

R.S. 54:3-21

January 17, 1969

LEGISLATIVE HISTORY OF R.S. 54:3-21
(Appeals by taxpayers; by taxing district; petition)

L. 1918, Chapter 236 - A51

January 14 - Introduced by Pierson.
January 14 - Judiciary Committee.
January 30 - Reported with amendment.
January 30 - Read 2nd time.
February 6 - Put back on second reading, amended.
February 13 - Passed Assembly, amended.
February 19 - Received in Senate.
February 19 - Senate Taxation Committee.
February 21 - Reported with amendment.
February 21 - Read 2nd time.
February 26 - Senate amendments withdrawn.
February 27 - Passed Senate.
March 4 - Approved, Chapter 236.
Statement: "This act constitutes a general revision
of the tax laws".
Amendment reads: "amend section 704, in line 6, by
striking out the word 'similarly'
and insert in lieu thereof the
following words: 'in a summary
manner'."

L. 1933, Chapter 266 - A209

February 20 - Introduced by Naughtright.
June 5 - Passed in Assembly, amended.
June 20 - Passed in Senate.
June 21 - Approved, Chapter 266.
Statement. (copy enclosed).
Amendment not printed.

L. 1945, Chapter 125 - A246

February 19 - Introduced by Stoddard.
March 16 - Passed in Assembly.
March 20 - Passed in Senate.
Statement:

"The purpose of this bill is to provide
that notice of a tax appeal may be given to
the local assessor, as well as to the clerk or
attorney of the taxing district".

JH/PC

ASSEMBLY, No. 209

(Chap. 236, P. L. 1918)

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 20, 1933

By Mr. NAUGHRIGHT

Referred to Committee on Taxation

AN ACT to amend an act entitled "An act for the assessment and collection of taxes" (Revision of 1918), approved March fourth, nineteen hundred and eighteen.

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

1 1. Section five hundred two of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 502. It shall be the duty of every assessor ten days before filing the com-
4 plete assessment list and duplicate with the county board of taxation, and
5 before annexing thereto his affidavit as required in section five hundred and
6 one of this article, to give public notice by advertisement in at least one
7 newspaper circulating within his taxing district of a time and place, when
8 and where the assessment list may be inspected by any taxpayer for the pur-
9 pose of enabling such taxpayer to ascertain what assessments have been made
10 against him or his property and to confer informally with the assessor as to
11 the correctness before the filing of the assessment list and duplicate.

1 2. Section five hundred four of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 504. The [county collector] clerk of the board of chosen freeholders of
4 each county shall, on or before the first day of March in each year, transmit
5 to the county board of taxation a statement of the total amount appro-

6 priated by the board of chosen freeholders to be raised for current expenses,
 7 debt and interest, public works and for all other county purposes, and all
 8 amounts otherwise required by law to be raised by taxation in that year for
 9 county purposes. The county board of taxation shall apportion the tax
 10 among the taxing districts as in this act directed.

1 3. Section five hundred five of the act to which this act is an amendment
 2 is hereby amended to read as follows:

3 505. The municipal clerk or other proper officer of each taxing district
 4 shall, on or before the first day of March in each year, transmit to the county
 5 board of taxation a copy of the annual taxing ordinance or resolution, or
 6 other evidence showing the amount to be raised by taxation for the purpose
 7 of the taxing district. When any execution shall be issued upon judgment
 8 against any taxing district, and there shall be found no property sufficient
 9 to satisfy the same by levy, the officer shall serve a copy of his execution upon
 10 the county board of taxation having jurisdiction over said taxing district,
 11 and it shall be the duty of the county board of taxation to add the amount
 12 due upon said execution, with interest to the first day of [June following,]
 13 April for the year nineteen hundred thirty-four, and the first day of Febru-
 14 ary for the year nineteen hundred thirty-five, and subsequent years to the
 15 amounts certified to it to be raised by taxation in said taxing district, and the
 16 amount of said execution and interest shall thereupon also be raised by taxa-
 17 tion in said taxing district and paid by the collector thereof on or before the
 18 fifth day of [June following] April for the year nineteen hundred thirty-
 19 four, and the fifth day of February for the year nineteen hundred thirty-five,
 20 and subsequent years; provided, however, that if the copy of said execution
 21 shall not be served upon the county board of taxation before said board shall
 22 have determined and fixed the rate for said taxing district for the year, then
 23 the amount shall be included by said board in the amount to be raised by
 24 taxation in the next following year, and the interest shall be calculated to the
 25 [first day of June of such year] date when the first half of taxes in such fol-
 26 lowing year shall become delinquent, unless the amount of such execution and
 27 interest shall have been included in an appropriation in the taxing ordinance

28 or resolution [with the other amounts to be raised by taxation in] of said
29 taxing district, or unless the execution shall have been satisfied otherwise.

