

54:4-3.54a1

LEGISLATIVE HISTORY CHECKLIST

Compiled by the NJ State Law Library

LAWS OF: 2007 **CHAPTER:** 157

NJSA: 54:4-3.54a1 (Clarifies intent and effect of requirements of P.L.2004, c.183 with respect to historic site real property tax exemptions)

BILL NO: A4126 (Substituted for S2808)

SPONSOR(S): Gusciora and others

DATE INTRODUCED: May 10, 2007

COMMITTEE: **ASSEMBLY:** Housing and Local Government

SENATE:

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: **ASSEMBLY:** June 21, 2007

SENATE: June 21, 2007

DATE OF APPROVAL: August 21, 2007

FOLLOWING ARE ATTACHED IF AVAILABLE:

[FINAL TEXT OF BILL](#) (Assembly Committee Substitute enacted)

A4126

[SPONSOR'S STATEMENT:](#) (Begins on page 4 of original bill) [Yes](#)

COMMITTEE STATEMENT: [ASSEMBLY:](#) [Yes](#)

SENATE: No

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, ***may possibly*** be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

S2808

[SPONSOR'S STATEMENT:](#) (Begins on page 8 of original bill) [Yes](#)

COMMITTEE STATEMENT: **ASSEMBLY:** No

[SENATE:](#) [Yes](#)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: No

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext. 103 or <mailto:refdesk@njstatelib.org>

REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: Yes

"Combating taxpayer indigestion over clubs," The Times, 8-22-07, p.A6

§§1,9 –
C.54:4-3.54a1 &
54:4-3.54a2
§8 - Note to
C.54:4-3.54a,
54:4-3.54b &
54:4-54c

P.L. 2007, CHAPTER 157, *approved August 21, 2007*
Assembly Committee Substitute for
Assembly, No. 4126
(CORRECTED COPY)

1 **AN ACT** concerning historic site real property tax exemptions,
2 amending P.L.1962, c.92, and amending and supplementing
3 P.L.2004, c.183.

4

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

7

8 1. (New section) The Legislature finds and declares:

9 a. The decision of the New Jersey Supreme Court on May 30,
10 2007, in *University Cottage Club of Princeton New Jersey Corp. v.*
11 *New Jersey Department of Environmental Protection and the*
12 *Borough of Princeton*, _____ N.J. _____ (2007), which effectively
13 granted to the University Cottage Club real property tax exempt
14 status under the historic site real property tax exemption law,
15 P.L.1962, c.92 (C.54:4-3.52 et seq.), and determined that revised
16 requirements for an historic site real property tax exemption
17 contained in a supplementary law to the 1962 historic site real
18 property tax exemption law, approved by the Legislature and
19 enacted as P.L.2004, c.183 (C.54:4-3.54a et seq.) on December 22,
20 2004, did not apply to the University Cottage Club, requires the
21 Legislature to clarify its intent in approving that act;

22 b. The court's interpretation of intended effect of P.L.2004,
23 c.183 is contrary to the intent of the Legislature and as a result,
24 corrective legislation removing any question regarding the intent,
25 scope and applicability of that act is necessary and appropriate;

26 c. The Legislature intended to preserve the tax exempt status of
27 historic sites that had received tax exempt status from the
28 Commissioner of Environmental Protection prior to enactment of
29 the 2004 law because the owners of those properties relied upon the
30 tax exemption, and municipalities had already removed those
31 properties from their tax rolls. The Legislature intended to apply
32 the standards set forth in P.L.2004, c.183 to historic sites that were
33 not previously certified as tax exempt by the Commissioner of
34 Environmental Protection.

35 d. It is also important to clarify and expand upon the
36 Legislature's intent to require significant public access to any
37 historic site determined to be eligible for an historic site real

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 property tax exemption, and to require that the nonprofit
2 corporation that owns the historic site must have a primary mission
3 as an historical organization to research, preserve and interpret
4 history and architectural history. It was the Legislature's intent in
5 2004, and remains the Legislature's intent today, that the granting
6 of property tax exempt status to an historic site, which imposes an
7 additional property tax burden on the residents of the taxing district
8 in which the historic site is located, because the budgetary needs of
9 the taxing district must be fulfilled regardless of the number of
10 taxpaying properties located in the taxing district, must be
11 contingent on the public's ability to regularly use and enjoy the
12 historic site and also understand the history of the historic site
13 through the research, preservation and interpretation of the history
14 of the site, including the site's architectural history, prepared by its
15 nonprofit corporate owner. It was not the intent of the Legislature
16 in 2004, and it is not the intent of the Legislature today, that historic
17 site real property tax exemptions be granted to private clubs and
18 organizations that provide such minimal access and benefit to the
19 public that financially support them that the access and benefit is of
20 nominal or insignificant value to the public;

21 e. The Commissioner of Environmental Protection erred
22 significantly in relying on informal standards rather than rules and
23 regulations promulgated under the "Administrative Procedure Act,"
24 P.L.1968, c.410 (C.52:14B-1 et seq.), to award real property tax
25 exemptions to historic sites; therefore, the Legislature is
26 transferring all authority over the historic site real property tax
27 exemption approval and certification process to the Director of the
28 Division of Taxation in the Department of the Treasury, who has
29 the expertise to administer this real property tax exemption along
30 with the input and participation of municipal tax assessors.

31 f. It is important to preserve the integrity of the historic site real
32 property tax exemption and so it is necessary and proper to amend
33 the effective date of P.L.2004, c.186 to clarify that the 2004 act is
34 applicable to properties designated as historic sites after July 1,
35 1999. Of the over 35,000 properties designated as historic sites in
36 New Jersey, only two property owners, applied for real property
37 historic site tax exempt status after July 1, 1999. In P.L.2004, c.186
38 the Legislature intended that the stricter public access requirements
39 should apply to any historic site that had not been certified to be
40 real property tax exempt prior to the effective date of the law,
41 December 22, 2004.

