

[Fourth Reprint]

**P.L. 2013, Chapter 43, Approved April 15, 2013**

**SENATE COMMITTEE SUBSTITUTE FOR  
SENATE, No. 589**

**STATE OF NEW JERSEY  
215th LEGISLATURE**

ADOPTED MAY 17, 2012

**Sponsored by: Senator JENNIFER BECK District 11 (Monmouth) Senator STEPHEN M. SWEENEY District 3 (Cumberland, Gloucester and Salem) Assemblyman TROY SINGLETON District 7 (Burlington) Assemblyman JOHN J. BURZICHELLI District 3 (Cumberland, Gloucester and Salem) Assemblywoman PAMELA R. LAMPITT District 6 (Burlington and Camden) Assemblywoman BONNIE WATSON COLEMAN District 15 (Hunterdon and Mercer) Assemblyman GILBERT "WHIP" L. WILSON District 5 (Camden and Gloucester)**

**Co-Sponsored by: Senator Turner, Assemblymen Benson, Wimberly and Coughlin**

**SYNOPSIS**

Revises certain provisions of farmland assessment law.

**CURRENT VERSION OF TEXT**

As amended by the General Assembly on February 14, 2013.

1 AN ACT concerning farmland assessment, amending and  
2 supplementing P.L.1964, c.48, amending P.L.1999, c.278, and  
3 repealing section 1 of P.L.1968, c.455 (C.54:4-23.13a).

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

7  
8 1. a. (New section) <sup>1</sup>(1)<sup>1</sup> The <sup>4</sup>["Division of Taxation in the  
9 Department of the Treasury, in consultation with the"]<sup>4</sup> State Board  
10 of Agriculture and the Department of Agriculture <sup>4</sup>[""]<sup>1</sup> shall  
11 develop <sup>4</sup>[", and adopt as rules and regulations pursuant to the  
12 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
13 seq.)"]<sup>4</sup> , <sup>4</sup> within one year after the date of enactment of  
14 P.L. , c. (C. (pending before the Legislature as this bill),<sup>4</sup>  
15 guidelines describing <sup>1</sup>["common"] generally accepted<sup>1</sup> agricultural  
16 and horticultural practices, which may be used by municipal tax  
17 assessors, county assessors, county tax administrators, and other  
18 appropriate local government officials to assist them in determining  
19 whether land may be deemed to be in agricultural use, horticultural  
20 use, or actively devoted to agricultural or horticultural use pursuant  
21 to the "Farmland Assessment Act of 1964," P.L.1964, c.48 (C.54:4-  
22 23.1 et seq.). <sup>4</sup>The Division of Taxation in the Department of the  
23 Treasury shall review the guidelines, and, upon its approval thereof,  
24 shall adopt them as rules and regulations pursuant to the  
25 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
26 seq.). <sup>4</sup> The guidelines shall be advisory, and need not be exhaustive  
27 or comprehensive in terms of applicability, nor specifically tailored,  
28 to each and every possible agricultural or horticultural practice or  
29 use. The Director of the Division of Taxation shall distribute these  
30 guidelines to all municipal tax assessors, county assessors, county  
31 tax administrators, and other appropriate local government officials,  
32 by including them, to the maximum extent possible, with other  
33 information on real property taxation regularly distributed by the  
34 division to such individuals.

35 <sup>1</sup>(2) Upon the request of a municipal tax assessor, county  
36 assessor, county tax administrator, or other appropriate local  
37 official, the Division of Taxation, in consultation with the State  
38 Board of Agriculture and the Department of Agriculture, shall  
39 provide advice <sup>2</sup>[", in writing if requested,"]<sup>2</sup> to assist the municipal  
40 tax assessor, county assessor, county tax administrator, or other  
41 appropriate local official in determining whether or not a particular

**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.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Senate SBA committee amendments adopted June 18, 2012.

<sup>2</sup> Senate floor amendments adopted June 21, 2012.

<sup>3</sup> Assembly AAN committee amendments adopted September 27, 2012.

<sup>4</sup> Assembly floor amendments adopted February 14, 2013.