1 4. Section five hundred six of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 506. The clerk or other proper officer of each school district in this State
4 in which the annual appropriations for school purposes, to be raised by taxa-
5 tion, are voted by the inhabitants of said school district, shall, on or before the
6 first day of March in each year, transmit to the county board of taxation a
7 certified statement of the amount of moneys appropriated for school pur-
8 poses, which shall include interest to be paid, principal payments of indebt-
9 edness, and sinking fund requirements for the school year for which such ap-
10 propriations are made, to be raised by taxation in said school district.

1 5. Section five hundred eight of the act to which this act is an amend-
2 ment is hereby amended to read as follows:

3 508. The county board of taxation shall, on or before the tenth day of
4 March, fill out a table of aggregates copied from the duplicates of the
5 several assessors and enumerating the following items: (1) the total num-
6 ber of acres and lots assessed; (2) the value of the land assessed; (3) the
7 value of the improvements thereon assessed; (4) the total value of the land
8 and improvements assessed, exclusive of second-class railroad property;
9 (5) the value of second-class railroad property; (6) the value of the per-
10 sonal property assessed; (7) deductions allowed, stated in separate columns,
11 (a) household goods and other exemptions under Sec. 203 (12) Chapter 236,
12 P. L. 1918; (b) deductions for debt (other than mortgage indebtedness);
13 (c) property exempted under Chapter 7, Laws of 1918, and Chapter 47, Laws
14 of 1919 (general exemptions); (8) net valuation taxable; (9) amounts de-
15 ducted under Chapter 57, Laws of 1910, and Chapter 188, Laws of 1912
16 (adjustments resulting from prior appeals); (10) amounts added under
17 Chapter 57, Laws of 1910 (like adjustments); (11) amounts added for
18 equalization under Chapter 31, Laws of 1917, as amended by Chapter 115,
19 Laws of 1927; (12) amounts deducted for equalization under Chapter 31,
20 Laws of 1917, as amended by Chapter 115, Laws of 1927; (13) value of

21 personalty of traction, street railway, gas and electric companies assessed
22 under Chapter 25, Laws of 1919; (14) net valuation on which county, State
23 and State school taxes are apportioned; (15) number of polls assessed;
24 (16) dog taxes; (17) shall include all property exempt from taxation under
25 the following special classifications; (a) public school property; (b) other
26 school property; (c) public property; (d) church and charitable property;
27 (e) cemeteries and graveyards; (f) motor vehicles exempted under Chapter
28 338 (sub-division 17) Laws of 1927; (g) other exemptions not included in
29 foregoing classifications, sub-divided showing exemptions of real property
30 and exemptions of personal property; (h) total amount of exempt property;
31 (18) State road tax; (19) State school tax; (20) soldiers' bonus bond tax;
32 (21) county taxes apportioned (exclusive of bank stock taxes); (22) local
33 taxes to be raised (exclusive of bank stock taxes) subdivided as follows
34 (a) district school tax, (b) other local taxes; (23) total amount of miscel-
35 laneous revenues (including surplus revenue appropriated) for the support
36 of the budget; (24) district court taxes; (25) library tax; (26) bank stock
37 taxes due taxing district; (27) tax rate for "local" taxing purposes to be
38 known as general tax rate to apply per one hundred dollars of valuation.
39 In addition to the above such other matter as may from time to time be
40 designated by the State Tax Commissioner. The forms for following out
41 tables of aggregates shall be prescribed by the State Tax Commissioner and
42 sent by the said commissioner to the county treasurers of the several
43 counties to be by them transmitted to the county board of taxation. Such
44 table of aggregates shall be correctly added by columns and shall be signed
45 by the members of the county board of taxation and shall within three days
46 thereafter be transmitted to the county treasurer who shall file the same
47 and forthwith cause same to be printed in its entirety and shall transmit
48 certified copy of same to the State Comptroller, State Tax Commissioner,
49 the commissioner of municipal accounts, the clerk of the board of freehold-
50 ers, and the clerk of each municipality in such county. [The clerk of the
51 municipality of every taxing district shall transmit to the county board of
52 taxation the budget of the municipality immediately upon its adoption and

53 upon demand shall furnish to the county board of taxation all such other
 54 information as may be required, in such form as the county board of taxation
 55 may designate.]

1 6. Section six hundred one of the act to which this act is an amend-
 2 ment is hereby amended to read as follows:

3 601. As soon as the tax duplicate is delivered to the collector of the tax-
 4 ing district, as hereinbefore provided, he shall at once begin the work of
 5 preparing, completing, mailing or otherwise delivering tax bills to the indi-
 6 viduals assessed, and shall complete such work [on or before the fifteenth
 7 day of May] at least two months before the second instalment of taxes falls
 8 due. He shall also, at least two months before the first instalment of
 9 the following year falls due, prepare and mail, or otherwise deliver to the
 10 individuals assessed, a tax bill for such following first instalment, computed
 11 as hereinafter provided at one-half of the complete tax last previously levied.

12 The validity of any tax or assessment, or the time at which the same shall
 13 be payable, shall not be affected by the failure of any tax-payer to receive a
 14 tax bill, but all tax-payers are put upon notice to ascertain from the proper
 15 officials of the respective taxing districts the amount which may be due for
 16 taxes or assessment against any such tax-payer or property.