42

43 2. Section 1 of P.L.1962, c.92 (C.54:4-3.52) is amended to read
44 as follows:

45 1. a. Any building and its pertinent contents and the land
46 whereon it is erected and which may be necessary for the fair
47 enjoyment thereof owned by a nonprofit corporation and which has

1 been certified to be an historic site to the Director of the Division of
2 Taxation in the Department of the Treasury by the Commissioner of
3 **【Conservation and Economic Development】** Environmental
4 Protection as hereinafter provided shall be **【exempt】** exempted
5 from real property taxation by the Director of the Division of
6 Taxation after a determination by the director that the property
7 meets the criteria set forth in section 2 of P.L.2004, c.183 (C.54:4-
8 3.54b).

9 b. The municipal tax assessor shall annually certify to the
10 Director of the Division of Taxation that each property certified for
11 an historic site real property tax exemption continues to be qualified
12 for its exempt status under the criteria set forth in section 2 of
13 P.L.2004, c.183 (C.54:4-3.54b).

14 c. The Director of the Division of Taxation, by rule or
15 regulation, shall set an annual fee, to be collected by the municipal
16 assessor from the owner of an historic site that has been granted an
17 historic site real property tax exemption, for the review of the real
18 property tax exemption status of the historic site. The fee shall not
19 exceed \$50 per year and shall be used to offset the cost to the
20 municipal assessor for the review and certification to the director.
21 (cf: P.L.1964, c.61, s.1)

22
23 3. Section 2 of P.L.1962, c.92 (C.54:4-3.53) is amended to read
24 as follows:

25 2. The Commissioner of **【Conservation and Economic**
26 **Development】** Environmental Protection when requested for any
27 such certification and after consultation with and the advice of the
28 **【Resource Development Council of the Division of Resource**
29 **Development】** Historic Preservation Office within **【his department】**
30 The Department of Environmental Protection shall certify a
31 building to be an historic site whenever he finds such building to
32 have material relevancy to the history of the State and its
33 government warranting its preservation as an historical site and in
34 the event of a restoration, heretofore or hereafter made, such
35 building is or shall be of substantially the same kind, character and
36 description as the original.
37 (cf: P.L.1962, c.92, s.2)

38
39 4. Section 3 of P.L.1962, c.92 (C.54:4-3.54) is amended to read
40 as follows:

41 3. In the event of any substantial change in the building or the
42 premises, such certification as an historic site may be canceled by
43 the commissioner, but no such cancellation shall preclude the
44 issuance of a new certification.
45 (cf: P.L.1962, c.92, s.3)

1 5. Section 1 of P.L.2004, c.183 (C.54:4-3.54a) is amended to
2 read as follows:

3 1. After the effective date of P.L.2004, c.183 (C.54:4-3.54a et
4 seq.), any building, its pertinent contents and the land on which it is
5 erected and which may be necessary for the fair enjoyment thereof,
6 owned by a nonprofit corporation that: is organized under P.L.1983,
7 c.127 (C.15A:1-1 et seq.); is qualified for tax exempt status under
8 the Internal Revenue Code of 1986, 26 U.S.C. s.501(c) and meets
9 all other State and federal requirements; has a primary mission as
10 an historical organization to research, preserve and interpret history
11 and architectural history; and has been certified to be an historic site
12 by the Commissioner of Environmental Protection **[as hereinafter**
13 **provided]**, shall be exempt from taxation upon application to, and
14 certification by, the Director of the Division of Taxation in the
15 Department of the Treasury.

16 (cf: P.L.2004, c.183, s.1)

17

18 6. Section 2 of P.L.2004, c.183 (C.54:4-3.54b) is amended to
19 read as follows:

20 2. a. The **[Commissioner of Environmental Protection, when**
21 **requested for any such certification after the effective date of**
22 **P.L.2004, c.183 (C.54:4-3.54a et seq.),]** Director of the Division of
23 Taxation in the Department of the Treasury shall certify a building
24 to be an historic site qualified for a real property tax exemption
25 whenever the **[commissioner]** director finds such building to have
26 the following characteristics:

27 (1) material relevancy to the history of the State and its
28 government warranting its preservation as an historical site;

29 (2) the building is listed in the New Jersey Register of Historic
30 Places;

31 (3) in the event of a restoration or rehabilitation, or both,
32 heretofore or hereafter made, such restoration or rehabilitation shall
33 be done in accordance with the United States Secretary of the
34 Interior's Standards for the Treatment of Historic Properties; and

35 (4) the building is open to the general public and freely
36 available to all people, without discrimination as to race, creed,
37 color or religion, under reasonable terms and conditions, including
38 but not limited to a nominal fee, that would ensure the preservation
39 and maintenance of the site, for a minimum of 96 days per year.
40 Notwithstanding the foregoing, the building can be open to the
41 public for less than 96 days per year if the building meets the
42 following three qualifications: (a) the nonprofit corporation that
43 owns the building applies to the **[Commissioner of Environmental**
44 **Protection]** Director of the Division of Taxation for approval of
45 fewer days; (b) the governing body of the municipality in which the
46 building is located passes a resolution in support of the nonprofit
47 corporation's application for fewer days; and (c) the

1 **[commissioner]** director determines, based upon the financial
2 resources of the nonprofit corporation, that 96 days is not feasible
3 and approves a fewer number of days. In making this determination
4 the director shall consider at least, but shall not be limited to, the
5 following criteria: the financial condition and resources of the
6 nonprofit corporate owner; whether the request is temporary
7 because of a short-term constraint regarding the public's physical
8 access to the building; whether the property relies on volunteers to
9 manage public access; and the impact upon the public interest in
10 restricting access to the real property tax exempt historic site
11 property.

12 b. On or before January 30 annually, a nonprofit corporation
13 that owns the building certified as an historic site pursuant to this
14 section shall submit to the municipal tax assessor, the Historic
15 Preservation Office in the Department of Environmental Protection,
16 and the Director of the Division of Taxation a status report that
17 contains the following information:

18 (1) evidence that the property was open to the public during the
19 preceding calendar year, including proof of public notification or
20 advertisement and a brief summary of visitation statistics;

21 (2) a copy of any amendments or modifications to the current
22 corporation bylaws;

23 (3) evidence that the nonprofit corporation that owns the
24 building certified as an historic site has current nonprofit status
25 pursuant to P.L.1983, c.127 (C.15A:1-1 et seq.) and is qualified for
26 tax exempt status under the Internal Revenue Code of 1986, 26
27 U.S.C. s.501(c);

28 (4) a brief description of any physical restoration or
29 rehabilitation undertaken in the preceding calendar year, with
30 photographs documenting the current condition of the building; and

31 (5) a description of any physical restoration or rehabilitation
32 anticipated to be taken in the subsequent calendar year.

