

54:4-23.6

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-23.6 et al (Farmland assessment-- extend time for applying)

LAWS OF: 1987 **CHAPTER:** 418

BILL NO: A263

Sponsor(s): Kavanaugh

Date Introduced: Pre-filed

Committee: **Assembly:** Economic Development and Agriculture
Senate: Natural Resource and Agriculture

Amended during passage: No

Date of Passage: **Assembly:** September 11, 1987
Senate: January 11, 1988

Date of Approval: January 14, 1988

following statements are attached if available:

Sponsor statement: Yes

Committee statement: **Assembly** Yes
Senate Yes

Fiscal Note: No

Veto Message: No

Message on Signing: No

Following were printed:

Reports: No

Hearings: No

ASSEMBLY, No. 263

Introduced Pending Technical Review by Legislative Counsel
PRE-FILED FOR INTRODUCTION IN THE 1986 SESSION
By Assemblyman KAVANAUGH

ASSEMBLY, No. 2820

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 19, 1984

By Assemblymen KAVANAUGH, HAINES, CHINNICI and ZIMMER

AN ACT concerning filing extensions for applications for valuation under the "Farmland Assessment Act of 1964," and amending P. L. 1964, c. 48 and P. L. 1968, c. 455.

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

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

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

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

9 (b) The area of such land is not less than five acres when
10 measured in accordance with the provisions of section 11 hereof;
11 and

12 (c) Application by the owner of such land for valuation here-
13 under is submitted on or before August 1 of the year immediately
14 preceding the tax year to the assessor of the taxing district in which
15 such land is situated on the form prescribed by the Director of the
16 Division of Taxation in the Department of the Treasury;

17 (d) *The assessor may grant an extension of time for filing an*
18 *application required by this section, which extension shall termi-*
19 *nate no later than September 1 of the year immediately preceding*
20 *the tax year, in any event where it shall appear to the satisfaction*
21 *of the assessor that failure to file by August 1 was due to (1) the*
22 *illness of the owner and a certificate of a physician stating that the*

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.

23 owner was physically incapacitated and unable to file on or before
24 August 1 and the application is filed with the assessor; or (2) the
25 death of the owner or an immediate member of the owner's family
26 and a certified copy of the death certificate and the application is
27 filed with the assessor by the individual legally responsible for the
28 estate of the owner, or the owner, as the case may be.

29 As used in this act, "immediate family member" means a per-
30 son's spouse, child, parent or sibling residing in the same house-
31 hold.

1 2. Section 13 of P. L. 1964, c. 48 (C. 54:4-23.13) is amended to
2 read as follows:

3 13. Eligibility of land for valuation, assessment and taxation
4 under this act shall be determined for each tax year separately.
5 Application shall be submitted by the owner to the assessor of the
6 taxing district in which such land is situated on or before August 1
7 or September 1, if an extension of time has been granted by the
8 assessor under section 6 of P. L. 1964, c. 48 (C. 54:4-23.6), of the
9 year immediately preceding the tax year for which such valuation,
10 assessment and taxation are sought. If the application is filed by
11 delivery through the mails or a commercial courier or messenger
12 service, compliance with the time limit for filing shall be estab-
13 lished if there is satisfactory evidence that it was committed for
14 delivery to the United States Postal Service or the courier or
15 messenger service within the time allowed for filing. In the case of
16 a courier or messenger service, the application shall be received
17 by the tax assessor of the taxing district within three days after
18 the statutory filing date. An application once filed with the asses-
19 sor for the ensuing tax year may not be withdrawn by the applicant
20 after August 1 or after September 1, in cases where an extension
21 of time for filing the application has been granted by the assessor,
22 of the pretax year.

23 If a change in use of the land occurs between August 1 and
24 December 31 of the pretax year, either the assessor or the
25 county board of taxation shall deny or nullify such application
26 and, after examination and inquiry, shall determine the full and
27 fair value of said land under the valuation standard applicable to
28 other land in the taxing district and shall assess the same, accord-
29 ing to such value. It, notwithstanding such change of use, the land
30 is valued, assessed and taxed under the provisions of this act in
31 the ensuing year, the assessor shall enter an assessment, as an
32 added assessment against such land, in the "Added Assessment
33 List" for the particular year involved in the manner perscribed in
34 [chapter 397 of the laws of 1941] P. L. 1941, c. 397 (C. 54:4-63.1

35 *et seq.*). The amount of the added assessment shall be in an amount
 36 equal to the difference, if any, between the assessment imposed
 37 under this act and the assessment which would have been imposed
 38 had the land been valued and assessed as other land in the taxing
 39 district. The enforcement and collection of additional taxes result-
 40 ing from any additional assessments so imposed shall be as provided
 41 by said chapter. The additional assessment imposed under this
 42 section shall not affect the roll-back taxes, if any, under section 8
 43 of this act.