1 parcel may qualify for valuation, assessment and taxation pursuant  
2 to P.L.1964, c.48 based on the agricultural or horticultural activities  
3 taking place on the parcel. <sup>2</sup>[The written advice provided in  
4 response to each such individual request shall be compiled by the  
5 Division of Taxation and issued periodically, but at least annually,  
6 as a supplement to the guidelines describing generally accepted  
7 agricultural and horticultural practices developed and adopted  
8 pursuant to this subsection.]<sup>2</sup>

9 b. The Division of Taxation <sup>1</sup>[in the Department of the  
10 Treasury]<sup>1</sup>, in conjunction with the Department of Agriculture,  
11 shall <sup>2</sup>[annually]<sup>2</sup> offer, <sup>2</sup>at such time intervals as may be  
12 established by the Director of the Division of Taxation but at least  
13 biennially, and<sup>2</sup> free of charge, a <sup>2</sup>[six-hour]<sup>2</sup> continuing education  
14 course to municipal tax assessors, county assessors, county tax  
15 administrators, and other appropriate local government officials on  
16 the guidelines developed and adopted pursuant to subsection a. of  
17 this subsection and other issues concerning the valuation,  
18 assessment and taxation of land pursuant to P.L.1964, c.48.

19 c. The State Board of Agriculture, the Department of  
20 Agriculture, and the Department of Environmental Protection shall  
21 consult with the New Jersey Forestry Association <sup>1</sup>[and] <sup>2</sup>[,] <sup>1</sup>and<sup>2</sup>  
22 the New Jersey Division of the Society of American Foresters <sup>2</sup>[,]  
23 and other interested forestry, farming, conservation, and  
24 environmental organizations<sup>1</sup> <sup>2</sup> on any issues pertaining to  
25 woodland management or forest stewardship and P.L.1964, c.48.

26  
27 2. Section 5 of P.L.1964, c.48 (C.54:4-23.5) is amended to read  
28 as follows:

29 5. a. Except as otherwise provided in subsection **[b.] d.** of this  
30 section, land, five acres in area, shall be deemed to be actively  
31 devoted to agricultural or horticultural use when the amount of the  
32 gross sales of agricultural or horticultural products produced  
33 thereon, any payments received under a soil conservation program,  
34 fees received for breeding, raising or grazing any livestock, income  
35 imputed to cropland pastured and permanent pasture land used for  
36 grazing in the amount determined by the State Farmland Evaluation  
37 <sup>1</sup>[Advisory]<sup>1</sup> Committee created pursuant to section 20 of  
38 P.L.1964, c.48 (C.54:4-23.20), and fees received for boarding,  
39 rehabilitating or training any livestock where the land under the  
40 boarding, rehabilitating or training facilities is contiguous to land  
41 which otherwise qualifies for valuation, assessment and taxation  
42 under <sup>2</sup>[this act] P.L.1964, c.48<sup>2</sup>, have averaged at least **[\$500.00]**  
43 \$1,000 per year during the two-year period immediately preceding  
44 the tax year in issue, or there is clear evidence of anticipated yearly  
45 gross sales <sup>2</sup>[and such] <sup>2</sup> payments <sup>2</sup>, fees, and imputed income<sup>2</sup>  
46 amounting to at least **[\$500.00]** \$1,000 within a reasonable period

1 of time, or such amount as may be established by the State  
 2 Farmland Evaluation <sup>1</sup>[Advisory]<sup>1</sup> Committee pursuant to this  
 3 section. In the case of woodland subject to a woodland  
 4 management plan pursuant to section 3 of P.L.1964, c.48 (C.54:4-  
 5 23.3), the amount shall be at least \$500, or such amount as may be  
 6 established by the State Farmland Evaluation <sup>1</sup>[Advisory]<sup>1</sup>  
 7 Committee pursuant to this section. Every three years <sup>1</sup>, or sooner  
 8 at the call of the Secretary of Agriculture or the Director of the  
 9 Division of Taxation<sup>1</sup>, the State Farmland Evaluation <sup>1</sup>[Advisory]<sup>1</sup>  
 10 Committee shall review the minimum gross sales, payments, fees,  
 11 and imputed income <sup>3</sup>requirements<sup>3 2</sup>, and anticipated yearly gross  
 12 sales, payments, fees, and imputed income <sup>3</sup>[<sup>2</sup>]<sup>3</sup> requirements  
 13 <sup>3</sup>[of], established in<sup>3</sup> this section for the first five acres, and may,  
 14 by rule or regulation adopted pursuant to the “Administrative  
 15 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), raise the  
 16 amounts of those minimums to such levels as the committee  
 17 determines appropriate. Any increase made to the minimum gross  
 18 sales, payments, fees, and imputed income <sup>3</sup>requirements<sup>3 2</sup>, and  
 19 anticipated yearly gross sales, payments, fees and imputed income  
 20 <sup>3</sup>[<sup>2</sup>]<sup>3</sup> requirements <sup>3</sup>,<sup>3</sup> for the first five acres as authorized pursuant  
 21 to this section shall not be enforced until the third tax year  
 22 following adoption of the increase.

