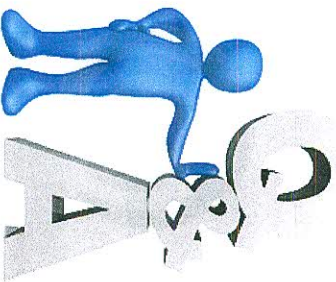


non-residential developments are located on the same lot or adjoining lots, including but not limited to lots separated by a street, a river, or another geographical feature.



QUESTIONS

- 1. Does the Non-Residential Development Fee affect a municipality's residential development ordinance?**
No. It applies to non-residential development. Municipal Residential Development Fee ordinances may remain in effect.
- 2. Does the Non-Residential Development Fee apply to all work being done on non-residential buildings or properties?**
No. The fee applies only to new construction of and additions to non-residential structures. It does not apply to alterations, reconstruction, renovations, and repairs.
- 3. How is the Non-Residential Development Fee applied to a new multi-tenant building, such as an office building or a strip mall?**
The fee would be applied to the whole building and the equalized assessed value at the time the Certificate of
- 4. Does the Non-Residential Development Fee apply to mixed-use development?**
Yes, the fee applies to the non-residential development component of a mixed use development as defined in the Act.
- 5. How is it determined if payment is made to the Treasurer, State of New Jersey or to the municipality?**
If the municipality is participating in the Fair Housing Act process, payment is remitted to the town to address local housing needs. Section C of Form N-RDF is to be completed as receipt of payment. If the municipality is not participating in the Fair Housing Act process, then payment is made to the Treasurer, State of New Jersey. The mailing address for this payment is found on Form N-RDF under General Instructions, "For Payment Recipient."
- 6. How is an appeal filed if a Developer wants to challenge the NRDF imposed?**
A Developer who disputes the fees imposed as per N.J.S.A. 40:55D-8.1 et seq. may file a challenge with the Director, Division of Taxation. If the fee imposed is contested, the payment must equal the estimated Non-Residential Development Fee. Pending

Occupancy is issued. If "tenant fit-outs" or "fit-ups" are performed after the building is issued a Certificate of Occupancy, an additional fee would not be assessed against the work done as part of the fit-out or fit-up as the work is not generally new construction or additions. Fit-ups/fit-outs are issued Certificates of Approval and not C.O.s as a further distinction from those improvements subject to the fee.

review and a determination by the Director, which is made within 45 days of receipt of the challenge, collected fees are placed in an interest bearing escrow account by the municipality, or by the State. Appeals from a determination of the Director may be made to the Tax Court of New Jersey within 90 days after the date of such determination. Interest earned on amounts escrowed is credited to the prevailing party.



FOR MORE INFORMATION

Questions concerning the Non-Residential Development Fee may be directed to the municipal assessor of your taxing district. Contact information for assessors is found on the New Jersey Division of Taxation's website: www.state.nj.us/treasury/taxation/ptva_addr.shtml.

The NJ Division of Taxation:
www.state.nj.us/treasury/taxation/index.shtml

The NJ Department of Community Affairs: www.nj.gov/dca/

NEW JERSEY'S NON-RESIDENTIAL DEVELOPMENT FEE

N.J.S.A. 40:55D-8.1 et seq.

