

## Statutory References

As to determination of true value of land for purpose of state school aid and apportionment valuation, see N.J.S.A. 54:4-23.10.

## Case Notes

Sale of commercial property used as trucking company depot held a nonusable deed transaction concerning the sale of commercial property including indeterminable items, plus property excluded from the Division assessment practices study. *Union Tp. v. Director, Division of Taxation*, 1 N.J.Tax 15, 176 N.J.Super. 239, 422 A.2d 803 (Tax Ct.1980).

**18:15-9.2 through 18:15-9.3 (Reserved)**

## SUBCHAPTER 10. CONTINUANCE OF FARMLAND ASSESSMENT

**18:15-10.1 Continuous agricultural use for farmland assessment**

(a) In order that land continue to be valued, assessed and taxed as farmland it must continue to be devoted to agricultural or horticultural use and comply with the other requirements of the Act.

(b) The continuance of title to the land in the same owner has no effect on the treatment such land is accorded under the Act.

(c) Liability for roll-back taxes does not accrue when a change in ownership takes place if the new owner continues to devote the land to agricultural or horticultural use, under the conditions prescribed in the Act.

## Statutory References

As to continuance of farmland valuation, assessment and taxation, see N.J.S.A. 54:4-23.15.

## Case Notes

Roll-back tax liability found where appurtenant parcel formerly farmland assessed was split up and conveyed to a third party for use unrelated to agriculture or horticulture, demonstrating it was no longer needed to support unsold portion of farm. *Hinck v. Wall Tp.*, 3 N.J.Tax 96 (Tax Ct.1981).

**18:15-10.2 through 18:15-10.3 (Reserved)**

## SUBCHAPTER 11. SEPARATION OR SPLIT-OFF

**18:15-11.1 Liability for roll-back taxes on land split-off**

The separation or split-off of a part of any land which is being assessed under the Act, either by conveyance or other action of the owner, for a use other than agricultural or horticultural, subjects the land so separated to liability for the roll-back taxes applicable.

## Statutory References

As to treatment of a separation or split-off, see N.J.S.A. 54:4-23.16.

## Case Notes

Roll-back tax liability found where appurtenant parcel formerly farmland assessed was split up and conveyed to a third party for use unrelated to agriculture or horticulture, demonstrating it was no longer needed to support unsold portion of farm. *Hinck v. Wall Tp.*, 3 N.J.Tax 96 (Tax Ct.1981).

**18:15-11.2 Land still meeting requirements of Act**

The Act does not impair the right of the remaining land to continue to be assessed under the Act, provided it still meets the five acre minimum area requirement and other conditions of the Act as may be applicable.<sup>1</sup>

<sup>1</sup> See Section 12.1 (Eminent domain) of this Chapter for the effect of a change of use resulting from the taking of land under Eminent Domain.

**18:15-11.3 through 18:15-11.4 (Reserved)**

## SUBCHAPTER 12. EMINENT DOMAIN

**18:15-12.1 Effect of roll-back taxes on eminent domain and condemnation**

The taking of land which is being valued, assessed and taxed under the Act by right of eminent domain is no longer exempt from the imposition of roll-back taxes. (Section 3 of P.L. 1970, c.243, approved October 28, 1970).

R.1971 d.138, effective August 12, 1971.  
See: 3 N.J.R. 185(a), 3 N.J.R. 138(b).

**18:15-12.2 through 18:15-12.3 (Reserved)**

## SUBCHAPTER 13. CONTIGUOUS LAND IN MORE THAN ONE TAXING DISTRICT

**18:15-13.1 Determination of minimum area requirement**

Where contiguous land in agricultural or horticultural use in one ownership is located in more than one taxing district, compliance with the five acre minimum area requirement is determined on the basis of the total area of such land and not merely the area of the part which is located in the particular taxing district.

*Example:*

An application for farmland assessment covers 15 contiguous acres of land in agricultural use in one ownership; three acres are in taxing district "A", the remaining 12 acres are in taxing district "B". The three acres

in taxing district "A" are deemed to meet the five-acre minimum area requirement, since it is the aggregate contiguous area, in one ownership, that determines area eligibility in such case, and not merely the area of the portion located in the individual taxing district. (See Section 3.2(c) (Contiguous land) of this Chapter).