33 c. The **[Commissioner of Environmental Protection]** Director
34 of the Division of Taxation shall on or before September 15 of each
35 year certify that a property owner and the real property for which an
36 exemption is claimed pursuant to P.L.2004, c.183 (C.54:4-3.54a et
37 seq.) have met all of the qualifications for **[certification as]** an
38 historic site real property tax exemption. If an owner and property
39 are not yet qualified for such exemption because the property was
40 not open to the public for at least the number of days required
41 pursuant to subsection a. of this section by August 31 but is
42 otherwise qualified, the **[commissioner]** director shall certify the
43 number of days the property was open by August 31, and that the
44 owner and property will be qualified for such exemption if the
45 property is open to the public for at least the required number of
46 days by December 31. The **[commissioner]** director shall deliver
47 such certification to the property owner and the tax assessor of the

1 taxing district in which the real property is located. In addition to
2 the report required pursuant to subsection b. of this section, on or
3 before August 31 annually, the nonprofit corporation that owns the
4 building certified as an historic site pursuant to this section shall
5 submit to the Historic Preservation Office in the Department of
6 Environmental Protection, the municipal tax assessor, and the
7 Director of the Division of Taxation an interim status report that
8 contains current calendar year information that the **[commissioner]**
9 **director** determines is necessary to fulfill the **[commissioner's]**
10 **director's** obligation pursuant to this subsection.

11 d. Not later than the first day of the third month next following
12 the effective date of P.L. , c. (C.) (pending before the
13 Legislature as this bill) the Director of the Division of Taxation
14 shall promulgate rules and regulations, pursuant to the
15 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
16 seq.), to effectuate the purposes of this section and section 1 of
17 P.L.2004, c.183 (C.54:4-3.54a).
18 (cf: P.L.2004, c.183, s.2)

19
20 7. Section 3 of P.L.2004, c.183 (C.54:4-3.54c) is amended to
21 read as follows:

22 3. **[With respect to any certification as an historic site awarded**
23 **by the commissioner after the effective date of P.L.2004, c.183**
24 **(C.54:4-3.54a et seq.), in the event of any substantial change in the**
25 **building or the premises or in the event that the nonprofit**
26 **corporation that owns the building certified as an historic site fails**
27 **to comply with the requirements of P.L.2004, c.183 (C.54:4-3.54a**
28 **et seq.), that certification may be canceled by the Commissioner of**
29 **Environmental Protection, but no such cancellation shall preclude**
30 **the issuance of a new certification.] Upon the cancellation of a**
31 **certification as an historic site pursuant to section 3 of P.L.1962,**
32 **c.92 (C.54:4-3.54), the commissioner shall, no later than the next**
33 **business day, notify the Director of the Division of Taxation in the**
34 **Department of the Treasury and the municipal tax assessor wherein**
35 **the historic site is located, of the cancellation.**
36 (cf: P.L.2004, c.183, s.3)

37
38 8. Section 4 of P.L.2004, c.183 (effective date) is amended to
39 read as follows:

40 4. This act shall take effect immediately and shall be applicable
41 to any historic site determined to be eligible to receive an historic
42 site real property taxation exemption after July 1, 1999, and to any
43 historic site for which application is made for real property tax
44 exempt status as an historic site after July 1, 1999.
45 (cf: P.L.2004, c.183, s.4)

1 9. (New section) Any historic site real property tax exemption
2 granted after July 1, 1999 on an historic site that is not in
3 compliance with the provisions of section 2 of P.L.2004, c.183
4 (C.54:4-3.54b) is null and void, and the owner of the historic site
5 shall be liable for the payment of real property taxes to the taxing
6 district for each tax year during which the historic site property was
7 not in compliance with P.L.2004, c.183 (C.54:4-3.54a et seq.).

8

9 10. This act shall take effect immediately.

10

11

12

13

14 Clarifies intent and effect of requirements of P.L.2004, c.183
15 with respect to historic site real property tax exemptions.

ASSEMBLY, No. 4126

STATE OF NEW JERSEY 212th LEGISLATURE

INTRODUCED MAY 10, 2007

Sponsored by:
Assemblyman REED GUSCIORA
District 15 (Mercer)

SYNOPSIS

Clarifies law concerning historic site property tax exemptions.

CURRENT VERSION OF TEXT

As introduced.



A4126 GUSCIORA

2

1 AN ACT concerning historic site property tax exemptions and
2 amending P.L.2004, c.183.

3

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

6

7 1. Section 1 of P.L.2004, c.183 (C.54:4-3.54a) is amended to
8 read as follows:

9 1. After the effective date of P.L.2004, c.183 (C.54:4-3.54a et
10 seq.) and for applications for historic site tax exemptions submitted
11 for tax year 2001 and thereafter, any building, its pertinent contents
12 and the land on which it is erected and which may be necessary for
13 the fair enjoyment thereof, owned by a nonprofit corporation that: is
14 organized under P.L.1983, c.127 (C.15A:1-1 et seq.); is qualified
15 for tax exempt status under the Internal Revenue Code of 1986, 26
16 U.S.C. s.501(c) and meets all other State and federal requirements;
17 has a primary mission as an historical organization to research,
18 preserve and interpret history and architectural history; and has
19 been certified to be an historic site by the Commissioner of
20 Environmental Protection as hereinafter provided, shall be exempt
21 from taxation.

