

SENATE, No. 3446

STATE OF NEW JERSEY

221st LEGISLATURE

INTRODUCED JUNE 17, 2024

Sponsored by:

Senator JOSEPH PENNACCHIO

District 26 (Morris and Passaic)

Senator ANTHONY M. BUCCO

District 25 (Morris and Passaic)

SYNOPSIS

Establishes Farmland Assessment Review Commission to annually review and recommend changes to farmland assessment program, as necessary to ensure fair, equitable, and uniform Statewide application and enforcement of program requirements and allocation of program benefits.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/20/2024)

1 AN ACT concerning farmland assessment, supplementing Title 54 of
2 the Revised Statutes, and amending P.L.2013, c.43.

3

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

6

7 1. (New section) a. There is established, in the Department of
8 Agriculture, the Farmland Assessment Review Commission, the
9 purpose of which shall be to regularly review, and to recommend
10 and facilitate the regular and appropriate updating of, the State's
11 farmland assessment program, as well as the rules and regulations
12 adopted for the program's purposes, in order to promote and ensure,
13 on a Statewide basis, across all local jurisdictions and regardless of
14 implementing agency, office, or official, the consistent, accurate,
15 reliable, and uniform application and enforcement of, and ongoing
16 site compliance with, existing farmland assessment program
17 requirements, as necessary to ensure the continued fair and
18 equitable Statewide allocation and distribution of program benefits
19 to and among all sites, and only those sites, that continue to satisfy
20 the eligibility requirements therefor, consistent with the
21 requirements of Article VIII, Section I, paragraph 1(b) of the State
22 Constitution, as amended, and the provisions of the "Farmland
23 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.), as
24 amended and supplemented.

25 b. The commission shall have the duty to:

26 (1) evaluate and delineate the reasons why, as of the effective
27 date of P.L. , c. (C.) (pending before the Legislature as this
28 bill), more than 37,000 properties are subject to farmland
29 assessment in New Jersey; annually identify the current number,
30 size, and location of all properties that are subject to farmland
31 assessment in the State, as well as the total amount of farmland-
32 assessed land, by acreage and percentage of all lands, lying within
33 the jurisdictions of each county and municipality in the State;
34 determine the rate at which the total number of farmland-assessed
35 sites has increased, on a year-over-year basis, and by county and
36 municipality, since the farmland assessment program's inception,
37 and the rate at which such total number of farmland-assessed sites
38 is expected to continue to increase, on a year-over-year basis, and
39 by county and municipality, in future years of program operation;
40 evaluate whether, and the extent to which, it would be feasible and
41 beneficial for the State to impose conditions or restrictions that are
42 designed to limit either the total value of benefits being annually
43 allocated to farmland-assessed properties or the total number of
44 properties annually entitled to receive such benefits, or to limit, by
45 number or size, the types of properties that may be deemed newly

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 eligible for farmland assessment benefits in each upcoming tax
2 year; and, to the extent that the commission deems it feasible and
3 appropriate to impose any such limits on total farmland assessment
4 participation rates or benefits levels, or both, develop
5 recommendations regarding the appropriate conditions or
6 restrictions to be imposed for such purposes;

7 (2) evaluate whether, and the extent to which, there is a need to
8 establish, or to continue using, a dedicated source of State funding
9 to facilitate the annual undertaking of local on-site inspections at all
10 farmland-assessed sites in the State, as necessary to confirm each
11 site's ongoing eligibility for continued program benefits, and
12 whether, and the extent to which, it would be possible to cover the
13 costs of such local on-site inspections by requiring the owners or
14 operators of farmland-assessed sites to annually pay a mandatory
15 inspection fee to be dedicated and used for such purposes; and, to
16 the extent that such fee-based inspection system is deemed to be
17 feasible and appropriate, develop recommendations designed to
18 facilitate the establishment and the effective and efficient operation
19 of such system in New Jersey, including, but not limited to,
20 recommendations as to whether such system would be most
21 effectively operated and administered by the State government, by
22 local governments, or by both the State and local governments
23 acting in coordination, recommendations regarding the minimum
24 and maximum fee amounts to be imposed on farmland-assessed
25 sites to ensure and facilitate the annual collection and dedication of
26 funding sufficient to cover the requisite costs of all such on-site
27 inspections, and recommendations as to whether, and the extent to
28 which, the fee requirements imposed on site owners or operators,
29 for the purposes of such fee-based funding system, should vary by
30 municipality, or based on site size, site-related income, or other
31 site-related factors, as necessary to ensure ongoing fairness and
32 equitability in association with the Statewide implementation of
33 such fee-based funding system;