23 In addition, where the land is more than five acres in area, it  
 24 shall be deemed to be actively devoted to agricultural or  
 25 horticultural use when the amount of the gross sales of agricultural or  
 26 horticultural products produced on the area above five acres, any  
 27 payments received under a soil conservation program, fees received  
 28 for breeding, raising or grazing any livestock, income imputed to  
 29 cropland pastured and permanent pasture land used for grazing in  
 30 the amount determined by the State Farmland Evaluation  
 31 <sup>1</sup>[Advisory]<sup>1</sup> Committee created pursuant to section 20 of  
 32 P.L.1964, c.48 (C.54:4-23.20), and fees received for boarding,  
 33 rehabilitating or training any livestock where the land under the  
 34 boarding, rehabilitating or training facilities is contiguous to land  
 35 which otherwise qualifies for valuation, assessment and taxation  
 36 under <sup>2</sup>[this act] P.L.1964, c.48<sup>2</sup>, have averaged at least \$5.00 per  
 37 acre per year during the two-year period immediately preceding the  
 38 tax year in issue, or there is clear evidence of anticipated yearly  
 39 gross sales <sup>2</sup>[and such] <sup>2</sup>, payments <sup>2</sup>, fees, and imputed income<sup>2</sup>  
 40 amounting to an average of at least \$5.00 per year within a  
 41 reasonable period of time; except in the case of woodland and  
 42 wetland, where the minimum requirement shall be an average of  
 43 \$0.50 per acre on the area above five acres.

44 <sup>1</sup>In addition, in order for land to be deemed to be actively  
 45 devoted to agricultural or horticultural use, the activity and use  
 46 must be consistent with the guidelines <sup>3</sup>describing generally

1 accepted agricultural and horticultural practices<sup>3</sup> developed and  
2 adopted<sup>4</sup> [by the Division of Taxation]<sup>4</sup> pursuant to subsection a.  
3 of section 1 of P.L. , c. (C. ) (pending before the Legislature  
4 as this bill).<sup>1</sup>

5 As used in this section, "livestock" shall not include dogs.

6 For the purposes of this section, the presence of an intervening  
7 public thoroughfare shall not preclude a finding of contiguity.

8 b. <sup>1</sup>(1)<sup>1</sup> Land previously qualified as actively devoted to  
9 agricultural or horticultural use under <sup>2</sup>[the act] P.L.1964, c.48<sup>2</sup>  
10 <sup>3</sup>[;].<sup>3</sup> but failing to meet the additional requirement on acreage  
11 above five acres <sup>1</sup>[, or failing to meet any increase in the minimum  
12 amount of gross sales, payments and fees received, and imputed  
13 income established pursuant to subsection a. of this section,]<sup>1</sup> <sup>3</sup>,<sup>3</sup>  
14 shall not be subject to the roll-back tax because of such  
15 disqualification, but shall be treated as land for which an annual  
16 application has not been submitted <sup>3</sup>,<sup>3</sup> provided that the land  
17 remains in agricultural or horticultural use.

18 <sup>1</sup>(2) Land previously qualified as actively devoted to agricultural  
19 or horticultural use under <sup>2</sup>[the act] P.L.1964, c.48<sup>2</sup> <sup>3</sup>[;] <sup>3</sup> but  
20 failing to meet any increase in the minimum amount of gross sales,  
21 payments and fees received, and imputed income <sup>3</sup>requirements<sup>3</sup> <sup>2</sup>,  
22 and anticipated yearly gross sales, payments, fees, and imputed  
23 income <sup>3</sup>requirements<sup>3</sup> <sup>2</sup> established pursuant to subsection a. of  
24 this section, shall not be subject to the roll-back tax because of such  
25 disqualification, but shall be treated as land for which an annual  
26 application has not been submitted <sup>3</sup>,<sup>3</sup> provided that the land  
27 remains in agricultural or horticultural use.