22 (cf: P.L.2004, c.183, s.1)

23

24 2. Section 2 of P.L.2004, c.183 (C.54:4-3.54b) is amended to
25 read as follows:

26 2. a. The Commissioner of Environmental Protection, when
27 requested for any such certification after the effective date of
28 P.L.2004, c.183 (C.54:4-3.54a et seq.) and for applications for
29 historic site tax exemptions submitted for tax year 2001 and
30 thereafter, shall certify a building to be an historic site qualified for
31 tax exemption whenever the commissioner finds such building to
32 have the following characteristics:

33 (1) material relevancy to the history of the State and its
34 government warranting its preservation as an historical site;

35 (2) the building is listed in the New Jersey Register of Historic
36 Places;

37 (3) in the event of a restoration or rehabilitation, or both,
38 heretofore or hereafter made, such restoration or rehabilitation shall
39 be done in accordance with the United States Secretary of the
40 Interior's Standards for the Treatment of Historic Properties; and

41 (4) the building is open to the general public and freely available
42 to all people, without discrimination as to race, creed, color or
43 religion, under reasonable terms and conditions, including but not
44 limited to a nominal fee, that would ensure the preservation and
45 maintenance of the site, for a minimum of 96 days per year.

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 Notwithstanding the foregoing, the building can be open to the
2 public for less than 96 days per year if the building meets the
3 following three qualifications: (a) the nonprofit corporation that
4 owns the building applies to the Commissioner of Environmental
5 Protection for approval of fewer days; (b) the governing body of the
6 municipality in which the building is located passes a resolution in
7 support of the nonprofit corporation's application for fewer days;
8 and (c) the commissioner determines, based upon the financial
9 resources of the nonprofit corporation, that 96 days is not feasible
10 and approves a fewer number of days.

11 b. On or before January 30 annually, a nonprofit corporation that
12 owns the building certified as an historic site pursuant to this
13 section shall submit to the Historic Preservation Office in the
14 Department of Environmental Protection a status report that
15 contains the following information:

16 (1) evidence that the property was open to the public during the
17 preceding calendar year, including proof of public notification or
18 advertisement and a brief summary of visitation statistics;

19 (2) a copy of any amendments or modifications to the current
20 corporation bylaws;

21 (3) evidence that the nonprofit corporation that owns the
22 building certified as an historic site has current nonprofit status
23 pursuant to P.L.1983, c.127 (C.15A:1-1 et seq.) and is qualified for
24 tax exempt status under the Internal Revenue Code of 1986, 26
25 U.S.C. s.501(c);

26 (4) a brief description of any physical restoration or
27 rehabilitation undertaken in the preceding calendar year, with
28 photographs documenting the current condition of the building; and

29 (5) a description of any physical restoration or rehabilitation
30 anticipated to be taken in the subsequent calendar year.

31 c. The Commissioner of Environmental Protection shall on or
32 before September 15 of each year certify that a property owner and
33 the real property for which an exemption is claimed pursuant to
34 P.L.2004, c.183 (C.54:4-3.54a et seq.) as amended by P.L. , c.
35 (pending before the Legislature as this bill) have met all of the
36 qualifications for certification as an historic site. If an owner and
37 property are not yet qualified for such exemption because the
38 property was not open to the public for at least the number of days
39 required pursuant to subsection a. of this section by August 31 but
40 is otherwise qualified, the commissioner shall certify the number of
41 days the property was open by August 31, and that the owner and
42 property will be qualified for such exemption if the property is open
43 to the public for at least the required number of days by December
44 31. The commissioner shall deliver such certification to the
45 property owner and the tax assessor of the taxing district in which
46 the real property is located. In addition to the report required
47 pursuant to subsection b. of this section, on or before August 31
48 annually, the nonprofit corporation that owns the building certified

A4126 GUSCIORA

1 as an historic site pursuant to this section shall submit to the
2 Historic Preservation Office in the Department of Environmental
3 Protection an interim status report that contains current calendar
4 year information that the commissioner determines is necessary to
5 fulfill the commissioner's obligation pursuant to this subsection.

6 (cf: P.L.2004, c.183, s.2)

7

8 3. Section 3 of P.L.2004, c.183 (C.54:4-3.54c) is amended to
9 read as follows:

10 3. With respect to any certification as an historic site awarded
11 by the commissioner after the effective date of P.L.2004, c.183
12 (C.54:4-3.54a et seq.) and for tax year 2001 and thereafter, in the
13 event of any substantial change in the building or the premises or in
14 the event that the nonprofit corporation that owns the building
15 certified as an historic site fails to comply with the requirements of
16 P.L.2004, c.183 (C.54:4-3.54a et seq.), that certification may be
17 canceled by the Commissioner of Environmental Protection, but no
18 such cancellation shall preclude the issuance of a new certification.

19 (cf: P.L.2004, c.183, s.3)

20

21 4. This act shall take effect immediately and shall be applicable
22 to applications for a historic site property tax exemption submitted
23 for tax year 2001 and thereafter.

24

25

26

STATEMENT

27

28 This bill extends the requirements for designation as a historic
29 site, and qualification for the attendant property tax exemption, to
30 applications for historic site tax exemptions submitted for tax year
31 2001 and thereafter. P.L.2004, c.183 created stricter standards for
32 the designation of a property as a historic site, but did not specify
33 the tax year for which those standards should first apply. This bill
34 would amend P.L.2004, c.183 to provide that those stricter
35 standards would apply for any application for a historic site tax
36 exemption submitted for tax year 2001 or any year thereafter.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 4126

STATE OF NEW JERSEY

DATED: JUNE 14, 2007

The Assembly Housing and Local Government Committee reports favorably Assembly Committee Substitute for Assembly Bill No. 4126.

This bill clarifies the intent of the Legislature with respect to the effect of the requirements of P.L.2004, c.183 concerning historic site real property tax exemptions. The bill amends the effective date clause of P.L.2004, c.183 to require that the strict requirements of P.L.2004, c.183 shall be applicable to any historic site determined to be eligible to receive an historic site real property tax exemption after July 1, 1999, and to any historic site for which application is made for real property tax exempt status as an historic site after July 1, 1999. In furtherance of that intent, the bill also requires that any historic site real property tax exemption granted after July 1, 1999 on an historic site that is not in compliance with the provisions of section 2 of P.L.2004, c.183 (C.54:4-3.54b) is null and void, and the owner of the historic site shall be liable for the payment of real property taxes to the taxing district for each tax year during which the historic site property was not in compliance with P.L.2004, c.183 (C.54:4-3.54 et seq.). Of the over 35,000 properties designated as historic sites in New Jersey, only two property owners, applied for real property historic site tax exempt status after July 1, 1999. In P.L.2004, c.183, the Legislature intended that the stricter public access requirements should apply to any historic site that had not been certified to be real property tax exempt prior to the effective date of the law, December 22, 2004.

