

documents by August 1 of the pretax year; however, it is preferred that applicants submit the documents by May 15 of the pretax year:

1. The Department's Application for Real Property Tax Exemption, with original signatures. This application form shall:

- i. Identify the owner of the property;
- ii. Provide site information including municipality, county, block and lot; identify flora, fauna, adjacent land use, and facilities on the property;
- iii. Describe the public use, means of access, fees for use, and restrictions;
- iv. Provide a detailed maintenance, policing, and preservation plan for the property;
- v. Indicate the name and contact information for the municipal tax assessor and official advertising newspaper of the municipality in which the property is located;
- vi. Include a statement releasing the State of New Jersey from any liability that may arise from the public use of the property;
- vii. Provide supporting documentation to demonstrate the nonprofit status of the applicant organization and its legal ownership of the property; and
- viii. Provide an affidavit signed by the officer of the nonprofit organization attesting to the veracity of the information supplied in the application.

2. The New Jersey Department of Treasury Initial Statement of Organization Claiming Property Tax Exemption, with original signature (Form I.S. Rev. December 2001 as may be supplemented or revised), available from the Department of Treasury web site at [www.nj.gov/treasury/taxation/pdf/other\\_forms/lpt/initialstment.pdf](http://www.nj.gov/treasury/taxation/pdf/other_forms/lpt/initialstment.pdf) or from the Green Acres Program web site at [www.nj.gov/dep/greenacres](http://www.nj.gov/dep/greenacres);

3. The Federal Internal Revenue Service 501(c)(3) letter of determination certifying the organization as a nonprofit organization;

4. A copy of the recorded deed to the property showing ownership by the nonprofit organization or, if a recorded deed is not available at the time of application, a non-recorded deed to be followed by a recorded deed no later than August 15 in the year of the application for tax exemption, or a certification signed by the chief executive of the nonprofit organization or by legal counsel representing the nonprofit organization verifying ownership and committing to submit the recorded deed no later than August 15 in the year of application for tax exemption;

5. The property tax bill(s) for the pretax year for all property for which application is being made;

6. The tax map(s) labeled to show all property for which application is being made;

7. A municipal street map labeled to show the location of the property and all public access points;

8. A map of the property showing any and all public access points, parking areas, roads, driveways, trails, and points of interest; and

9. Documentation legally establishing the nonprofit organization and defining its purpose. Acceptable documents include a copy of the applicant's certificate of incorporation, articles of association, or the charter and bylaws.

(b) The Department has the right to enter upon the property that is the subject of the application for the purposes of a site inspection after application has been made.

(c) Prior to the public hearing required under (d) below, the applicant shall send to the tax assessor of the municipality(ies) in which the property is located two copies, with original signatures, of the items required under N.J.A.C. 7:35-1.6(a)1 and (a)2 above.

(d) A public hearing shall be held by the Commissioner or by his or her designated representative, at such date, time, and location as designated by the Commissioner. The applicant shall advertise, at the expense of the applicant, the date, time, and location of the hearing in the official newspaper of the municipality in which the property for which application is being made is located. The newspaper advertisement must be published at least 15 days in advance of the date of the public hearing. The applicant shall send to the Department proof of timely publication of the advertisement of the public hearing; proof must be received by the Department at, or preferably prior to, the public hearing.

(e) On or before September 15 of the pretax year, the Commissioner shall make a decision regarding eligibility or ineligibility for tax exemption and shall notify the applicant and municipal tax assessor of that decision in writing.

(f) Upon notification of eligibility for tax exemption and the granting of tax exemption by the municipal tax assessor, the nonprofit organization shall post the property with Green Acres Tax Exemption Program sign(s) provided by the Department.

Recodified from N.J.A.C. 7:35-1.5 and amended by R.2008 d.17, effective January 7, 2008.

See: 39 N.J.R. 2701(a), 40 N.J.R. 147(a).

Section was "Application procedures". Rewrote (a); in (b), substituted "property that is the subject of the application" for "land"; added new (c); recodified former (c) as new (d) and rewrote; deleted former (d); and rewrote (e) and (f).

Former N.J.A.C. 7:35-1.6, Change of status, recodified to N.J.A.C. 7:35-1.8.

#### Case Notes

Appeal of tax exempt status recertification under Green Acres program appropriate to be heard as a trial de novo. West Milford Twp. v.