34 (3) evaluate whether, and the extent to which, the continuance,
35 from one tax year to the next, of tax benefits previously allocated to
36 a farmland-assessed site, as authorized pursuant to section 15 of
37 P.L.1964, c.48 (C.54:4-23.15) and section 1 of P.L.1971, c.400
38 (C.54:4-23.15a), is currently conditioned or is otherwise dependent
39 upon the site owner or operator's submission of site-related farm
40 product sales data, and whether, and the extent to which, farmland
41 assessment benefits authorized to be continued in an upcoming tax
42 year may differ, in level or amount, from the benefits previously
43 allocated to a farmland-assessed site, based on, and commensurate
44 with, the site's most recently reported farm product sales data; and,
45 to the extent the commission deems it to be appropriate and
46 necessary, develop recommendations for actions that could be
47 undertaken, or for new or revised laws, rules, regulations,
48 procedures, protocols, and standards that could be implemented, by

1 the Governor, by the Legislature, by the Department of Agriculture
2 or the State Board of Agriculture, by local government units or
3 local tax assessors, or by other relevant actors or entities, to
4 facilitate and ensure greater levels of fairness and equitability in
5 association with the year-to-year continuance of previously
6 authorized farmland assessment benefits in the State, including, but
7 not limited to, recommendations regarding the need for, and the
8 feasibility and benefits of adopting, new or revised Statewide
9 procedures that would expressly condition the continuance of
10 benefits upon continued site eligibility therefor, and that would
11 further require the amount of any such continued benefits to reflect,
12 and to be commensurate with, each such eligible site's most
13 recently reported farm product sales data;

14 (4) evaluate whether, and the extent to which, it would be
15 feasible and beneficial for the State to establish new, means-tested
16 farmland assessment eligibility requirements, and, if such action is
17 deemed to be feasible and appropriate, develop recommendations to
18 facilitate the implementation of such requirements, including, but
19 not limited to, recommendations regarding the maximum amount of
20 annual household income, or the maximum amount of annual farm
21 income, which a site owner or operator should be authorized to
22 claim before being deemed ineligible for farmland assessment
23 benefits in any given year, recommendations regarding whether,
24 and the extent to which, it would be feasible and beneficial for the
25 State to provide for farmland assessment benefits to vary by site-
26 related income bracket, and, if such income-based variation is
27 deemed to be feasible and appropriate, recommendations regarding
28 the manner in which benefits should be variably allocated, to site
29 owners or operators in each eligible income bracket below the
30 maximum income eligibility cap recommended pursuant to this
31 paragraph, as necessary to ensure the fair and equitable allocation
32 of annually available program benefits to each farmland-assessed
33 site, commensurate with annual site-related income;

34 (5) review the standards and guidelines adopted pursuant to
35 section 1 of P.L.2013, c.43 (C.54:4-23.3d), or pursuant to any other
36 law, rule, or regulation, which are used to facilitate farmland
37 assessment eligibility determinations in the State; evaluate whether,
38 and the extent to which, it would be feasible and beneficial for the
39 State to require such standards and guidelines to be updated on an
40 annual or other regular basis; and, if such regular updating is
41 deemed to be feasible and appropriate, develop recommendations
42 regarding the preferred rate at which such updates should be made
43 and setting forth simplified and clarified language and new or
44 revised eligibility test criteria to be incorporated into the updated
45 standards and guidelines, as necessary to facilitate and maximize
46 consistency and Statewide uniformity in program eligibility
47 determinations, and fairness and equitability in the valuation of
48 program benefits annually allocated to eligible sites. In developing

