

54:4-23.3

1/14/88

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-23.3 (Farmland assessment-- redefine "woodland")

LAWS OF: 1986 **CHAPTER:** 201

Bill No: A1925

Sponsor(s): Hendrickson and others

Date Introduced: 1986

Committee: **Assembly:** Economic Development; Appropriation
Senate: Natural Resources and Agriculture; Revenue, Finance & Appropriations

Amended during passage: Yes Amendments during passage denoted by asterisks.

Date of Passage: **Assembly:** May 5, 1986
Senate: December 15, 1986

Date of Approval: December 30, 1986

Following statements are attached if available:

Sponsor statement:	Yes	
	Yes	3-13-86 to 2-20-86
Committee statement:	Assembly	Yes 11-24-86 to 9-22-86
	Senate	No
Fiscal Note:	No	
Veto Message:	No	
Message on Signing:	No	

Following were printed:

Reports:	No
Hearings:	No

Woodland plan, mentioned in statements--
N.J.A.C. 18:15-1.1 et al, 19 NJR 153 (a), 19 NJR 2304 (a)

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 1925

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 10, 1986

By Assemblymen HENDRICKSON, COLLINS, COLBURN, SHINN,
MORAN, SINGER, Assemblywoman COOPER and Assemblyman
CHINNICI

AN ACT concerning agricultural land, amending and supplement-
ing P. L. 1964, c. 48, and making an appropriation.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 3 of P. L. 1964, c. 48 (C. 54:4-23.3) is amended to
2 read as follows:

3 3. Land shall be deemed to be in agricultural use when devoted
4 to the production for sale of plants and animals useful to man,
5 including but not limited to: forages and sod crops; grains and
6 feed crops; dairy animals and dairy products; poultry and poultry
7 products; livestock, including beef cattle, sheep, swine, horses,
8 ponies, mules or goats, including the breeding and grazing of any
9 or all of such animals; bees and apiary products; fur animals;
10 trees and forest products; or when devoted to and meeting the
11 requirements and qualifications for payments or other compensa-
12 tion pursuant to a soil conservation program under an agreement
13 with an agency of the **[Federal Government]** *federal government,*
14 *except that land ***[used]*** *which is devoted* ***[for]***
15 *to* the production *for sale* of tree and forest products **[, ex-**
16 *clusive of]* *other than* Christmas trees, and ***[which]*** is not
17 appurtenant woodland, ***[is]*** shall not be deemed to be
17A in agricultural use unless the landowner fulfills the following
17B additional conditions:*

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 printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

*—Assembly committee amendments adopted February 20, 1986.

18 a. The landowner establishes and complies with the provisions
 19 of a woodland management plan for this land prepared in accor-
 20 dance with policies, guidelines and practices approved by the Di-
 21 vision of Parks and Forestry in the Department of Environmental
 22 Protection, in consultation with the Department of Agriculture
 23 and the Dean of Cook College at Rutgers, The State University,
 24 which policies, guidelines and practices are designed to eliminate
 25 excessive and unnecessary cutting.

26 b. The landowner and a forester from a list of foresters approved
 27 by the Department of Environmental Protection ***[shall]*** an-
 28 nually attest to compliance with subsection a. of this section; and

29 c. The landowner ***[shall]*** annually ***[submit]*** ***submits*** an
 30 application, as prescribed in section 13 of P. L. 1964, c. 48 (C.
 31 54:4-23.13), to the assessor ***[with]*** ***accompanied by*** a copy
 32 of the plan ***[accompanied by]*** ***established pursuant to sub-**
 33 **section a. of this section;*** written documentation of compliance
 34 with subsection b. of this section; a supplementary woodland data
 35 form setting forth woodland management actions taken in the
 35A pre-tax year***[;]*** *****, the***** type and quantity of tree and forest
 35B products sold***[;]*** *****, and the***** amount of income received or an-
 36 ticipated for same; a map of the land showing the location of the
 37 activity and the soil group classes of the land; and other pertinent
 38 information required by the Director of the Division of Taxation
 39 as part of the application for valuation, assessment and taxation
 40 as provided in P. L. 1964, c. 48 (C. 54:4-23.1 et seq.). The land-
 41 owner shall, at the same time, submit to the Commissioner of the
 42 Department of Environmental Protection an exact copy of the
 43 application and accompanying information submitted to the asses-
 44 sor ***pursuant to this subsection***. For the purposes of this amen-
 45 datory and supplementary act, "appurtenant woodland" means
 46 a wooded piece of property which is contiguous to, part of, or
 47 beneficial to a tract of land, which tract of land has a minimum
 48 area of at least five acres devoted to agricultural or horticultural
 49 uses other than the production ***for sale*** of trees and forest
 50 products, exclusive of Christmas trees, to which ***tract of land***
 51 the woodland is supportive and subordinate.

