

GENERAL INSTRUCTIONS

Terms Defined:

“Non-profit educational purposes,” means property which is tax exempt pursuant to N.J.S.A. 54:4-3.6.

An exempt “amenity” is an element “to be made available to the public, including, but not limited to, recreational facilities, community centers, and senior centers, which are developed in conjunction with or funded by a non-residential Developer.” If claiming this exemption Planning Board approval must be attached to this form.

“Urban transit hub” means property located within a 1/2 mile radius surrounding the mid point of a New Jersey Transit Corporation, Port Authority Transit Corporation or Port Authority Trans-Hudson Corporation rail station platform area. A property that is partially included within the radius shall only be considered part of the hub if over 50 percent of its land area falls within the radius. “Rail station” shall not include any rail station located in an international airport. Maps of Urban Transit Hubs can be found at:

<http://www.njeda.com/about/Public-Information/Inactive-EDA-Programs/Urban-Transit-Hub-Tax-Credit-Program/>

A “Transit Village” is an area in a municipality that has been designated by the State inter-agency Transit Village Task Force. More information on Transit Villages can be found at: <http://www.state.nj.us/transportation/community/village/>.

IMPORTANT: N.J.S.A. 40:55D-8.4(a) establishes two different assessments of the Non-Residential Development Fee, one for new non-residential construction on vacant land and one for structural additions on sites with existing improvements. When the land being developed is vacant, the Non-Residential Development Fee is 2.5% of the value of land and improvements of the final development. When the land being developed already has existing improvements, the Non-Residential Development Fee is 2.5% of the value of the new improvements of the final development only; the land value and value of existing improvements are excluded from the calculation of the fee.

For Developers: The Developer is required to complete Section A (except Construction Permit Application number) and submit the form with the Construction Permit Application. Prior to claiming an exemption, credit, or 1% fee, the Developer should review the referenced statute and verify that it applies. If a reduced fee amount (1%) or credit is being claimed, substantiation of the claim (dated prior to the effective date of the Act, July 17, 2008) shall be provided and attached to the certificate, i.e., the redevelopment agreement, general plan approval, Developer’s agreement, or proof of prior commitment of payment toward low and moderate income housing.

For Construction Official: The Construction Official is required to verify that Section A is fully completed, that the property and contact information provided are the same as those on the construction permit application. The Construction Official must verify that the form is signed by the Developer and fill in the Construction Permit Application Number. Once all information is accurate and complete, the Construction Official forwards the original form to the Assessor. If not accurate and complete, the Construction Official shall refuse to accept the form and must return it to the applicant.

For Assessor: The Assessor shall determine if a claimed exemption is justified. If the property is exempt, the Assessor shall check the “exempt” box at the bottom of Section B, sign and provide the original signed Form N-RDF to the Construction Official and a copy to the Developer. If not exempt, the Assessor, based on review of plans and conceptals submitted with Construction Permit Application, shall prepare an estimated assessment of the property. The Assessor is responsible for completing the “Estimated” column of Section B (E1-E5) to determine the **estimated** Non-Residential Development Fee due (E6). E1 should be the **estimated** assessed value of land and improvements of the final development. E2 should be the Director’s Ratio for the municipality. E3 should be the **estimated** equalized assessed value of the land and improvements of the final development on the site.

If the development is new construction on vacant land, the Non-Residential Development Fee is assessed on the value of the land and improvements of the final development, and E4 and F4 should equal \$0.

If the development is situated on real property that was previously developed with a building, structure, or other improvement, the Non-Residential Development Fee is assessed on the value of the new improvements only, without including the value of the land or the existing improvements, and E4 and F4 should show the existing equalized assessed value of the land and improvements as of the date listed in section A when the construction or demolition permit was first sought.

The Assessor then provides a copy of the estimate to the Construction Official and the Developer, and retains original. The Construction Official’s copy is to be filed in the Construction Permit Application File. Upon notification that the property is ready for a final assessment, the Assessor reviews the estimate, performs a final assessment and completes Section B, “Final” column (F1-F5) to determine final fee, F6. F1 should be the actual assessed value of the land and improvements at completion, F2 should be the Director’s Ratio at the time of completion of the project, and F3 should be the equalized assessed value of land and improvements at completion.

For Payment Recipient and Construction Official: The Assessor is responsible for signing and providing the original N-RDF to the Construction Official, who files it in the Construction Permit Application file; the Assessor must also provide a copy to the Developer for use when making payment. If the municipality is participating in the Fair Housing Act process, payment is to be remitted to the town and Section C is to be completed as receipt of payment.

If the municipality is not participating in the Fair Housing Act process, payment is to be made to the Treasurer, State of NJ, and the Developer is to input information electronically and receive confirmation in similar format. When preparing to issue Certificate of Occupancy (CO), the Construction Official is to compare the Developer’s receipt to the copy in the Construction Permit File, and if they match, issue the CO.