1 initial recommendations for language changes pursuant to this
2 paragraph, the commission shall include, at a minimum, suggestions
3 designed to facilitate the implementation and use, pursuant to such
4 standards and guidelines, of clearer and more concise definitions
5 regarding what it means for a site to be: (a) “devoted to the
6 production for sale of plants and animals useful to man,” as
7 necessary for the site to be deemed “in agricultural use,” pursuant to
8 section 3 of P.L.1964, c.48 (C.54:4-23.3); (b) “devoted to the
9 production for sale of fruits of all kinds” or “devoted to and meeting
10 the requirements and qualifications for payments or other
11 compensation pursuant to a soil conservation program under an
12 agreement with an agency of the Federal Government,” as
13 necessary for the site to be deemed “in horticultural use,” pursuant
14 to section 4 of P.L.1964, c.48 (C.54:4-23.4); and (c) “actively
15 devoted to agricultural or horticultural use,” as necessary for the
16 site to be deemed annually eligible for farmland assessment
17 benefits, pursuant to sections 2, 5, 6, 7, and 11 of P.L.1964, c.48
18 (C.54:4-23.2, C.54:4-23.5, C.54:4-23.6, C.54:4-23.7, and C.54:4-
19 23.11);

20 (6) evaluate whether, and the extent to which, the
21 implementation of the “Pinelands Protection Act,” P.L.1979, c.111
22 (C.13:18A-1 et seq.), the “Highlands Water Protection and Planning
23 Act,” P.L.2004, c.120 (C.13:20-1 et seq.), the State’s Green Acres,
24 Blue Acres, and historic preservation programs, established
25 pursuant to the “Garden State Preservation Trust Act,” P.L.1999,
26 c.152 (C.13:8C-1 et seq.) and the “Preserve New Jersey Act,”
27 P.L.2016, c.12 (C.13:8C-43 et seq.), the State’s forest stewardship
28 plans and program, established pursuant to P.L.2009, c.256
29 (C.13:1L-29 et seq.), and any other plans, programs, or laws
30 relating to the acquisition, preservation, stewardship, management,
31 or maintenance of open spaces, green spaces, historic spaces,
32 forested or woodland spaces, or other non-farmland spaces in the
33 State, whether implemented or administered by the State, by
34 individual counties or municipalities therein, or cooperatively, by
35 both State and local government officials, are functioning, in
36 practice, in a manner that serves to reduce, hinder, or otherwise
37 restrict the fair, equitable, and uniform Statewide application and
38 enforcement of farmland assessment program requirements, or the
39 fair and equitable allocation and distribution of farmland
40 assessment program benefits on a Statewide basis; and develop
41 recommendations regarding the actions that could be undertaken by
42 the Governor, by the Legislature, by the Department of Agriculture
43 or the State Board of Agriculture, by local government units or
44 local tax assessors, or by other relevant actors or entities, and the
45 other available means and methods that could be utilized in the
46 State, to: (a) reduce, eliminate, or prevent any such negative effects
47 on the farmland assessment program which have resulted, or which
48 may result, from the implementation of any such plans, laws, or

1 programs relating to the preservation, stewardship, management, or
2 ongoing use of open spaces, green spaces, historic spaces, or other
3 non-farmland spaces in the State; and (b) otherwise ensure that such
4 plans, laws, and programs are implemented and are subject to
5 enforcement, in future years, in a manner that is fully consistent
6 with the provisions and intent of the “Farmland Assessment Act,”
7 P.L.1964, c.48 (C.54:4-23.1 et seq.), including all farmland
8 assessment eligibility and benefits valuation requirements
9 established pursuant thereto, and in a manner that does not serve to
10 prevent, hinder, or otherwise impede fairness, equitability, or
11 uniformity in association with the Statewide application and
12 enforcement of farmland assessment program requirements, the
13 Statewide allocation and distribution of farmland assessment
14 benefits, or the Statewide achievement of farmland assessment
15 goals;

