

applicant shall submit to the municipal tax assessor an Initial Statement on the Division's Form I.S., if one has not theretofore been filed. Thereafter, when an Initial Statement has been filed, then on or before November 1 of every third succeeding year, the historic site real estate tax exemption applicant shall submit to the municipal tax assessor a Further Statement for which a historic tax exemption is claimed on the Division's Form F.S., except that no Further Statement need be filed in the same calendar year in which an Initial Statement shall have been filed.

(b) Pursuant to N.J.S.A. 54:4-4.4, each assessor may at any time inquire into the right of a claimant to the continuance of the exemption. For that purpose he or she may require the filing of a Further Statement on Form F.S., including the right to require the filing of a Further Statement at a time other than the third-year update specified in N.J.S.A. 54:4-4.4. The assessor may also require the submission of such proof as he or she shall deem necessary to determine the right of the claimant to continuance of the exemption. All Further Statements shall include whether:

1. There has been any change of use of the property initially exempted during any three-year period as aforesaid, which would defeat the right of exemption; and
2. Any new or additional property has been acquired for which a tax exemption is claimed and the right to the exemption claimed for said property.

(c) The municipal tax assessor shall obtain the aforesaid statements in duplicate from the property owner and the assessor shall file the duplicate copy with the county board of taxation with his or her list of property exempt from taxation on or before the following January 10.

(d) The municipal tax assessor shall collect an annual fee of \$50.00 from the owner of a historic site that has been granted a historic site real property tax exemption, for the assessor's review, pursuant to N.J.S.A. 54:4-3.52b and 3.54b, of the real property tax exemption status of the historic site, which shall be used to offset the cost to the municipal assessor for the review and certification to the Director. The review shall be conducted on or before January 30, annually.

(e) On or before January 30, annually, the owner of the previously certified historic site determined to be eligible to receive a historic site real property taxation exemption after July 1, 1999, and to any historic site for which application is made for real property tax exempt status as a historic site after July 1, 1999, pursuant to N.J.S.A. 54:4-3.52b and 3.54b, shall submit a properly executed certification and status report on Form S.R. to the municipal tax assessor, the Historic Preservation Office in the Department of Environmental Protection, and the Director that contains the following:

1. Evidence that the property was open to the public during the preceding calendar year, including proof of public notification or advertisement and a brief summary of visitation statistics. The summary shall include:

- i. A list of days the property was open to the public;
- ii. The total number of hours each day that the building was in use;
- iii. The hours of each day that the property was open to the public;
- iv. The number of visitors on each of those days;
- v. The names of the employees or volunteers who served in any capacity to assist the public on each of the specified days;
- vi. A copy of the visitor sign-in lists that the property owner shall make available to the public at a place prominent on the property; and
- vii. A statement that a sign clearly advertising that the building is open for public access and easily read at a distance of 100 feet, is displayed outside the building;

2. A copy of any amendments or modifications to the current nonprofit corporation bylaws;

3. Evidence that the exemption claimant, if an organization, has current nonprofit status pursuant to N.J.S.A. 15A:1-1 et seq. (P.L. 1983, c. 127) and is qualified for tax exempt status under the Internal Revenue Code of 1986, 26 U.S.C. §501(c);

4. A brief description of any physical restoration or rehabilitation undertaken in the preceding calendar year, with photographs documenting the current condition of the building; and

5. A description of any physical restoration or rehabilitation anticipated to be taken in the subsequent calendar year.

(f) All certifications required under this section, as well as the status report submitted to the municipal tax assessor, shall be signed by an officer of the non-profit organization and shall be dated and contain the following language:

"I certify that: I am an officer of (name of the organization if incorporated) and am authorized by the organization to sign this certification and status report; or I am authorized by (name of the organization) to sign this certification and status report. I also certify that the information contained herein is true to the best of my knowledge and am aware that if any of the information is knowingly false, I am subject to any punishment under the law for making a false statement under oath."