If the fee imposed is being contested, the payment must equal the amount in E6; if it is not being contested, payment must equal the amount in F6. If payment does not match the final or the estimated fee, a CO will not be issued. (For a limited period after the enactment of the Act, the amount listed in E6 and F6 may differ from the fee paid, if the Developer is entitled to a credit pursuant to N.J.S.A. 40:55D-8.6(c) or payment of a 1% fee pursuant to N.J.S.A. 40:55D-8.6(a)). This credit or reduced fee will be indicated in Section A.

Appeals: A Developer may challenge Non-Residential Development Fees imposed pursuant to N.J.S.A. 40:55D-8.1 et seq. by filing a challenge with the Director of the Division of Taxation. Pending a review and determination by the Director, which shall be made within 45 days of receipt of the challenge, collected fees shall be placed in an interest bearing escrow account by the municipality or by the State, as the case may be. Appeals from a determination of the Director may be made to the Tax Court of New Jersey in accordance with the provisions of the State Uniform Tax Procedure Law, N.J.S.A. 54:48-1 et seq., within 90 days after the date of such determination. Interest earned on amounts escrowed shall be credited to the prevailing party.

Moratorium Lifted, Fee Re-Imposed: A moratorium on Non-Residential Development Fees that was extended by P.L. 2011, c. 122, has **not** been renewed prior to the expiration of those provisions. Non-residential projects not meeting the criteria for exemption in N.J.S.A. 40:55D-8.4 or N.J.S.A. 40:55d-8.6 are subject to the Non-Residential Development Fee.

STATE OF NEW JERSEY NON-RESIDENTIAL DEVELOPMENT FEE CERTIFICATION/EXEMPTION

P.L. 2008, c. 46 (N.J.S.A. 40:55D-8.1 et seq.)

SECTION A: To be completed by Developer

Name of Developer: _____
 Address: _____
 Phone: _____ Fax: _____ E-mail: _____

Property Location

County: _____ Municipality: _____
 Block: _____ Lot: _____ Qual.: _____
 Street Address: _____
 Date(s) on which Developer received preliminary and/or final site plan approval: _____
 Construction/Demolition Permit Application Number: _____
 Date on which Developer first sought construction or demolition permit (N.J.S.A. 40:55D-8.6): _____
 Date on which Developer received construction/demolition permit: _____
 Has the property been previously developed with a building, structure, or other improvement? _____

Exempt From or Not Subject to Fee [N.J.S.A. 40:55D-8.4] Check one if appropriate.

- | | | |
|--|--|---|
| <input type="checkbox"/> Non-profit Educational Purposes | <input type="checkbox"/> Transit Hub | <input type="checkbox"/> Transit Village |
| <input type="checkbox"/> House of Worship | <input type="checkbox"/> Parking lots and structures | <input type="checkbox"/> Transit Hub-Light Rail |
| <input type="checkbox"/> Non-profit hospital or nursing home facility relocation or improvement | <input type="checkbox"/> Public amenity (recreational, community, senior centers) (Attach Planning Board approval) | |
| <input type="checkbox"/> State, County, and local government buildings | <input type="checkbox"/> Commercial Farm or Use Group U Buildings and Structures | |
| <input type="checkbox"/> Preliminary or final approval granted prior to July 1, 2013 and construction permit issued prior to January 1, 2015 | | |

Non-exempt status [N.J.S.A. 40:55D-8.6] Check one if appropriate.

- Prior payment or commitment for low and moderate income housing Amount paid: \$ _____
 Non-residential planned development, subject to a development or redevelopment agreement entitled to a 1% fee
 Full Fee Due (2.5%)

IF AN EXEMPTION OR REDUCED PAYMENT IS CLAIMED, DEVELOPER MUST ATTACH PROOF OF SUCH CLAIM.

I, the undersigned, understand that this declaration and its contents may be disclosed or provided to the State of New Jersey and that any false statement contained herein may be punished by fine, imprisonment, or both. I further declare that I have examined this declaration and, to the best of my knowledge and belief, it is true, correct and complete.

Signature of Developer: _____
 Name: _____
 Title: _____ Date: _____

SECTION B: To be completed by Assessor

	Estimated		Final	
Project's Assessed Value of Land & Improvements	\$	E1	\$	F1
Director's Ratio	%	E2	%	F2
Project's Equalized Assessed Value of Land & Improvements	\$	E3 (E1 ÷ E2)	\$	F3 (F1 ÷ F2)
If there are pre-existing improvements on the property, enter the equalized assessed value of land & improvements on this line; If new construction on vacant land, enter \$0.00 or NA on this line	\$	E4	\$	F4
Amount on which fee is calculated (if new construction on vacant land, will be the value of land & improvements of the final development; if there are pre-existing improvements on the property, will be the value of new improvements only)	\$	E5 (E3-E4)	\$	F5 (F3-F4)
Non-residential Development Fee	\$	E6 (E5 X 2.5%)	\$	F6 (F5 x 2.5%)

Signature of Assessor: _____ Date: _____
 Name: _____ Exempt:

SECTION C: To be completed by municipality

Payment Amount (Amount should equal E6 or F6): \$ _____
 Payment received by (name): _____
 Signature: _____
 Name: _____
 Title: _____ Date: _____