16 (7) evaluate the ongoing impacts of inflation on the farmland
17 assessment program; and develop recommendations to facilitate the
18 appropriate modification of the program’s income-based
19 requirements, farm product sales requirements, and other relevant
20 requirements, including those requirements that are necessary to
21 establish initial eligibility for farmland assessment benefits,
22 pursuant to subsection a. of section 5 of P.L.1964, c.48 (C.54:4-
23 23.5), and those requirements that are necessary to establish
24 ongoing eligibility for the continued receipt of such benefits in each
25 future tax year, as provided by section 15 of P.L.1964, c.48
26 (C.54:4-23.15) and section 1 of P.L.1971, c.400 (C.54:4-23.15a), in
27 order to mitigate any negative inflationary impacts on the program
28 and its participants and to ensure the continued fair and equitable
29 allocation of tax benefits thereunder, notwithstanding any existing
30 or changing inflationary influences; and

31 (8) whenever, and to the extent that, the State’s farmland
32 assessment laws, rules, regulations, protocols, standards, or
33 procedures provide for, require, or necessitate the annual or other
34 review of farm or farmer income, of farm product sales receipts, or
35 of other documentation, including, but not limited to, attestations or
36 other signature-based statements, certifying that land is devoted to
37 use as farmland in accordance with the definitions developed
38 pursuant to paragraph (4) of this subsection: (a) conduct a timely
39 and independent review, assessment, and audit of all such
40 documentation submitted for each farmland-assessed property in the
41 State; and (b) develop and submit, to the Department of
42 Agriculture, the State Agriculture Development Committee, and the
43 Division of Taxation in the Department of the Treasury, on an
44 annual or more frequent basis, a list identifying any and all such
45 properties, including the address and the name of the owner and
46 operator thereof, for which requisite documentation, in this regard,
47 is deemed by the commission to be missing, to be materially
48 incomplete, to be untimely submitted, or to contain any materially

1 false, fraudulent, or deceptive information relevant to farmland
2 assessment determinations. Any such person or parcel of property
3 which is identified on a commission list, developed pursuant to this
4 paragraph, shall be deemed subject to the loss of the farmland
5 assessment privilege, shall be required to repay, within 90 days
6 after written notice thereof and an opportunity for a hearing on the
7 matter, any farmland assessment benefits already allocated or
8 awarded thereto for the tax year in which the requisite
9 documentation is deemed by the commission to be insufficient, and
10 shall be deemed automatically ineligible for farmland assessment
11 benefits in any future tax year. Notwithstanding any provision of
12 this paragraph to the contrary, the commission shall be authorized
13 to approve a waiver of the loss of privilege impacting a property,
14 pursuant to this paragraph, whenever and provided that the
15 commission determines, upon petition thereto, that such property
16 has been transferred to a new owner or operator and, moreover, that
17 none of the property's current owners or operators, following such
18 transfer, are identified on any commission list developed pursuant
19 to this paragraph.

20 c. The commission shall consist of nine members, including
21 the Secretary of Agriculture and the Director of the Division of
22 Taxation in the Department of the Treasury, or their designees, who
23 shall serve ex officio, and seven public members to be appointed as
24 follows:

25 (1) one resident of the State who is employed by, or who
26 otherwise operates under the authority and supervision of, the
27 Department of Agriculture and has extensive expertise in, and is
28 responsible for overseeing, or is otherwise actively involved in, the
29 practical, day-to-day implementation of, and the effectuation of the
30 department's role and duties under, the "Farmland Assessment
31 Act," P.L.1964, c.48 (C.54:4-23.1 et seq.), as amended and
32 supplemented, to be appointed by the Secretary of Agriculture;

33 (2) one resident of the State who is employed by, or who
34 otherwise operates under the authority and supervision of, the
35 Division of Taxation in the Department of the Treasury and has
36 extensive expertise in, and is responsible for overseeing or is
37 otherwise actively involved in, the practical, day-to-day
38 implementation of, and the effectuation of the division's role and
39 duties under, the "Farmland Assessment Act," P.L.1964, c.48
40 (C.54:4-23.1 et seq.), as amended and supplemented, to be
41 appointed by the Director of the Division of Taxation in the
42 Department of the Treasury;

43 (3) five residents of the State who represent the geographic and
44 ethnic diversity thereof and have real-world knowledge and an
45 experiential understanding regarding the ways in which farmland
46 assessment procedures and requirements are applied in practice, in
47 New Jersey, and the real-world impacts thereof on relevant sites and
48 site owners and operators in the State, with one such resident each