(g) If the status report indicates any physical restoration or rehabilitation, the municipal tax assessor shall inspect the property to determine if a substantial change has occurred. If there is a substantial change, the assessor must notify the Historical Preservation Office of the Department of Environmental Protection in writing of the inspection results. The Historical Preservation Office shall then make its own deter-

mination whether the property no longer qualifies for historic site preservation status due to a substantial change. If the Office finds that the property is no longer eligible for historical site preservation status, it shall then forward its determination to the Commissioner who shall cancel the property's historical site certification in accordance with N.J.S.A. 54:4-3.54 and N.J.A.C. 18:41-3.3(a), and forthwith inform the Director and the Historical Preservation Office of the cancellation.

(h) Upon the completion of each annual review by January 30, as required under (d) above, the municipal tax assessor shall certify to the Director that each property previously qualified under N.J.S.A. 54:4-3.54b, for a historic site real property tax exemption, continues to be qualified for its exempt status under these statutory provisions.

### **18:41-3.2 Continuing certification of historic site real property tax exemption status by the Director**

(a) On or before August 31, annually, the nonprofit corporation that owns the building certified as a historic site pursuant to this subchapter shall submit to the Historic Preservation Office in the Department of Environmental Protection, the municipal tax assessor, and the Director an Interim Status report that contains current calendar year information as specified in N.J.A.C. 18:41-3.2(e) and (f) up to the date of the report's submission. The Director may request any additional information that is necessary to clarify the information previously provided by the nonprofit corporation in the Interim Status report.

(b) The Director of the Division of Taxation shall on or before September 15 of each year certify that the real property for which a tax exemption is claimed pursuant to N.J.S.A. 54:4-3.54a. et seq., has met all of the qualifications as set forth in this chapter for a historic site real property tax exemption.

(c) If an owner and real property are not yet qualified for exemption because the property was not open to the public for at least the number of days required pursuant to N.J.A.C. 18:41-2.1(a)2iv by August 31, but is otherwise qualified, the Director shall certify the number of days the property was open by August 31, and that the owner and property will be qualified for such exemption if the property is open to the public for at least the required number of days by December 31. The Director shall deliver such certification to the property owner and the tax assessor of the taxing district in which the real property is located.

### **18:41-3.3 Cancellation of historic site certification; failure to maintain compliance; exemptions determined to be null and void; payment of real property taxes**

(a) Upon the cancellation by the Commissioner of a certification as a historic site pursuant to N.J.S.A. 54:4-3.54, the Commissioner shall, no later than the next business day,

notify the Director and the municipal tax assessor of the municipality where the historic site is located, of the cancellation.

(b) Any historic site real property tax exemption granted after July 1, 1999, on a historic site that is not in compliance with the provisions of N.J.S.A. 54:4-3.54b is null and void, and the owner of the historic site shall be liable for the payment of real property taxes to the taxing district for each tax year during which the historic site property was not in compliance with N.J.S.A. 54:4-3.54a et seq.

## **SUBCHAPTER 4. CESSATION OF TAX EXEMPT STATUS**

### **18:41-4.1 Historic site real property, which ceases to be tax exempt**

Whenever any real property is by law exempt from taxation and the right to such exemption ceases by reason of a change in use or ownership of such property, the property shall be assessable as omitted property as provided in N.J.S.A. 54:4-63.29 et seq.

## **SUBCHAPTER 5. APPEALS**

### **18:41-5.1 Appeals**

(a) An applicant for historic site real property tax exemption made pursuant to N.J.S.A. 54:4-3.52 et seq., or a non-profit organization that has been denied an application or certification for an exemption under said statutory provisions, or has had such an exemption canceled pursuant to N.J.S.A. 54:4-3.54, shall have a right to appeal a denial of the application or certification for or cancellation of the certification as a historic site.

(b) An applicant for historic site certification made pursuant to N.J.S.A. 54:4-3.53, 3.54 and 3.54a, or a non-profit organization that has been denied an application for certification or has had such certification canceled pursuant to the above provisions, shall have the right to appeal said denial or cancellation to the Commissioner. Appeals pertaining to historic site certification status are made as provided by this section and not to the county board of taxation.

(c) An applicant for historic site real property tax exemption or the owner of a nonprofit organization that has been denied an application for an exemption or has had such an exemption canceled pursuant to N.J.S.A. 54:4-3.54b.a(4), shall have the right to appeal such determination by the Director by way of an administrative hearing as the Director may prescribe pursuant to N.J.S.A. 54:50-3.

(d) A non-profit organization that has had its historic site real property tax exemption canceled or otherwise voided by