

ASSEMBLY RESOLUTION No. 56

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 15, 1996

By Assemblywoman TURNER

1 **AN ASSEMBLY RESOLUTION** creating a "Farmland Tax Assessment Task
2 Force" to study the laws concerning farmland tax assessment to promote
3 greater farm retention and capital investment in agriculture and to develop
4 ways to deter abuse of farm tax policies.

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6 **WHEREAS**, There have been many polls and surveys which indicate that New
7 Jerseyans overwhelmingly support the retention of agriculture in the State
8 and the promotion of farmland preservation policies; and

9 **WHEREAS**, It is in the public interest to promote agriculture in the State in
10 order to preserve farmland which might otherwise be permanently lost to
11 nonfarm development, to promote economic development of the rural
12 environment by enhancing farm viability, to improve wildlife habitats and
13 recreational opportunities through favorable farmland preservation policies,
14 and to maintain and enhance air and water quality in the environment; and

15 **WHEREAS**, Despite the public support for, and the benefits to the public of,
16 farmland preservation policies, the amount of farmland in the State declined
17 by 50 percent between 1959 and 1990, and is likely to decline further due
18 to continued pressures on farmers from factors such as the high rate of
19 taxation in the State; and

20 **WHEREAS**, A survey conducted by the New Jersey FARMS Commission
21 indicates that 82 percent of the farmers surveyed cite New Jersey's rate of
22 taxation for farm assessed land per acre as being too high because the rate
23 exceeds that of Connecticut, New York, Pennsylvania, Maryland,
24 Delaware and the national average tax per acre; and

25 **WHEREAS**, Since piecemeal alteration of the tax structure for farmland will not
26 assure effective policy and may tend to unduly benefit special interest
27 groups in the State; now, therefore,

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29 **BE IT RESOLVED** *by the General Assembly of the State of New Jersey:*

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31 1. There is hereby created a General Assembly Task Force to be known
32 as the "Farmland Tax Assessment Task Force" to consist of nine members as
33 follows: five members of the General Assembly to be appointed by the
34 Speaker thereof, no more than three of whom shall be of the same political
35 party; one member, to be appointed by the Governor, who shall represent the

1 Department of Agriculture; one member, to be appointed by the Governor,
2 who shall represent the Department of the Treasury; and two public members
3 appointed by the Governor who shall be representative of the State's
4 agricultural community. Any vacancy in the membership of the Task Force
5 shall be filled by appointment in the same manner as the original appointment
6 was made.

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8 2. The Task Force shall organize as soon as possible after the appointment
9 of its members and shall elect a chairman and vice chairman from among its
10 members. The chairman shall appoint a secretary who need not be a member
11 of the Task Force.

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13 3. The Task Force is directed to study, review and make
14 recommendations concerning New Jersey's laws, policies and practices
15 relating to farmland tax assessment. The Task Force shall investigate and
16 examine the impact of the State's tax structure on farmland preservation, with
17 specific reference to farmland tax assessment. The Task Force shall evaluate
18 current farmland tax policies, and make any recommendations for legislation
19 which the Task Force may desire to have enacted to promote farm retention,
20 to increase capital investment in agriculture and to deter the abuse of farm tax
21 policy by special interest groups or individuals.

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23 4. The Task Force shall be entitled to call to its assistance and avail itself
24 of the services and assistance of the officials and employees of the State and
25 its political subdivisions and their departments, boards, bureaus, commissions
26 and agencies as it may require and as may be available to it for the purposes
27 of the Task Force and may expend those funds as may be appropriated or
28 otherwise made available to it for the purposes of its study.

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30 5. The Task Force shall report its findings, conclusions and
31 recommendations to the General Assembly within six months following the
32 original appointment of all members of the Task Force.

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34 6. The Task Force may meet and hold public hearings at the place or
35 places it designates during the sessions or recesses of the Legislature.

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37 STATEMENT

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39 This resolution establishes a nine member Task Force to review, evaluate
40 and make recommendations concerning the State's laws, policies and
41 practices related to farmland tax assessment. The Task Force shall consist of
42 five members of the General Assembly appointed by the Speaker thereof, and
43 four members appointed by the Governor. The Task Force shall report its

1 findings and conclusions to the General Assembly within six months following
2 the original appointment of the members.

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7 Establishes a Farmland Tax Assessment Task Force to review and evaluate
8 the State's laws and policies related to farmland tax assessment.