1 7. Section six hundred two of the act to which this act is an amendment
 2 is hereby amended to read as follows:

3 602. Taxes shall be payable and delinquent as hereinafter stated.

4 (a) The poll tax levied in accordance with section two hundred one of
 5 this act shall be payable and shall become delinquent on the dates herein-
 6 after provided for the first half of other taxes.

7 (b) Taxes for the year nineteen hundred thirty-three shall be payable,
 8 one-half thereof on the first day of April, and the remaining half on the
 9 first day of December, and will become delinquent as to the first half on the
 10 first day of June, and as to the second half on the first day of December.

11 (c) Taxes for the year nineteen hundred thirty-four shall be payable,
 12 the first instalment as hereinafter provided on the first day of April and the

13 remainder on the first day of October, after which dates if unpaid, they shall
14 become delinquent.

15 (d) Taxes for the year nineteen hundred thirty-five and subsequent
16 years, shall be payable, the first instalment as hereinafter provided on the
17 first day of February, and the remainder on the first day of August, after
18 which dates if unpaid, they shall become delinquent.

19 (e) From and after the respective dates hereinbefore provided for
20 taxes to become delinquent, the tax-payer or property assessed may be
21 subject to the penalties hereinafter prescribed.

22 (f) The dates hereinbefore provided for payment of the first instalment
23 of taxes subsequent to the year nineteen hundred thirty-three, being before
24 the true amount of the tax will have been determined, the amount to be
25 payable as the first instalment shall be one-half of the total tax finally
26 levied against the same property or taxpayer for the preceding year; and
27 the amount to be payable for the second instalment shall be the full tax as
28 levied for the current year, less the amount charged as the first instalment;
29 and an appropriate adjustment by way of discount, shall be made, if it shall
30 appear that the first instalment exceeded one-half of the total tax as levied
31 for the year.

32 (g) Taxes may be received and credited as payments at any time,
33 even prior to the dates hereinbefore fixed as payable.

34 [602. Taxes, except the poll tax, shall be payable, one-half of the amount
35 thereof on the first day of April, which if not paid on or before the first day
36 of June will become delinquent on that date, and the tax-payer or property
37 assessed will be subject to the penalties hereinafter prescribed. The remain-
38 ing half of said taxes shall be paid on or before the first day of December
39 after which date, if unpaid, they shall become delinquent and the tax-payer
40 or property subject to the same penalties. The poll tax levied in accordance
41 with section two hundred and one of this act shall be payable on the first
42 day of April, and if not paid on or before the first day of June will be
43 subject to all of the penalties hereinafter prescribed.]

1 8. Section six hundred five of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 605. It shall be the duty of the collector, or other officer having custody
4 of collected taxes, on the first day of each month, or oftener if required by
5 the governing body of the municipality, to report his collections to the govern-
6 ing body of the municipality, and to pay the amount collected to the treas-
7 urer or other official of the municipality authorized to receive same. In case
8 the collector shall also be the treasurer of the municipality, he shall imme-
9 diately upon collection deposit all moneys collected in the name of the mu-
10 nicipality to his account as treasurer in the place or places designated by the
11 governing body of the municipality. The governing body of each municipality
12 shall cause to be paid to the county treasurer of the county one-half of the
13 amount of county taxes required to be assessed and raised in such munici-
14 pality on the fifteenth day of April for the year nineteen hundred thirty-four,
15 and on the fifteenth day of February for the year nineteen hundred thirty-
16 five and subsequent years; and on or before [the fifteenth day of Decem-
17 ber] the fifteenth day of October for the year nineteen hundred thirty-four,
18 and on or before the fifteenth day of August for the year nineteen hundred
19 thirty-five and subsequent years shall cause to be paid to the county treas-
20 urer the remaining one-half of the county taxes, and also on the fifteenth day
21 of December of each year all of the taxes required to be assessed and raised
22 by taxation in such taxing district for State school and other State pur-
23 poses; and shall pay to the custodian of school moneys in the case of school
24 districts in which appropriations for school purposes are made by the in-
25 habitants of the school district after the first day of July in each year
26 and before the succeeding August first twenty per centum of the appropria-
27 tion for local school purposes and thereafter, but prior to the first day of
28 July in the next succeeding year, the balance of the moneys raised in such
29 municipality for school purposes in such amounts as may from time to time
30 be requested by the board of education within thirty days after each such re-
31 quest; provided, that the said board of education shall not request any more

32 money at any one time than shall be required for its expenditures for a pe-
33 riod of eight weeks in advance. The county treasurer shall pay the State
34 taxes assessed in the taxing districts of his county to the State Treasurer on
35 or before the twentieth day of December in each year. It shall be the duty
36 of the governing body of the municipality or the county to cause the county,
37 local school and State taxes to be paid as and when due for payment; if there
38 shall not be funds enough in the treasury available for such payments, the
39 governing body of the municipality or county shall immediately borrow such
40 money and pay such taxes. On any part of the taxes payable to the county
41 treasurer and on any part of the taxes payable to the State by the county
42 treasurer which shall remain unpaid after the time within which they are
43 required to be paid by this act, the taxing district or county in arrears shall
44 pay to the county or State, as the case may be, interest at the rate of six per
45 centum (6%) per annum upon such delayed payment.