28 (3) Land qualified as actively devoted to agricultural or  
29 horticultural use as of the day before the date of enactment of  
30 P.L. , c. (C. ) (pending before the Legislature as this bill) due  
31 to the use of payments or other compensation received under a soil  
32 conservation program agreement with any agency of the federal  
33 government, but which payments or other compensation do not  
34 meet the minimum amounts required pursuant to subsection a. of  
35 this section as amended by P.L. , c. (C. ) (pending before the  
36 Legislature as this bill), shall continue to be deemed to be actively  
37 devoted to agricultural or horticultural use for purposes of  
38 valuation, assessment and taxation under P.L.1964, c.48 until the  
39 end of the soil conservation program agreement period.<sup>1</sup>

40 c. In determining the eligibility of land for valuation,  
41 assessment and taxation pursuant to P.L.1964, c.48 (C.54:4-23.1 et  
42 seq.), the assessor of the taxing district in which the land is located  
43 shall, upon request by the owner of the land, exempt the owner from  
44 the income requirements of this section if the owner demonstrates  
45 to the satisfaction of the assessor that the failure to meet the income  
46 requirements was due to an injury, illness or death of the person

1 responsible for performing the activities which produce the income  
2 necessary to meet the income eligibility requirement of this section.  
3 The request of the owner shall be accompanied by a certificate of a  
4 physician stating that the person was physically incapacitated or by  
5 a certified copy of the death certificate, as the case may be. The  
6 assessor may only grant an exemption once for a particular illness,  
7 injury or death.

8 **[b.] d.** The gross sales, payments, <sup>2</sup>fees, and<sup>2</sup> imputed income  
9 <sup>2</sup>[, and fees]<sup>2</sup> received pursuant to the requirements of this section  
10 shall not apply to land that (1) is the subject of a forest stewardship  
11 plan approved by the Department of Environmental Protection  
12 pursuant to section 3 of P.L.2009, c.256 (C.13:1L-31) which is fully  
13 implemented, and (2) otherwise qualifies under the "Farmland  
14 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), for  
15 valuation, assessment and taxation as land in agricultural or  
16 horticultural use pursuant to section 3 of P.L.1964, c.48 (C.54:4-  
17 23.3).

18 (cf: P.L.2009, c.256, s.14)

19

20 <sup>3</sup>3. Section 7 of P.L.1964, c.48 (C.54:4-23.7) is amended to read  
21 as follows:

22 7. The assessor in valuing land which qualifies as land actively  
23 devoted to agricultural or horticultural use under the tests  
24 prescribed by **[this act]** P.L.1964, c.48 and the guidelines  
25 describing generally accepted agricultural and horticultural  
26 practices developed and adopted pursuant to subsection a. of section  
27 1 of P.L. , c. (C. ) (pending before the Legislature as this bill) ,  
28 and as to which the owner thereof has made timely application for  
29 valuation, assessment and taxation hereunder for the tax year in  
30 issue, shall consider only those indicia of value which such land has  
31 for agricultural or horticultural use. In addition to use of **[his]**  
32 personal knowledge, judgment and experience as to the value of  
33 land in agricultural or horticultural use, **[he]** the assessor shall, in  
34 arriving at the value of such land, consider available evidence of  
35 agricultural and horticultural capability derived from the soil survey  
36 data at Rutgers, The State University, the National Co-operative  
37 Soil Survey, **[and]** the recommendations of value of such land as  
38 made by any county or **[State-wide]** Statewide committee which  
39 may be established to assist the assessor , and the guidelines  
40 describing generally accepted agricultural and horticultural  
41 practices developed and adopted pursuant to subsection a. of section  
42 1 of P.L. , c. (C. ) (pending before the Legislature as this  
43 bill).<sup>3</sup>

44 (cf: P.L.1964, c.48, s.7)

1       <sup>3</sup>[3.]<sup>4</sup> Section 14 of P.L.1964, c.48 (C.54:4-23.14) is  
2 amended to read as follows:

3       14. a. Application for valuation, assessment and taxation of land  
4 in agricultural or horticultural use under <sup>2</sup>[this act] P.L.1964, c.48<sup>2</sup>  
5 shall be on a form prescribed by the Director of the Division of  
6 Taxation in the Department of the Treasury <sup>2</sup>[and approved by] , in  
7 consultation with<sup>2</sup> the State Board of Agriculture, and provided for  
8 the use of claimants by the governing bodies of the respective  
9 taxing districts. The form of application shall provide for the  
10 reporting of information pertinent to the provisions of Article VIII,  
11 Section 1, paragraph 1(b) of the Constitution, as amended, and  
12 <sup>2</sup>[this act] P.L.1964, c.48<sup>2</sup>. The form shall include a plain  
13 language recitation and explanation of the guidelines describing  
14 'generally accepted' agricultural and horticultural practices  
15 developed and adopted pursuant to subsection a. of section 1 of  
16 P.L. , c. (C. ) (pending before the Legislature as this bill) that  
17 may be used by municipal tax assessors, county assessors, county  
18 tax administrators, and other appropriate local government officials  
19 to assist them in determining whether land may be deemed to be in  
20 agricultural use, horticultural use, or actively devoted to agricultural  
21 or horticultural use pursuant to the "Farmland Assessment Act of  
22 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.). The applicant shall  
23 include with the form of application, in a manner prescribed by the  
24 director, proofs of sales of agricultural or horticultural products, and  
25 of any other payments, fees, or <sup>2</sup>imputed<sup>2</sup> income received from the  
26 agricultural or horticultural use of the land, in the prior year, or  
27 clear evidence of anticipated <sup>2</sup>yearly<sup>2</sup> gross sales, payments, fees, or  
28 <sup>2</sup>[other] imputed<sup>2</sup> income, amounting to 'at least' \$1,000 for the  
29 first five acres, or in the case of woodland subject to a woodland  
30 management plan pursuant to section 3 of P.L.1964, c.48 (C.54:4-  
31 23.3) amounting to 'at least' \$500 for the first five acres, or in  
32 either case amounting to such sums as may be established by the  
33 State Farmland Evaluation '<sup>1</sup>[Advisory]<sup>1</sup> Committee pursuant to  
34 subsection a. of section 5 of P.L.1964, c.48 (C.54:4-23.5).

35       In the case of land that is the subject of a forest stewardship plan  
36 approved by the Department of Environmental Protection pursuant  
37 to section 3 of P.L.2009, c.256 (C.13:1L-31) which is fully  
38 implemented, and otherwise qualifies under the "Farmland  
39 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), for  
40 valuation, assessment and taxation as land in agricultural or  
41 horticultural use pursuant to section 3 of P.L.1964, c.48 (C.54:4-  
42 23.3), no proofs required pursuant to this subsection of gross sales,  
43 payments, <sup>2</sup>fees, or<sup>2</sup> imputed income, <sup>2</sup>[or fees] or of clear  
44 evidence of anticipated yearly gross sales, payments, fees, or  
45 imputed income,<sup>2</sup> need be included with the form or otherwise  
46 submitted. <sup>1</sup>However, the applicant shall include documentation

1 demonstrating implementation of the forest stewardship plan,  
2 including documentation of scheduled activities, a forest inventory  
3 and yield parameters to document forest productivity, and  
4 inspections performed, in accordance with rules and regulations  
5 adopted for the forest stewardship program by the Department of  
6 Environmental Protection.<sup>1</sup>

7 b. A certification by the landowner that the facts set forth in the  
8 application are true may be prescribed by the director to be in lieu  
9 of a sworn statement to that effect. Statements so certified shall be  
10 considered as if made under oath and subject to the same penalties  
11 as provided by law for perjury.

