

ASSEMBLY, No. 5325

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED JANUARY 29, 2021

Sponsored by:

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblyman ADAM J. TALIAFERRO

District 3 (Cumberland, Gloucester and Salem)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Co-Sponsored by:

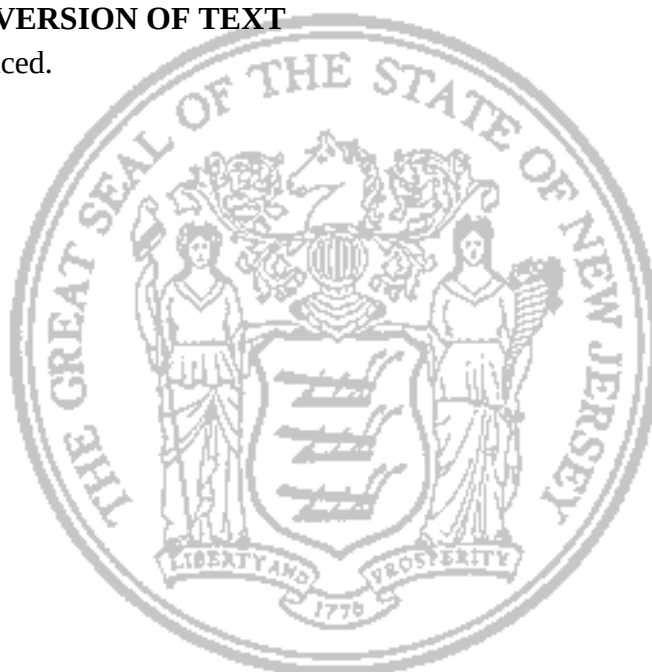
Assemblymen Armato and Conaway

SYNOPSIS

Requires Department of Agriculture to create webpage listing certain services for farmers; requires hyperlink on farmland assessment application forms.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 2/24/2021)

1 **AN ACT** requiring the Department of Agriculture to provide certain
2 information on its website, supplementing Title 4 of the Revised
3 Statutes, and amending P.L.1964, c.48.

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

7
8 1. (New section) No later than 180 days after the enactment of
9 P.L. , c. (C.) (pending before the Legislature as this bill),
10 the Department of Agriculture shall establish and maintain an
11 Internet website that lists all the services to farmers provided by the
12 department or any other State agency, including Rutgers, the State
13 University. The website shall, where practicable, provide a
14 hyperlink for each service to a webpage that provides more
15 information about the service.

16
17 2. Section 14 of P.L.1964, c.48 (C.54:4-23.14) is amended to
18 read as follows:

19 14. a. Application for valuation, assessment and taxation of land
20 in agricultural or horticultural use under P.L.1964, c.48 (C.54:4-
21 23.1 et seq.) shall be on a form prescribed by the Director of the
22 Division of Taxation in the Department of the Treasury, in
23 consultation with the State Board of Agriculture, and provided for
24 the use of claimants by the governing bodies of the respective
25 taxing districts. The form of application shall provide for the
26 reporting of information pertinent to the provisions of Article VIII,
27 Section 1, paragraph 1(b) of the Constitution, as amended, and
28 P.L.1964, c.48 (C.54:4-23.1 et seq.) . The form shall include a
29 plain language recitation and explanation of the guidelines
30 describing generally accepted agricultural and horticultural
31 practices developed and adopted pursuant to subsection a. of section
32 1 of P.L.2013, c.43 (C.54:4-23.3d) that may be used by municipal
33 tax assessors, county assessors, county tax administrators, and other
34 appropriate local government officials to assist them in determining
35 whether land may be deemed to be in agricultural use, horticultural
36 use, or actively devoted to agricultural or horticultural use pursuant
37 to the "Farmland Assessment Act of 1964," P.L.1964, c.48 (C.54:4-
38 23.1 et seq.). The applicant shall include with the form of
39 application, in a manner prescribed by the director, proofs of sales
40 of agricultural or horticultural products, and of any other payments,
41 fees, or imputed income received from the agricultural or
42 horticultural use of the land, in the prior year, or clear evidence of
43 anticipated yearly gross sales, payments, fees, or imputed income,
44 amounting to at least \$1,000 for the first five acres, or in the case of
45 woodland subject to a woodland management plan pursuant to

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 section 3 of P.L.1964, c.48 (C.54:4-23.3) amounting to at least \$500
2 for the first five acres, or in either case amounting to such sums as
3 may be established by the State Farmland Evaluation Committee
4 pursuant to subsection a. of section 5 of P.L.1964, c.48 (C.54:4-
5 23.5).

