

**[CORRECTED COPY]**  
**CHAPTER 183**

**AN ACT** concerning the qualifications required to obtain a property tax exemption as a historic site and supplementing chapter 4 of Title 54 of the Revised Statutes.

**BE IT ENACTED** by the Senate and General Assembly of the State of New Jersey:

C.54:4-3.54a Certain historical properties exempt from taxation.

1. After the effective date of P.L.2004, c.183 (C.54:4-3.54a et seq.), any building, its pertinent contents and the land on which it is erected and which may be necessary for the fair enjoyment thereof, owned by a nonprofit corporation that: is organized under P.L.1983, c.127 (C.15A:1-1 et seq.); is qualified for tax exempt status under the Internal Revenue Code of 1986, 26 U.S.C. s.501(c) and meets all other State and federal requirements; has a primary mission as an historical organization to research, preserve and interpret history and architectural history; and has been certified to be an historic site by the Commissioner of Environmental Protection as hereinafter provided, shall be exempt from taxation.

C.54:4-3.54b Certification of building as historic site.

2. a. The Commissioner of Environmental Protection, when requested for any such certification after the effective date of P.L.2004, c.183 (C.54:4-3.54a et seq.), shall certify a building to be an historic site qualified for tax exemption whenever the commissioner finds such building to have the following characteristics:

(1) material relevancy to the history of the State and its government warranting its preservation as an historical site;

(2) the building is listed in the New Jersey Register of Historic Places;

(3) in the event of a restoration or rehabilitation, or both, heretofore or hereafter made, such restoration or rehabilitation shall be done in accordance with the United States Secretary of the Interior's Standards for the Treatment of Historic Properties; and

(4) the building is open to the general public and freely available to all people, without discrimination as to race, creed, color or religion, under reasonable terms and conditions, including but not limited to a nominal fee, that would ensure the preservation and maintenance of the site, for a minimum of 96 days per year. Notwithstanding the foregoing, the building can be open to the public for less than 96 days per year if the building meets the following three qualifications: (a) the nonprofit corporation that owns the building applies to the Commissioner of Environmental Protection for approval of fewer days; (b) the governing body of the municipality in which the building is located passes a resolution in support of the nonprofit corporation's application for fewer days; and (c) the commissioner determines, based upon the financial resources of the nonprofit corporation, that 96 days is not feasible and approves a fewer number of days.

b. On or before January 30 annually, a nonprofit corporation that owns the building certified as an historic site pursuant to this section shall submit to the Historic Preservation Office in the Department of Environmental Protection a status report that contains the following information:

(1) evidence that the property was open to the public during the preceding calendar year, including proof of public notification or advertisement and a brief summary of visitation statistics;

(2) a copy of any amendments or modifications to the current corporation bylaws;

(3) evidence that the nonprofit corporation that owns the building certified as an historic site has current nonprofit status pursuant to P.L.1983, c.127 (C.15A:1-1 et seq.) and is qualified for tax exempt status under the Internal Revenue Code of 1986, 26 U.S.C. s.501(c);

(4) a brief description of any physical restoration or rehabilitation undertaken in the preceding calendar year, with photographs documenting the current condition of the building; and

(5) a description of any physical restoration or rehabilitation anticipated to be taken in the subsequent calendar year.

c. The Commissioner of Environmental Protection shall on or before September 15 of each year certify that a property owner and the real property for which an exemption is claimed pursuant to P.L.2004, c.183 (C.54:4-3.54a et seq.) have met all of the qualifications for certification as an historic site. If an owner and property are not yet qualified for such

exemption because the property was not open to the public for at least the number of days required pursuant to subsection a. of this section by August 31 but is otherwise qualified, the commissioner shall certify the number of days the property was open by August 31, and that the owner and property will be qualified for such exemption if the property is open to the public for at least the required number of days by December 31. The commissioner shall deliver such certification to the property owner and the tax assessor of the taxing district in which the real property is located. In addition to the report required pursuant to subsection b. of this section, on or before August 31 annually, the nonprofit corporation that owns the building certified as an historic site pursuant to this section shall submit to the Historic Preservation Office in the Department of Environmental Protection an interim status report that contains current calendar year information that the commissioner determines is necessary to fulfill the commissioner's obligation pursuant to this subsection.

C.54:4-3.54c Cancellation of certification, issuance of new certification.

3. With respect to any certification as an historic site awarded by the commissioner after the effective date of P.L.2004, c.183 (C.54:4-3.54a et seq.), in the event of any substantial change in the building or the premises or in the event that the nonprofit corporation that owns the building certified as an historic site fails to comply with the requirements of P.L.2004, c.183 (C.54:4-3.54a et seq.), that certification may be canceled by the Commissioner of Environmental Protection, but no such cancellation shall preclude the issuance of a new certification.

4. This act shall take effect immediately.

Approved December 22, 2004.