The bill also removes from the authority of the Commissioner of Environmental Protection, and places under the authority of the Director of the Division of Taxation in the Department of the Treasury, the ability to certify an historic site as real property tax exempt. The bill also requires the municipal tax assessor to annually certify to the Director of the Division of Taxation that each property certified for an historic site real property tax exemption continues to be qualified for that real property tax exemption, and requires the payment of an annual fee by the owner of a real property tax exempt

historic site not to exceed \$50, to the municipal assessor to offset the cost to the assessor for the review and certification to the director.

The Legislature has deemed this clarification of P.L.2004, c.183 necessary and appropriate in light of the decision of the New Jersey Supreme Court on May 30, 2007, in *University Cottage Club of Princeton New Jersey Corp. v. New Jersey Department of Environmental Protection and the Borough of Princeton*, _____ N.J. _____ (2007). This decision effectively granted to the University Cottage Club real property tax exempt status under the historic site real property tax exemption law enacted as P.L.1962, c.92 (C.54:4-3.52 et seq.), and determined that the revised and much stricter requirements for an historic site real property tax exemption contained in P.L.2004, c.183 (C.54:4-3.54a et seq.) did not apply to the University Cottage Club.

The Legislature declares that it is also important to clarify and expand upon a legislative intent of requiring significant public access to any historic site determined to be eligible for an historic site real property tax exemption, and also requiring that the nonprofit corporation that owns the historic site must have a primary mission as an historical organization to research, preserve and interpret history and architectural history. It was the Legislature's intent in 2004, and remains the Legislature's intent today, that the granting of property tax exempt status to an historic site, which imposes an additional property tax burden on the residents of the taxing district in which the historic site is located, because the budgetary needs of the taxing district must be fulfilled regardless of the number of taxpaying properties located in the taxing district, must be contingent on the public's ability to regularly visit the site and gain an understanding of the site's historical significance, including its architectural history, through research, preservation, and interpretation prepared by its nonprofit corporate owner. It was not the intent of the Legislature in 2004, and it is not the intent of the Legislature today, that historic site real property tax exemptions be granted to private clubs and organizations that provide such minimal access and benefit to the public that financially support them that the access and benefit is of nominal or insignificant value to the public.

SENATE, No. 2808

STATE OF NEW JERSEY 212th LEGISLATURE

INTRODUCED JUNE 14, 2007

Sponsored by:
Senator SHIRLEY K. TURNER
District 15 (Mercer)

SYNOPSIS

Clarifies intent and effect of requirements of P.L.2004, c.183 with respect to historic site real property tax exemptions.

CURRENT VERSION OF TEXT

As introduced.



S2808 TURNER

2

1 AN ACT concerning historic site real property tax exemptions,
2 amending P.L.1962, c.92, and amending and supplementing
3 P.L.2004, c.183.

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

7
8 1. (New section) The Legislature finds and declares:

9 a. The decision of the New Jersey Supreme Court on May 30,
10 2007, in *University Cottage Club of Princeton New Jersey Corp. v.*
11 *New Jersey Department of Environmental Protection and the*
12 *Borough of Princeton*, _____ N.J. _____ (2007), which effectively
13 granted to the University Cottage Club real property tax exempt
14 status under the historic site real property tax exemption law,
15 P.L.1962, c.92 (C.54:4-3.52 et seq.), and determined that revised
16 requirements for an historic site real property tax exemption
17 contained in a supplementary law to the 1962 historic site real
18 property tax exemption law, approved by the Legislature and
19 enacted as P.L.2004, c.183 (C.54:4-3.54a et seq.) on December 22,
20 2004, did not apply to the University Cottage Club, requires the
21 Legislature to clarify its intent in approving that act;

22 b. The court's interpretation of intended effect of P.L.2004,
23 c.183 is contrary to the intent of the Legislature and as a result,
24 corrective legislation removing any question regarding the intent,
25 scope and applicability of that act is necessary and appropriate;

26 c. The Legislature intended to preserve the tax exempt status of
27 historic sites that had received tax exempt status from the
28 Commissioner of Environmental Protection prior to enactment of
29 the 2004 law because the owners of those properties relied upon the
30 tax exemption, and municipalities had already removed those
31 properties from their tax rolls. The Legislature intended to apply
32 the standards set forth in P.L.2004, c.183 to historic sites that were
33 not previously certified as tax exempt by the Commissioner of
34 Environmental Protection.

35 d. It is also important to clarify and expand upon the
36 Legislature's intent to require significant public access to any
37 historic site determined to be eligible for an historic site real
38 property tax exemption, and to require that the nonprofit
39 corporation that owns the historic site must have a primary mission
40 as an historical organization to research, preserve and interpret
41 history and architectural history. It was the Legislature's intent in
42 2004, and remains the Legislature's intent today, that the granting
43 of property tax exempt status to an historic site, which imposes an
44 additional property tax burden on the residents of the taxing district
45 in which the historic site is located, because the budgetary needs of

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 the taxing district must be fulfilled regardless of the number of
2 taxpaying properties located in the taxing district, must be
3 contingent on the public's ability to regularly use and enjoy the
4 historic site and also understand the history of the historic site
5 through the research, preservation and interpretation of the history
6 of the site, including the site's architectural history, prepared by its
7 nonprofit corporate owner. It was not the intent of the Legislature
8 in 2004, and it is not the intent of the Legislature today, that historic
9 site real property tax exemptions be granted to private clubs and
10 organizations that provide such minimal access and benefit to the
11 public that financially support them that the access and benefit is of
12 nominal or insignificant value to the public;

13 e. The Commissioner of Environmental Protection erred
14 significantly in relying on informal standards rather than rules and
15 regulations promulgated under the "Administrative Procedure Act,"
16 P.L.1968, c.410 (C.52:14B-1 et seq.), to award real property tax
17 exemptions to historic sites; therefore, the Legislature is
18 transferring all authority over the historic site real property tax
19 exemption approval and certification process to the Director of the
20 Division of Taxation in the Department of the Treasury, who has
21 the expertise to administer this real property tax exemption along
22 with the input and participation of municipal tax assessors.

