

**REVISED TAX EXEMPTION PROGRAM RULES**  
**HIGHLIGHTS OF CHANGES & CLARIFICATIONS**

*Please read these important highlights and the attached revised Tax Exemption Program Rules before completing and submitting your application forms.*

**Terms and Definitions** – Several new terms have been added and some of the definitions of terms used in the previous version of the rules have been modified to update or clarify them. (See N.J.A.C. 7:35-1.2)

**Eligibility** – A nonprofit organization must make its land available for public use for recreation and conservation purposes to be considered eligible for the program. (See N.J.A.C. 7:35-1.3)

**Buildings and Other Structures** – An eligible property must be a natural open space area not dominated by buildings or other structures. Any buildings or structures on the land must be used exclusively for, or in support of, recreation and conservation purposes to be eligible for tax exemption. (See N.J.A.C. 7:35-1.4(a)1)

**Rescinding Certification of Eligibility** – A property must continue to satisfy all eligibility requirements in order to continue to be exempt from taxes. If a change results in one or more of the requirements not being satisfied, the Department shall rescind its previous determination of eligibility and notify the appropriate municipal tax assessor. (See N.J.A.C. 7:35-1.4(b))

**Program Information and Forms** – Please check the Green Acres Program web site at [www.nj.gov/dep/greenacres](http://www.nj.gov/dep/greenacres) and click on “Program Forms” for Tax Exemption Program information and forms. (See N.J.A.C. 7:35-1.5)

**Proof of Ownership** – Applicants must submit to the Department a copy of the recorded deed to the property as proof of ownership. If not available at the time of application, the recorded deed must be submitted on or before August 15 in the year of application. (See N.J.A.C. 7:35-1.6(a)4)

**Maps** – In addition to a tax map and street map, applications must also include a map showing any and all public access points, parking areas, roads, driveways, and points of interest on the property. (See N.J.A.C. 7:35-1.6(a)6, 7, and 8)

**Newspaper Advertisement** – Applicants are responsible for advertising the public hearing regarding Tax Exemption Program applications in the official newspaper of the municipality in which the property that is the subject of the application is located. (See N.J.A.C. 7:35-1.6(d))

**Recertification Application Deadline** – April 15 is the deadline for submitting applications to the Department for recertification. (See N.J.A.C. 7:35-1.7(a))

**Streamlined Recertification Application** – If there have been no changes in use and/or ownership of a tax-exempt property as reported on the *Further Statement of Organization Claiming Property Tax Exemption* form, then the applicant does not need to submit the Department’s *Application for Recertification of Exemption from Real Property Taxes* or the *Property Use Analysis* forms. (See N.J.A.C. 7:35-1.7(a)2)

**Change of Use or Ownership** – If the use of a tax-exempt property changes to a use other than public recreation and conservation or is sold to an entity that is not an eligible nonprofit organization, then the property shall no longer be eligible for tax exemption and shall be subject to roll-back taxes. (See N.J.A.C. 7:35-1.7(e) and 1.8)