1 3. Section 1 of P. L. 1968, c. 455 (C. 54:4-23.13a) is amended to
 2 read as follows:

3 1. In any municipality in which a program of revaluation of all
 4 property in the municipality has been or shall be undertaken and
 5 completed in time to be reflected in the assessments for the next
 6 succeeding tax year but not in sufficient time to permit taxpayers
 7 to make applications prior to August 1 of the pretax year, or
 8 *September 1 of the pretax year if an extension of filing time has*
 9 *been granted by the assessor under section 6 of P. L. 1964, c. 48*
 10 *(C. 54:4-23.6)*, for the valuation, assessment and taxation of their
 11 lands for the ensuing tax year on the basis of being actively devoted
 12 to agricultural or horticultural use, any such application which has
 13 been or shall be filed with the assessor after August 1, and prior to
 14 December [31] 1 of the pretax year, shall be deemed to have been
 15 timely made for the tax year next succeeding completion of the
 16 revaluation program, notwithstanding any provision to the contrary
 17 of [the act to which this act is a supplement] *P. L. 1964, c. 48 (C.*
 18 *54:4-23.21 et seq.)* or of any other law, and the taxes of any appli-
 19 cant whose lands qualify for valuation, assessment and taxation as
 20 lands actively devoted to agricultural or horticultural use shall be
 21 adjusted accordingly for the tax year commencing January 1 next
 22 succeeding completion of the revaluation program and credited or
 23 debited, as the case may be, against any taxes due or to become
 24 due on such lands.

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

3 14. Application for valuation, assessment and taxation of land in
 4 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 provided for the use of claimants
 7 by the governing bodies of the respective taxing districts. The
 8 form of application shall provide for the reporting of information
 9 pertinent to the provisions of Article VIII, Section 1, paragraph
 10 1(b) of the Constitution, as amended, and this act. A certification

11 by the landowner that the facts set forth in the application are
12 true may be prescribed by the director to be in lieu of a sworn
13 statement to that effect. Statements so certified shall be considered
14 as if made under oath and subject to the same penalties as provided
15 by law for perjury. *The director shall devise a form for the*
16 *extension of filing time for the valuation application, which form*
17 *shall include the name and address of the applicant, the reason for*
18 *the extension, and a space for the approval or rejection of the*
19 *assessor.*

1 5. This act shall take effect one year following enactment.

STATEMENT

The purpose of this bill is to provide for a maximum 30-day extension period for filing an application pursuant to the "Farmland Assessment Act of 1964," P. L. 1964, c. 48 (C. 54:4-23.1 et seq.) in certain cases of illness of the owner or death of the owner or an immediate member of his family.

A recent enactment provides that, when applications for farmland assessment are filed by mail, they shall be considered as timely if they are committed to the mails on or before the statutory filing deadline. This bill has a similar provision for filings made by delivery through a commercial courier or messenger. Further, the bill requires that in the case of a courier or messenger service, the application would have to be received by the tax assessor within three days of the statutory filing date.

**ASSEMBLY ECONOMIC DEVELOPMENT AND
AGRICULTURE COMMITTEE**

STATEMENT TO

ASSEMBLY, No. 263

STATE OF NEW JERSEY

DATED: JUNE 9, 1986

This bill permits a tax assessor to grant an extension of up to thirty days for filing an application for the farmland assessment of real property if the applicant documents that he was unable to file for health reasons or because of the death of an immediate family member. At present, any landowner who seeks a farmland assessment under the provisions of the "Farmland Assessment Act of 1964", P. L. 1964, c. 48 (C. 54:4-23.1 et seq.) is required to file an application by August 1 of the year preceding the tax year. This bill permits extensions until as late as September 1 of the pretax year.

In addition, the bill requires that if an application for farmland assessment is sent by commercial courier or messenger, the application would have to be received by the assessor within three days following the filing date. Present law requires only that the application be committed for delivery no later than the filing date.

This bill was pre-filed for introduction in the 1986 session pending technical review. As reported, the bill includes the changes required by technical review which has been performed.

**SENATE NATURAL RESOURCES AND AGRICULTURE
COMMITTEE**

**STATEMENT TO
ASSEMBLY, No. 263**

STATE OF NEW JERSEY

DATED: OCTOBER 6, 1986

The Senate Natural Resources and Agriculture Committee favorably reported Assembly Bill No. 263.

This bill would permit a tax assessor to grant an extension of up to 30 days for filing an application for the farmland assessment of real property if the applicant documents that he was unable to file for health reasons or because of the death of an immediate family member. As present, any landowner who seeks a farmland assessment under the provisions of the "Farmland Assessment Act of 1964," P. L. 1964, c. 48 (C. 54:4-23.1 et seq.) is required to file an application by August 1 of the year preceding the tax year. This bill permits extensions until as late as September 1 of the pretax year.

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