23 f. It is important to preserve the integrity of the historic site real
24 property tax exemption and so it is necessary and proper to amend
25 the effective date of P.L.2004, c.186 to clarify that the 2004 act is
26 applicable to properties designated as historic sites after July 1,
27 1999. Of the over 35,000 properties designated as historic sites in
28 New Jersey, only two property owners, applied for real property
29 historic site tax exempt status after July 1, 1999. In P.L.2004, c.186
30 the Legislature intended that the stricter public access requirements
31 should apply to any historic site that had not been certified to be
32 real property tax exempt prior to the effective date of the law,
33 December 22, 2004.

34

35 2. Section 1 of P.L.1962, c.92 (C.54:4-3.52) is amended to read
36 as follows:

37 1. a. Any building and its pertinent contents and the land
38 whereon it is erected and which may be necessary for the fair
39 enjoyment thereof owned by a nonprofit corporation and which has
40 been certified to be an historic site to the Director of the Division of
41 Taxation in the Department of the Treasury by the Commissioner of
42 **【Conservation and Economic Development】** Environmental
43 Protection as hereinafter provided shall be **【exempt】** exempted
44 from real property taxation by the Director of the Division of
45 Taxation after a determination by the director that the property
46 meets the criteria set forth in section 2 of P.L.2004, c.183 (C.54:4-
47 3.54b).

S2808 TURNER

1 b. The municipal tax assessor shall annually certify to the
2 Director of the Division of Taxation that each property certified for
3 an historic site real property tax exemption continues to be qualified
4 for its exempt status under the criteria set forth in section 2 of
5 P.L.2004, c.183 (C.54:4-3.54b).

6 c. The Director of the Division of Taxation, by rule or
7 regulation, shall set an annual fee, to be collected by the municipal
8 assessor from the owner of an historic site that has been granted an
9 historic site real property tax exemption, for the review of the real
10 property tax exemption status of the historic site. The fee shall not
11 exceed \$50 per year and shall be used to offset the cost to the
12 municipal assessor for the review and certification to the director.

13 (cf: P.L.1964, c.61, s.1)

14
15 3. Section 2 of P.L.1962, c.92 (C.54:4-3.53) is amended to read
16 as follows:

17 2. The Commissioner of **【Conservation and Economic**
18 **Development】** Environmental Protection when requested for any
19 such certification and after consultation with and the advice of the
20 **【Resource Development Council of the Division of Resource**
21 **Development】** Historic Preservation Office within **【his department】**
22 The Department of Environmental Protection shall certify a
23 building to be an historic site whenever he finds such building to
24 have material relevancy to the history of the State and its
25 government warranting its preservation as an historical site and in
26 the event of a restoration, heretofore or hereafter made, such
27 building is or shall be of substantially the same kind, character and
28 description as the original.

29 (cf: P.L.1962, c.92, s.2)

30
31 4. Section 3 of P.L.1962, c.92 (C.54:4-3.54) is amended to read
32 as follows:

33 3. In the event of any substantial change in the building or the
34 premises, such certification as an historic site may be canceled by
35 the commissioner, but no such cancellation shall preclude the
36 issuance of a new certification.

37 (cf: P.L.1962, c.92, s.3)

38
39 5. Section 1 of P.L.2004, c.183 (C.54:4-3.54a) is amended to
40 read as follows:

41 1. After the effective date of P.L.2004, c.183 (C.54:4-3.54a et
42 seq.), any building, its pertinent contents and the land on which it is
43 erected and which may be necessary for the fair enjoyment thereof,
44 owned by a nonprofit corporation that: is organized under P.L.1983,
45 c.127 (C.15A:1-1 et seq.); is qualified for tax exempt status under
46 the Internal Revenue Code of 1986, 26 U.S.C. s.501(c) and meets
47 all other State and federal requirements; has a primary mission as
48 an historical organization to research, preserve and interpret history

1 and architectural history; and has been certified to be an historic site
2 by the Commissioner of Environmental Protection [as hereinafter
3 provided], shall be exempt from taxation upon application to, and
4 certification by, the Director of the Division of Taxation in the
5 Department of the Treasury.

6 (cf: P.L.2004, c.183, s.1)

7

8 6. Section 2 of P.L.2004, c.183 (C.54:4-3.54b) is amended to
9 read as follows:

10 2. a. The [Commissioner of Environmental Protection, when
11 requested for any such certification after the effective date of
12 P.L.2004, c.183 (C.54:4-3.54a et seq.),] Director of the Division of
13 Taxation in the Department of the Treasury shall certify a building
14 to be an historic site qualified for a real property tax exemption
15 whenever the [commissioner] director finds such building to have
16 the following characteristics:

17 (1) material relevancy to the history of the State and its
18 government warranting its preservation as an historical site;

19 (2) the building is listed in the New Jersey Register of Historic
20 Places;

21 (3) in the event of a restoration or rehabilitation, or both,
22 heretofore or hereafter made, such restoration or rehabilitation shall
23 be done in accordance with the United States Secretary of the
24 Interior's Standards for the Treatment of Historic Properties; and

25 (4) the building is open to the general public and freely
26 available to all people, without discrimination as to race, creed,
27 color or religion, under reasonable terms and conditions, including
28 but not limited to a nominal fee, that would ensure the preservation
29 and maintenance of the site, for a minimum of 96 days per year.
30 Notwithstanding the foregoing, the building can be open to the
31 public for less than 96 days per year if the building meets the
32 following three qualifications: (a) the nonprofit corporation that
33 owns the building applies to the [Commissioner of Environmental
34 Protection] Director of the Division of Taxation for approval of
35 fewer days; (b) the governing body of the municipality in which the
36 building is located passes a resolution in support of the nonprofit
37 corporation's application for fewer days; and (c) the
38 [commissioner] director determines, based upon the financial
39 resources of the nonprofit corporation, that 96 days is not feasible
40 and approves a fewer number of days. In making this determination
41 the director shall consider at least, but shall not be limited to, the
42 following criteria: the financial condition and resources of the
43 nonprofit corporate owner; whether the request is temporary
44 because of a short-term constraint regarding the public's physical
45 access to the building; whether the property relies on volunteers to
46 manage public access; and the impact upon the public interest in

1 restricting access to the real property tax exempt historic site
2 property.

