

ASSEMBLY, No. 5474

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MARCH 15, 2021

Sponsored by:

Assemblyman RONALD S. DANCER

District 12 (Burlington, Middlesex, Monmouth and Ocean)

Assemblywoman LISA SWAIN

District 38 (Bergen and Passaic)

SYNOPSIS

Provides certain noncontiguous acres of land may be eligible for farmland assessment under certain circumstances.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning farmland assessment, and supplementing and
2 amending P.L.1964, c.48.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

6
7 1. (New section) Notwithstanding any other provision of law or
8 rule or regulation adopted pursuant thereto to the contrary, five or
9 more noncontiguous acres of land, which are actively devoted to
10 agricultural or horticultural use and which have been so devoted for
11 at least the two successive years immediately preceding the tax year
12 in issue, may be eligible for the valuation and assessment of land in
13 agricultural or horticultural use pursuant to P.L.1964, c.48 (C.54:4-
14 23.1 et seq.), provided that: the noncontiguous acres are under the
15 ownership of one person; are located in the same municipality; and
16 meet all other requirements of P.L.1964, c.48 (C.54:4-23.1).

17
18 2. Section 2 of P.L.1964, c.48 (C.54:4-23.2) is amended to read
19 as follows:

20 2. For general property tax purposes, the value of land, not less
21 than **[5]** five acres in area, which is actively devoted to agricultural
22 or horticultural use and which has been so devoted for at least the
23 **[2]** two successive years immediately preceding the tax year in
24 issue, shall, on application of the owner, and approval thereof as
25 hereinafter provided, be that value which such land has for
26 agricultural or horticultural use. Noncontiguous acres of land may
27 be valued as land for agricultural or horticultural use pursuant to
28 this section provided that the requirements of section 1 of P.L. , c.
29 (C.) (pending before the Legislature as this bill) are met.
30 (cf: P.L.1964, c.48, s.2)

31
32 3. Section 6 of P.L.1964, c.48 (C.54:4-23.6) is amended to read
33 as follows:

34 6. Land which is actively devoted to agricultural or horticultural
35 use shall be eligible for valuation, assessment and taxation as herein
36 provided when it meets the following qualifications:

37 (a) It has been so devoted for at least the two successive years
38 immediately preceding the tax year for which valuation under this
39 act is requested;

40 (b) The area of such land is not less than five acres when
41 measured in accordance with the provisions of section 11 **[hereof]**
42 of P.L.1964. c.48 (C.54:4-23.11) and, if located on noncontiguous
43 acres, the land also meets the requirements of section 1 of P.L. , c.
44 (C.) (pending before the Legislature as this bill); and

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.

1 (c) Application by the owner of such land for valuation
2 hereunder is submitted on or before August 1 of the year
3 immediately preceding the tax year to the assessor of the taxing
4 district in which such land is situated on the form prescribed by the
5 Director of the Division of Taxation in the Department of the
6 Treasury;

7 (d) The assessor may grant an extension of time for filing an
8 application required by this section, which extension shall terminate
9 no later than September 1 of the year immediately preceding the tax
10 year, in any event where it shall appear to the satisfaction of the
11 assessor that failure to file by August 1 was due to (1) the illness of
12 the owner and a certificate of a physician stating that the owner was
13 physically incapacitated and unable to file on or before August 1
14 and the application is filed with the assessor; or (2) the death of the
15 owner or an immediate member of the owner's family and a
16 certified copy of the death certificate and the application is filed
17 with the assessor by the individual legally responsible for the estate
18 of the owner, or the owner, as the case may be.

19 As used in this **act** P.L.1964, c.48 (C.54:4-23.1 et seq.),
20 "immediate family member" means a person's spouse, child, parent
21 or sibling residing in the same household.
22 (cf: P.L.1987, c.418, s.1)

23
24 4. This act shall take effect immediately.
25
26

27 STATEMENT

28
29 This bill amends and supplements the "Farmland Assessment Act
30 (1964)," P.L.1964, c.48 (C.54:4-23.1 et seq.), to provide that five or
31 more noncontiguous acres of land, which are actively devoted to
32 agricultural or horticultural use and which have been in such use for
33 at least the two successive years immediately preceding the tax year
34 in issue, may be eligible for the valuation and assessment of land in
35 agricultural or horticultural use, i.e., farmland assessment, provided
36 that the noncontiguous acres are under the ownership of one person,
37 are located in the same municipality, and meet the other
38 requirements of the Farmland Assessment Act.

39 Under current law and regulation, in order to be eligible for
40 farmland assessment, a minimum of five contiguous acres of land is
41 required to be actively devoted to agricultural or horticultural use.
42 Under this bill, the land would not be required to be contiguous,
43 provided that it is under the ownership of one person and located
44 within one municipality. This would allow a landowner of
45 farmland smaller than five acres in size to combine their
46 noncontiguous farmland owned in the same municipality in order to
47 receive farmland assessment. All other requirements for eligibility
48 for farmland assessment would apply.

1 Furthermore, this bill would bolster agriculture and horticulture
2 in the more developed parts of the State where it is challenging, if
3 not impossible, to devote contiguous acres to agricultural or
4 horticultural purposes. New Jersey, as the most densely populated
5 state in the nation, is highly urbanized and suburbanized with
6 limited opportunities to use its smaller pockets of open space for
7 agriculture and horticulture. Also, the high cost of land in urban
8 areas make the purchase of large single plots prohibitive.
9 Increasing the acreage eligible for farmland assessment would also
10 increase inclusion of a more diverse group of people interested in
11 contributing to the State's agricultural and horticultural sectors, and
12 would support the Vision 2025 plan developed by the New Jersey
13 Agricultural Experiment Station at Rutgers, the State University.

14 The New Jersey Agricultural Experiment Station's Vision 2025
15 plan is a system of responsive, innovative, and inclusive programs,
16 farms, stations, and centers that is prioritizing investments in
17 infrastructure, information technology, and equipment designed to
18 enable the expansion and development of cutting-edge programs.
19 The New Jersey Agricultural Experiment Station programs, farms,
20 stations, and centers are designed to be national models of
21 responsive, innovative, and inclusive research, education, and
22 outreach that can address grand challenges of the State and broader
23 society, as well as being known for the sustainable management of
24 the land and natural resources these efforts encompass.