Mission

Governor Christine Todd Whitman convened the Governor's Council on New Jersey Outdoors in the Spring of 1996 to review the open space and recreational needs of the State and to identify stable sources of funding to “keep New Jersey green.” This report summarizes the findings of the Governor's Council and provides recommendations for the preservation and stewardship of our natural and historic resources.
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Summary Findings

Assessing the Need and Setting the Goals

The Public’s Message to the Governor

The Governor’s Council on New Jersey Outdoors held six public hearings over the course of the last two years to hear what New Jersey residents had to say about the current and future needs of our natural and historic resources and how to pay for their preservation. More than 200 public officials, organizational representatives, and New Jersey residents provided testimony and written comments to the Council.

The public response was simple and straightforward: New Jersey has enjoyed wonderful successes in the preservation of its natural and historic resources, but the open space needs of our present and future generations greatly outweigh the resources we have been able to provide. The public said that we are protecting too little open space, too slowly, and that we are not adequately managing the lands, resources and recreational facilities that are already in public ownership.

New Jersey has to aggressively preserve its open spaces. The public has said that New Jersey’s ecological integrity, economic future, and quality of life are interrelated and depend on our ability to preserve a critical mass of open space. New Jersey continues its trend towards habitat fragmentation and suburban sprawl, despite a complex web of regulations and plans that help guide land use in New Jersey and despite the combined efforts of government, private groups and citizens to set aside open lands. What we have accomplished thus far is not enough to ensure a sustainable, livable New Jersey.

The public has clearly indicated its strong belief that more is needed and that the time is right to establish a strong and steady financing mechanism to both preserve and provide excellent stewardship of our natural and historic resources. The Governor's Council on New Jersey Outdoors recommends a total commitment of $200 million of annual, dedicated funding for the next ten years to fund the state’s open space and stewardship goals. This fund would appropriately be called the Green Acres, Farmland and Historic Legacy Trust. At this level of funding New Jersey would be able to meet current critical need, support preservation goals into the next decade, and at the same time reduce reliance on the traditional bond funding mechanism.
Recommendations for $200 Million Stable Funding

(millions)

- Farmland Preservation: $50
- Open Space Acquisition (State): $40
- Open Space Acquisition (Local/Non-Profit): $50
- Maintenance and Capital Improvements (State Land): $15
- Historic Preservation: $15
- Urban Area Initiative (Non-Profit): $8
- In-Lieu Tax Payment Restructure: $8
- Park Operation Supplemental Funding, Interpretive Programming, Wildlife Diversity: $14
New Jersey has about 854,000 acres of public open spaces permanently preserved and an additional 32,000 acres of farmland acquired by easements, fee simple purchases and donations. Of these, 380,000 acres have been purchased over the thirty-five years since the first Green Acres bond program was authorized through public referendum in 1961.

Since the early 1950's the state has lost more than one million acres of farmland to development. Many hundreds of thousands of acres of forest, meadows and wetlands have also been transformed into houses, roads, or shopping centers. Development has completely changed most of the landscape of New Jersey. Few areas bear any resemblance to the landscape of 35 years ago or even of 15 years ago. The effects of these changes are felt not only in the suburbs and rural areas, but also in the cities because sprawl has drained financial and community resources from New Jersey's urban areas.

Economic growth is desirable, but where and how that growth occurs can determine whether its cost outweigh its benefits. If growth is to be both beneficial and sustainable in New Jersey, then growth must follow the guidelines established in the State Plan. The public must also make the investment to preserve the open lands that are critical for ecological and watershed protection, recreational and greenway opportunities and for preservation of agricultural landscapes.

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1 854,000 acres as cited in the Governor's Council Interim Report, May 1997. The current figure is 885,000 acres of public open spaces permanently preserved.

2 32,000 acres as cited in the Interim Report. The current figure is 37,200 acres of farmland acquired by easements, fee simple purchases and donations.

3 380,000 acres, as cited in the Interim Report. The current figure is 391,000 acres that have been purchased over the thirty-five years since the first Green Acres bond program was authorized through public referendum in 1961.
**One Million More Acres – The Goal for Preservation**

**The Council’s Recommendation**

The Governor’s Council concurs with the public's desire to preserve one million more acres of open space. Achievement of this goal would mean that about two-fifths of New Jersey's lands would be permanently preserved. New Jersey could achieve an interconnected system of open spaces serving to preserve ecological diversity and watershed quality; protect farmlands; provide recreational open space in every community; provide greenway corridors, and shape and improve the character and quality of daily life throughout New Jersey.

This report reflects New Jersey’s overall needs for open space preservation and recognizes that open space serves a multitude of public purposes. The acreage goals cited within this report are intended to be broad general guidelines.

It is important to recognize that each and every parcel of open space serves more than one purpose:

- Farmland is scenic, provides economic opportunity, and oftentimes provides habitat for animal species, particularly migratory birds;

- Stream corridors are unique from a biodiversity perspective but also provide environmental benefits for water quality protection and opportunities for linear greenway corridors and water-based recreation;

- Large blocks of open spaces provide the critical mass of acreage to protect fragile species and sustain ecosystems, but also provide opportunity for varied outdoor recreation pursuits including fishing, hunting, hiking and wildlife viewing;

- Local and state parks not only provide opportunity for active recreation such as swimming, boating, playgrounds, and sports, but also support wildlife, provide forest cover and create the necessary links for greenway systems throughout the state in rural, suburban and urban areas.

- Key open spaces provide protection of drinking water resources including aquifer recharge areas.

The Council envisions that New Jersey's protection of one million more acres will provide the critical mass of open space to comprehensively meet all open space objectives for present and future generations.
The Council recommends committing a total of $140 million annually to preserve open space throughout the State. The Council recommends the following allocations for open space preservation:

<table>
<thead>
<tr>
<th>Farmland Preservation</th>
<th>$50 million</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Open Space Preservation</td>
<td>$40 million</td>
</tr>
<tr>
<td>Local Government/Nonprofit Open Space Preservation &amp; Recreational Facility Development (40 million Local / 10 million Nonprofit)</td>
<td>$50 million</td>
</tr>
</tbody>
</table>

The Governor’s Council also recommends the establishment of a stable source of funding to achieve this goal. Details on how this could be accomplished are outlined in Part Two of this report.

