

CHAPTER 455 LAWS OF N. J. 19 68

APPROVED 2/2/69  
**SENATE, No. 902**

---

# STATE OF NEW JERSEY

---

INTRODUCED SEPTEMBER 10, 1968

By Senator DUMONT

Referred to Committee on Taxation

A SUPPLEMENT to 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. In any municipality in which a program of revaluation of all  
2 property in the municipality has been or shall be undertaken and  
3 completed in time to be reflected in the assessments for the next  
4 succeeding tax year but not in sufficient time to permit taxpayers  
5 to make applications prior to October 1 of the pretax year for the  
6 valuation, assessment and taxation of their lands for the ensuing  
7 tax year on the basis of being actively devoted to agricultural  
8 or horticultural use, any such application which has been or shall  
9 be filed with the assessor after October 1, and prior to December  
10 31 of the pretax year, shall be deemed to have been timely made  
11 for the tax year next succeeding completion of the revaluation  
12 program, notwithstanding any provision to the contrary of the act  
13 to which this act is a supplement or of any other law, and the taxes  
14 of any applicant whose lands qualify for valuation, assessment  
15 and taxation as lands actively devoted to agricultural or horticultural  
16 use shall be adjusted accordingly for the tax year commencing  
17 January 1 next succeeding completion of the revaluation program  
18 and credited or debited, as the case may be, against any taxes due  
19 or to become due on such lands.

1 2. This act shall take effect immediately.