1 9. Section six hundred six of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 606. It shall be the duty of the collector in person or by deputy forth-
4 with after the [first day of December] date when the last half of the taxes
5 for such year are due and delinquent to enforce the payment of all taxes on
6 personal property and poll taxes and dog taxes by distress and sale of any
7 of the goods and chattels of the delinquent in the county; where the tax is
8 upon real estate the person assessed may be relieved from the levy by show-
9 ing that he was not the owner at the time when the tax became a lien; if
10 goods and chattels of the delinquent cannot be found, or not sufficient to
11 make all the money required to pay taxes on personal property and poll tax
12 and dog tax, then it shall be the duty of the collector in person or by deputy
13 to take the body of the delinquent and unless the tax is at once paid, with
14 costs, to deliver the same to the sheriff or jailer of the county, to be kept in
15 close and safe custody until payment be made of the amount due on said taxes,
16 with costs; but there shall be no arrest or imprisonment for default in pay-
17 ment of taxes on real estate; a copy of the entry of the tax assessed against
18 the delinquent, certified by the collector to be a copy truly taken from his

19 duplicate, shall be a sufficient warrant for the distress and sale or arrest
20 and imprisonment authorized by this act; and the authority of any person to
21 act as deputy shall be conferred by the collector in writing upon said copy of
22 the tax entry and signed by the collector; the collector shall not be liable for
23 deficiencies in collection happening without any neglect, fraud or default on
24 his part.

1 10. Section six hundred ten of the act to which this act is an amendment
2 is hereby amended to read as follows:

3 610. On the thirty-first day of December, annually, in all taxing districts,
4 except cities, the collector shall file with the treasurer or chief financial
5 officer of the taxing district a statement of the amount of his receipts of taxes
6 for the year, and of the amount of taxes remaining unpaid. On or before
7 the fifteenth day of January the collector shall file with the governing
8 body of the taxing district a competent account verified by oath, of his
9 receipts and disbursements as collector during the preceding year ending
10 December thirty-first. On the first day of March the collector shall file with
11 the governing body a statement of the amount of taxes for the preceding
12 year then remaining unpaid, the names of the delinquents, and the amount
13 due from each, a description of the property assessed, and the reason why the
14 tax has not been collected, and if the collector believes that any of the
15 delinquent taxes are not collectible by reason of a fictitious or double or
16 other palpably erroneous assessment, or that any poll tax, dog tax or tax on
17 personal property is not collectible by reason of the removal, absence, death
18 or insolvency of the taxpayer, including any taxes heretofore erroneously
19 exempted to exempt firemen on the assessment of five hundred dollars per
20 year and not collected by the collector from said exempt firemen, he shall
21 present his statement of such uncollectible taxes in a separate list. It shall
22 be the duty of the governing body, within ten days after the filing of the
23 delinquent list, to carefully examine the same in the presence of the assessor
24 and collector, and they may summon and examine witnesses, and adjourn
25 their examination from time to time and shall complete their examination on
26 or before the first day of April, and on being satisfied that any of the taxes

27 listed as uncollectible are, in fact, such, it shall be their duty, by resolution,
28 to release the collector from the collection thereof; any taxes not so released,
29 if not collected, shall be again listed and reported for further investigation
30 and action on the first day of March of the ensuing year.

1 11. Section six hundred eleven of the act to which this act is an amend-
2 ment is hereby amended to read as follows:

3 611. In first class cities the comptroller, and in all other municipalities
4 the collector or other officer charged with the duty of the collection of taxes,
5 shall annually, in the month of [March,] January, unless otherwise directed
6 by vote of one more than a majority of the governing body, publish a list
7 of the names of all delinquents for personal taxes and the amounts due in
8 a newspaper published in said city or other municipality, or where none is
9 published therein a newspaper circulating in said city or other municipality,
10 and a second publication shall be made two weeks after the first of the same
11 list, omitting the names of those who have paid the tax in the interval; ten
12 cents per name for each insertion shall be paid to the publisher and added
13 to the tax.

1 12. It being the purpose of this act to bring about earlier dates for the
2 collection of taxes for the year nineteen hundred thirty-four and subsequent
3 years, and this act shall apply to such end, but the assessment and collection
4 of taxes for one thousand nine hundred and thirty-three and proceedings and
5 remedies relating thereto shall be done and taken under the act to which
6 this act is an amendment and the amendments and supplements thereto.
7 This act shall take effect July first, one thousand nine hundred and thirty-
8 three.