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4 Under the Green Acres Program a portion of the allocation to local governments will fund outdoor recreation facility development.

5 "State" in this report refers to those properties owned and managed by the Department of Environmental Protection, Division of Parks and Forestry or the Division of Fish, Game and Wildlife.
Farmland Preservation

Of the more than 800,000 acres of productive farmland in New Jersey, only 32,000\textsuperscript{6} acres have been preserved through the sale of development rights to the state. The farmland program has documented an 89,000-acre backlog of farmland ready to enter the farmland program. An estimated 500,000 acres of farmland is needed to maintain a critical mass for agricultural production. To stem the loss of open lands in productive agriculture, an increased preservation effort will be needed. Funding for farmland preservation must be sufficient to address the backlog through easement and fee simple purchases and also assists in funding some soil and water conservation projects on farmland.

\textit{The Council recommends preserving 500,000 acres of farmland to assure the future of agricultural activities in the state.}

State, Local and Nonprofit Open Space Preservation

Biological Diversity

Open space preservation helps sustain the environment, protect habitat, and conserve biological diversity. By preserving both unique small parcels of habitat and the remaining large blocks of undisturbed open spaces, ecosystems are strengthened to resist the pressures of development and environmental stress. This is particularly important in such regions as the Highlands, the Delaware Bayshore, the Pinelands, and the state's estuaries.

\textsuperscript{6} 32,000 acres as cited in the Interim Report, May 1997, the current figure is 37,200 acres of farmland acquired by easements, fee simple purchases and donations
Approximately one-third of all native plant species represented in New Jersey and one-third of the known vertebrate animal species are classified as species of preservation concern. This means that these species are either rare or endangered in New Jersey. Without active conservation of habitat and management for species protection, the biodiversity of New Jersey’s ecosystems could be greatly diminished.

Since biological diversity is a common denominator of so many of the open space parcels that are targeted for protection, it is not advisable to target an acquisition acreage figure for these purposes. Conservation of species habitat can be a byproduct of open space preservation, even in the farmland preservation program.

_The Governor’s Council recommends that identification and preservation of biodiversity should be applied as one of the critical criteria for consideration in all open space funding categories._

**Watershed Protection**

Though currently under a moratorium that limits sales of some watershed lands, the lands held by water purveyors are not protected in perpetuity from development and a mechanism must be devised to provide permanent protection of these environmentally valuable lands.

Many headwater areas and stream corridors that surround streams that feed into our water supplies are completely unprotected. State and local land-use regulations offer no direct protection of water quality based upon the use of the resource for water supply purposes. Drinking water regulations focus on the quality of the finished product of water delivered in the pipe. There are no regulations aimed at the preservation of the raw, natural water quality of our surface water supplies.

It is in the public’s interest to protect drinking water resources by protecting watershed lands, well-head protection areas, and ground water recharge areas to the maximum extent feasible. The Council recommends that the acquisition and management of lands surrounding these critical resources become a fundamental component of public policy to protect public water supplies.

_The Governor’s Council recommends protection of 100,000 acres surrounding the headwaters, water-supply streams and reservoir systems of the State._
Greenway Corridors

Wildlife need corridors to traverse for migration, nesting, mating, and foraging. Plant species need hospitable terrain and environmental conditions to perpetuate. When natural environments and pathways are fractured and limited, some species adapt, but many do not. Preservation of parcels of unconnected open spaces create isolated islands of habitats and fail to provide the natural linkages upon which both plant and animal species rely.

People need greenways or connectors between open spaces as well. Walking, hiking, biking, boating and many other popular outdoor recreational pursuits are greatly enhanced by the ability to traverse long distances, among changing scenery and landscapes.

It is the Council's vision that New Jersey's system of open spaces will be connected along stream corridors, trails, linear parks, ridgelines, and rights-of-way. It is envisioned that parks in urban and suburban settings will have linkages to waterways, walkways and trails that eventually wander far into the most rural areas of New Jersey and beyond linking with trail systems in other states.

The Council recommends that 200,000 acres of greenway linkages be created through preservation of open space or purchase of easements and rights-of-way throughout the State.

Recreational Open Space

Many of the citizens whom testified before the Council emphasized the need for more accessible parks that provide both active and passive recreation. From quiet open spaces to athletic fields filled with children; favorite fishing spots to swimming beaches; ice rinks to mountain bike paths; playgrounds to campgrounds; all manner of outdoor recreation pursuits, by all manner of able and disabled persons - are in demand and the supply is inadequate.

Federal, state, local and nonprofit organizations will continue to share the responsibilities for providing recreation lands and facilities.

The Council agrees that more recreational areas are necessary to meet the needs of people in all areas of New Jersey and recommends adoption of the goal cited in the 1996 State Outdoor Recreation Plan to create 200,000 more acres of recreational open space.
Excellent Stewardship — The Goal for Management of Preserved Lands and Resources

The Council's Recommendation

Setting aside open space is only part of New Jersey's responsibility. Caring for the lands and resources after they are put into public ownership is equally important. Both state and local governments must meet the goal of proper stewardship of the lands, facilities and natural and historic resources entrusted to their care by the public.

The private sector, primarily through nonprofit organizations, also provides stewardship for natural and historic resources. These private organizations successfully leverage funds granted to them for open space or historic preservation activities. Without these contributions, the public's endowment of unique natural and historic resources would be greatly diminished. Assistance to these organizations eases the state's burden for management, leverages public investment with private contributions and enhances the protection of significant open space and historic resources.