#### Statutory References

As to the treatment of contiguous land in one ownership in more than one taxing district, see N.J.S.A. 54:4-23.18.

#### Case Notes

Single legal ownership for land within one taxing district not required for eligibility for farmland assessment. *Shein v. North Brunswick Tp.*, 9 N.J.Tax 1 (1986).

### 18:15-13.2 through 18:15-13.3 (Reserved)

## SUBCHAPTER 14. STATE FARMLAND EVALUATION COMMITTEE

### 18:15-14.1 Creation

Under the Act, a State Farmland Evaluation Committee is created, the members of which are the Secretary of Agriculture; the Dean of the College of Agriculture, Rutgers—The State University; and the Director of the Division of Taxation.

#### Statutory References

As to creation of State Farmland Evaluation Advisory Committee, see N.J.S.A. 54:4-23.20.

### 18:15-14.2 Meetings and duties

The Committee meets from time to time on the call of the Secretary of Agriculture and annually determines and publishes a range of values for each of the several classifications of lands in agricultural and horticultural use in the various areas of the State.

#### Statutory References

As to meetings and duties of State Farmland Evaluation Advisory Committee, see N.J.S.A. 54:4-23.20.

### 18:15-14.3 Objectives

The primary objective of the Committee is the determination of the ranges in fair value of such land based upon its productive capabilities when devoted to agricultural or horticultural uses.

#### Statutory References

As to objective of State Farmland Evaluation Advisory Committee, see N.J.S.A. 54:4-23.20.

### 18:15-14.4 Considerations in determining value

(a) In making annual determinations of value, the Committee considers available evidence of agricultural and horticultural capability derived from the soil survey data at Rutgers—The State University, the National Cooperative Soil Survey, and such other evidence of value of land devoted exclusively to agricultural or horticultural uses as it may in its judgment deem pertinent.

(b) On or before October 1 of each year, the Committee makes these ranges of fair value available to the assessing authority in each of the taxing districts in which land in agricultural or horticultural use is located.

#### Statutory References

As to considerations in determining value, as N.J.S.A. 54:4-23.20.

### 18:15-14.5 Effect of assessor

While values recommended by this Committee for the various classifications of land in agricultural or horticultural use in the various areas of the State are not binding upon the assessor, he is required by Section 7 of the Act to "... consider available evidence of agricultural and horticultural capability derived from the soil survey data at Rutgers—The State University, the National Cooperative Soil Survey and the recommendations of value of such land as made by any county or state-wide committee which may be established to assist the assessor ...," in determining the value of such land for assessment purposes under the Act.

#### Statutory References

As to the requirements that the State Farmland Evaluation Advisory Committee shall make their determination of the ranges of value available to the assessors, see N.J.S.A. 54:4-23.20.

### 18:15-14.6 Development of agricultural or horticultural use values by assessors

(a) The Director recommends that an assessor utilize the valuation standards established by the State Farmland Evaluation Advisory Committee in valuing farmland qualified property in accordance with N.J.S.A. 54:4-23.7.

(b) In the event an assessor plans not to utilize the valuation standards established by the State Farmland Evaluation Advisory Committee in valuing qualified farmland, the assessor shall submit such alternate standards to the Director by November 1 of the pretax year, indicating his reasons for not following the Advisory Committee's recommendations. The assessor shall further submit a detailed explanation as to the procedure and valuation standards to be applied in valuing qualified farmland.

(c) After review of such information, the Director shall inform the assessor and the respective county board of taxation by December 10 of the pretax year as to the propriety of utilizing the alternate standard. If the Director advises against utilization of the alternate standard and the assessor, nevertheless, chooses to rely on such standard for establishing qualified farmland assessments, he shall give written notice to the Director and the county board of taxation no later than December 31 of the pretax year.

(d) The county board of taxation, after its review as provided under N.J.S.A. 54:4-46, shall direct the assessor to make such changes it deems necessary to accomplish qualified farmland assessments in accordance with the Farmland Assessment Act of 1964.

New Rule, R.1987 d.237, effective June 1, 1987.  
See: 19 N.J.R. 447(b), 19 N.J.R. 987(b).