

**N.J.S.A. 54:4-3.63 et seq.
P.L. 1974, Chapter 167**

54:4-3.63 Legislative findings and declaration

The Legislature hereby finds and declares that natural open space areas for public recreation and conservation purposes are rapidly diminishing; that public funds for the acquisition and maintenance of public open space should be supplemented by private individuals and conservation organizations; and that it is therefore in the public interest to encourage the dedication of privately-owned open space to public use and enjoyment as provided for in this act.

54:4-3.64 Land for conservation or recreation purposes owned by nonprofit corporation or organization; certification of qualification

All lands and the improvements thereon actually and exclusively used for conservation or recreation purposes, owned and maintained or operated for the benefit of the public by a nonprofit corporation or organization organized under the laws of this or any State of the United States authorized to carry out the purposes on account of which the exemption is claimed and which is qualified for exemption from Federal Income Tax under Section 501(c)(3) of the internal revenue Code shall be exempt from taxation; provided, however, that the Commissioner of the Department of Environmental Protection certifies that the real property and the property owner are qualified under the terms of this act.

54:4-3.65 Application; filing; contents

Each owner of real property claiming the tax exemption provided by this act shall file the original and one copy of its initial application for certification with the Commissioner of the Department of Environmental Protection on or before August 1 of the pretax year on such forms as the commissioner shall prescribe. Such application shall include, but not be limited to, the following information: the taxing district in which the real property is located, the block and lot number of the property, a physical description of the land and improvements, a plan for the use and preservation of the property, a statement of the uses which may be made of the property by the public, and a statement of the terms under which the public may gain access to and enjoy the use of such lands. The application shall be accompanied by documentation to establish the organization and purposes of the property owner and its entitlement to exemption from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

54:4-3.66. Certification; procedure; qualifications

The Commissioner of the Department of Environmental Protection may certify that the real property is maintained or operated for the benefit of the public, only after a public hearing on the application has been held, that the real property for which an application for tax exemption is made is open to all on an equal basis and that a tax exemption for such property would be in the public interest. Restrictions on the use of such real property by the public may be permitted if the Commissioner finds that they are necessary for proper maintenance and improvement of the property or that significant natural features of the land may be adversely affected by unrestricted access. The Commissioner may authorize that reasonable charges may be made for entrance onto or use of such real property. The Commissioner may consult with the Natural Areas Council in making a determination as to whether the granting of a certificate for the real property covered by the application would serve the public interest.

54:4-3.67 Annual certification of qualification

The Commissioner of the Department of Environmental Protection shall on or before September 15 of the pretax year certify that a property owner and the real property for which an exemption is claimed are qualified under the terms of this act and that a tax exemption would be in the public interest. The Commissioner shall forthwith deliver such certification to the property owner and the tax assessor of the taxing district in which the real property is located.

54:4-3.68 Time for filing statements of exemption; proof of right for continuance of exemption

The tax exemption established by this act shall be granted or revoked pursuant to the provisions of P.L. 1951, c.135(C.54:4-4.4), except as otherwise provided herein.

54:4-3.69 Use of property for other than conservation or recreation purposes; roll-back taxes

When real property which is exempted under the provisions of this act is applied to a use other than for conservation or recreation purposes, it shall be subject to taxes, hereinafter referred to as roll-back taxes, in an amount equal to the taxes which would have been payable on such property had it not been exempt, in

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the current tax year (the year of sale or change in use) and in each of the two tax years immediately preceding in which the real property was exempt, with interest compounded at 8% annually; provided, however, that no such roll-back taxes shall be payable when the property is sold, leased, donated or otherwise conveyed to a public agency, nonprofit corporation or organization.

54:4-3.70 Administrative rules

The Commissioner of the Department of Environmental Protection in consultation with the Director of the Division of Taxation shall have the power to adopt, amend and repeal administrative rules to effectuate the purposes of this act.

54:4-3.71 Severability

If the provisions of any section or clause of this act or any administrative rule or order adopted hereunder or the application thereof to any person shall be judged invalid by a court of competent jurisdiction, such order or judgment shall be confined in its operation to the controversy in which it was rendered, and shall not affect or invalidate the remainder of any provision of any section or clause of this act or any administrative rule or order adopted hereunder or the application of any part thereof to any person or circumstance and to this end, the provisions of each section and clause of this act and the administrative rule or order are hereby declared to be severable.