STATEMENT

The purpose of this act is to bring about earlier dates for the collection
of taxes for the year nineteen hundred thirty-four and subsequent years, and
to have it an amendment to the general tax act (Revision of 1918), which is
now operative for assessment and collection. Special attention is called to
section 12, which amends section 602 of the 1918 tax act, which fixes the date

for the first payment of taxes for 1934 as April 1st, and for 1935 as February 1st. The second half is payable October 1, 1934, and August 1, 1935. And to section 13, which amends section 605, which provides that the first half of county taxes shall be payable on April 15 in 1934 and February 15th in 1935. The second half is payable on October 15th, 1934, and August 15th, 1935. The present date, December 15th, is retained for the payment of State taxes. This arrangement will greatly assist municipalities, as approximately one-third of the State and county taxes will be payable February 15th, one-third August 15th and one-third December 15th. This will obviate much present borrowing by municipalities. Section 5 is rewritten and does not conform to rules.

7 to be charged for the nonpayment of taxes or assessments on or before the date
8 when the same would become delinquent, which rate for nonpayment as aforesaid
9 shall not exceed the sum of eight per centum per annum.

1 604. The collector shall enter the date and amount of each payment on his
2 duplicate in the proper column opposite the items of tax on accounts of which the
3 payment is made, and shall also enter the same in a proper cash book credited to
4 the taxpayer, and shall also enter therein a designation of the property on which
5 said tax was paid, the total amount of the tax and the discount allowed or the
6 interest and penalty charged. The cash book shall be provided by the collector at
7 the expense of the taxing district, and shall be the property of the taxing district
8 and be open at all reasonable times to public inspection. In taxing districts having a
9 public building, an office therein shall be set apart for the collector who shall attend
10 there on such days in each week during the months next preceding the month in
11 which taxes become delinquent, as the governing body may by resolution designate.

1 605. It shall be the duty of the collector or other officer having the custody of
2 the collected taxes on or before the fifteenth day of June in each year to pay to the
3 county collector of the county one-half of the amount of the county taxes required
3½ to be assessed and raised in his taxing district; and on or before the first day of
4 July to pay to the custodian of school moneys, in the case of school districts
5 in which appropriations for school purposes are made by the inhabitants of the
6 school district, one-half of the amount required to be assessed and raised in his tax-
7 ing district for school purposes; and on or before the fifteenth day of December
8 to pay to the county collector the remaining one-half of the county taxes, and also
9 all of the taxes required to be assessed and raised in his taxing district for State
10 school, and other State taxes; and on or before the fifteenth day of December to
11 pay to the custodian of school moneys aforesaid the remaining one-half of the
12 moneys required to be assessed and raised for school purposes in his taxing district.
13 The county collector shall pay the State taxes assessed in the taxing districts of
14 his county to the treasurer of the State on or before the twentieth day of Decem-

15 ber. The remaining taxes in the hands of the collector of the taxing district shall
16 be disposed of for the use of the taxing district, and he shall report his collections
17 to the governing body of the taxing district on the first day of each month, and
18 oftener if they shall require, and pay the amount collected to the treasurer or other
19 officer authorized to receive the same. On any part of the taxes payable to the
20 county collector or to the custodian of school moneys by the taxing district, and on
21 any part of the taxes payable to the State by the county collector, which shall remain
22 unpaid after the time within which they are required to be paid by this act, the
23 taxing district or county so in arrears shall pay to the county, school district or
24 State, as the case may be, interest at the rate of six per centum per annum.

1 606. It shall be the duty of the collector, in person or by deputy, forthwith
2 after the first day of December to enforce the payment of all taxes by distress
3 and sale of any of the goods and chattels of the delinquent in the county; where
4 the tax is upon real estate the person assessed may be relieved from the levy by
5 showing that he was not the owner at the time when the tax became a lien; if
6 goods and chattels of the delinquent cannot be found, or not sufficient to make all the
7 money required to pay taxes on personal property and poll tax and dog tax, then
8 it shall be the duty of the collector in person or by deputy, to take the body of
9 the delinquent and unless the tax is at once paid, with costs, to deliver the same
10 to the sheriff or jailer of the county, to be kept in close and safe custody until
11 payment be made of the amount due on said taxes, with costs, but there shall be
12 no arrest or imprisonment for default in payment of taxes on real estate; a copy
13 of the entry of the tax assessed against the delinquent, certified by the collector
14 to be a copy truly taken from his duplicate, shall be a sufficient warrant for the
15 distress and sale or arrest and imprisonment authorized by this act; and the
16 authority of any person to act as deputy shall be conferred by the collector in
17 writing upon said copy of the tax entry and signed by the collector; the collector
18 shall not be liable for deficiencies in collection happening without any neglect, fraud
19 or default on his part.

1 704. Any appellant who is dissatisfied with the judgment of the county
2 board of taxation upon his appeal, may further appeal from said judgment to the
3 State Board of Taxes and Assessment by filing a petition of appeal to said State
4 Board of Taxes and Assessment, in manner and form to be by said board pre-
5 scribed, on or before the first day of October, following the judgment of the
6 county board, and the State board shall proceed similarly to hear and determine
7 all such appeals, and render its judgment thereon as soon as may be. A copy
8 of all such appeals shall be served by the appellant upon the county board of
9 taxation, whose judgment is appealed from, or its secretary, and upon the clerk
10 or attorney of the taxing district; the service of such copies shall be evidenced
11 by affidavit upon the original petition of appeal filed with the State Board of
12 Taxes and Assessments, or service thereon acknowledged; a copy of the judg-
13 ment of the State board shall be sent to the taxpayer, and where the judgment
14 causes a change in the amount of taxes to be paid, to the collector of the taxing
15 district.