1 2. (New section) a. Upon receipt of a copy of an application
 2 and accompanying information pursuant to section 3 of P. L. 1964,
 3 c. 48 (C. 54:4-23.3), the Commissioner of the Department of En-
 4 vironmental Protection shall acknowledge receipt of such to both
 5 the applicant and the assessor of the taxing district in which the
 6 land is situated.

7 b. The commissioner shall provide for a review of the application
 8 for compliance with subsection a. of section 3 of P. L. 1964, c. 48
 9 (C. 54:4-23.3). The application review shall include an on-site
 10 inspection of the property *~~within~~* *during one of* the first
 11 three years in which *~~an application is~~* *applications are*
 11A received, and *~~every third year thereafter~~* *not less frequently*
 11B *than once every three years following the first inspection*.*

12 c. The commissioner shall notify the assessor of the taxing dis-
 13 trict, in writing, of his findings of compliance or noncompliance of
 14 each applicant with *~~the~~* subsection a. of section 3 of P. L. 1964,
 15 c. 48 (C. 54:4-23.3). If the commissioner indicates to the assessor
 16 a finding of compliance the assessor may, upon his own determina-
 17 tion that the property is otherwise qualified for valuation, assess-
 18 ment and taxation, as provided in P. L. 1964, c. 48 (C. 54:4-23.1
 19 et seq.), approve or disapprove the application. If the commis-
 20 sioner indicates to the assessor that the applicant is not in com-
 21 pliance, the assessor shall disapprove the application. The asses-
 22 sor's approval or disapproval shall be transmitted to the appli-
 23 cant as in the case of other applications for valuation, assessment
 24 and taxation, as provided in P. L. 1964, c. 48 (C. 54:4-23.1 et seq.).

25 d. In the event that the commissioner does not give timely notice
 26 to the assessor of his findings after review of the application, as
 27 timely notice is prescribed by rules and regulations adopted by the
 28 Director of the Division of Taxation, pursuant to section 3 of this
 29 amendatory and supplementary act, the assessor may approve or
 30 disapprove the application as in the case of other applications not
 31 subject to provisions of this amendatory and supplementary act.

1 3. (New section) Within 120 days of the date of enactment of this
 2 amendatory and supplementary act, the Director of the Division
 3 of Taxation, in coordination with the Department of Environ-
 4 mental Protection, is authorized to adopt, under the "Adminis-
 5 trative Procedure Act," P. L. 1968, c. 410 (C. 52:14B-1 et seq.),
 6 the rules and regulations necessary to carry out the purposes
 7 of this amendatory and supplementary act.

8-9 Copies of all proposed rules and regulations under this amen-
 10 datory and supplementary act shall be transmitted to the Senate
 11 Natural Resources and Agriculture Committee and the General
 12 Assembly *Economic Development and Agriculture** Committee
 13 *~~on Environmental Quality~~*, or their designated successors, on
 14 a day on which both Houses are meeting during a regular or
 15 special session of the Legislature. The committees may make rec-
 16 ommendations to the Legislature on the proposed rules and regu-
 17 lations. Notwithstanding the provisions of the "Administrative

18 Procedure Act” or any other law to the contrary, a proposed rule
 19 or regulation shall not take effect if, within 60 days of the date
 20 of the transmittal of the rule or regulation to the committees, a
 21 law is enacted which is contrary to the proposed rule or regulation.