3 b. On or before January 30 annually, a nonprofit corporation
4 that owns the building certified as an historic site pursuant to this
5 section shall submit to the municipal tax assessor, the Historic
6 Preservation Office in the Department of Environmental Protection,
7 and the Director of the Division of Taxation a status report that
8 contains the following information:

9 (1) evidence that the property was open to the public during the
10 preceding calendar year, including proof of public notification or
11 advertisement and a brief summary of visitation statistics;

12 (2) a copy of any amendments or modifications to the current
13 corporation bylaws;

14 (3) evidence that the nonprofit corporation that owns the
15 building certified as an historic site has current nonprofit status
16 pursuant to P.L.1983, c.127 (C.15A:1-1 et seq.) and is qualified for
17 tax exempt status under the Internal Revenue Code of 1986, 26
18 U.S.C. s.501(c);

19 (4) a brief description of any physical restoration or
20 rehabilitation undertaken in the preceding calendar year, with
21 photographs documenting the current condition of the building; and

22 (5) a description of any physical restoration or rehabilitation
23 anticipated to be taken in the subsequent calendar year.

24 c. The **【Commissioner of Environmental Protection】** Director
25 of the Division of Taxation shall on or before September 15 of each
26 year certify that a property owner and the real property for which an
27 exemption is claimed pursuant to P.L.2004, c.183 (C.54:4-3.54a et
28 seq.) have met all of the qualifications for **【certification as】**
29 historic site real property tax exemption. If an owner and property
30 are not yet qualified for such exemption because the property was
31 not open to the public for at least the number of days required
32 pursuant to subsection a. of this section by August 31 but is
33 otherwise qualified, the **【commissioner】** director shall certify the
34 number of days the property was open by August 31, and that the
35 owner and property will be qualified for such exemption if the
36 property is open to the public for at least the required number of
37 days by December 31. The **【commissioner】** director shall deliver
38 such certification to the property owner and the tax assessor of the
39 taxing district in which the real property is located. In addition to
40 the report required pursuant to subsection b. of this section, on or
41 before August 31 annually, the nonprofit corporation that owns the
42 building certified as an historic site pursuant to this section shall
43 submit to the Historic Preservation Office in the Department of
44 Environmental Protection, the municipal tax assessor, and the
45 Director of the Division of Taxation an interim status report that
46 contains current calendar year information that the **【commissioner】**

1 director determines is necessary to fulfill the **[commissioner's]**
2 director's obligation pursuant to this subsection.

3 d. Not later than the first day of the third month next following
4 the effective date of P.L. , c. (C.) (pending before the
5 Legislature as this bill) the Director of the Division of Taxation
6 shall promulgate rules and regulations, pursuant to the
7 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
8 seq.), to effectuate the purposes of this section and section 1 of
9 P.L.2004, c.183 (C.54:4-3.54a).
10 (cf: P.L.2004, c.183, s.2)

11
12 7. Section 3 of P.L.2004, c.183 (C.54:4-3.54c) is amended to
13 read as follows:

14 3. **[With respect to any certification as an historic site awarded**
15 **by the commissioner after the effective date of P.L.2004, c.183**
16 **(C.54:4-3.54a et seq.), in the event of any substantial change in the**
17 **building or the premises or in the event that the nonprofit**
18 **corporation that owns the building certified as an historic site fails**
19 **to comply with the requirements of P.L.2004, c.183 (C.54:4-3.54a**
20 **et seq.), that certification may be canceled by the Commissioner of**
21 **Environmental Protection, but no such cancellation shall preclude**
22 **the issuance of a new certification.] Upon the cancellation of a**
23 **certification as an historic site pursuant to section 3 of P.L.1962,**
24 **c.92 (C.54:4-3.54), the commissioner shall, no later than the next**
25 **business day, notify the Director of the Division of Taxation in the**
26 **Department of the Treasury and the municipal tax assessor wherein**
27 **the historic site is located, of the cancellation.**
28 (cf: P.L.2004, c.183, s.3)

29
30 8. Section 4 of P.L.2004, c.183 (effective date) is amended to
31 read as follows:

32 4. This act shall take effect immediately and shall be applicable
33 to any historic site determined to be eligible to receive an historic
34 site real property taxation exemption after July 1, 1999, and to any
35 historic site for which application is made for real property tax
36 exempt status as an historic site after July 1, 1999.
37 (cf: P.L.2004, c.183, s.4)

38
39 9. (New section) Any historic site real property tax exemption
40 granted after July 1, 1999 on an historic site that is not in
41 compliance with the provisions of section 2 of P.L.2004, c.183
42 (C.54:4-3.54b) is null and void, and the owner of the historic site
43 shall be liable for the payment of real property taxes to the taxing
44 district for each tax year during which the historic site property was
45 not in compliance with P.L.2004, c.183 (C.54:4-3.54a et seq.).

46
47 10. This act shall take effect immediately.

STATEMENT

1

2

3 This bill clarifies the intent of the Legislature with respect to the
4 effect of the requirements of P.L.2004, c.183 concerning historic
5 site real property tax exemptions. The bill amends the effective
6 date clause of P.L.2004, c.183 to require that the strict requirements
7 of P.L.2004, c.183 shall be applicable to any historic site
8 determined to be eligible to receive an historic site real property tax
9 exemption after July 1, 1999, and to any historic site for which
10 application is made for real property tax exempt status as an historic
11 site after July 1, 1999. In furtherance of that intent, the bill also
12 requires that any historic site real property tax exemption granted
13 after July 1, 1999 on an historic site that is not in compliance with
14 the provisions of section 2 of P.L.2004, c.183 (C.54:4-3.54b) is null
15 and void, and the owner of the historic site shall be liable for the
16 payment of real property taxes to the taxing district for each tax
17 year during which the historic site property was not in compliance
18 with P.L.2004, c.183 (C.54:4-3.54 et seq.). Of the over 35,000
19 properties designated as historic sites in New Jersey, only two
20 property owners, applied for real property historic site tax exempt
21 status after July 1, 1999. In P.L.2004, c.183, the Legislature
22 intended that the stricter public access requirements should apply to
23 any historic site that had not been certified to be real property tax
24 exempt prior to the effective date of the law, December 22, 2004.