Garfield Recreation Committee, Inc., 194 N.J.Super. 148, 476 A.2d 333 (Law Div.1983).

Trial-type public hearing is neither mandated nor appropriate for application determination. *Wildlife Preserves, Inc. v. Boro of Lincoln Park*, 151 N.J.Super. 533, 377 A.2d 706 (App.Div.1977).

### 7:35-1.7 Application procedures for recertification of eligibility for tax exemption

(a) Once the Department has certified a property as eligible for tax exemption, the nonprofit organization shall submit to the Department the following document(s) not later than April 15 of every third year succeeding the year of initial certification of eligibility:

1. The New Jersey Department of Treasury Further Statement of Organization Claiming Property Tax Exemption (Form F.S. Rev. April 2002 as may be supplemented or revised), available from the Department of Treasury web site at [www.nj.gov/treasury/taxation/pdf/other\\_forms/lpt/further.pdf](http://www.nj.gov/treasury/taxation/pdf/other_forms/lpt/further.pdf) or from the Green Acres Program web site at [www.nj.gov/dep/greenacres](http://www.nj.gov/dep/greenacres), with original signature; and

2. If the Department determines or it has been reported on the Further Statement of Organization Claiming Property Tax Exemption that there have been physical and/or use changes, or property ownership changes/dispositions, then the nonprofit organization shall also submit to the Department the Department's Application for Recertification of Exemption from Real Property Taxes, with original signatures; the Department's Property Use Analysis form; and all other documents as specified at N.J.A.C. 7:35-1.6(a)4 through and including 8.

i. The Property Use Analysis form shall include the following information:

(1) The application number (previously assigned by the Department during the initial certification process);

(2) The name of the preserve (if any);

(3) The municipality and county in which the property is located;

(4) The block number(s), lot number(s), and acreage(s) of the parcel(s) that is the subject of the application;

(5) A description of the public use(s) of the property, including number of visitors and frequency of visits;

(6) Active and/or passive recreational/conservation activities available on the property;

(7) A description and an explanation of the restrictions (if any) on the public uses of the property;

(8) A list of the building(s), if any, on the property and the use(s) of such building(s);

(9) Actions taken by the applicant to further the public benefit of the property;

(10) A description of changes to the property;

(11) A copy of the tax map indicating the property;

(12) A project location map (street map or other similar map) showing the location of the property and public access points; and

(13) Recent photographs(s) of Green Acres Tax Exemption Program sign posted on the property.

(b) When applying for recertification of a tax-exempt property, the nonprofit organization shall also send to the tax assessor of the municipality(ies) in which the property is located two copies, with original signatures, of the Further Statement of Organization Claiming Property Tax Exemption form.

(c) On or before September 15 of the year in which a nonprofit organization files an application for recertification, the Commissioner may conduct a public hearing on the application.

(d) If it is reported on the Further Statement of Organization Claiming Property Tax Exemption form that there have been no physical and/or use changes, and no property ownership changes/dispositions, and the property continues to meet all the criteria of N.J.A.C. 7:35-1.4, then the Department shall continue to deem the property as eligible for tax exemption.

(e) If there have been physical and/or use changes, or property ownership changes/dispositions, then the Department shall apply the provisions of N.J.A.C. 7:35-1.4 and determine whether or not the property meets the qualifications therein for continued eligibility for tax exemption.

(f) On or before September 15 of the year in which a nonprofit organization files an application for recertification, and after a public hearing on the application (if any) is held, the Commissioner shall make a decision regarding eligibility or ineligibility for continued tax exemption and shall notify the applicant and tax assessor of the municipality(ies) in which the property is located of that decision in writing.

New Rule, R.2008 d.17, effective January 7, 2008.

See: 39 N.J.R. 2701(a), 40 N.J.R. 147(a).

Former N.J.A.C. 7:35-1.7, Save Harmless liability, recodified to N.J.A.C. 7:35-1.9.

### 7:35-1.8 Change of use or ownership

If property which is exempted under the provisions of the Act or this chapter is applied to a use other than public recreation and conservation purposes, or is sold or otherwise transferred to an entity that is not a nonprofit organization, the applicant shall immediately notify the Department and the municipal tax assessor. That property shall no longer be eligible for tax exemption under this Act and shall be subject to roll-back taxes.