1 to be appointed, respectively, by the Governor, the Senate
2 President, the Speaker of the General Assembly, the Senate
3 Minority Leader, and the Minority Leader of the General Assembly.
4 Of the State residents appointed pursuant to this subparagraph: (a)
5 one shall be the owner or operator of a farmland-assessed site, or
6 shall represent the interests of owners or operators of farmland-
7 assessed sites, located in the northern region of the State; (b) one
8 shall be the owner or operator of a farmland-assessed site, or shall
9 represent the interests of owners or operators of farmland-assessed
10 sites, located in the central region of the State; (c) one shall be the
11 owner or operator of a farmland-assessed site, or shall represent the
12 interests of owners or operators of farmland-assessed sites, located
13 in the southern region of the State; (d) one shall be the owner or
14 operator of a farmland-assessed site, or shall represent the interests
15 of owners or operators of farmland-assessed sites, located in urban,
16 low-income, or overburdened communities in any region of the
17 State; and (e) one shall be employed as a local tax assessor or other
18 relevant local tax official and shall be directly responsible for
19 overseeing, or for otherwise actively engaging in, on-site farmland
20 assessment-related eligibility determinations, compliance
21 inspections, or benefits valuations at relevant sites within the local
22 taxing district.

23 d. Appointed members of the commission shall serve for terms
24 of four years or until the date on which they are terminated from the
25 position of employment which made them a candidate for
26 membership on the commission, provided that such termination date
27 occurs before the end of the ordinary four-year term prescribed by
28 this subsection, except that, of the members first appointed to the
29 commission, three shall serve for terms of four years, two shall
30 serve for terms of three years, and two shall serve for terms of two
31 years. Each appointed member shall hold office for the term of the
32 appointment, as provided in this subsection, and until a successor is
33 appointed and qualified. Any vacancies in the commission
34 membership shall be filled in the same manner as provided for the
35 original appointment, and appointed members shall be eligible for
36 reappointment to the commission following the conclusion of their
37 terms.

38 e. The commission shall organize as soon as practicable, upon
39 the call of the Secretary of Agriculture or the Director of the
40 Division of Taxation in the Department of the Treasury, following
41 the appointment of a majority of its members. At its organizational
42 meeting, the commission shall elect a chairperson from among its
43 members, as well as a secretary, who need not be a member of the
44 commission.

45 f. The commission shall meet regularly, either as the
46 commission members may collectively determine or upon the call
47 of the chair, but, in no case shall the commission meet less than
48 once per year.

1 g. The Department of Agriculture shall provide stenographic,
2 clerical, and other administrative assistance and professional staff
3 as the commission requires to carry out its purpose and duties. The
4 commission shall also be authorized to call to its assistance, and to
5 avail itself of the services of, the employees of any State, county, or
6 municipal department, board, bureau, commission, or agency as the
7 commission may require, and as may be available, for its purposes.

8 h. The members of the commission shall serve without
9 compensation, but may be reimbursed for travel or other reasonable
10 expenses incurred in the course of the members' duties, within the
11 limits of funds appropriated or otherwise made available to the
12 commission for its purposes.

13 i. (1) One year after its organizational meeting pursuant to
14 subsection e. of this section, and annually thereafter, the
15 commission shall prepare and submit, to the Governor, the State
16 Board of Agriculture, the Department of Agriculture, the Division
17 of Taxation in the Department of the Treasury, and, pursuant to
18 section 2 of P.L.1991, c.164 (C.52:14-19.1), the Legislature, a
19 written report describing the activities undertaken, setting forth any
20 new findings and recommendations developed thereby during the
21 preceding year, pursuant to subsection b. of this section, and
22 providing any supplemental data and guidance or advice as may be
23 deemed, by the commission, to be necessary to facilitate the timely
24 and effective implementation of commission-recommended changes
25 to the farmland assessment program, upon the Legislature's
26 approval thereof pursuant to paragraph (2) of this subsection.

