

54: 4-23.13

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:4-23.13 (Farmland assessment-applications-mailed)

LAWS 1982 CHAPTER 72

Bill No. A1126

Sponsor(s) Smith and others

Date Introduced March 15, 1982

Committee: Assembly Agriculture and Environment

Senate Revenue, Finance and Appropriations

Amended during passage ~~Yes~~ No

Date of Passage: Assembly May 3, 1982

Senate June 28, 1982

Date of approval July 19, 1982

Following statements are attached if available:

Sponsor statement Yes ~~No~~

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~

Fiscal Note ~~Yes~~ No

Veto Message ~~Yes~~ No

Message on signing Yes ~~No~~

Following were printed:

Reports ~~Yes~~ No

Hearings ~~Yes~~ No

6/22/81

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

INTRODUCED MARCH 15, 1982

By Assemblymen SMITH, HAINES, KAVANAUGH, CHINNICI,  
MUZIANI and JANISZEWSKI

Referred to Committee on Agriculture and Environment

AN ACT to amend the "Farmland Assessment Act of 1964,"  
approved May 11, 1964 (P. L. 1964, c. 48; C. 54:4-23.1).

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

1 1. 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 of the year immediately preceding the tax year for which such  
8 valuation, assessment and taxation are sought. *If the application*  
9 *is filed by delivery through the mails or a commercial courier or*  
10 *messenger service, compliance with the time limit for filing shall be*  
11 *established if there is satisfactory evidence that it was committed*  
12 *for delivery to the United States Postal Service or to the courier or*  
13 *messenger service within the time allowed for filing. An applica-*  
14 *tion once filed with the assessor for the ensuing tax year may not*  
15 *be withdrawn by the applicant after August 1 of the pretax year.*

16 If a change in use of the land occurs between August 1 and  
17 December 31 of the pretax year, either the assessor or the county  
18 board of taxation shall deny or nullify such application and, after  
19 examination and inquiry, shall determine the full and fair value of  
20 said land under the valuation standard applicable to other land in  
21 the taxing district and shall assess the same, according to such

**Matter printed in italics thus is new matter.**

22 value. If, notwithstanding such change of use, the land is valued,  
23 assessed and taxed under the provisions of this act in the ensuing  
24 year, the assessor shall enter an assessment, as an added assess-  
25 ment against such land, in the "Added Assessment List" for the  
26 particular year involved in the manner prescribed in chapter 397  
27 of the laws of 1941. The amount of the added assessment shall be  
28 in an amount equal to the difference, if any, between the assessment  
29 imposed under this act and the assessment which would have been  
30 imposed had the land been valued and assessed as other land in the  
31 taxing district. The enforcement and collection of additional taxes  
32 resulting from any additional assessment so imposed shall be as  
33 provided by said chapter. The additional assessment imposed  
34 under this section shall not affect the roll-back taxes, if any, under  
35 section 8 of this act.

1 2. This act shall take effect immediately and shall apply to  
2 applications filed for the 1982 tax year and thereafter.

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#### STATEMENT

This bill provides that, when applications for farmland assess-  
ment are filed by mail, they shall be considered as timely if they are  
committed to the mails on or before the statutory filing deadline.

A similar provision is made for filings made by delivery through  
a commercial courier or messenger.

The bill requires "satisfactory evidence" of committal for  
delivery within the time allowed; this could be afforded by a post-  
mark, postal certification or registration, or an appropriate receipt  
from a commercial service.

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ASSEMBLY AGRICULTURE AND ENVIRONMENT  
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1126

STATE OF NEW JERSEY

DATED: APRIL 19, 1982

This bill provides that, when applications for farmland assessment are filed by mail, they shall be considered timely if they are committed to the mails on or before the statutory filing deadline.

A similar provision is made for filings made by delivery through a commercial courier or messenger.

The bill requires "satisfactory evidence" of committal for delivery within the time allowed, such as a postmark, postal certification or registration, or an appropriate receipt from a commercial service.

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO  
ASSEMBLY, No. 1126

**STATE OF NEW JERSEY**

DATED: JUNE 24, 1982

Assembly Bill No. 1126 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.

A similar provision is made for filings made by delivery through a commercial courier or messenger.

The bill requires "satisfactory evidence" of committal for delivery within the time allowed; this could be afforded by a postmark, postal certification or registration, or an appropriate receipt from a commercial service.

OFFICE OF THE GOVERNOR

RELEASE: IMMEDIATE

CONTACT: ELIZABETH THOMAS

TUESDAY, JULY 20, 1982

Governor Thomas H. Kean has signed legislation making the standards for filing deadlines on farmland assessment applications consistent with those for other Federal and State tax matters.

Under the bill, A-1126, sponsored by Assemblyman Elliott F. Smith (R-Somerset), applications for farmland assessments will be considered as filed on time if they are postmarked or receive some other certification on or by the August 1 yearly filing deadline.

Under current law, applications must be received by the tax assessor by August 1 each year ---- a practice that causes problems when, as happened last year, the deadline falls on a weekend.

The bill, which takes effect immediately and is retroactive for 1982 filers, allows the acceptance of applications postmarked, but not received, by the deadline.

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