

## Status Report for Historic Site Real Property Tax Exemption

N.J.S.A. 54:4-3.52 et seq.; N.J.A.C. 18:41-3.1 et seq.

**Two status reports are filed in addition to Form I.S. and Form F.S.**

Please Check One: **Interim Status Report** (Due August 31)       or      **Status Report** (Due January 30)

**1. CLAIMANT ORGANIZATION NAME:**

**2. ORGANIZATION ADDRESS** (Corporate Headquarters)

**3. CONTACT INDIVIDUAL, REPRESENTATIVE, OFFICER for ORGANIZATION**

Name	Telephone	Email Address	Fax
------	-----------	---------------	-----

Postal Mailing Address

**4. PROPERTY LOCATION IN NEW JERSEY**

Street Address	City	Zip Code
----------------	------	----------

County	Municipality	Block #	Lot #	Qualifier
--------	--------------	---------	-------	-----------

**5. ORGANIZATION'S PURPOSES**

Please explain & **attach** Certificate of Incorporation, Articles of Association, Charter/Mission Statement, and Constitution & By-Laws

**6. DOCUMENTATION OF PUBLIC ACCESS** (Per N.J.A.C. 18:41-3.1(e))

**Please attach the following information to this form and check the appropriate boxes**

- Proof of public notification or advertisement
- List of days the property was open to the public
- Total number of hours each day that the building was in use
- Hours of each day that the property was open to the public
- Number of visitors on each of those days
- Names of employees or volunteers who served in any capacity to assist the public on each of the specified days
- A copy of visitor sign-in lists
- A statement that a sign clearly advertising that the building is open for public access and easily read at a distance of 100 feet, is displayed outside the building

**7. DOCUMENTATION OF PHYSICAL RESTORATION OR REHABILITATION** (Per N.J.A.C. 18:41-3.1(e))

**If applicable, please attach the following information to this form and check the appropriate boxes**

- A brief description of any physical restoration or rehabilitation undertaken in the preceding calendar year, with photographs documenting the current condition of the building
- A description of any physical restoration or rehabilitation anticipated to be taken in the subsequent calendar year

**8. CERTIFICATION** (Per N.J.A.C. 18:41-3.1(f))

"I certify that: I am an officer of \_\_\_\_\_ (name of the organization if incorporated) and am authorized by the organization to sign this certification and status report; or I am authorized by \_\_\_\_\_ (name of the organization) to sign this certification and status report. I also certify that the information contained herein is true to the best of my knowledge and am aware that if any of the information is knowingly false, I am subject to any punishment under the law for making a false statement under oath. "

Print Name	Official Title or Position	Signature	Date
------------	----------------------------	-----------	------

## INFORMATION/INSTRUCTIONS

### THIS STATUS REPORT IS FILED IN ADDITION TO FORM I.S. AND FORM F.S.

**File this form with the municipal assessor, the Historic Preservation Office in the Department of Environmental Protection, and the Director of the Division of Taxation as a STATUS REPORT by January 30 and as an INTERIM STATUS REPORT by August 31 ANNUALLY**

**APPLICABILITY:** As per N.J.A.C. 18:41-1.1, this Status Report Form is applicable to historic sites eligible for property tax exemption after July 1, 1999, pursuant to P.L. 2007, C. 157., and for initial applicants for historic site property tax exemption after July 1, 1999. It is **NOT** applicable to eligible property tax exempt historic sites granted that status on or before July 1, 1999.

**STATUS REPORT REQUIRED:** As per N.J.A.C. 18:41-3.1(e), qualified property tax exempt historic site organization must file a status report with the municipal assessor, the Historic Preservation Office in the Department of Environmental Protection, and the Director of the Division of Taxation by January 30 annually. Information on the status report should be from the preceding calendar year.

**INTERIM STATUS REPORT REQUIRED:** As per N.J.A.C. 18:41-3.2(a), qualified property tax exempt historic site organization must file an interim status report with the municipal assessor, the Historic Preservation Office in the Department of Environmental Protection, and the Director of the Division of Taxation by August 31. Information provided on the interim status report should be up to the date of application.

**SITE INSPECTIONS:** As per N.J.A.C. 18:41-3.1(g), if the status report indicates any physical restoration or rehabilitation, the municipal assessor must inspect the property to determine if a substantial change occurred. If there is a substantial change, the assessor must notify the D.E.P.'s Historical Preservation Office in writing of the inspection results. The Historical Preservation Office must then determine whether the property qualifies for historic site preservation status. If the Office finds that the property is no longer eligible for historical site preservation status, it must forward its determination to the Commissioner who will cancel the property's historical site certification in accordance with N.J.S.A. 54:4-3.54 and N.J.A.C. 18:41-3.3(a), and inform the Director and the Historical Preservation Office of the cancellation.

**DOCUMENTARY PROOFS:** As per N.J.A.C. 18:41-3.1(b), N.J.S.A. 54:4-4.4 provides, Each assessor may at any time inquire into a claimant's right to continue an exemption and for that purpose he may require the submission of such documentation as he considers necessary to determine the claimant's continuing right to exemption. Claimants may be asked to provide: proof of income via audited financial statements, tax return copies; proof of ownership via deed; proof of use via lease/rental agreements, itinerary/calendar of events & organization's promotional literature; proof of organization's purpose via certificate of incorporation, articles of association, charter or mission statement, and constitution and by-laws. See also: Initial Statement, Form I.S., and Further Statement, Form F.S.

**APPLICANTS NOT MEETING CRITERIA AT TIME OF INTERIM STATUS REPORT:** As per N.J.A.C. 18:41-3.2(c), if an owner and property are not yet qualified for exemption because the property was not open to the public for at least the number of days required pursuant to subsection a. of N.J.S.A. 54:4-3.54b by August 31 but is otherwise qualified, the director 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 director shall deliver such certification to the property owner and the assessor of the taxing district in which the real property is located.

**APPEAL INFORMATION:** As per N.J.A.C. 18:41-5.1(a)-(d): A) Appeals pertaining to historic site certification status are made to the Commissioner of the Department of Environmental Protection and not to the county board of taxation.

B) Appeals of the determination of the Director of the Division of Taxation may be made via an administrative hearing with the Director

C) A non-profit organization that has its historic site real property tax exemption canceled or otherwise voided by the municipal tax assessor, has the right to appeal the cancellation or voidance to the county board of taxation. Appeals to the county tax board may address any or all of the following:

1. The organization's purpose;
2. The property's use on October 1 of the pretax year;
3. The absence, presence, degree and use of profits;
4. The property's ownership as of October 1 of the pretax year;
5. Incorporation of the organization or its authorization to operate in New Jersey;
6. Land area or existing buildings; and/or
7. Timely application for historic site real property tax exempt status as of November 1 of the pretax year.

**Burden of proof is on claimant; it is not the responsibility of the assessor to seek out claimant or to bring claimant into exemption compliance.**

### FOR OFFICIAL USE

**INTERIM STATUS REPORT**

APPLICANT  MEETS  DOES NOT MEET REQUIRED NUMBER OF DAYS OF PUBLIC ACCESS

NUMBER OF DAYS OF PUBLIC ACCESS NEEDED THROUGH DECEMBER 31 \_\_\_\_\_

**STATUS REPORT**

APPLICANT  QUALIFIES  DOES NOT QUALIFY FOR HISTORIC SITE EXEMPTION

\_\_\_\_\_  
Print Name Municipal Assessor

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date