27 (2) Upon receipt of each commission report, prepared and
28 submitted pursuant to paragraph (1) of this subsection, the
29 Legislature, acting through the standing authority of the Senate
30 Economic Growth Committee and the Assembly Commerce,
31 Economic Development, and Agriculture Committee, or their
32 successor committees, shall review the recommendations set forth
33 in each such report and shall, as deemed thereby to be necessary
34 and appropriate, adopt legislation to implement, or to authorize the
35 implementation of, either those commission-recommended changes
36 to the State's farmland assessment program, or those commission-
37 recommended changes to other relevant open space, green space,
38 historic space, and similar non-farmland preservation programs, or
39 both, of which the Legislature approves. Any recommendations
40 that are included in a commission report, but which have not yet
41 been incorporated into, or otherwise expressly addressed in,
42 legislation adopted pursuant to this paragraph shall be deemed to be
43 unapproved for implementation at the present time; however,
44 nothing in this paragraph shall be deemed to prohibit the
45 Legislature from approving and adopting any such previously
46 unapproved recommendations, at a later time, through its enactment
47 of new legislation pursuant to, and as provided by, this paragraph.

1 2. Section 1 of P.L.2013, c.43 (C.54:4-23.3d) is amended to
2 read as follows:

3 1. a. (1) The State Board of Agriculture and the Department of
4 Agriculture shall **【develop】**, within one year after the date of
5 enactment of P.L.2013, c.43 (C.54:4-23.3d et al.), develop initial
6 guidelines describing generally accepted agricultural and
7 horticultural practices, which may be used by municipal tax
8 assessors, county assessors, county tax administrators, and other
9 appropriate local government officials to assist **【them】** such
10 officials in determining whether land may be deemed to be in
11 agricultural use, in horticultural use, or actively devoted to
12 agricultural or horticultural use pursuant to the "Farmland
13 Assessment Act of 1964," P.L.1964, c.48 (C.54:4-23.1 et seq.).
14 Whenever a report submitted by the Farmland Assessment Review
15 Commission, pursuant to subsection i. of section 1 of
16 P.L. , c. (C.) (pending before the Legislature as this bill),
17 includes a recommendation, developed pursuant to paragraph (5) of
18 subsection b. of section 1 of P.L. , c. (C.) (pending before
19 the Legislature as this bill), advocating for the annual or other
20 regular review of, or for the incorporation of specific updates to, the
21 guidelines developed pursuant to this section, the State Agriculture
22 Development Committee and Department of Agriculture shall
23 cooperatively develop and implement relevant rules, regulations,
24 procedures, and protocols, as necessary and appropriate to facilitate
25 the regular and ongoing review thereby of such guidelines, at the
26 intervals recommended by the commission and approved by the
27 Legislature pursuant to paragraph (2) of subsection i. of section 1 of
28 P.L. , c. (C.) (pending before the Legislature as this bill),
29 or to facilitate the timely revision and updating thereby of such
30 guidelines and the incorporation, therein, of commission-
31 recommended definitional or language changes, or other substantive
32 revisions or updates, as approved by the Legislature pursuant to
33 paragraph (2) of subsection i. of section 1 of P.L. , c. (C.)
34 (pending before the Legislature as this bill), or both. The Division
35 of Taxation in the Department of the Treasury shall review the
36 guidelines initially developed or revised pursuant to this section,
37 and, upon its approval thereof, shall adopt **【them】** the initial or
38 revised guidelines, as the case may be, as rules and regulations
39 pursuant to the "Administrative Procedure Act," P.L.1968, c.410
40 (C.52:14B-1 et seq.). The guidelines shall be advisory in nature,
41 and need not be exhaustive or comprehensive in terms of
42 applicability, nor specifically tailored, to each and every possible
43 agricultural or horticultural practice or use. The Director of the
44 Division of Taxation shall distribute **【these】** copies of the initial
45 and amended guidelines, which have been adopted into rule and
46 regulation pursuant to this section, to all municipal tax assessors,
47 county assessors, county tax administrators, and other appropriate
48 local government officials, 【by including them】 and, to the

1 maximum extent possible, shall provide such documentation
2 together with other information on real property taxation that is
3 regularly distributed, by the division, to such individuals.

