

[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) ¹(1)¹ The ⁴["Division of Taxation in the
9 Department of the Treasury, in consultation with the"]⁴ State Board
10 of Agriculture and the Department of Agriculture ⁴[""]¹ shall
11 develop ⁴[", 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.)"]⁴ , ⁴ within one year after the date of enactment of
14 P.L. , c. (C. (pending before the Legislature as this bill),⁴
15 guidelines describing ¹["common"] generally accepted¹ 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.). ⁴The 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.). ⁴ 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 ¹(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 ²[", in writing if requested,"]² 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:

¹ Senate SBA committee amendments adopted June 18, 2012.

² Senate floor amendments adopted June 21, 2012.

³ Assembly AAN committee amendments adopted September 27, 2012.

⁴ 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. ²[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.]²

9 b. The Division of Taxation ¹[in the Department of the
10 Treasury]¹, in conjunction with the Department of Agriculture,
11 shall ²[annually]² offer, ²at such time intervals as may be
12 established by the Director of the Division of Taxation but at least
13 biennially, and² free of charge, a ²[six-hour]² 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 ¹[and] ²[,] and²
22 the New Jersey Division of the Society of American Foresters ²[,]
23 and other interested forestry, farming, conservation, and
24 environmental organizations¹ ² 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 ¹[Advisory]¹ 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 ²[this act] P.L.1964, c.48², 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 ²[and such] ² payments ², fees, and imputed income²
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 ¹[Advisory]¹ 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 ¹[Advisory]¹
 7 Committee pursuant to this section. Every three years ¹, or sooner
 8 at the call of the Secretary of Agriculture or the Director of the
 9 Division of Taxation¹, the State Farmland Evaluation ¹[Advisory]¹
 10 Committee shall review the minimum gross sales, payments, fees,
 11 and imputed income ³requirements^{3 2}, and anticipated yearly gross
 12 sales, payments, fees, and imputed income ³[²]³ requirements
 13 ³[of], established in³ 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 ³requirements^{3 2}, and
 19 anticipated yearly gross sales, payments, fees and imputed income
 20 ³[²]³ requirements ³,³ 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 ¹[Advisory]¹ 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 ²[this act] P.L.1964, c.48², 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 ²[and such] ², payments ², fees, and imputed income²
 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 ¹In 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 ³describing generally

1 accepted agricultural and horticultural practices³ developed and
2 adopted ⁴[by the Division of Taxation]⁴ pursuant to subsection a.
3 of section 1 of P.L. , c. (C.) (pending before the Legislature
4 as this bill).¹

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. ¹(1)¹ Land previously qualified as actively devoted to
9 agricultural or horticultural use under ²[the act] P.L.1964, c.48²
10 ³[;].³ but failing to meet the additional requirement on acreage
11 above five acres ¹[, 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.]^{1 3 3}
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 ^{3 3} provided that the land
17 remains in agricultural or horticultural use.

18 ¹(2) Land previously qualified as actively devoted to agricultural
19 or horticultural use under ²[the act] P.L.1964, c.48^{2 3} [³] ³ but
20 failing to meet any increase in the minimum amount of gross sales,
21 payments and fees received, and imputed income ³requirements^{3 2},
22 and anticipated yearly gross sales, payments, fees, and imputed
23 income ³requirements^{3 2} 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 ^{3 3} 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.¹

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, ²fees, and² imputed income
9 ²[, and fees]² 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 ³3. 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).³

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

1 ³[3.]⁴ 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 ²[this act] P.L.1964, c.48²
5 shall be on a form prescribed by the Director of the Division of
6 Taxation in the Department of the Treasury ²[and approved by] , in
7 consultation with² 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 ²[this act] P.L.1964, c.48². 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 ²imputed² income received from the
26 agricultural or horticultural use of the land, in the prior year, or
27 clear evidence of anticipated ²yearly² gross sales, payments, fees, or
28 ²[other] imputed² 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 '¹[Advisory]¹ 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, ²fees, or² imputed income, ²[or fees] or of clear
44 evidence of anticipated yearly gross sales, payments, fees, or
45 imputed income,² need be included with the form or otherwise
46 submitted. ¹However, 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.¹

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 ²**[the**
36 **act]** P.L.1964, c.48² 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 ²**[10]** seven² 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 ³[4.] 5.³ Section 20 of P.L.1964, c.48 (C.54:4-23.20) is
18 amended to read as follows:

19 20. ¹a. ¹ There is hereby created a State Farmland Evaluation
20 ¹[Advisory] ¹ 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; ¹[and] ¹ the Secretary of
23 Agriculture ¹; a municipal tax assessor, county assessor, or county
24 tax administrator ³, who shall be ³ appointed by the Governor with
25 the advice and consent of the Senate; and a ³[member of the public
26 ²with knowledge of or experience with farming or agricultural or
27 horticultural practices, uses, or activities, who shall be ²] farmer
28 who is a current or former member of the State Board of
29 Agriculture, who shall be ³ 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 ¹ .

33 ¹b. ¹ The committee shall meet from time to time on the call of
34 the Secretary of Agriculture ¹or the Director of the Division of
35 Taxation ¹ 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 ¹[primary
38 objective of the] ¹ committee shall ¹[be the determination of]
39 determine ¹ 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 ¹c.¹ The committee shall also conduct the ¹[periodic]¹ review ¹,
6 required every three years, or sooner at the call of the Secretary of
7 Agriculture or the Director of the Division of Taxation,¹ of the
8 minimum gross sales, payments, fees, and imputed income
9 ³requirements^{3 2}, and anticipated yearly gross sales, payments, fees,
10 and imputed income ³[²]³ requirements ³,³ 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) ¹, 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.48¹ .

17 ¹d.¹ 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 ²[, in consultation with
20 recognized Statewide tax assessor and tax administrator
21 organizations,]² 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 ³[5.]⁶.³ 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, ⁴[2017] 2018⁴, for any tax
22 assessor of a municipality ¹, and for any county assessor of a
23 county, ¹ 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, ¹[or for any county
26 assessor,]¹ 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 ²[six-hour]²
31 continuing education course concerning certain aspects of farmland
32 assessment required to be offered, free of charge, by the Division of
33 Taxation ¹[in the Department of the Treasury]¹, 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 ³**[6.] 7.**³ Section 1 of P.L.1968, c.455 (C.54:4-23.13a) is
23 repealed.

24

25 ³**[7.] 8.**³ This act shall take effect immediately, except that it
26 shall be applicable to tax years commencing with tax year ⁴**[2014]**
27 2015⁴ .