1 4. (New section) Land used exclusively for the production of
 2 trees and forest products, ***[exclusive of]*** *other than** Christ-
 3 mas trees, and previously deemed *to be** in agricultural ***[or**
 4 horticultural]**]*** use under section 3 of P. L. 1964, c. 48 (C.
 5 54:4-23.3)*, * the owner of which fails to meet the additional con-
 6 ditions imposed by this amendatory and supplementary act during
 7 the first tax year next following implementation of this act ***[and**
 8 which continues in agricultural or]**]*** *, * **[horticultural use]*** is
 9 not subject to the roll-back tax because of disqualification under
 10 this amendatory and supplementary act, but shall be treated as
 11 land for which an annual application has not been submitted.

1 5. There is appropriated to the Department of Environmental
 2 Protection from the General Fund the sum of \$150,000.00 to im-
 3 plement the provisions of this amendatory and supplementary act.

1 6. This act shall take effect on August 1 of the year next fol-
 2 lowing enactment.

AGRICULTURE

Redefines the criteria by which woodlands qualify for reduced
 property taxation under the “Farmland Assessment Act of 1964.”

ASSEMBLY, No. 1925
STATE OF NEW JERSEY

INTRODUCED FEBRUARY 10, 1986

By Assemblymen HENDRICKSON, COLLINS, COLBURN, SHINN,
MORAN, SINGER, Assemblywoman COOPER and Assemblyman
CHINNICI

AN ACT concerning agricultural land, amending and supplement-
ing P. L. 1964, c. 48, and making an appropriation.

1 *BE IT ENACTED by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 3 of P. L. 1964, c. 48 (C. 54:4-23.3) is amended to
2 read as follows:

3 3. Land shall be deemed to be in agricultural use when devoted
4 to the production for sale of plants and animals useful to man,
5 including but not limited to: forages and sod crops; grains and
6 feed crops; dairy animals and dairy products; poultry and poultry
7 products; livestock, including beef cattle, sheep, swine, horses,
8 ponies, mules or goats, including the breeding and grazing of any
9 or all of such animals; bees and apiary products; fur animals;
10 trees and forest products; or when devoted to and meeting the
11 requirements and qualifications for payments or other compensa-
12 tion pursuant to a soil conservation program under an agreement
13 with an agency of the **[Federal Government]** *federal government,*
14 *except that land used exclusively for the production of tree and*
15 *forest products, exclusive of Christmas trees, and which is not*
16 *appurtenant woodland, is not deemed in agricultural use unless*
17 *the landowner fulfills the following additional conditions:*

18 *a. The landowner establishes and complies with the provisions*
19 *of a woodland management plan for this land prepared in accor-*

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 printed in italics thus is new matter.

20 *dance with policies, guidelines and practices approved by the Di-*
 21 *vision of Parks and Forestry in the Department of Environmental*
 22 *Protection, in consultation with the Department of Agriculture*
 23 *and the Dean of Cook College at Rutgers, The State University,*
 24 *which policies, guidelines and practices are designed to eliminate*
 25 *excessive and unnecessary cutting.*

26 *b. The landowner and a forester from a list of foresters approved*
 27 *by the Department of Environmental Protection shall annually*
 28 *attest to compliance with subsection a. of this section; and*

29 *c. The landowner shall annually submit an application, as pre-*
 30 *scribed in section 13 of P. L. 1964, c. 48 (C. 54:4-23.13), to the*
 31 *assessor with a copy of the plan accompanied by written docu-*
 32 *mentation of compliance with subsection b. of this section; a sup-*
 33 *plementary woodland data form setting forth woodland man-*
 34 *agement actions taken in the pre-tax year; type and quantity of*
 35 *tree and forest products sold; amount of income received or an-*
 36 *ticipated for same; a map of the land showing the location of the*
 37 *activity and the soil group classes of the land; and other pertinent*
 38 *information required by the Director of the Division of Taxation*
 39 *as part of the application for valuation, assessment and taxation*
 40 *as provided in P. L. 1964, c. 48 (C. 54:4-23.1 et seq.). The land-*
 41 *owner shall, at the same time, submit to the Commissioner of the*
 42 *Department of Environmental Protection an exact copy of the*
 43 *application and accompanying information submitted to the asses-*
 44 *sor. For the purposes of this amendatory and supplementary act,*
 45 *"appurtenant woodland" means a wooded piece of property*
 46 *which is contiguous to, part of, or beneficial to a tract of land,*
 47 *which tract of land has a minimum area of at least five acres*
 48 *devoted to agricultural or horticultural uses other than the pro-*
 49 *duction of trees and forest products, exclusive of Christmas trees,*
 50 *to which the woodland is supportive and subordinate.*

