

40:56-41.1 to 41.5

LEGISLATIVE FACT SHEET

N.J.R.S. 40:56-41.1 to 41.5 on *Deferred payment of assessments levied for local improvements on farmland or other open space.*
(Amendment)

LAWS OF 1975

CHAPTER 341 March 3, 1976

SENATE BILL 1122

ASSEMBLY BILL

INTRODUCED *April 25, 1974*

BY *Dumont, Vreeland & Cafiero*

SPONSOR'S STATEMENT

YES NO

ASSEMBLY COMMITTEE STATEMENT

YES NO

SENATE COMMITTEE STATEMENT

YES NO See other side

FISCAL NOTE

YES NO

AMENDED DURING PASSAGE

YES NO

HEARING *None discovered*

VETO

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SPONSOR'S STATEMENT to Senate, No. 1122

Assessment for local improvements such as water and sewer mains and lines are often made on the basis of the cost per foot of road frontage. Where it is necessary that such lines be installed in the road frontage of farmland in order to serve adjacent or other developed lands the assessment with respect to the farmland is disproportionate to the immediate benefit to the land. This bill would defer payment of the assessment as to the undeveloped farmland until it is to be subdivided or improved by construction of a residential, commercial or industrial structure.

✓ GST. - JPS

JA/PC
11/7/75

SENATE, No. 1122

STATE OF NEW JERSEY

INTRODUCED APRIL 25, 1974

By Senators DUMONT, VREELAND and CAFIERO

Referred to Committee on County and Municipal Government

AN ACT to defer payment of assessments levied for local improvements in certain cases.

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

1 1. As used in this act "farmland or other open space" means
2 lands devoted to agricultural use which are qualified for assess-
3 ment for property tax under the "Farmland Assessment Act of
4 1964" (C. 54:4-23.1 et seq.).

1 2. When all or part of the cost of the installation of a local im-
2 provement, as defined in R. S. 40:56-1 is assessed against the lands
3 benefitted thereby, payment of bills for the amount of the assess-
4 ment levied, or for any installment thereof, with respect to farm-
5 land or other open space shall be deferred, except as to the extent
6 of the immediate benefit of the local improvement, until approval
7 of a subdivision plan as to such land or the issuance of a building
8 permit for a residential, commercial or industrial structure as to a
9 particular lot or parcel thereof, whichever occurs first.

1 3. A record to the effect that the land is subject to the lien of a
2 deferred local improvement assessment shall be filed and main-
3 tained in the office of the tax collector or other officer responsible
4 for maintenance of the record of municipal liens.

1 4. Deferment of payment of a local improvement assessment pur-
2 suant to this act shall not enlarge the time within which the owner
3 of the land may appeal from the levy of the assessment.

1 5. The costs of local improvements as to which payment of an
2 assessment by the owner of the land is deferred pursuant to this
3 act shall be borne by the municipality as in the case of a general
4 improvement.

1 6. This act shall take effect immediately.

STATEMENT

Assessment for local improvements such as water and sewer mains and lines are often made on the basis of the cost per foot of road frontage. Where it is necessary that such lines be installed in the road frontage of farmland in order to serve adjacent or other developed lands the assessment with respect to the farmland is disproportionate to the immediate benefit to the land. This bill would defer payment of the assessment as to the undeveloped farmland until it is to be subdivided or improved by construction of a residential, commercial or industrial structure.

SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO
SENATE, No. 1122

STATE OF NEW JERSEY

DATED: JULY 18, 1974

Senate Bill No. 1122 requires the deferment of payment of any assessments for local improvements, as defined in R. S. 40:56-1, levied against "farmland or other open spaces" qualifying for reduced tax assessments under the "Farmland Assessment Act of 1964," except insofar as and to the extent that the installation of any such improvement is of "immediate benefit" to such farmlands or open spaces. The sponsor's statement defines the assessments to be so deferred as those involving the road frontage costs of local improvements installed "to serve adjacent or other developed lands."

All such assessments shall be deferred until such time as approval is given to a subdivision plan for such lands, or the issuance of a building permit for a residential, commercial or industrial structure on a particular lot or parcel thereof, whichever occurs first. A record of the deferment, in the form of a lien on such lands, shall be filed and maintained in the office of the tax collector or other officer responsible for the maintenance of such records.

The amount of such payment shall be borne by the municipality as in the case of a general improvement and is not to be reassessed among the other lands involved.

Section 4 of the bill provides that the provisions of this bill shall not be deemed as extending the time for appealing the levy of an assessment as provided for in article 3 of chapter 56 of Title 40.