12 In addition, for a gross and intentional misrepresentation on the  
13 application, the landowner shall be subject to a civil penalty of up  
14 to \$5,000. Any such civil penalty may be imposed and collected by  
15 the municipality, the county, or the State, with costs, in a summary  
16 proceeding pursuant to the "Penalty Enforcement Law of 1999,"  
17 P.L.1999, c.274 (C.2A:58-10 et seq.). The Superior Court and the  
18 municipal court shall have jurisdiction to enforce the provisions of  
19 the "Penalty Enforcement Law of 1999" in connection with this  
20 subsection. One-half of any civil penalties so collected by a  
21 municipality or county shall be dedicated and used by the  
22 municipality or county in administering and enforcing the  
23 provisions of the "Farmland Assessment Act of 1964," P.L.1964,  
24 c.48 (C.54:4-23.1 et seq.) in the municipality or county. The  
25 remaining one-half of any civil penalties so collected by a  
26 municipality or county shall be paid by the municipality or county  
27 to the State, and together with any civil penalties so collected  
28 directly by the State, shall be dedicated and used by the Department  
29 of Agriculture and the Division of Taxation in administering and  
30 enforcing the provisions of P.L.1964, c.48.

31 c. Any landowner, except those who have submitted a  
32 woodland management plan or a forest stewardship plan pursuant to  
33 section 3 of P.L.1964, c.48 (C.54:4-23.3), who is an applicant for  
34 valuation, assessment and taxation pursuant to P.L.1964, c.48  
35 (C.54:4-23.1 et seq.) for lands not previously qualified under <sup>2</sup>**[the**  
36 **act]** P.L.1964, c.48<sup>2</sup> shall submit with the application a map of land  
37 use classes and soil groups that conforms with standards established  
38 by the Division of Taxation in consultation with the **[Secretary]**  
39 **State Board of Agriculture.**

40 d. For any landowner whose farm management unit is less than  
41 <sup>2</sup>**[10]** seven<sup>2</sup> acres in size, the landowner shall submit with the  
42 application form a narrative describing the agricultural or  
43 horticultural uses on the farm management unit, the number of acres  
44 that will be actively devoted to those uses, and a sketch of the  
45 location on the farm management unit of those uses. For the  
46 purposes of this subsection, "farm management unit" means a  
47 parcel or parcels of land, whether contiguous or noncontiguous,



1 together with agricultural or horticultural buildings, structures and  
2 facilities, producing agricultural or horticultural products, and  
3 operated as a single enterprise.

4 e. The director, after consultation with the State Board of  
5 Agriculture, shall include with each application a letter or other  
6 document explaining any changes to the law, rules, regulations, and  
7 guidelines on the valuation, assessment and taxation of land  
8 pursuant to P.L.1964, c.48 (C.54:4-23.1 et seq.) that have occurred  
9 in the prior tax year and which shall be newly in effect in the tax  
10 year for which the application is being submitted.

11 f. The director shall devise a form for the extension of filing  
12 time for the valuation application, which form shall include the  
13 name and address of the applicant, the reason for the extension, and  
14 a space for the approval or rejection of the assessor.

15 (cf: P.L.2009, c.256, s.15)

16

17 <sup>3</sup>[4.] 5.<sup>3</sup> Section 20 of P.L.1964, c.48 (C.54:4-23.20) is  
18 amended to read as follows:

19 20. <sup>1</sup>a. <sup>1</sup> There is hereby created a State Farmland Evaluation  
20 <sup>1</sup>[Advisory] <sup>1</sup>Committee, the members of which shall be the  
21 Director of the Division of Taxation; the Dean of the College of  
22 Agriculture, Rutgers, The State University; <sup>1</sup>[and] <sup>1</sup>the Secretary of  
23 Agriculture <sup>1</sup>; a municipal tax assessor, county assessor, or county  
24 tax administrator <sup>3</sup>, who shall be <sup>3</sup>appointed by the Governor with  
25 the advice and consent of the Senate; and a <sup>3</sup>[member of the public  
26 <sup>2</sup>with knowledge of or experience with farming or agricultural or  
27 horticultural practices, uses, or activities, who shall be <sup>2</sup>] farmer  
28 who is a current or former member of the State Board of  
29 Agriculture, who shall be <sup>3</sup>appointed by the Governor with the  
30 advice and consent of the Senate. Each appointed member shall  
31 serve for a term of three years and may be appointed to successive  
32 terms <sup>1</sup>.