4 (2) Upon the request of a municipal tax assessor, county
5 assessor, county tax administrator, or other appropriate local
6 official, the Division of Taxation, in consultation with the State
7 Board of Agriculture and the Department of Agriculture, shall
8 provide advice to assist **[the]** a municipal tax assessor, county
9 assessor, county tax administrator, or other appropriate local
10 official in determining whether or not a particular parcel may
11 qualify for valuation, assessment, and taxation, pursuant to
12 P.L.1964, c.48 (C.54:4-23.1 et seq.), based on the agricultural or
13 horticultural activities taking place on the parcel.

14 b. The Division of Taxation, in conjunction with the
15 Department of Agriculture, shall offer, at such time intervals as may
16 be established by the Director of the Division of Taxation but at
17 least biennially, and free of charge, a continuing education course to
18 municipal tax assessors, county assessors, county tax
19 administrators, and other appropriate local government officials on
20 the guidelines developed, revised, and adopted pursuant to
21 subsection a. of this section and on other issues concerning the
22 valuation, assessment, and taxation of land pursuant to P.L.1964,
23 c.48 (C.54:4-23.1 et seq.).

24 c. The State Board of Agriculture, the Department of
25 Agriculture, and the Department of Environmental Protection shall
26 consult with the New Jersey Forestry Association and the New
27 Jersey Division of the Society of American Foresters on any issues
28 pertaining to woodland management or forest stewardship and the
29 impact thereof on the associated implementation of the "Farmland
30 Assessment Act," P.L.1964, c.48 (C.54:4-23.1 et seq.).
31 (cf: P.L.2013, c.43, s.1)

32

33 3. This act shall take effect immediately.

34

35

36

STATEMENT

37

38 This bill would establish a new Farmland Assessment Review
39 Commission in the Department of Agriculture. The purpose of the
40 commission would be to regularly review, and to recommend and
41 facilitate the incorporation of appropriate substantive updates to, the
42 State's farmland assessment program, as well as rules, regulations,
43 procedures, protocols, standards, and guidelines adopted for
44 program purposes, in order to promote and ensure, on a Statewide
45 basis, across all local jurisdictions, and regardless of implementing
46 agency, office, or official, the consistent, accurate, reliable, and
47 uniform application and enforcement of, and ongoing site
48 compliance with, existing farmland assessment program

1 requirements, as necessary to ensure the continued fair and
2 equitable Statewide allocation and distribution of farmland
3 assessment program benefits to and among all sites, and only those
4 sites, that continue to satisfy the eligibility requirements therefor,
5 consistent with the requirements of Article VIII, Section I,
6 paragraph 1(b) of the State Constitution and the provisions of the
7 “Farmland Assessment Act of 1964,” P.L.1964, c.48 (C.54:4-23.1 et
8 seq.).

9 The commission would consist of nine total members, including
10 the Secretary of Agriculture and the Director of the Division of
11 Taxation in the Department of the Treasury, who would serve as ex
12 officio members, and seven appointed members who are to be
13 residents of the State, including: two residents who are
14 departmental representatives actively engaging in, or overseeing,
15 the operation of the State’s farmland assessment program; four
16 residents who are the owners or operators of farmland-assessed
17 sites, or who represent the interests of owners or operators of
18 farmland-assessed sites, in diverse regions of the State; and one
19 resident who is a local tax assessor or other local official
20 responsible for overseeing, or for actively engaging in, farmland
21 assessment benefits eligibility determinations, compliance
22 inspections, or benefits valuations at relevant sites within the local
23 taxing district. Each appointed member of the commission is to be
24 separately and respectively appointed by the Secretary of
25 Agriculture, the Director of the Division of Taxation, the Governor,
26 the Senate President, the Speaker of the General Assembly, the
27 Senate Minority Leader, and the Minority Leader of the General
28 Assembly.