The Council recommends committing a total of $60 million annually to care for our investment in lands and resources throughout the State. The Council recommends the following allocations for stewardship programs:

<table>
<thead>
<tr>
<th>Program</th>
<th>Allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintenance and Capital Improvements – State Land</td>
<td>$15 Million</td>
</tr>
<tr>
<td>Capital Improvements – County and Municipal *</td>
<td>(see * below)</td>
</tr>
<tr>
<td>Urban Area Initiative</td>
<td>$8 Million**</td>
</tr>
<tr>
<td>Historic Preservation</td>
<td>$15 Million</td>
</tr>
<tr>
<td>In-Lieu Tax Payment Restructure</td>
<td>$8 Million</td>
</tr>
<tr>
<td>State Park Operation Supplemental Funding, Interpretive Programming, Wildlife Diversity Funding</td>
<td>$14 Million***</td>
</tr>
</tbody>
</table>

* Under the Green Acres Program a portion of the $50 million allocation for preservation funding to local governments and nonprofits will fund outdoor recreation facility development.

** Urban funding is also provided through 50% grant from local Green Acres grant program.

*** Assumes existing operating funding for Parks continues.
State-Owned Lands, Capital and Operational Needs

The State's Division of Fish, Game and Wildlife and the Division of Parks and Forestry together currently manage over 579,000 acres of land, or 66% of all public lands in New Jersey. Though much of this land is largely undeveloped, many historic, recreational and educational facilities are maintained and operated on these lands.

In the State Park System, there are:
- 1,600 structures
- over 400 miles of roads
- 48 dams
- 13 million visitors annually

Within the 107 Wildlife Management Areas there are:
- 100 structures
- 200 miles of roads
- 21 boat ramps
- 53 dams

Over the years, funds for operations and capital infrastructure have consistently fallen short of the needs, forcing most of the state's facilities to operate at less than optimal levels. Many who testified before the Council deplored the shortfalls they experienced in their visits to state lands and historic sites: overcrowding; buildings in disrepair; limited operating hours; and lack of interpretive programs or facilities.

The Division of Parks and Forestry has operated its many recreational and historic sites with inadequate operational funds for some time. Visitation continues to rise but funding levels have not kept pace.
The Division of Fish, Game, and Wildlife, has managed its lands with no appropriation of state funds, relying solely on the funding generated from the sale of hunting and fishing licenses. The Division's lands offer opportunities for recreational activities such as wildlife viewing, hiking, and boating. The millions of visitors enjoying these activities are much more numerous than the hunters and fishermen that have borne the costs of the management of these areas.

In order to meet the increasing and diverse demand for outdoor recreation, New Jersey needs to strengthen and stabilize both capital and operational financial support of state lands and facilities. A stable fund with both a capital apportionment and a supplemental operational apportionment would permit the State to provide the types and level of services the public demands and deserves.

**Capital Funding Needs**

Capital spending for renovation and rehabilitation has been deferred. Unmet capital needs lead to larger expenses down the road and the capital backlog continues to grow. The Division of Parks and Forestry is projecting a ten-year total capital funding need of $160 million. Consistent capital funding will allow the State to plan and administer its facility upgrades in a more strategic manner; eliminating the need for "triage" quick fixes.

*The Council recommends spending $15 million per year for supplements to state appropriations for capital improvements and repairs for state lands and facilities.*

**Operational Funding Needs**

The Governor's Council also recommends that the State renew its commitment to required routine maintenance, operations and interpretation of the State's lands and facilities. Every visit to a state park, wildlife management area or other facility should be a positive and enjoyable experience. Visitors expect to have a basic spectrum of programs and facilities that are safe and clean to choose from and be able to explore the natural environment in a variety of ways. By enhancing and upgrading its maintenance, interpretive and recreation programs statewide, the state can ensure that the needs of its visitors will be met.

Additional resources must be provided to enhance the current programming efforts and operations of the Divisions of Parks and Forestry and Fish, Game and Wildlife. This would include implementing the recommendations of the Statewide Interpretive Master Plan for State Parks as well as the possibility of renewing efforts for such innovative programs as the Open Lands Management Program and the New Jersey Conservation Corps. Other programs, such as the Endangered and Nongame Species Program, which has relied solely on tax check-off and license plate revenues to conduct its critical work, are in great need of supplemental funds for programs that help to protect the biodiversity of the state.

Also, more visitors would be served by offering increased opportunities for wildlife viewing
through the publication of guides and the creation of viewing sites as well as providing increased funding for educational materials, curriculum development and increased opportunities for access to state lands. Funding support for these efforts must be more broadly based, not relying solely upon fees, license sales, or contributions from particular user groups.

*The Governor’s Council recommends that $14 million in annual funds be provided to enhance the care of our state-owned natural and historic resources and the care of newly acquired open space. (This assumes the existing level of funding commitment to Parks funding is maintained.)*

**Urban Areas**

Cities must also be green, healthy and welcoming to compete for residents, tourism and economic development opportunities. Urban areas have a critical need for funds for capital redevelopment as well as for maintenance and operation of existing facilities and lands. Urban areas face different challenges than land managers face elsewhere in New Jersey. Older facilities, intense use and vandalism are common problems experienced in urban park systems that increase maintenance and operation costs. Very few opportunities to acquire large parcels of land in its natural state exist in urban areas and conversion of vacant land or restoration of brownfields to productive use as recreational areas is expensive. Smaller neighborhood “pocket parks” should be established, maintained and strung together where appropriate by greenways or walkways.

New Jersey has 54 municipalities that currently qualify for urban aid and have an aggregate population exceeding 2.4 million people or about one-third the population of the state. These urban areas need specialized funding to acquire, develop and maintain park and recreational land.

As a supplement to the 50% grant funding provided for acquisition and development in the local Green Acres Program, there is a need to provide 50% challenge grants to nonprofit organizations within urban aid cities. These funds should be earmarked specifically for park maintenance and operation projects or for establishing park maintenance and operation endowments. Applications for funding should be supported and cosponsored by the municipality.

*The Council recommends spending $8 million annually on maintenance matching grants to supplement acquisition and development funding to urban aid communities.*
Historic Preservation

Historic resources give New Jerseyans a tangible and appreciated link to understanding the past and greatly enhance the character and appeal of every community. Historic preservation provides a catalyst for heritage tourism, downtown economic development and urban revitalization. The Historic Preservation Bond Program, established in 1987, has expended $60 million in grants and loans for historic preservation. Most of the funded projects were aided by matching funds from nonprofit groups. This leveraging of state funds is often the critical factor in ensuring the success of a stabilization or restoration project. However, historic preservation grants have only met a fraction of the needs documented by the New Jersey Historic Trust and as articulated by our citizens.

