ASSEMBLY COMMERCE, ECONOMIC DEVELOPMENT AND AGRICULTURE COMMITTEE

STATEMENT TO

# ASSEMBLY, No. 6278

with committee amendments

# STATE OF NEW JERSEY

DATED: JANUARY 5, 2026

The Assembly Commerce, Economic Development and Agriculture Committee reports favorably and with committee amendments Assembly Bill No. 6278.

As amended, this bill would establish the "Farmland and Woodland Tax Assessment Integrity and Investment Act," which would require the State Farmland Evaluation Committee (committee) to adjust the minimum gross sales, payments, fees, and imputed income requirements, and the anticipated yearly gross sales, payments, fees, and imputed income requirements necessary to deem land, five acres in area and over five acres, to be actively devoted to agricultural and horticultural use.

This bill further removes the ability of a municipality to impose a fee for the on-site inspection of land, as required by law, as part of the application process for the valuation, assessment, and taxation of the land. In addition, this bill raises the civil penalty for second and subsequent offenses of gross and intentional misrepresentation on an application for valuation, assessment, and taxation of land in agricultural and horticultural use to $15,000 for a second offense and up to $20,000 for a third or subsequent offense, and ensures that any civil penalties collected will be retained by the municipal, county, or State entity to which it was allocated.

This bill establishes an application portal through which taxpayers may apply for the valuation, assessment, and taxation of land in agricultural and horticultural use. Furthermore, this bill includes the State Forester, selected from the list of Approved Consulting Foresters maintained by the Department of Environmental Protection, as a member of the committee, and requires the committee to prepare an annual report to the Governor and State Board of Agriculture.

COMMITTEE AMENDMENTS:

The committee amended the bill to remove the application fee of $100 for each parcel of land.