ARTICLE VIII.

EFFECT.

1 801. This act shall take effect on the first day of October, nineteen hun-
2 dred and eighteen, and its provisions shall extend to proceedings thereunder on
3 and after that date, relating to taxes assessed for the year nineteen hundred and nine-
4 teen, but not to proceedings relating to taxes assessed in prior years. All acts,
5 general and special, inconsistent with the provisions of this act are hereby re-
6 pealed, but this repealer shall not extend to proceedings or remedies relating to
7 taxes assessed for the year nineteen hundred and eighteen, or prior years.

STATEMENT.

This act constitutes a general revision of the tax laws.

SENATE AMENDMENTS TO
ASSEMBLY, No. 51

STATE OF NEW JERSEY

FEBRUARY 21, 1918.

1 Amend section 704, in line 6, by striking out the word "similarly" and insert
2 in lieu thereof the following words: "in a summary manner".

STATE OF NEW JERSEY

INTRODUCED JANUARY 28, 1924.

By Mr. MACKAY.

Referred to Committee on Municipal Corporations.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen."

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

1 1. Section six hundred and five of Article VI of an act entitled "An act for the
2 assessment and collection of taxes (Revision of 1918), approved March fourth, one
3 thousand nine hundred and eighteen," be amended to read as follows:

4 605. It shall be the duty of the collector, or other officer having custody of
5 collected taxes, on the first day of each month, or oftener if required by the govern-
6 ing body of the municipality, to report his collections to the governing body of the
7 municipality, and to pay the amount collected to the treasurer or other official of the
8 municipality authorized to receive same. In case the collector shall also be the treas-
9 urer of the municipality, he shall immediately upon collection deposit all moneys col-
10 lected in the name of the municipality to his account as treasurer in the place or places
11 designated by the governing body of the municipality. The governing body of each
12 municipality shall cause to be paid to the county treasurer of the county one-half of
13 the amount of the county taxes required to be assessed and raised in such munici-
14 palities [on or before the fifteenth day of June in each year, and between the fif-
15 teenth day of July and the first day of August in each year, shall cause to be paid
16 to the custodian of school moneys, in the case of school districts in which appropria-
17 tions for school purposes are made by the inhabitants of the school district, one-half
18 of the amount required to be assessed and raised in such municipality for school pur-

19 poses]; and on or before the fifteenth day of December shall cause to be paid to [the
20 custodian of school moneys in such school districts, the remaining half of the school
21 moneys and to] the county treasurer the remaining one-half of the county taxes,
22 and also all of the taxes required to be assessed and raised by taxation in such tax-
23 ing district for State school and other State purposes; and shall pay over to the cus-
24 todian of school moneys in the case of school districts in which appropriations for
25 school purposes are made by the inhabitants of the school district after the first day
26 of July in each year and before the first day of July in the next succeeding year, the
27 amount required to be assessed and raised in such municipality for school purposes;
28 such school moneys shall be paid over to the custodian aforesaid from time to time
29 during said school year and in such amounts that the said custodian of school moneys
30 shall at all times have sufficient funds applicable to the current expenses for the pub-
31 lic schools of said school district during such school year to pay current expenses of
32 and for repairing and furnishing the public schools in such school district for a
33 period of eight weeks in advance. The county treasurer shall pay the State taxes
34 assessed in the taxing districts of his county to the State Treasurer on or before the
35 twentieth day of December in each year. It shall be the duty of the governing body
36 of the municipality or the county to cause the county, local school and State taxes to
37 be paid as and when due for payment; if there shall not be funds enough in the
38 treasury available for such payments, the governing body shall immediately borrow
39 such money and pay such taxes. On any part of the taxes payable to the county
40 treasurer [or to such custodian of school moneys,] and on any part of the taxes pay-
41 able to the State by the county treasurer which shall remain unpaid after the time
42 within which they are required to be paid by this act, the taxing district or county in
43 arrears shall pay to the county [school district] or State, as the case may be, in-
44 terest at the rate of six per centum (6%) per annum upon such delayed payment.

1 2. All acts and parts of acts inconsistent with the provisions of this act are
2 hereby repealed.

1 3. This act shall take effect immediately.

STATEMENT.