The Council recommends that $15 million of annual funding be applied to historic preservation projects statewide.

In-lieu Tax Payments

There are some inconsistencies in the current in-lieu property tax payments made to local governments for state-owned lands. To provide an incentive to support expansion of public open spaces consistent with the goals of this report, it is recommended that the in-lieu property tax formula be revised to provide a sliding scale of payments to communities with the highest percentages of open space.

Under current law, the state is required to pay in-lieu taxes on a 13-year declining balance basis for all its properties acquired with Green Acres funding. In 1998 those payments approximated $2.1 million.

After 13 years, the in-lieu payment falls to the legally mandated payment of $1 per year per acre for state park properties. There are no ongoing in-lieu payments mandated for wildlife management areas. Under the 1995 Green Acres Bond Fund, there are newly mandated 13-year declining in-lieu payment requirements for open space purchases resulting from grants made to qualifying nonprofit organizations under this Bond.

The Council recommends restructuring the current in-lieu formula. The Council recommends continuing the 13-year declining payments as is currently required but amending the rate per acre which applies after the 13-year declining payments expire. The Council recommends that the new formula apply to both Division of Parks and Forestry and Division of Fish, Game and Wildlife lands. The new formula would apply a sliding-scale annual base payment, calculated upon the proportion of tax-exempt public open space in a given municipality.

This formula would result in municipalities with the highest proportions of public open space to private properties receiving a relatively higher per acre in-lieu payment for state-owned lands. It would also bring the per acre annual in-lieu tax payment more closely in line with the tax payments made by private landowners for farmland assessed open land properties.
The revised in-lieu program would also provide open space preservation incentives consistent with the goals of this report and the State Plan.

The proposed base program includes the payment of in-lieu taxes using the following sliding-scale for municipalities with over 500 acres of state-owned open space:

<table>
<thead>
<tr>
<th>Percentage of municipality that is dedicated open space</th>
<th>In-lieu payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 20%</td>
<td>$2 /acre of State-owned land (PF &amp; FG&amp;W)</td>
</tr>
<tr>
<td>20 to 50%</td>
<td>$5 /acre of State-owned land (PF &amp; FG&amp;W)</td>
</tr>
<tr>
<td>&gt;50%</td>
<td>$10 /acre of State-owned land (PF &amp; FG&amp;W)</td>
</tr>
</tbody>
</table>

The Council recommends restructuring of the formula for in-lieu taxes and providing $8 million to achieve this goal.
Can We Afford It?

Can we afford it? We can't afford not to. The public has told us that New Jersey must afford preservation of its open lands and ecological resources.

Council members have learned from both testimony and from many past studies that suburban sprawl and urban decline are two of the most costly trends in modern day New Jersey. The public infrastructure costs to support the shift in lifestyle and population patterns of the last thirty years have been staggering. Each and every local government in New Jersey is challenged to meet its existing service levels. Development, whether commercial or residential, has not protected any community from raising taxes, contrary to the commonly held myth. In fact, some of the fastest growing communities in our state are among the communities that face rapidly increasing fiscal stresses.

The investment that the public, private and nonprofit sector makes to protect open spaces is returned many times over in tourism, trade, employment and enjoyment. Open space, natural and historic resources and outdoor recreation facilities are as critical a component of the infrastructure of our communities as highways, water and sewer services, and schools.

The State spends almost $2 billion annually on roads. By comparison, it is appropriate that an amount equal to 10% of what the state spends on roads should be spent on preserving open space and providing for protection of ecological diversity, watershed protection, historic resources, farmland preservation, and outdoor recreation.

The Governor's Council on New Jersey Outdoors recommends a total commitment of $200 million of annual, dedicated funding for the next ten years to fund the state's open space and stewardship goals. This fund would appropriately be called the Green Acres, Farmland and Historic Legacy Trust. At this level of funding New Jersey would be able to meet its current critical needs; support preservation goals into the next decade; and at the same time, replace the existing traditional bond funding mechanism.
Selected Annual State Public Infrastructure Support

- Transportation Program
- Open Space Bonds
- Corrections

Proposed stable funding level

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Transportation Program</th>
<th>Open Space Bonds</th>
<th>Corrections</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td>$144</td>
<td>$520</td>
<td>$1,469</td>
</tr>
<tr>
<td>1996</td>
<td>$205</td>
<td>$583</td>
<td>$1,792</td>
</tr>
<tr>
<td>1997</td>
<td>$144</td>
<td>$504</td>
<td>$1,810</td>
</tr>
</tbody>
</table>
Financing Alternatives
And Other Conservation Tools

Summary

Traditionally, funding for open space acquisition, historic restoration and farmland preservation has come from either individual or combined bond issues. As of January 1998, the Green Acres Bond Fund has $5 million remaining to be allocated against more than $250 million in pending requests; the Farmland Preservation Program has $21 million remaining for pending 1998 approvals which total more than $300 million; and the NJ Historic Trust has recently awarded the last of its funding leaving $27 million in unfunded requests. By the end of 1998, all pending funding awards will be completed, and there will be no funds available for any new projects in any of the three programs.

In establishing this Legacy Trust, the Council has determined that $170 million is needed to fund open space and farmland preservation and to fund capital expenditure needs for historic preservation and recreational facility development. At this proposed level of funding, New Jersey can make dramatic progress toward the one million-acre preservation goal, as well as meet other needs for historic preservation and outdoor recreation.

The Council presents two potential options for funding the $170 million of annual expenditures recommended for acquisition and capital improvement. The first option is a straight pay-as-you-go approach that would require an annual dedication of $170 million for ten years. The second option would be to authorize and issue bonds which would allow the State to dedicate a much lower annual amount of funds for debt service (estimated at $93.0 million annually), by spreading the burden for repayment over a much longer period in the next 30 - 40 years. It is recognized that the pay-as-you-go approach is ultimately a less costly proposition over the long run. However, the benefits of open space preservation will be enjoyed by many generations to come, and, therefore, it is also appropriate to consider an option in which New Jersey's future taxpayers share the burden of payment. It also allows front-end funds to accelerate purchases while lands are available and more reasonably priced.