29 The commission would have the duty to engage in the regular
30 evaluation of certain eligibility-related, funding-related, and other
31 specific requirements established under the farmland assessment
32 program, and to develop recommendations designed to simplify and
33 clarify program requirements, in this regard, as well as
34 recommendations that are designed to address and mitigate various
35 program-related funding issues, program-related impacts resulting
36 from inflation or inflationary influences, and conflicts existing
37 between the farmland assessment program and the “Pinelands
38 Protection Act,” P.L.1979, c.111 (C.13:18A-1 et seq.), the
39 “Highlands Water Protection and Planning Act,” P.L.2004, c.120
40 (C.13:20-1 et seq.), the State’s Green Acres, Blue Acres, and
41 historic preservation programs, the State’s forest stewardship plans
42 and program, and any other plans, programs, or laws relating to the
43 acquisition, preservation, stewardship, management, or maintenance
44 of open spaces, green spaces, historic spaces, forested or woodland
45 spaces, and other non-farmland spaces in the State, whether
46 implemented or administered by the State, by individual counties or
47 municipalities therein, or cooperatively, by both State and local
48 government officials, as may be necessary to ensure ongoing

1 fairness, equitability, and uniformity in the Statewide application
2 and enforcement of farmland assessment program requirements, the
3 Statewide allocation and distribution of farmland assessment
4 benefits, and the Statewide achievement of farmland assessment
5 goals.

6 Within one year after the commission's organizational meeting,
7 and annually thereafter, the commission would be required to
8 prepare and submit, to the Governor, the State Board of Agriculture,
9 the Department of Agriculture, the Division of Taxation in the
10 Department of the Treasury, and the Legislature, a written report
11 describing the activities undertaken, setting forth any new findings
12 and recommendations developed thereby during the preceding year,
13 and providing any supplemental data and guidance or advice as may
14 be deemed, by the commission, to be necessary to facilitate the
15 timely and effective implementation of commission-recommended
16 changes to the farmland assessment program, upon the Legislature's
17 approval thereof. The bill would require the Legislature, following
18 its receipt of each annual commission report, and acting through the
19 standing authority of the Senate Economic Growth Committee and
20 the Assembly Commerce, Economic Development, and Agriculture
21 Committee, or their successor committees, to review the
22 recommendations set forth in each such report, and to develop and
23 adopt new legislation, as necessary and appropriate to implement,
24 or to legislatively authorize the implementation of, any
25 commission-recommended program changes of which the
26 Legislature approves. Any recommendations that are included in a
27 commission report, but which have not yet been incorporated into,
28 or otherwise expressly addressed in, legislation adopted pursuant to
29 the bill, would be deemed to be unapproved for implementation at
30 the present time; however, nothing in the bill's provisions would be
31 deemed to prohibit the Legislature from approving and adopting
32 any such previously unapproved recommendations, at a later time,
33 through the enactment of new legislation pursuant to, and as
34 provided by, the bill.

35 Whenever a commission report includes a recommendation
36 advocating for the regular review or the specific updating of
37 guidelines that are required to be developed, pursuant to section 1
38 of P.L.2013, c.43 (C.54:4-23.3d), for the purposes of the State's
39 farmland assessment program, the bill would require the State
40 Agriculture Development Committee and the Department of
41 Agriculture to cooperatively develop and implement relevant rules,
42 regulations, procedures, and protocols, as appropriate, to facilitate
43 the regular and ongoing review thereby of such guidelines, at
44 intervals recommended by the commission and approved by the
45 Legislature pursuant to the bill, or to facilitate the timely revision
46 and updating of such guidelines, as necessary to incorporate any
47 commission-recommended definitional or language changes or

1 other substantive revisions or updates which have been approved by
2 the Legislature pursuant to the bill, or both.

3 The commission established by this bill is intended, by the
4 sponsor, to provide a formal mechanism and means by which the
5 State can better ensure and facilitate the ongoing review and
6 updating of all relevant State laws, rules, regulations, procedures,
7 protocols, standards, and guidelines which are used in, or which are
8 or may be impacting, the State's farmland assessment program and
9 the allocation of farmland assessment benefits thereunder.
10 Although the sponsor agrees with the premise of keeping New
11 Jersey lands protected from overdevelopment, it is the sponsor's
12 hope and intention that this bill, by facilitating the ongoing
13 commission-initiated review and legislatively approved revision of
14 farmland assessment program requirements, will serve to improve
15 and facilitate clarity, certainty, equitability, and uniformity, both in
16 the Statewide application and enforcement of farmland assessment
17 program requirements and in the allocation and distribution of
18 farmland assessment tax benefits, thereby resulting in a greater
19 sense of fairness, among all taxpayers, in association with the
20 implementation of the State's farmland assessment program and the
21 distribution of tax benefits thereunder.