33 <sup>1</sup>b. <sup>1</sup> The committee shall meet from time to time on the call of  
34 the Secretary of Agriculture <sup>1</sup>or the Director of the Division of  
35 Taxation <sup>1</sup> and annually determine and publish a range of values for  
36 each of the several classifications of land in agricultural and  
37 horticultural use in the various areas of the State. The <sup>1</sup>[primary  
38 objective of the] <sup>1</sup> committee shall <sup>1</sup>[be the determination of]  
39 determine <sup>1</sup> the ranges in fair value of such land based upon its  
40 productive capabilities when devoted to agricultural or horticultural  
41 uses. In making these annual determinations of value, the  
42 committee shall consider available evidence of agricultural or  
43 horticultural capability derived from the soil survey at Rutgers, The  
44 State University, the National Co-operative Soil Survey, and such  
45 other evidence of value of land devoted exclusively to agricultural  
46 or horticultural uses as it may in its judgment deem pertinent. On

1 or before October 1 of each year, the committee shall make these  
2 ranges of fair value available to the assessing authority in each of  
3 the taxing districts in which land in agricultural and horticultural  
4 use is located.

5 <sup>1</sup>c.<sup>1</sup> The committee shall also conduct the <sup>1</sup>[periodic]<sup>1</sup> review <sup>1</sup>,  
6 required every three years, or sooner at the call of the Secretary of  
7 Agriculture or the Director of the Division of Taxation,<sup>1</sup> of the  
8 minimum gross sales, payments, fees, and imputed income  
9 <sup>3</sup>requirements<sup>3 2</sup>, and anticipated yearly gross sales, payments, fees,  
10 and imputed income <sup>3</sup>[<sup>2</sup> ]<sup>3</sup> requirements <sup>3</sup>,<sup>3</sup> in order for land which  
11 is actively devoted to agricultural or horticultural use to be eligible  
12 for valuation, assessment and taxation under the provisions of  
13 P.L.1964, c.48 (C.54:4-23.1 et seq.), as prescribed by section 5 of  
14 P.L.1964, c.48 (C.54:4-23.5) <sup>1</sup>, and may raise the amounts of those  
15 minimums to such levels as the committee determines appropriate  
16 as authorized pursuant to section 5 of P.L.1964, c.48<sup>1</sup> .

17 <sup>1</sup>d.<sup>1</sup> Within one year after the date of enactment of  
18 P.L. , c. (C. ) (pending before the Legislature as this bill), and  
19 every five years thereafter, the committee <sup>2</sup>[, in consultation with  
20 recognized Statewide tax assessor and tax administrator  
21 organizations,]<sup>2</sup> shall review the application form or forms for  
22 valuation, assessment and taxation of land in agricultural or  
23 horticultural use pursuant to P.L.1964, c.48 (C.54:4-23.1 et seq.),  
24 and provide any recommendations the committee may have thereon  
25 to the Director of the Division of Taxation.

26 (cf: P.L.1964, c.48, s.20)

27

28 <sup>3</sup>[5.]<sup>6.</sup><sup>3</sup> Section 1 of P.L.1999, c.278 (C.54:1-35.25b) is  
29 amended to read as follows:

30 1. a. All tax assessor certificates issued prior to the effective  
31 date of P.L.1999, c.278 (C.54:1-35.25b et al.) shall expire five years  
32 following that effective date and shall be renewed in accordance  
33 with the procedure established in this section. All tax assessor  
34 certificates issued on or after the effective date of P.L.1999, c.278  
35 (C.54:1-35.25b et al.) shall expire five years after the issuance of  
36 the certificate and shall be renewed in accordance with the  
37 procedure established in this section.

38 (1) All tax assessor certificates shall be renewed upon  
39 application, payment of the required renewal fee, and verification  
40 that the applicant has met continuing education requirements, as set  
41 forth in paragraph (2) and paragraph (3) of this subsection. After  
42 the initial expiration of any tax assessor certificates following the  
43 effective date of P.L.1999, c.278 (C.54:1-35.25b et al.), each  
44 renewal period shall thereafter be for a period of three years. The  
45 renewal date shall be 30 days prior to the expiration date of the tax  
46 assessor certificate.