The Council believes it is most appropriate to have a balance that would allow the flexibility to bond but does not require all of the annual capital funding needs to be met by bonding.

In order to fully achieve the legacy for both preservation and stewardship, the Council concludes that an additional $30 million per year in revenue is needed for dedication to meet the state’s documented stewardship needs. This level of funding is necessary to
maintain over one-half million acres of land, hundreds of historic buildings and a multitude of recreational facilities that have already been acquired but not adequately managed. Part of this need includes funding for a restructuring of compensation to local governments for state-owned land under the in-lieu tax program and a renewed emphasis for matching grants to urban areas. Since this expenditure is targeted to meet the stewardship needs related to the daily, on-going care of public resources, it is appropriate that these expenditures be funded from current revenues and not from the sale of bonds.

Therefore, the Council recommends that a total of $200 million in annual funds be made available to meet the preservation and stewardship needs of the state. The Council recommends that this annual funding need be met either from a dedicated stream of revenues totaling the full $200 million, or, as described above, from leveraging dedicated revenues with bonds. By leveraging, the annual funding need would be reduced to $123 million while the length of time stable funding is required will increase from 10 to 30 years.

Thirteen categories of revenue sources are presented as options to achieve the goals included in the Green Acres, Farmland and Historic Legacy Trust proposal. The Council used two primary criteria in reviewing each revenue source: how appropriate it is for dedication to natural resources; and, whether the revenue source could reasonably be increased without imposing an undue burden on the taxpayer. Each prospective funding source presented here for consideration has potential as an appropriate and reasoned choice for dedication to resource protection without an undue burden on the public.

The Council does not recommend any one source or a particular combination of dedicated revenue sources as a preferred option in order to generate the necessary funds. In fact, only a few of the potential revenue sources considered here could reasonably generate sufficient funds on a stand-alone basis. Each revenue source should be given full consideration. However, the Council does suggest which revenue sources have greater or lesser merit for dedication of a portion of existing revenues and which sources would be appropriate for an increase in existing rates.
Financing Alternatives

Motor Fuels Tax

The current motor fuels tax rate in New Jersey is 10.5 cents per gallon. New Jersey's rate is one of the lowest rates in the nation; only Wyoming, Alaska and Georgia have lower gasoline taxes.

For every one penny increase in the motor fuel tax, an additional $42 million in revenues is generated. For the average driver in New Jersey, each one-cent increase in the gasoline tax amounts to an increase in average monthly expenses of approximately 50 cents.

The Council believes that a motor fuels tax increase has merit as a funding source because:

- New Jersey's tax rate for motor fuels is one of the lowest in the nation;
- The motor fuels tax is broad based and could bear an increase sufficient to fund the needed dedicated revenues;
- A significant portion of the revenues is likely to come from out-of-state drivers;
- There is a strong case to be made to the public on the connection between preserving open space and reducing pollution and traffic; and
- The increase would result in only a moderate per driver average cost.

Mortgage Fee

Many states levy some form of tax on financial instruments such as mortgages and other legal documents. The State of Florida, one of the most progressive states in open space protection, dedicates funds collected from documentary taxes to the preservation of open space.

If New Jersey were to collect a fee of $1 per $1000 of value on only new and refinanced mortgages, $25 million in revenues would be generated from residential mortgages alone. If commercial mortgages were also subject to the fee, substantially more revenues would be generated. Provisions could also be made to exempt second mortgages, as well as for hardship or low and moderate-income categories. Florida levies combined fees of approximately $5.50 per $1,000 of value, with most of the revenues going to fund its Preservation 2000 campaign to save open space.

The additional cost for the average residential mortgage in New Jersey would be $170 (1/10th of one point on $170,000).

For information sources on Financing Alternatives see Addendum I, Detailed Findings.
The Council believes that the mortgage fee has merit as a funding source because:

- The mortgage fee is broad-based;
- Residential and commercial development are strongly correlated to loss of open space; and
- Such a fee would create a relatively moderate increase in closing and refinancing costs for the average mortgage customer.

**Public Community Water System Tax**

The current tax rate on public community water consumption in New Jersey is 1 cent per 1000 gallons. A one-cent increase in this tax would generate $3.1 billion annually. An increase from 1 to 10 cents per 1000 gallons would generate approximately $28 million more in tax revenues and would cost the average household $8 per year in additional expenses.

The Council believes that an increase in the public community water system tax has merit as a funding source because:

- It is a broad-based tax;
- A water tax is closely linked to watershed protection which is a recommended emphasis for land preservation; and
- It does not impose an undue burden on the average consumer.

**Car Rental Surcharge**

Twenty-eight states apply special state or local taxes and/or fees on the rental of vehicles, above and beyond the general sales tax rate. Many of these states dedicate these revenues to specific purposes such as tourism promotion. Pennsylvania, Connecticut, and New York are among the states that apply these taxes.

Because data on car rental sales are not available for New Jersey, further research is required to quantify how much revenue would be generated by a $1 per day surcharge on vehicle rental. If a comparison could be made to Connecticut, the car rental surcharge of $1 per day generates approximately $10 million annually. It is estimated that New Jersey's revenues could be substantially higher than Connecticut's.

The Council believes that the car rental surcharge has merit as a funding source because:

- The car rental surcharge would be in line with neighboring states;
  The cost burden would be borne in part by out-of-state residents; and,
  The tax correlates to natural and historic resources because the tourism industry relies on the quality of New Jersey's environment and its scenic attributes.
Unclaimed State Lottery Funds

Unclaimed state lottery revenues average $11-$14 million annually. Currently, these funds are allocated at the discretion of the Executive Director of the New Jersey State Lottery Commission and can be retained to augment future prizes or distributed to the same general purposes of the lottery. In FY 1996, unclaimed prizes aggregating $29.1 million were forfeited. A constitutional amendment would not be required to redirect unclaimed lottery proceeds for open space funding purposes.

The Council also recommends that the legislature give consideration to creation of a special permanent lottery game designed and designated to open space funding purposes.