1 2. (New section) a. Upon receipt of a copy of an application
 2 and accompanying information pursuant to section 3 of P. L. 1964,
 3 c. 48 (C. 54:4-23.3), the Commissioner of the Department of En-
 4 vironmental Protection shall acknowledge receipt of such to both
 5 the applicant and the assessor of the taxing district in which the
 6 land is situated.

7 b. The commissioner shall provide for a review of the application
 8 for compliance with subsection a. of section 3 of P. L. 1964, c. 48
 9 (C. 54:4-23.3). The application review shall include an on-site
 10 inspection of the property within the first three years in which
 11 an application is received, and every third year thereafter.

12 c. The commissioner shall notify the assessor of the taxing dis-
 13 trict, in writing, of his findings of compliance or noncompliance of
 14 each applicant with the subsection a. of section 3 of P. L. 1964,
 15 c. 48 (C. 54:4-23.3). If the commissioner indicates to the assessor
 16 a finding of compliance the assessor may, upon his own determina-
 17 tion that the property is otherwise qualified for valuation, assess-
 18 ment and taxation, as provided in P. L. 1964, c. 48 (C. 54:4-23.1
 19 et seq.), approve or disapprove the application. If the commis-
 20 sioner indicates to the assessor that the applicant is not in com-
 21 pliance, the assessor shall disapprove the application. The asses-
 22 sor's approval or disapproval shall be transmitted to the appli-
 23 cant as in the case of other applications for valuation, assessment
 24 and taxation, as provided in P. L. 1964, c. 48 (C. 54:4-23.1 et seq.).

25 d. In the event th the commissioner does not give timely notice
 26 to the assessor of his findings after review of the application, as
 27 timely notice is prescribed by rules and regulations adopted by the
 28 Director of the Division of Taxation, pursuant to section 3 of this
 29 amendatory and supplementary act, the assessor may approve or
 30 disapprove the application as in the case of other applications not
 31 subject to provisions of this amendatory and supplementary act.

1 3. (New section) Within 120 days of the date of enactment of this
 2 amendatory and supplementary act, the Director of the Division
 3 of Taxation, in coordination with the Department of Environ-
 4 mental Protection, is authorized to adopt, under the "Adminis-
 5 trative Procedure Act," P. L. 1968, c. 410 (C. 52:14B-1 et seq.),
 6 the rules and regulations necessary to carry out the purposes
 7 of this amendatory and supplementary act.

8-9 Copies of all proposed rules and regulations under this amen-
 10 datory and supplementary act shall be transmitted to the Senate
 11 Natural Resources and Agriculture Committee and the General
 12 Assembly Committee on Environmental Quality, or their desig-
 13 nated successors, on a day on which both Houses are meeting
 14 during a regular or special session of the Legislature. The com-
 15 mittees may make recommendations to the Legislature on the
 16 proposed rules and regulations. Notwithstanding the provisions
 17 of the "Administrative Procedure Act" or any other law to the
 18 contrary, a proposed rule or regulation shall not take effect if,
 19 within 60 days of the date of the transmittal of the rule or regu-
 20 lation to the committees, a law is enacted which is contrary to
 21 the proposed rule or regulation.

1 4. (New section) Land used exclusively for the production of
 2 trees and forest products, exclusive of Christmas trees, and

3 previously deemed in agricultural or horticultural use under sec-
4 tion 3 of P. L. 1964, c. 48 (C. 54:4-23.3) the owner of which fails
5 to meet the additional conditions imposed by this amendatory and
6 supplementary act during the first tax year next following imple-
7 mentation of this act and which continues in agricultural or hor-
8 ticultural use is not subject to the roll-back tax because of dis-
9 qualification under this amendatory and supplementary act, but
10 shall be treated as land for which an annual application has not
11 been submitted.