1 (2) Prior to the first renewal date of a tax assessor certificate  
2 pursuant to P.L.1999, c.278 (C.54:1-35.25b et al.) every applicant  
3 for renewal shall, on a form prescribed by the Director of the  
4 Division of Taxation, furnish proof of having earned a total of at  
5 least 50 continuing education credit hours over the prior five-year  
6 period. Thereafter, prior to each succeeding renewal date of a tax  
7 assessor certificate, every applicant for renewal shall, on a form  
8 prescribed by the Director of the Division of Taxation, furnish  
9 proof of having earned a total of at least 30 continuing education  
10 credit hours over the prior three-year period. For the purposes of  
11 this section, one continuing education credit hour means 50 minutes  
12 of classroom or lecture time. After verifying that the applicant has  
13 fulfilled the continuing education requirement and after receiving a  
14 fee of not less than \$50 paid by the applicant to the order of the  
15 Treasurer of the State of New Jersey, the Director of the Division of  
16 Taxation shall renew the tax assessor certificate. The Director of  
17 the Division of Taxation shall determine, by regulation, the  
18 circumstances under which an extension of time to complete the  
19 requirements for continuing education may be granted by the  
20 director.

21 (3) Commencing January 1, <sup>4</sup>[2017] 2018<sup>4</sup>, for any tax  
22 assessor of a municipality <sup>1</sup>, and for any county assessor of a  
23 county, <sup>1</sup> in which one or more Class 3B (Farm Qualified) properties  
24 subject to valuation, assessment and taxation pursuant to P.L.1964,  
25 c.48 (C.54:4-23.1 et seq.) are located, <sup>1</sup>[or for any county  
26 assessor,] <sup>1</sup> prior to every renewal date of a tax assessor certificate  
27 issued to that tax assessor pursuant to P.L.1999, c.278 (C.54:1-  
28 35.25b et al.), the applicant for renewal shall, on a form prescribed  
29 by the Director of the Division of Taxation, furnish proof of having  
30 taken, at least once in the prior three years, the <sup>2</sup>[six-hour]<sup>2</sup>  
31 continuing education course concerning certain aspects of farmland  
32 assessment required to be offered, free of charge, by the Division of  
33 Taxation <sup>1</sup>[in the Department of the Treasury]<sup>1</sup>, in conjunction  
34 with the Department of Agriculture, pursuant to subsection b. of  
35 section 1 of P.L. , c. (C. ) (pending before the Legislature as  
36 this bill).

37 b. There is established within the Division of Taxation in the  
38 Department of the Treasury the Tax Assessor Continuing Education  
39 Eligibility Board. The board shall consist of six members and be  
40 comprised as follows: the Director of the Division of Taxation or  
41 his designee, the President of the Association of Municipal  
42 Assessors, and the President of the New Jersey Association of  
43 County Tax Board Commissioners and County Tax Administrators  
44 shall be permanent members. The Director of the Division of  
45 Taxation and the President of the Association of Municipal  
46 Assessors shall each appoint an additional member who shall serve  
47 for a term of two years. The Director of Government Services at

1 Rutgers University shall serve ex officio. Any vacancy in the  
2 membership of the board shall be filled for the unexpired term in  
3 the manner provided by the original appointment. The first meeting  
4 of the board shall be held at the call of the Director of the Division  
5 of Taxation, and thereafter the board shall meet annually and shall  
6 hold at least one additional meeting within each 12-month period.  
7 The board shall establish the curriculum areas and the number of  
8 hours in each curriculum area that an assessor shall complete in  
9 order to renew certification.

10 c. When the holder of a tax assessor certificate has allowed the  
11 certificate to lapse by failing to renew the certificate, a new  
12 application and certificate shall be required. If application is made  
13 within six months of the expiration of the certificate, then  
14 application may be made in the same manner as a renewal, but with  
15 an additional late renewal fee of \$50.

16 d. The Director of the Division of Taxation, in accordance with  
17 the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
18 seq.), shall adopt such regulations as are necessary to effectuate the  
19 provisions of this section.

20 (cf: P.L.1999, c.278, s.1)

21

22 <sup>3</sup>**[6.] 7.**<sup>3</sup> Section 1 of P.L.1968, c.455 (C.54:4-23.13a) is  
23 repealed.

24

25 <sup>3</sup>**[7.] 8.**<sup>3</sup> This act shall take effect immediately, except that it  
26 shall be applicable to tax years commencing with tax year <sup>4</sup>**[2014]**  
27 2015<sup>4</sup> .