The Council believes that unclaimed state lottery funds have merit as a funding source because:

- The revenue generated does not burden the taxpayer, and;
- The unclaimed lottery revenue is currently appropriated on a discretionary basis

Energy and Public Utility Taxes

Utilities are part of the infrastructure that services new development and therefore might be considered an appropriate taxation vehicle for open space funding. An increase of $5 on the average annual household utility bill would generate $10 million per year.

However, as recently as last year, the Legislature adjusted taxes on these industries to reflect changes in the regulatory and competitive marketplace. Due to the uncertainty regarding the future structure of tax revenues from utilities, the Council feels that an increase in these taxes may be impractical at this time but dedication of existing revenues would be appropriate.

Carbon Tax

A carbon tax is imposed on non-renewable energy sources, such as oil and coal that release carbon dioxide into the atmosphere. In both the United States and Europe, there has been serious public debate over possible implementation of carbon taxes as a way to reduce air pollution, encourage energy conservation and combat global warming.

Typically, carbon tax rates of $200 to $500 per ton are predicted to be necessary to achieve significant environmental benefit. Because tax rates of this magnitude would generate hundreds of millions in tax dollars, proposals for such a tax are normally made in conjunction with proposals to revise existing state tax structures.

A $1 per ton carbon tax would generate about $36 million a year in tax revenues in New Jersey. A carbon tax of $7.50 per ton would generate approximately $272 million annually.
A carbon tax in the $1.00 to $7.50 range would not result in major shifts in fuel usage by the energy sector nor would it result in major shifts in consumption by the industrial or consumer markets. Therefore, only marginal environmental benefits would result from a tax even at the $7.50 per ton level.

As mentioned previously, the Legislature adjusted taxes on energy/utility industries last year. Therefore, the Council believes that a carbon tax should be considered only in conjunction with other anticipated revisions in energy utility transition taxes.

Due to the uncertainty regarding the future structure of tax revenues from utilities, the Council feels that an increase in these taxes may be impractical at this time but dedication of existing revenues would be appropriate.

Corporation Business Tax

The tax rate on corporations conducting business in New Jersey is 9%. Currently 4% of the revenues collected under this tax are dedicated to environmental purposes including hazardous cleanups and protection of water quality. The Council finds that it would be appropriate to dedicate a portion of the existing corporate business tax to open space purposes, but the Council does not recommend an increase in the current rate at this time.

Realty Transfer Fee Tax

The realty transfer fee tax generates nearly $100 million annually for local and state governments. All but $43 million is currently dedicated for distribution to local governments or for shore protection or neighborhood preservation.

At its current rate, the realty transfer fee amounts to $250 for sale of a $100,000 home and $775 for a $200,000 home. For every one-dollar per $1,000 increase in the Realty Transfer Fee, revenues would increase by $15 - $30 million annually.

Given the current rate and existing dedications the Council believes that a realty transfer fee tax should be applied to new construction ($6.0 million per year) where it is now exempt, and consideration given to dedicating all remaining undedicated tax revenues to open space purposes.

Hotel/Motel Tax

All 50 states charge taxes on hotel/motel stays, mostly in the form of sales tax. Nineteen states also charge an additional tax on hotel/motels stays beyond the sales tax. In New Jersey, only Atlantic City and Cape May City impose additional taxes on hotel stays.
Based on tourism data in New Jersey, a 1% tax on lodging would generate $20 to $25 million annually if shore rental units were included.

*The Council believes that the hotel/motel tax does not have merit as a funding source because it could raise accommodation taxes to levels higher than charged in neighboring states and could have a dampening effect on tourism and convention business.*

**Sales and Use Tax**

The current rate of sales and use tax is 6% and approximately $4.1 billion is collected from this tax. A one-cent increase in this tax would generate $680 million; far more revenue than is recommended for dedication to open space purposes.

*The Council believes that an increase in the general sales and use tax would be politically unpalatable, but the Council does believe that the dedication of a fraction of existing revenues is feasible.*

**Landing Fee or Airport Passenger Fee**

A revenue source that placed a per passenger fee at New Jersey airports was seriously considered as an attractive revenue source. Newark Airport had over 31 million passengers go through its terminals last year. However, under the Federal Transportation Code, Title 49, individual states do not have the authority to impose passenger fees other than for the purpose of financing eligible airport related projects. *Therefore a Passenger Fee does not appear to be feasible as a revenue option for stable funding at this time.*

**User Fees**

The Division of Parks and Forestry collects $4.0 million annually in revenue from day use parking fees, camping and beach buggy permits. With few exceptions, the Division is not permitted to retain its revenues from fees for park use.

*The Council recommends that user fees should be dedicated as part of a funding source because:*

- There is a direct link between use of open space resources and these revenue sources.
- Visitors to the Park System would support the reinvestment of user fees into park operations.
- Dedication of fees would give some parks the flexibility to offer some additional programs where small registration fees could cover the cost of special materials and supplies.
Other Conservation Tools

The Council heard testimony about other tools that could be used to further the State’s conservation goals. First and foremost among these is the State Plan. The Council strongly endorses the State Plan and encourages its full implementation. The Council also assessed other tools that would complement land conservation programs and assist in implementation of the State Plan. These are conversion taxes; preferential tax assessments; transfer of development rights; donations and voluntary contributions.

Each of these mechanisms could help to preserve open space, particularly open space held by private landowners. The Council strongly recommends that the legislature make it possible for communities to make better use of these tools where they exist and make amendments to broaden the applicability of these mechanisms statewide.

The State Plan

According to the Office of State Planning, only 1.7 million acres of land remain that is developable and not yet protected by public ownership or conservation easement.

The State Plan, which has been in effect since 1992, is trying to focus development in Centers, where the infrastructure that is needed to support growth and development is most effectively and efficiently provided. The State Plan, with local and county government involvement, has identified those areas where preservation is warranted and public investment in open space acquisition and recreational facility development is most appropriately targeted.

