

# INSTRUCTIONS FOR FILING A COMPLAINT TO INVOKE ROLLBACK TAXES

1. This form is to be filed with the County Board of Taxation when it is alleged there is a change under the provisions of the Farmland Assessment Act of 1964 (P.L. 1964. c.48), to a use other than agricultural or horticultural.
2. The complainant shall file the original of this form and a copy with the County Board of Taxation. A copy shall also be served by the complainant on the owner of the land, which is the subject of the complaint.
3. If an individual files this complaint in his or her capacity as a taxpayer of the municipality, Section C of the form does not have to be completed, unless the complainant taxpayer in addition to alleging a change in the use of the land is also prepared to submit evidence of such land's true value.

## **N.J.S.A. 54:4-23.8. Roll-back taxes: determination of amounts**

When land which is in agricultural or horticultural use and is being valued, assessed and taxed under the provisions of this act, is applied to a use other than agricultural or horticultural it shall be subject to additional taxes, hereinafter referred to as the roll-back taxes, in an amount equal to the difference, if any between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued, assessed and taxed as other land in the taxing district, in the current tax year (the year of change in use) and in such of the 2 tax years immediately preceding, in which the land was valued, assessed and taxed as herein provided.

If in the tax year in which a change in use of the land occurs, the land was not valued, assessed and taxed under this act, then such land shall be subject to roll-back taxes for such of the 2 tax years, immediately preceding, in which the land was valued, assessed and taxed hereunder.

In determining the amounts of the roll-back taxes chargeable on land, which has undergone a change in use, the assessor shall, for each of the roll-back tax years involved, ascertain:

- a) The full and fair value of such land under the valuation standard applicable to other land in the taxing district;
- b) The amount of the land assessment for the particular tax year by multiplying such full and fair value by the county percentage level, as determined by the County Board of Taxation in accordance with section 3 of P.L. 1960, chapter 51 (C.54: 4-2.27):
- c) The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined under (b) hereof; and
- d) The amount of the roll-back tax for that year by multiplying the amount of the additional assessment determined under (c) hereof by the general property tax rate of the taxing district applicable for that tax year.

## **N.J.S.A. 54: -63.13. Hearing upon complaint, resolution or motion; notice; disbursements and per diem of collector of taxes**

On the written complaint of the collector of taxes, or any taxpayer, of the taxing district, or of the governing body thereof, or upon a resolution by the county board of taxation, of its own motion, the County Board of Taxation shall hear the matter. Any such complaint or motion shall specify the property alleged to have been omitted and the particular year of the assessment. At least five days notice in writing shall be given to the owner of the property of the time and place of the hearing and the notice shall specify the property alleged to have been omitted and the particular year of the assessment. The notice may be served by registered mail. The collector shall present such complaints and serve such notices as the governing body may direct and shall attend before the County Board of Taxation and subpoena proper witnesses and pay their fees. He shall receive reimbursement therefore and two (\$2.00) for every day he shall attend for his services from the taxing district.

# COMPLAINT TO INVOKE ROLLBACK TAXES

(see reverse side for instructions and excerpts from statutes)

## SECTION A - LAND SUBJECT TO COMPLAINT

- 1. County: 0 \_\_\_\_\_
- 2. Municipality: 0 \_\_\_\_\_
- 3. Block(s) & Lots(s) of land subject of complaint: 0 \_\_\_\_\_
- 4. Street Address of subject land: 0 \_\_\_\_\_
- 5. Current Property owner's Name: 0 \_\_\_\_\_
- 6. Current Property owner's Mailing Address: 0 \_\_\_\_\_  
0 \_\_\_\_\_  
0 \_\_\_\_\_

## SECTION B - NATURE OF COMPLAINT

- 7. Specify the nature in the change in use: 0 \_\_\_\_\_  
0 \_\_\_\_\_  
0 \_\_\_\_\_
- 8. Year of change of use: \_\_\_\_\_

## SECTION C – ROLLBACK ASSESSMENTS

	Rollback Year Change in Use	Rollback Year Change in Use - 1	Rollback Year Change in Use -2
A. Full and Fair Value (Market Value)	-	-	-
B. Common Level Percentage (Director's Ratio)			
C. Taxable Value if NOT Farmland Assessed (A x B)	-	-	-
D. Current Farmland Assessment	-	-	-
E. Assessment Subject to Rollback Tax (C - D)	-	-	-
F. Tax Rate for each applicable Rollback Tax Year	0.000	0.000	0.000
G. Projected Rollback Taxes (F x E)	-	-	-

**TOTAL AMOUNT OF PROJECTED ROLLBACK TAXES** \_\_\_\_\_ -

## SECTION D – COMPLAINANT INFORMATION & SIGNATURE

The Complainant hereby alleges that the land herein described and assessed under the provisions of the Farmland Assessment Act of 1964 has changed to a use other than agricultural or horticultural.

- Name of Complainant: \_\_\_\_\_
- Official Position (If any): \_\_\_\_\_
- Address of Complainant: Street: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_
- Complainant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

A COPY OF THIS COMPLAINT MUST BE FILED, IN TRIPPLICATE, WITH THE COUNTY BOARD OF TAXATION AND THE OWNER OF RECORD OF THE SUBJECT PROPERTY. NOTIFICATION OF THE TIME AND PLACE OF A HEARING ON THE ABOVE ROLLBACK COMPLAINT WILL BE SENT BY THE BOARD TO ALL INTERESTED PARTIES.