1 5. There is appropriated to the Department of Environmental
2 Protection from the General Fund the sum of \$150,000.00 to im-
3 plement the provisions of this amendatory and supplementary act.

1 6. This act shall take effect on August 1 of the year next fol-
2 lowing enactment.

STATEMENT

The purpose of this bill is to redefine the criteria for extending farmland assessment benefits under the "Farmland Assessment Act of 1964" to land used exclusively for the production of tree and forest products, exclusive of Christmas trees, and not appurtenant to open farmland. The conditions imposed for qualification of this land for farmland assessment are:

a. The owner establishes and complies with a woodland management plan prepared in accordance with policies, guidelines and practices approved by the Division of Parks and Forestry in the Department of Environmental Protection in consultation with the Department of Agriculture and the Dean of Cook College;

b. The submission by the landowner of this plan, plus the management actions which have been taken during the pre-tax year, type and quantity of forest products sold, amount of income received or anticipated, a map of land showing location and soil classes, and any other pertinent information required by the Director of the Division of Taxation as part of the application for valuation, assessment and taxation. The bill would also require an annual approval of the plan by the Department of Environmental Protection after receipt of all necessary documentation and on-site verification not less than every three years. These inspections will be phased in over three years.

Rules and regulations to carry out the purposes of the bill are to be promulgated by the Director of the Division of Taxation in coordination with the Department of Environmental Protection

and are subject to review by the Senate Natural Resources and Agriculture Committee and the General Assembly Committee on Environmental Quality.

This bill will take effect August 1 of the year following enactment.

Finally, the bill would appropriate \$150,000.00 to the Department of Environmental Protection to accommodate the added responsibilities of the Division of Parks and Forestry.

AGRICULTURE

Redefines the criteria by which woodlands qualify for reduced property taxation under the "Farmland Assessment Act of 1964."

ASSEMBLY ECONOMIC DEVELOPMENT AND
AGRICULTURE COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1925

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 20, 1986

This bill imposes stricter requirements for certain woodlands to receive the benefits of farmland assessment provided under the "Farmland Assessment Act of 1964". The provisions of the bill apply to any woodland which is used exclusively to produce forest products other than Christmas trees and is not appurtenant to open farmland. For the woodland to qualify for farmland assessment, the bill requires that the owner:

1. Establish and comply with a woodland management plan which conforms to guidelines approved by the Department of Environmental Protection's Division of Parks and Forestry in consultation with the Department of Agriculture and the Dean of Cook College; and
2. Submit to both the local assessor and the Department of Environmental Protection copies of the plan, documentation of compliance attested by a department-approved forester, and information regarding woodland management actions taken, forest products sold, income received, the location and type of land used and other information required by the Division of Taxation.

The Department of Environmental Protection is directed by the bill to provide for the review of the application and notify the local assessor in writing whether or not the application is in compliance with the requirements of the bill. The bill requires that an on-site inspection be included as part of the review during one of the first three years in which applications are received and at least once every three years following the first inspection.

If an owner of land subject to the provisions of the bill fails to comply with the bill's requirements, the land, although not receiving a farmland assessment, would not be subject to the roll-back tax currently imposed when agricultural or horticultural land is converted to other uses.

The bill appropriates \$150,000.00 to the Department of Environmental Protection to implement its provisions.

The committee amendments are mainly technical but also include a clarification that the on-site inspections may occur more frequently than once every three years following the first inspection.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1925

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: MARCH 13, 1986

The committee favorably reported this bill.

Assembly Bill No. 1925 (OCR) provides for a redefinition of the criteria for extending farmland assessment benefits under the "Farmland Assessment Act of 1964" to any woodland which is used exclusively to produce forest products other than Christmas trees and is not appurtenant to open farmland. The conditions imposed for qualification of this land for farmland assessment are:

a. The owner establishes and complies with a woodland management plan prepared in accordance with policies, guidelines and practices approved by the Division of Parks and Forestry in the Department of Environmental Protection in consultation with the Department of Agriculture and the Dean of Cook College;

b. The submission by the landowner of this plan, plus the management actions which have been taken during the pre-tax year, type and quantity of forest products sold, amount of income received or anticipated, a map of land showing location and soil classes, and any other pertinent information required by the Director of the Division of Taxation as part of the application for valuation, assessment and taxation. The bill would also require an annual approval of the plan by the Department of Environmental Protection after receipt of all necessary documentation and on-site verification no less than every three years.