However, the Council heard testimony that the voluntary State Plan is not achieving its stated goals and that additional measures are needed in order to ensure success of the Plan. The testimony revealed that some progress has been made in delineating "centers," but that protective densities in the "environs" outside Centers have not progressed similarly. The testimony provided the view that there is a critical need for creation of more state sponsored financial incentives and/or disincentives to encourage the Plan’s implementation as well as mandatory provisions giving the Plan “teeth” which would significantly benefit the implementation of the Plan.

The State Plan supports crucial goals for effective management of State growth and resources, but is not yet an effective tool. Public dissatisfaction with the progress of the past five years is being expressed through a petition organized by twenty-two state and local conservation and civic organizations. The petition calls for a stronger State Plan. By combining a renewed and expanded effort in open space preservation with more vigorous implementation of the State Plan, New Jersey can realize its potential for remaining green and prosperous into the twenty-first century.
**Conversion Tax**

A conversion tax is generally one that is imposed by a state or local government at the time a parcel of land is converted from open space or agricultural use to developed use. It is designed to serve as a disincentive or penalty for the conversion. The tax is generally not triggered at the time of the land sale but at the time a building permit is issued, sometimes many years after the land sale.

Currently, there is no conversion tax in New Jersey. In some states it has been implemented to discourage land conversion and fund agricultural preservation. In Maryland and California, conversion taxes are county-based and vary greatly. The lowest rate is set at 5% of the land value. In 1988, the New Jersey legislature considered but did not approve a 5% conversion tax to fund agricultural preservation.

As opposed to a conversion tax, a construction or development tax would not be based on the value of the land but be directly proportional to the number of dwelling units or square feet of residential or commercial use space approved for building.

Discussion on these tax options should include options for exempting urban areas or other areas designated for growth in the NJ State Development and Redevelopment Plan.

Both the conversion and the construction (development) tax are funding options that could provide disincentives to the conversion of open space to developed uses. However, these taxes are not as broad based as some other revenue sources such as the realty transfer tax and therefore, do not have the same potential for revenue generation. In addition, taxes on conversion of lands and development taxes would not be as predictable and stable revenue sources as other tax options. Therefore, the Council does not consider these taxes as a potential source for strong revenue generation but does recommend these taxes for consideration as good policy options to support the State Plan.

**Preferential Tax Assessment**

The Constitution of the State of New Jersey requires that all real property be assessed and taxed according to the same standards of value except as otherwise permitted by the Constitution. To help relieve tax burdens on farmland the Farmland Assessment Act was passed in 1964 and approved by voters as an amendment to the State Constitution. In 1986, the Act was amended to allow preferential assessment for woodlands.

In order to qualify for farmland/woodland assessment, property must be managed to produce income from farm or forest products. There is no preferential tax status for private land owners who keep their properties in open space without financial gains from production or even for land owners who want to take it a step further and manage their lands for public outdoor recreation or to enhance biodiversity.
The Green Acres tax exemption program only applies to qualifying nonprofit organizations that make their lands available to the public. The current system does not promote ecological or recreation stewardship on private properties and offers landowners little incentive to keep tracts of private lands as passive open space.

Two potential options for creating incentives for private landowners were brought before the Council. The first calls for a constitutional amendment that would simply expand the definition of qualifying properties to include private lands used for recreation or conservation purposes. In this proposal the rollback taxes for these properties would be the same as now apply to farmland/woodland properties.

The second suggestion is to establish a program, at local option, where owners would enter into fixed term preservation commitments in exchange for a reduced tax assessment. The assessment would progressively increase by a fixed percentage over the term of the commitment with the tax assessment eventually reaching the standard assessment at the end of the term. An owner would be permitted to extend or renew the term at any time. So, for example, if an owner enrolled for a standard term of 10 to 20 years, and renewed each year, the tax assessment would not increase until renewal was not made. At the point in time when renewal was not made, the increasing assessment would be triggered. Provisions for penalties for cancellation of the commitments would also be implemented.

Both tax assessment options would likely require voter approval of a Constitutional Amendment. The Council believes the second of these options could prove very effective in preserving tracts of privately held open space and should be considered in a form that would grant local governments the right to give final approval for enrollment in the program.

The Council recommends an amendment to the provisions regarding "roll-back" taxes on farmland/woodland assessment. Presently, there is no exemption for entities (government, nonprofit or private individuals) when farmland is purchased and dedicated to open space use. As it stands now, if farmland, including appurtenant woodland, is purchased and deed restricted to open space and a minimum level of agricultural production is not maintained for the subsequent two years, the property becomes subject to rollback taxes. The Council recommends that rollback provisions be waived or be qualified under the Green Acres Tax Exempt Program when land is purchased and permanently deed-restricted to open space purposes.

Transfer of Development Rights

Transfer of development rights (TDR) has not been a widely used mechanism of land conservation in New Jersey or elsewhere in the United States. In New Jersey, variations of TDR have been employed through the Pinelands Development Credit Bank and in Burlington County for farmland preservation.
In the 1989 Green Acres and Farmland Preservation Bond Act, a total of $20.0 million was allocated to the Department of Agriculture for purchase and transfer of farmland development rights. To date this funding has not been used.

In 1996, the Municipal Land Use Law was amended to allow clustering on noncontiguous parcels within a jurisdiction. This amendment was designed to allow jurisdictions to permit TDR within their borders. The amendment allows only for implementation on a voluntary basis and not across municipal boundaries which constrains the planning capability of towns and can impede effective TDR implementation.

Recommendations have been made to further amend the Municipal Land Use Law to expressly allow clustering across jurisdictions which would enable TDR to cross municipal boundaries (as is allowable in the Pinelands). An amendment to this effect could be a useful tool for assisting in implementation of the State Plan. Even without this expanded scope, the existing $20.0 million in funds held at the discretion of the Department of Agriculture for TDR should be applied to provide additional financial incentives to towns willing to implement TDR as currently available under the existing law.

**Donations and Voluntary Contributions**

**Volunteers**

Volunteers play an integral role in the operations and maintenance of the parks and wildlife management programs. For both the Division of Parks and Forestry and the Division of Fish, Game and Wildlife, the success of the volunteer effort could be greatly enhanced if more resources were committed to recruitment, training and supervision.