6 In the case of land that is the subject of a forest stewardship plan
7 approved by the Department of Environmental Protection pursuant
8 to section 3 of P.L.2009, c.256 (C.13:1L-31) which is fully
9 implemented, and otherwise qualifies under the "Farmland
10 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), for
11 valuation, assessment and taxation as land in agricultural or
12 horticultural use pursuant to section 3 of P.L.1964, c.48 (C.54:4-
13 23.3), no proofs required pursuant to this subsection of gross sales,
14 payments, fees, or imputed income, or of clear evidence of
15 anticipated yearly gross sales, payments, fees, or imputed income,
16 need be included with the form or otherwise submitted. However,
17 the applicant shall include documentation demonstrating
18 implementation of the forest stewardship plan, including
19 documentation of scheduled activities, a forest inventory and yield
20 parameters to document forest productivity, and inspections
21 performed, in accordance with rules and regulations adopted for the
22 forest stewardship program by the Department of Environmental
23 Protection.

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

29 In addition, for a gross and intentional misrepresentation on the
30 application, the landowner shall be subject to a civil penalty of up
31 to \$5,000. Any such civil penalty may be imposed and collected by
32 the municipality, the county, or the State, with costs, in a summary
33 proceeding pursuant to the "Penalty Enforcement Law of 1999,"
34 P.L.1999, c.274 (C.2A:58-10 et seq.). The Superior Court and the
35 municipal court shall have jurisdiction to enforce the provisions of
36 the "Penalty Enforcement Law of 1999" in connection with this
37 subsection. One-half of any civil penalties so collected by a
38 municipality or county shall be dedicated and used by the
39 municipality or county in administering and enforcing the
40 provisions of the "Farmland Assessment Act of 1964," P.L.1964,
41 c.48 (C.54:4-23.1 et seq.) in the municipality or county. The
42 remaining one-half of any civil penalties so collected by a
43 municipality or county shall be paid by the municipality or county
44 to the State, and together with any civil penalties so collected
45 directly by the State, shall be dedicated and used by the Department
46 of Agriculture and the Division of Taxation in administering and
47 enforcing the provisions of P.L.1964, c.48 (C.54:4-23.1 et seq.) .

1 c. Any landowner, except those who have submitted a
2 woodland management plan or a forest stewardship plan pursuant to
3 section 3 of P.L.1964, c.48 (C.54:4-23.3), who is an applicant for
4 valuation, assessment and taxation pursuant to P.L.1964, c.48
5 (C.54:4-23.1 et seq.) for lands not previously qualified under
6 P.L.1964, c.48 (C.54:4-23.1 et seq.) shall submit with the
7 application a map of land use classes and soil groups that conforms
8 with standards established by the Division of Taxation in
9 consultation with the State Board of Agriculture.

10 d. For any landowner whose farm management unit is less than
11 seven acres in size, the landowner shall submit with the application
12 form a narrative describing the agricultural or horticultural uses on
13 the farm management unit, the number of acres that will be actively
14 devoted to those uses, and a sketch of the location on the farm
15 management unit of those uses. For the purposes of this subsection,
16 "farm management unit" means a parcel or parcels of land, whether
17 contiguous or noncontiguous, together with agricultural or
18 horticultural buildings, structures and facilities, producing
19 agricultural or horticultural products, and operated as a single
20 enterprise.

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

28 f. The director shall devise a form for the extension of filing
29 time for the valuation application, which form shall include the
30 name and address of the applicant, the reason for the extension, and
31 a space for the approval or rejection of the assessor.

32 g. The director shall include, in boldfaced type, the web
33 address of the webpage created by the Department of Agriculture
34 pursuant to section 1 of P.L. , c. (C.) (pending before the
35 Legislature as this bill) on the application form for valuation,
36 assessment, and taxation of land in agricultural or horticultural use
37 under P.L.1964, c.48 (C.54:4-23.1 et seq.), along with an
38 explanation of the webpage and its potential utility to farmers.
39 (cf: P.L.2013, c.43, s.4)

40
41 3. This act shall take effect immediately.
42
43

44 STATEMENT

45
46 This bill would require the Department of Agriculture, no later
47 than 180 days after the bill is enacted, to create and maintain a
48 webpage that provides a list of all services to farmers provided by

1 the department or any other State agency, including Rutgers, the
2 State University. The webpage would be required to include links
3 to other webpages that provide more information about the
4 available services, where practicable.

5 The bill would also require the Director of the Division of
6 Taxation in the Department of the Treasury to include the web
7 address of the webpage created by the Department of Agriculture
8 pursuant to the bill on the application form for farmland property
9 tax status under the "Farmland Assessment Act of 1964," P.L.1964,
10 c.48 (C.54:4-23.1 et seq.). The director would also be required to
11 include an explanation of the webpage and its potential utility to
12 farmers on the application form.