

NOTE: THIS IS A COURTESY COPY OF THIS NOTICE. THE OFFICIAL VERSION WILL BE PUBLISHED IN THE NOVEMBER 1, 2021, NEW JERSEY REGISTER. SHOULD THERE BE ANY DISCREPANCIES BETWEEN THIS TEXT AND THE OFFICIAL VERSION OF THE NOTICE, THE OFFICIAL VERSION WILL GOVERN.

ENVIRONMENTAL PROTECTION GREEN ACRES PROGRAM

Real Property Taxation of Recreation and Conservation Lands Owned by Nonprofit Organizations

Readoption: N.J.A.C. 7:35

Authority: N.J.S.A. 54:4-3.63, et seq.

Authorized by: Shawn M. LaTourette, Commissioner
Department of Environmental Protection.

Effective Date: October 6, 2021

New Expiration Date: October 6, 2028

Take notice that pursuant to N.J.S.A. 52:14B-5.1, the Real Property Taxation of Recreation and Conservation Lands Owned by Nonprofit Organizations rules at N.J.A.C. 7:35 are readopted and shall continue in effect for a seven-year period. The rules had been scheduled to expire on November 13, 2021. The Department of Environmental Protection (Department) has reviewed these rules and has determined that the rules should be readopted because they are necessary, reasonable and proper for the purpose for which they were originally promulgated. In accordance with N.J.S.A. 52:14B-5.1(c), timely filing of this notice extended the expiration date of the chapter seven years from the date of filing.

Under provisions of New Jersey's tax law relating to exemptions, specifically, N.J.S.A. 54:4-3.63 to 3.70, all lands and the improvements thereon exclusively used for conservation or recreation purposes, which are owned and maintained or operated for the benefit of the public by a nonprofit corporation or organization which is qualified for exemption from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code, are qualified, or eligible, for exemption from local property taxation provided that (1) the Commissioner of the Department of

NOTE: THIS IS A COURTESY COPY OF THIS NOTICE. THE OFFICIAL VERSION WILL BE PUBLISHED IN THE NOVEMBER 1, 2021, NEW JERSEY REGISTER. SHOULD THERE BE ANY DISCREPANCIES BETWEEN THIS TEXT AND THE OFFICIAL VERSION OF THE NOTICE, THE OFFICIAL VERSION WILL GOVERN.

Environmental Protection certifies that the real property and the property owner are qualified under the terms of the act and (2) the certification is accepted by the municipal tax assessor. The

Real Property Taxation of Recreation and Conservation Lands Owned by Nonprofit

Corporations rules establish the requirements for nonprofits to apply to the Department for certification of eligibility for real property tax exemption, and the procedures and standards by which the Department determines and certifies eligibility to the local tax assessors.