 to the minimum sum of \$1,000 for standard farmland, \$500 for
34 managed woodland, or in either case such sums as may be
35 established by (1) the Director of the Division of Taxation through
36 the automatic inflation adjuster described above, or (2) the SFEAC
37 as provided in the bill.

38 The bill requires the Director of the Division of Taxation in the
39 Department of the Treasury to include with each farmland
40 assessment application a letter or other document explaining any
41 changes to the law, rules, regulations, and guidelines on farmland
42 assessment that have occurred in the prior tax year and which would
43 be newly in effect in the tax year for which the application is being
44 submitted. The bill would require a landowner whose farm
45 management unit is less than 10 acres in size to submit a narrative
46 and a sketch relating to the agricultural or horticultural uses on the
47 farm management unit, including information on the number of
48 acres that will be actively devoted to such uses. The SFEAC would

1 be required every five years to generally review the farmland
2 assessment application form and to make recommendations thereon
3 to the Director of the Division of Taxation.

4 The bill establishes a civil penalty of up to \$5,000 for a gross and
5 intentional misrepresentation on an application, provides that such
6 penalties collected by a municipality or county be divided equally
7 between the municipality or county and the State, and dedicates the
8 penalty revenue collected to administering and enforcing the
9 “Farmland Assessment Act of 1964.”

10 Because this bill establishes new and more stringent standards to
11 qualify for farmland assessment, landowners who previously met
12 the farmland assessment standards under the current law but cannot
13 or do not meet the new standards will not be required to pay the
14 roll-back tax at the time of that disqualification provided they do
15 not abandon the agricultural or horticultural use. However, because
16 at that point the property would no longer be farmland assessed
17 under the new standards, the landowner will then, and thereafter, be
18 required to pay the full property taxes on the land just as any other
19 property taxpayer who does not own farmland must do.

20 The bill requires the State Board of Agriculture to develop and
21 adopt advisory guidelines describing common agricultural and
22 horticultural practices which are to be distributed to, and which may
23 be used by, municipal tax assessors, county assessors, county tax
24 administrators, and other appropriate local government officials to
25 assist them in determining whether land may be deemed to be in
26 agricultural use, horticultural use, or actively devoted to agricultural
27 or horticultural use pursuant to the “Farmland Assessment Act of
28 1964.” The bill would require the Division of Taxation, in
29 conjunction with the Department of Agriculture, to annually
30 provide a six-hour, free of charge, continuing education course, to
31 municipal tax assessors, county assessors, county tax
32 administrators, and other appropriate local government officials
33 explaining the guidelines.

34 The bill provides that starting January 1, 2017, for any tax
35 assessor of a municipality in which one or more Class 3B (Farm
36 Qualified) properties (that is, properties that are farmland assessed)
37 are located, or for any county assessor, the tax assessor, as a
38 condition of relicensing, must provide proof of having taken, at
39 least once in the prior three years, the six-hour continuing education
40 course concerning certain aspects of farmland assessment required
41 under the bill to be offered, free of charge, by the Division of
42 Taxation, in conjunction with the Department of Agriculture.

43 The bill further requires the State Board of Agriculture, the
44 Department of Agriculture, and the Department of Environmental
45 Protection to consult with the New Jersey Forestry Association and
46 the New Jersey Division of the Society of American Foresters on
47 any issues pertaining to woodland management or forest
48 stewardship, and farmland assessment.

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1 The bill is applicable to tax years commencing with tax year
2 2014.

3 Lastly, the bill repeals section 1 of P.L.1968, c.455 (C.54:4-
4 23.13a) concerning the timely submittal of certain farmland
5 assessment applications, because it is no longer applicable.