If an owner of land subject to the provisions of the bill fails to comply with the bills requirements, the land, although not receiving a farmland assessment, would not be subject to the roll-back tax currently imposed when agricultural land is converted to other uses.

The bill would become effective August 1 of the year following enactment.

FISCAL IMPACT:

The bill appropriates \$150,000.00 to the Department of Environmental Protection to implement its provisions.

SENATE NATURAL RESOURCES AND AGRICULTURE
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1925

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: SEPTEMBER 22, 1986

The Senate Natural Resources and Agriculture Committee favorably reported Assembly Bill No. 1925 (OCR).

This bill imposes stricter requirements for certain woodlands to receive the benefits of farmlands assessment provided under the "Farmland Assessment Act of 1964." The provisions of the bill apply to any woodland which is used exclusively to produce forest products other than Christmas trees and is not appurtenant to open farmland. For the woodland to qualify for farmland assessment, the bill requires that the owner:

1. Establish and comply with a woodland management plan which conforms to guidelines approved by the Department of Environmental Protection's Division of Parks and Forestry in consultation with the Department of Agriculture and the Dean of Cook College; and
2. Submit to both the local assessor and the Department of Environmental Protection copies of the plan, documentation of compliance attested by a department-approved forester, and information regarding woodland management actions taken, forest products sold, income received, the location and type of land used and other information required by the Division of Taxation.

The Department of Environmental Protection is directed by the bill to provide for the review of the application and notify the local assessor in writing whether or not the application is in compliance with the requirements of the bill. The bill requires that an on-site inspection be included as part of the review during one of the first three years in which applications are received and at least once every three years following the first inspection.

In an owner of land subject to the provisions of the bill fails to comply with the bill's requirements, the land, although not receiving a farmland assessment, would not be subject to the roll-back tax currently imposed when agricultural or horticultural land is converted to other uses.

The bill appropriates \$150,000.00 to the Department of Environmental Protection to implement its provisions.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1925

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: NOVEMBER 24, 1986

The Senate Revenue, Finance and Appropriations Committee reported this bill favorably.

This bill imposes stricter requirements for certain woodlands to receive the benefits of farmland assessment provided under the "Farmland Assessment Act of 1964," P. L. 1964, c. 48 (C. 54:4-23.1 et seq.). The bill requires that privately owned woodland, which is devoted exclusively to the production for sale of tree and forest products, other than Christmas trees, and other than land which is appurtenant to other agricultural land, be subject to individual woodland management plans in order for the land to qualify for farmland assessment. Added to the farmland assessment application process for such woodlands is a review by the Department of Environmental Protection (DEP) which is made responsible for verification of compliance by landowners with the woodland management plans. On-site inspection of woodlands is to be conducted by DEP no less than every three years as part of the application review.

The annual application process for farmland assessment must include written documentation of compliance with the plan attested by the owner and an approved forester, data on woodland management actions taken in the pre-tax year, information on the quantity of forest products sold, the amount of income received or anticipated, a map of the land showing location and soil classes and other pertinent information as may be required by the Division of Taxation. The DEP is to notify local assessors of its receipt and approval or disapproval of applications for farmland assessment for such woodlands.

If an owner of woodlands subject to the requirements of the bill fails to meet the additional conditions imposed during the first tax year after its implementation, the land would not receive a farmland assessment because of disqualification, but would not be subject to the roll-back tax.

The Division of Parks and Forestry of the Department of Environmental Protection has indicated that the bill is intended to provide a

reasonable means of eliminating the widespread practice of indiscriminate cutting of woodlands to meet the current earned income requirements of farmland assessment.

FISCAL IMPACT:

This bill appropriates \$150,000.00 from the General Fund to the Department of Environmental Protection to implement the provisions of the bill.
