

54: 4-23.12

LEGISLATIVE HISTORY CHECKLIST

HJSA 54:4-23.12 (Taxation - Greenhouses - Temporary plastic - Exempt under Farmland Assessment)

LAWS OF 1979 CHAPTER 70

Bill No. A382

Sponsor(s) Hurley and Chinnici

Date Introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance and Appropriations

Amended during passage Yes Amendment during passage denoted by asterisks

Date of Passage: Assembly May 22, 1978

Senate Nov. 13, 1978

Date of approval April 10, 1979

Following statements are attached if available:

Sponsor statement	Yes	<input checked="" type="checkbox"/> (Below)
Committee Statement: Assembly	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Senate	Yes	<input checked="" type="checkbox"/>
Fiscal Note	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Veto message	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Message on signing	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Following were printed:

Reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Hearings	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Sponsor's statement:

The purpose of this bill is to eliminate questions raised concerning the propriety of assessment of temporary plastic greenhouses as real property. Since these structures are erected on a seasonal and temporary basis from November to April of each year, they should not be assessed as real property. These greenhouses are an essential factor in extending the growing season as well as in promoting the growth of new plants.

9/1/78

EJ

CHAPTER 70 LAWS OF N. J. 1979

APPROVED 4-10-79
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ASSEMBLY, No. 382

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Assemblymen HURLEY and CHINNICI

AN ACT to amend the "Farmland Assessment Act of 1964,"
approved May 11, 1964 (P. L. 1964, c. 48).

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

1 1. Section 12 of P. L. 1964, c. 48 (C. 54:4-23.12) is amended to
2 read as follows:

3 12. All structures, which are located on land in agricultural or
4 horticultural use and the farmhouse and the land on which the
5 farmhouse is located, together with the additional land used in
6 connection therewith, shall be valued, assessed and taxed by the
7 same standards, methods and procedures as other taxable struc-
8 tures and other land in the taxing ***[??...??]*** **district**; *pro-*
9 *vided, however, that the term "structures" shall not include*
10 *temporary demountable plastic covered framework made up of*
11 *portable parts with no permanent understructures or related*
12 *apparatus, commonly known as seed starting plastic greenhouses.*

1 2. This act shall take effect immediately.

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

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 382

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STATE OF NEW JERSEY

DATED: JUNE 5, 1978

This bill amends the "Farmland Assessment Act of 1964" so to clarify the classification of seed starting plastic greenhouses. In effect this bill would preclude the assessment and taxation of such structures as real property.

These are temporary structures, used on a seasonal basis from November to April each year, are demountable and require no permanent understructure. There is an apparent question as to the status of these structures for real property tax purposes. This bill would eliminate any such question.