

RESIDENTIAL DEVELOPMENT FEE CERTIFICATION/EXEMPTION

Ordinance 26-12

SECTION A. To be completed by the Developer

Name of Developer: _____

Mailing Address: _____

Phone: _____ E-mail: _____

Property Location

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: _____

Date on which Developer received construction/demolition permit: _____

Has the property been previously developed with a building, structure, or other improvement? ☐ Yes ☐ No

Has the property received an increase in residential density through a variance pursuant to N.J.S.A. 40:55D-70d(5) (commonly referred to as a "d" variance)? ☐ Yes ☐ No

Note: A copy of the plans and/or a fully executed sales contract must be submitted with this application. Incomplete submissions may delay processing.

Exempt from or Not Subject to Fee. (The developer must attach proof of such claim). Check one if appropriate:

☐ Affordable housing development

☐ Developer received preliminary or final site plan approval prior to the adoption of a municipal development fee ordinance. (If yes, provide date of approval: _____ and permit date: _____)

☐ Owner-occupied residential structures demolished and replaced because of a fire, flood, or natural disaster.

☐ Public government agencies and schools, which are classified by the Tax Assessor as exempt from payment of property taxes (Property Classes 15A & 15C), shall be exempt from paying development fees.

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: _____ Date: _____

Name: _____ Title: _____

SECTION B. To be Completed by the Assessor

	Estimated Value		Final Value	
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)
Residential Development Fee ☐ 1.5% ☐ 6%		E6 (E5 x %)		F6 (F5 x %)

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: _____

Title: _____ Date: _____

Definitions:

“Affordable housing development” means a development included in a municipality’s housing element and fair share plan, and includes, but is not limited to, an inclusionary development, a municipally sponsored affordable housing project, or a 100 percent affordable development. This includes developments with affordable units on-site, off-site, or provided as a payment in-lieu of construction only if such a payment-in-lieu option has been previously approved by the Program or Superior Court as part of the HEFSP. Payments in lieu of construction were invalidated per P.L. 2024, c.2.

“Construction” means new construction and additions, but does not include alterations, reconstruction, renovations, conversion, relocation, or repairs, as those terms are defined in the State Uniform Construction Code promulgated pursuant to the State Uniform Construction Code Act, P.L. 1975, c. 217(N.J.S.A. 52:27D-119 et seq.).

“Developer” means the legal or beneficial owner or owners of a lot or of any land proposed to be included in a proposed development, including the holder of an option or contract to purchase, or other person having an enforceable proprietary interest in such land.

“Development” means the division of a parcel of land into two or more parcels, the construction, reconstruction, conversion, structural alteration, relocation, or enlargement of any building or other structure, or of any mining, excavation, or landfill, and any use or change in the use of any building or other structure, or land or extension of use of land, for which permission may be required pursuant to the Municipal Land Use Law, N.J.S.A. 40:55D-1 et seq.

“Equalized assessed value” or “EAV” means the assessed value of a property divided by the current average ratio of assessed to true value for the municipality in which the property is situated, as determined in accordance with sections 1, 5, and 6 at P.L. 1973, c. 123 (N.J.S.A. 54:1-35a, 54:1-35b, and 54:1-35c). Estimates at the time of building permit may be obtained by the tax assessor using construction cost estimates. Final EAV shall be determined at project completion by the municipal assessor.

Developer Responsibilities: The Developer is responsible for completing Section A of the form (except for the Construction Permit Application Number) and submitting it with the Construction Permit Application.

Construction Official Responsibilities: The Construction Official must verify that Section A is fully completed, confirm that the property and contact information match the Construction Permit Application, verify the Developer’s signature, and complete the Construction Permit Application Number. Once verified, the original form is forwarded to the Assessor. Incomplete or inaccurate forms must be returned to the applicant and cannot be accepted.

Assessor Responsibilities: The Assessor shall determine whether the claimed exemption is valid. If the property qualifies as exempt, the Assessor will check the “Exempt” box in Section B, sign the form, provide the original to the Construction Official, and provide a copy to the Developer.

If the property is not exempt, the Assessor shall review the plans and supporting documents submitted with the Construction Permit Application and prepare an estimated assessment. The Assessor is responsible for completing the “Estimated” section of Section B (E1–E5) to determine the estimated Residential Development Fee (E6).

For new construction on vacant land, the fee is based on the equalized assessed value of the completed land and improvements, and E4/F4 shall be \$0. For previously developed sites, the fee is assessed only on the value of the new improvements; existing land and improvement values are excluded and reflected in E4/F4.

The Assessor shall provide copies of the estimate to the Construction Official and Developer and retain the original. The Construction Official shall maintain a copy in the Construction Permit file.

Once the project is complete and ready for final assessment, the Assessor shall perform a final review and complete the “Final” section of Section B (F1–F5) to determine the final fee (F6).

Payment / Filing Responsibilities: The Assessor shall sign and provide the original completed form to the Construction Official for filing in the Construction Permit file and provide a copy to the Developer for payment purposes.

Appeals: A developer may challenge development fees by filing an appeal with the County Board of Taxation. Pending review, collected fees shall be placed in an interest-bearing escrow account by Neptune Township. Appeals of Board decisions may be filed with the Tax Court within 90 days. Any interest earned on escrowed funds shall be awarded to the prevailing party.