Volunteers provide an excellent way to stretch state dollars, but the core of a successful program still requires a significant commitment on the part of the resource agency.
Corporate Partners

In an attempt to secure funding from the private sector, the New Jersey Division of Parks and Forestry formally established the "Corporate Partners Program" in 1996. The goal of the program is to create partnerships with New Jersey corporations to enhance the existing programs and facilities administered by the Division. The Division hopes to raise $100,000 annually in cash and equipment donations through the program, but has yet to meet its targeted goal.

In addition, two affiliated nonprofit organizations have formed and are rapidly expanding and will directly aid the Division of Fish, Game and Wildlife's programs. The Conserve Wildlife Foundation raises funds in support of programs that benefit threatened and endangered species; and the Partnership for Wildlife Volunteerism helps to coordinate and provide training and materials for volunteer efforts in many other facets of the Division's operations.

These efforts provide financial, capital and volunteer staffing benefits to the programs and should be continued as long as these efforts remain tied to the highest professional and ethical standards to guide outreach efforts and guard against exploitation.

Donations

Individual citizens or park visitors sometimes make voluntary donations to the State, either of funds, goods, services or property. The New Jersey Natural Land Trust is one mechanism that the state has established to handle donations of valuable open space properties. One other program that relies almost entirely on voluntary contributions is the Nongame and Endangered Species Program in the Division of Fish, Game & Wildlife. This program relies on funds from the voluntary check-off on state income tax forms and on the sale of "Conserve Wildlife" license plates. The State Forestry Service is also launching a license plate program to support its activities.

The Council considered the suggestion to add a direct credit contribution line to the state income tax form as a source of dedicated funds. Taxpayers would then be able to easily and directly contribute a portion of their tax dollars to preservation and opportunities for enjoyment of natural and historic resources. While this approach has merit, and voluntary contributions should be encouraged, there is no way to reliably predict how much revenue would be generated by this mechanism. Therefore, this mechanism would not meet the Council's desire for a steady, reliable funding. Additionally, it would detract from the current "check-off" programs.

Private foundation donations have become increasingly important in open space preservation, as was the case in the preservation of Sterling Forest. It is apparent that public/private partnerships among government agencies, nonprofit conservation groups, and cooperative landowners offer excellent opportunities to combine funding leverage and
negotiation expertise that is often needed to complete large or complex land transactions. There have already been several extremely critical projects that these partnerships have accomplished.

The expansion of such partnerships is essential to reaching the ambitious goals the Council has established in this report. Yet, the initiation and implementation of these partnerships is often both time and labor-intensive. Many potential partnerships fail to form due to poor information sharing, inadequate technical expertise, or, simply, a lack of staff and funding support to coordinate the efforts. For these reasons, we must find ways to eliminate the barriers that hinder partnerships and provide incentives for the public and private sector to expand their efforts to work cooperatively to preserve open space.

Technical expertise and environmental data should be routinely shared and all potential financial resources should be drawn into cooperative efforts. In regard to the latter, the private philanthropic community in New Jersey should consider providing "partnership incentive" grants that would provide seed funding to help public and private partners work together. This would improve the potential for cooperative projects, leverage various sources of public and private funds, and maximize the overall effectiveness of preservation efforts.
Conclusion

Regardless of which funding option or combination of funding sources is ultimately chosen, the Council strongly believes that there is a critical need to preserve one million acres over the next ten years. Time and experience have shown us that poorly planned growth and development comes at a price. As more and more open spaces are replaced by sprawling subdivisions or strip malls, New Jerseyans experience increased traffic and increased costs to provide public services and schools. Taxes rise despite the influx of new ratables. In the end, little has been gained but much has been lost.

The citizens who testified before the Council expressed their desire to balance growth and development with protection of the state's natural and historic resources. The public deserves to have land set aside for scenic and recreational enjoyment, environmental benefit or for historic or agricultural preservation. The public values open space preservation and voters are willing to pay for protection and management of these critical natural and historic resources.

Nine times the public has voted overwhelmingly to support state Green Acres expenditures and now adding to this there is a ground swell of support to accelerate local government spending for open space. As of November 1997, voters in 53 local governments and 13 counties have also voted to dedicate portions of their local taxes to open space purposes. This is represents more local dedicated tax funds than any other state in the country.

This level of support means that voters clearly want to ensure that the most critical lands and waters of the state will be preserved for public and environmental benefit and not be left to the vagaries of changing real estate markets and unplanned development.

For inspiration, New Jerseyans would be wise to look to other states like Florida, where in 1990, $2.4 billion in bond funds were promised to preserve one million acres of land before the turn of the century in the year 2000. To date, 780,000 acres have been preserved and Florida is well on track to accomplish its ambitious goal.

New Jersey can and should do the same.

"Each generation has its rendezvous with the land, for despite our fee titles and claims of ownership, we are all but brief tenants on this planet. By choice or default, we carve out a land legacy for our heirs."

Stewart Udall, then Secretary of the Interior, spoke these words in the early 1960s when called upon to stress the importance of saving the Great Swamp in Morris County from the threat of transformation into an airport.
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Today, at that place, there lies a 7,700-acre National Wildlife Refuge and Wilderness Area - an oasis of open space and biodiversity in the midst of suburbanized New Jersey. Why? Because the public cared enough to choose preservation.

New Jerseyans are weary of fighting the threats to their treasured woods, waters and wildlife. They are even more weary of the traffic, congestion and higher taxes that unplanned development can bring to a community. The public knows that open space is a good investment for the future. The public wants to carve out a land legacy for their grandchildren by choice, not by default.

It is up to all of us to make these choices possible by funding the Green Acres, Farmland and Historic Legacy Trust.

The Governor’s Council encourages your support for the establishment of a Green Acres, Farmland and Historic Legacy Trust and thanks the public for the privilege of representing their views and Governor Whitman for providing us this opportunity.
Preserved Public Open Space In New Jersey

1997 Data

* Only major Federal, State & Agricultural properties shown.
(Approximate acreage 737,200 acres).

Local and Non-Profit public open space not shown.
(Approximately 185,000 acres)

SCALE: 1 Inch = 26 Miles