This act is an amendment to the General Tax Act. Section 605 of the original act of 1918 was amended by chapter 62 of the Laws of 1921. Under the existing law it is obligatory upon the municipality to pay over to the custodian of school moneys (except in city school districts) one-half of the school appropriation before August first in each year and the remaining one-half before December fifteenth in the same year. The school year begins July first and ends June thirtieth. Because of the fact that there are no schools in session between July first and September, the boards of education require very little money during July and August. The State school moneys are received by the school districts in the month of December and on December fifteenth at which time under the existing law the school district is supposed to have paid to it all of the school appropriation for the current school year which ends the following June thirtieth, it has in hand or is about to receive all of its funds applicable for the operation of the schools until June thirtieth. In the majority of municipalities the governing body is obliged to borrow against taxes for its current expenses, and in practically all municipalities it is necessary on December fifteenth to borrow a very large sum so as to pay to the custodian of school moneys the last half of the school appropriation which the school district in fact will not require for several months thereafter. The usual result is that the school district has a large sum of money on deposit which it will have no occasion to use for several months, whereas the municipality has borrowed large sums of money and is paying a substantial rate of interest therefor. This is a very poor method of financing, as it means that the taxpayers are in fact borrowing their own money and paying interest therefor.

The object of the foregoing amendment is to permit the payment of school moneys to the custodian from time to time during the school year as required, with the provision that the custodian of school moneys shall at all times have sufficient funds to operate the schools for at least eight weeks in advance. The municipality is made responsible for the payments and is given full power to borrow moneys to make the payments as required, if necessary. The enactment of this amendment will result in a very material saving to the taxpayers of each municipality affected on account of the interest which is now being paid by the governing body of the municipality to the end that the board of education of the same municipality may have a very large bank balance.

SENATE, No. 239

STATE OF NEW JERSEY

INTRODUCED JANUARY 28, 1924.

By Mr. MACKAY.

Referred to Committee on Municipal Corporations.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen."

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

1 1. Section six hundred and five of Article VI of an act entitled "An act for the
2 assessment and collection of taxes (Revision of 1918), approved March fourth, one
3 thousand nine hundred and eighteen," be amended to read as follows:

4 605. It shall be the duty of the collector, or other officer having custody of
5 collected taxes, on the first day of each month, or oftener if required by the govern-
6 ing body of the municipality, to report his collections to the governing body of the
7 municipality, and to pay the amount collected to the treasurer or other official of the
8 municipality authorized to receive same. In case the collector shall also be the treas-
9 urer of the municipality, he shall immediately upon collection deposit all moneys col-
10 lected in the name of the municipality to his account as treasurer in the place or places
11 designated by the governing body of the municipality. The governing body of each
12 municipality shall cause to be paid to the county treasurer of the county one-half of
13 the amount of the county taxes required to be assessed and raised in such munici-
14-19 palities; and on or before the fifteenth day of December shall cause
20-21 to be paid to the county treasurer the remaining one-half of the county taxes,
22 and also all of the taxes required to be assessed and raised by taxation in such tax-
23 ing district for State school and other State purposes; and shall pay over to the cus-
24 todian of school moneys in the case of school districts in which appropriations for

25 school purposes are made by the inhabitants of the school district after the first day
26 of July in each year and before the succeeding August first twenty per centum of
27 the appropriation for local school purposes and thereafter, but prior to the first day
28 of July in the next succeeding year, the balance of the moneys raised in such mu-
29 nicipality for school purposes in such amounts as may from time to time be re-
30 quested by the board of education within thirty days after each such request; *pro-*
31 *vided*, that the said board of education shall not request any more money at any
32 one time than shall be required for its expenditures for a period of eight weeks in
33 advance. The county treasurer shall pay the State taxes assessed in the taxing
34 districts of his county to the State Treasurer on or before the twentieth day of De-
35 cember in each year. It shall be the duty of the governing body of the munici-
36 pality or the county to cause the county, local school and State taxes to be paid
37 as and when due for payment; if there shall not be funds enough in the
38 treasury available for such payments, the governing body shall immediately borrow
39 such money and pay such taxes. On any part of the taxes payable to the county
40 treasurer and on any part of the taxes payable to the State by the county treasurer
41 which shall remain unpaid after the time within which they are required to be paid
42 by this act, the taxing district or county in arrears shall pay to the county or State,
43 as the case may be, interest at the rate of six per centum (6%) per annum upon
44 such delayed payment.

- 1 2. All acts and parts of acts inconsistent with the provisions of this act are
2 hereby repealed.
- 1 3. This act shall take effect immediately.

SENATE, No. 382

(Laws of 1918, Chap. 236)

(P. L. 1918, Chap. 847)

(Laws of 1933, Chap. 266)

(P. L. 1933, Chap. 712)

STATE OF NEW JERSEY

INTRODUCED JUNE 24, 1935

By Mr. WOLBER

(Without Reference)

AN Act to amend an act entitled "An act for the assessment and collection of taxes" (Revision of 1918), approved March fourth, nineteen hundred and eighteen.