25 The bill also removes from the authority of the Commissioner of
26 Environmental Protection, and places under the authority of the
27 Director of the Division of Taxation in the Department of the
28 Treasury, the ability to certify an historic site as real property tax
29 exempt. The bill also requires the municipal tax assessor to
30 annually certify to the Director of the Division of Taxation that
31 each property certified for an historic site real property tax
32 exemption continues to be qualified for that real property tax
33 exemption, and requires the payment of an annual fee by the owner
34 of a real property tax exempt historic site not to exceed \$50, to the
35 municipal assessor to offset the cost to the assessor for the review
36 and certification to the director.

37 The Legislature has deemed this clarification of P.L.2004, c.183
38 necessary and appropriate in light of the decision of the New Jersey
39 Supreme Court on May 30, 2007, in *University Cottage Club of*
40 *Princeton New Jersey Corp. v. New Jersey Department of*
41 *Environmental Protection and the Borough of Princeton*, _____
42 *N.J.* _____ (2007). This decision effectively granted to the
43 University Cottage Club real property tax exempt status under the
44 historic site real property tax exemption law enacted as P.L.1962,
45 c.92 (C.54:4-3.52 et seq.), and determined that the revised and
46 much stricter requirements for an historic site real property tax
47 exemption contained in P.L.2004, c.183 (C.54:4-3.54a et seq.) did
48 not apply to the University Cottage Club.

S2808 TURNER

1 The Legislature declares that it is also important to clarify and
2 expand upon a legislative intent of requiring significant public
3 access to any historic site determined to be eligible for an historic
4 site real property tax exemption, and also requiring that the
5 nonprofit corporation that owns the historic site must have a
6 primary mission as an historical organization to research, preserve
7 and interpret history and architectural history. It was the
8 Legislature's intent in 2004, and remains the Legislature's intent
9 today, that the granting of property tax exempt status to an historic
10 site, which imposes an additional property tax burden on the
11 residents of the taxing district in which the historic site is located,
12 because the budgetary needs of the taxing district must be fulfilled
13 regardless of the number of taxpaying properties located in the
14 taxing district, must be contingent on the public's ability to
15 regularly visit the site and gain an understanding of the site's
16 historical significance, including its architectural history, through
17 research, preservation, and interpretation prepared by its nonprofit
18 corporate owner. It was not the intent of the Legislature in 2004,
19 and it is not the intent of the Legislature today, that historic site real
20 property tax exemptions be granted to private clubs and
21 organizations that provide such minimal access and benefit to the
22 public that financially support them that the access and benefit is of
23 nominal or insignificant value to the public.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2808

STATE OF NEW JERSEY

DATED: JUNE 18, 2007

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2808.

This bill clarifies the intent of the Legislature with respect to the effect of the requirements of P.L.2004, c.183 concerning historic site real property tax exemptions. The bill amends the effective date clause of P.L.2004, c.183 to require that the strict requirements of P.L.2004, c.183 shall be applicable to any historic site determined to be eligible to receive an historic site real property tax exemption after July 1, 1999, and to any historic site for which application is made for real property tax exempt status as an historic site after July 1, 1999. In furtherance of that intent, the bill also requires that any historic site real property tax exemption granted after July 1, 1999 on an historic site that is not in compliance with the provisions of section 2 of P.L.2004, c.183 (C.54:4-3.54b) is null and void, and the owner of the historic site shall be liable for the payment of real property taxes to the taxing district for each tax year during which the historic site property was not in compliance with P.L.2004, c.183 (C.54:4-3.54 et seq.). Of the over 35,000 properties designated as historic sites in New Jersey, only two property owners, applied for real property historic site tax exempt status after July 1, 1999. In P.L.2004, c.183, the Legislature intended that the stricter public access requirements should apply to any historic site that had not been certified to be real property tax exempt prior to the effective date of the law, December 22, 2004.

The bill also removes from the authority of the Commissioner of Environmental Protection, and places under the authority of the Director of the Division of Taxation in the Department of the Treasury, the ability to certify an historic site as real property tax exempt. The bill also requires the municipal tax assessor to annually certify to the Director of the Division of Taxation that each property certified for an historic site real property tax exemption continues to be qualified for that real property tax exemption, and requires the payment of an annual fee by the owner of a real property tax exempt historic site not to exceed \$50, to the municipal assessor to offset the cost to the assessor for the review and certification to the director.

The Legislature has deemed this clarification of P.L.2004, c.183 necessary and appropriate in light of the decision of the New Jersey Supreme Court on May 30, 2007, in *University Cottage Club of*

Princeton New Jersey Corp. v. New Jersey Department of Environmental Protection and the Borough of Princeton, ____ N.J. ____ (2007). This decision effectively granted to the University Cottage Club real property tax exempt status under the historic site real property tax exemption law enacted as P.L.1962, c.92 (C.54:4-3.52 et seq.), and determined that the revised and much stricter requirements for an historic site real property tax exemption contained in P.L.2004, c.183 (C.54:4-3.54a et seq.) did not apply to the University Cottage Club.

The Legislature declares that it is also important to clarify and expand upon a legislative intent of requiring significant public access to any historic site determined to be eligible for an historic site real property tax exemption, and also requiring that the nonprofit corporation that owns the historic site must have a primary mission as an historical organization to research, preserve and interpret history and architectural history. It was the Legislature's intent in 2004, and remains the Legislature's intent today, that the granting of property tax exempt status to an historic site, which imposes an additional property tax burden on the residents of the taxing district in which the historic site is located, because the budgetary needs of the taxing district must be fulfilled regardless of the number of taxpaying properties located in the taxing district, must be contingent on the public's ability to regularly visit the site and gain an understanding of the site's historical significance, including its architectural history, through research, preservation, and interpretation prepared by its nonprofit corporate owner. It was not the intent of the Legislature in 2004, and it is not the intent of the Legislature today, that historic site real property tax exemptions be granted to private clubs and organizations that provide such minimal access and benefit to the public that financially support them that the access and benefit is of nominal or insignificant value to the public.

FISCAL IMPACT:

This bill is not certified for a fiscal note.