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

1 1. Section six hundred and five of the act to which this act is an amend-
2 ment is hereby amended to read as follows:

3 605. It shall be the duty of the collector, or other officer having custody
4 of collected taxes, on the first day of each month, or oftener if required by
5 the governing body of the municipality, to report his collections to the gov-
6 erning body of the municipality, and to pay the amount collected to the treas-
7 urer or other official of the municipality authorized to receive same. In case
8 the collector shall also be the treasurer of the municipality, he shall imme-
9 diately upon collection deposit all moneys collected in the name of the mu-
10 nicipality to his account as treasurer in the place or places designated by the
11 governing body of the municipality. The governing body of each municipal-
12 ity shall [in the year one thousand nine hundred and thirty-four and subse-
13 quent years] cause to be paid to the [county] treasurer of the county, in
14 four installments [one-quarter of] the amount of county taxes required to be

15 assessed and raised in such municipality, on the fifteenth day of the month in
16 which each installment of taxes shall become payable. The first and second
17 of said installments shall each be in an amount equal to one-quarter of the
18 total county taxes levied against such municipality in the preceding year and
19 the third and fourth of said installments shall each be one-half of the amount
20 of county taxes required to be assessed and raised for the year in such mu-
21 nicipality after deducting from the amount so to be raised and assessed the
22 amounts payable in the first and second installments. [and] The governing
23 body of each municipality shall cause to be paid to the county treasurer on
24 the fifteenth day of December of each year all of the taxes required to be as-
25 sessed and raised by taxation in such taxing district for State school and
26 other State purposes; and shall pay to the custodian of school moneys in the
27 case of school districts in which appropriations for school purposes are made
28 by the inhabitants of the school district within forty days after the beginning
29 of the school year twenty per centum of the appropriation for local school
30 purposes and thereafter, but prior to the last day of the school year, the bal-
31 ance of the moneys raised in such municipality for school purposes in such
32 amounts as may from time to time be requested by the board of education
33 within thirty days after such request; *provided*, that the said board of educa-
34 tion shall not request any more money at any one time than shall be required
35 for its expenditures for a period of eight weeks in advance. The county
36 treasurer shall pay the State taxes assessed in the taxing district of his
37 county to the State Treasurer on or before the twentieth day of December in
38 each year. It shall be the duty of the governing body of the municipality or
39 the county to cause the county, local school and State taxes to be paid as and
40 when due for payment; if there shall not be funds enough in the treasury
41 available for such payments, the governing body of the municipality or coun-
42 ty shall immediately borrow such money and pay such taxes. On any part of
43 the taxes payable to the county treasurer and on any part of the taxes pay-
44 able to the State by the county treasurer which shall remain unpaid after the
45 time within which they are required to be paid by this act, the taxing district

46 or county in arrears shall pay to the county or State, as the case may be, in-
47 terest at the rate of six per centum (6%) per annum upon such delayed pay-
48 ment.

1 2. This act shall take effect immediately.

July 19, 1968

LEGISLATIVE NOTES ON R.S. 54:4-74
(Payment of State and County Taxes by Municipalities)

L. 1918, Chapter 236, Sect. 605 - A51
Introduced January 14 by Pierson.
February 13 - Passed Assembly, amended by committee).
(This section not amended)
February 27 - Passed Senate.
March 4 - Signed by Governor.
Statement on bill:

COPY NO. 1
1/16/68

"This act constitutes a general
revision of the tax laws."
(copy of Sect. 605 of original bill enclosed).

Amended L. 1921, Chapter 62, Sect. 1 - A12
Introduced January 17 by Pierson.
Not amended during passage.
Statement on bill:

"This amendment rewrites Section 605 of the
Tax Act (Revision, 1918), consequently it is
impractical to bracket old matter and underscore
new matter. Practically, the only change is
placing the responsibility for the payment of the
school, county and State taxes upon the governing
body, who alone have authority to borrow money
for such payments. Under the old language, the
collector was instructed to make these payments,
but not having the power to borrow money, was
unable to comply with the law, consequently this
amendment places the responsibility for the
payment in the hands of the officials who have
the power to borrow the money."

Amended L. 1924, Chapter 215, Sect. 1 - S239
Introduced January 28 by Mackay.
February 18 - Amended in Senate.
February 26 - Passed Senate.
March 6 - Passed Assembly.
March 13 - Signed by Governor.
Statement on bill.
(Copies of original bill with statement and 2nd OCR enclosed).

Amended L. 1933, Chapter 182, Sect. 1 - S115
Introduced January 30 by Young.
Not amended during passage.
Statement on bill:

"Section 605, Article 6 above set forth
was amended in 1924..

"By mistake no date was fixed for the
payment of the first half of monies due counties.

"The above amendment reads exactly as the
present law, Chapter 215, Laws of 1924, with the
following words inserted the same being underlined:
" on or before the fifteenth day of June
in each year."

Amended L. 1933, Chapter 266, Sect. 8 - A209
Introduced February 20 by Naughtright.
June 5 - Passed Assembly, amended (amendment not available).
June 20 - Passed Senate.
June 21 - Signed by Governor.
Statement on bill (copy of original bill with statement
enclosed).

Amended L. 1935, Chapter 318, Sect. 1 - S382
Introduced June 24 by Wolber.
June 25 - Amended and passed in Senate.
June 25 - Passed Assembly.
June 29 - Signed by Governor.
No statement on bill.
(copies of original bill enclosed).

EGY/PC

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