

54:3-27

LEGISLATIVE FACT SHEET

on *Tax appeals - payments*

N.J.R.S. 54:3-27

(Amendment)

LAWS OF 1938

SENATE BILL

INTRODUCED *March 14, 1938*

SPONSOR'S STATEMENT

ASSEMBLY COMMITTEE STATEMENT

SENATE COMMITTEE STATEMENT

FISCAL NOTE

AMENDED DURING PASSAGE

HEARING *None discovered*

VETO

CHAPTER 151 *May 7, 1938*

ASSEMBLY BILL 596

BY *Shepard*

☒ YES ☐ NO

YES ☐ NO

YES ☐ NO

YES ☐ NO

YES ☐ NO

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SPONSOR'S STATEMENT to A 596 (1938)

The purpose of this act is to permit the payment of a portion of all taxes under the general property tax act pending an appeal, so that interest will not accrue.

ASSEMBLY, No. 596

STATE OF NEW JERSEY

INTRODUCED MARCH 14, 1938

By Mr. SHEPARD

Referred to Committee on Taxation

AN ACT concerning the payment of taxes in the cases of appeal from assessments under the general property tax law, and amending section 54:3-27 of the Revised Statutes.

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

1 1. Section 54:3-27 of the Revised Statutes is hereby amended to read as
2 follows:

3 54:3-27. A taxpayer who shall file an appeal from an assessment against
4 him may pay to the collector of the taxing district such portion of the taxes
5 assessed against him as he would be required to pay if his appeal were
6 sustained. The collector shall accept such amount, when tendered, give a
7 receipt therefor and credit the taxpayer therewith, and the taxpayer shall
8 have the benefit of the same rate of discount on the amount paid as he would
9 have on the whole amount.

10 The payment of part or all of the taxes upon any property, due for the
11 year for which an appeal from an assessment upon such property has been
12 or shall hereafter be taken, or of taxes for subsequent years, shall in no
13 wise prejudice the status of the appeal or the rights of the appellant to
14 prosecute such appeal, before the county board of taxation, the State Board
15 of Tax Appeals, or in any court to which the judgment arising out of such
16 appeal shall be taken.

1 2. This act shall take effect immediately.

STATEMENT

The purpose of this act is to permit the payment of a portion of all taxes under the general property tax act pending an appeal, so that interest will not accrue.

NOTATIONS

A 593 Artaserse Mar. 7—Permits pensioning of district court clerks' widows in second class cities of first class counties.
Mar. 7—Miscellaneous Business Com.

A 594 Vogel Mar. 7—Provides that officers of police and fire departments removed for economy purposes since January 1, 1933 shall be reinstated to the ranks they formerly held if new appointments are made to such departments.
Mar. 29—Passed in Assembly.
Mar. 29—Passed in Senate.
Apr. 4—Approved, Chapter 80.

A 595 Kerner Mar. 14—Provides three year term for township attorneys, engineers, building inspectors, physicians and treasurers.
Apr. 26—Transferred to Misc. Bus. Com.

A 596 Shepard Mar. 14—Provides that property tax payments shall not prejudice right of appeal to County Tax Board or State Board of Tax Appeals.
Apr. 18—Passed in Assembly.
May 3—Passed in Senate.
May 7—Approved, Chapter 151.

A 597 Artaserse Mar. 14—Provides for licensing by Motor Vehicle Commissioner of cranes mounted on automobile trucks; provides annual license fee of \$10.
Mar. 21—Transferred to Misc. Bus. Com.

A 598 E. Smith Mar. 14—Requires rayon and silk dyers to post bonds guaranteeing wage payments when they do not own property in which their business is conducted.
Apr. 26—Transferred to Misc. Bus. Com.

A 599 Haneman Mar. 15—Grants Justices of the Peace in second class counties jurisdiction in civil cases up to \$50.
Mar. 21—Transferred to Misc. Bus. Com.

A 600 Zink Mar. 15—Appropriates \$5,000 to the State Civil Service Commission for the fiscal year 1937-38 to care for extraordinary salary requirements.
Mar. 21—Transferred to Misc. Bus. Com.

A 601 Palese Mar. 15—Permits payments of benefits to heirs of members of State Employees' Retirement System in State service more than 20 years who die between time of filing retirement claim and time retirement becomes effective.
Apr. 25—Passed in Assembly.
May 3—Passed in Senate.
May 9—Vetoed by the Governor.

A 602 E. Smith Mar. 15—Creates New Jersey Flood Control Authority to plan flood control measures.
Mar. 21—Transferred to Misc. Bus. Com.

A 603 Ferster Mar. 15—Permits Circuit Courts to discharge notices of intention under Mechanics' Lien Act.
Mar. 21—Transferred to Misc. Bus. Com.

A 604 Muir Mar. 15—Excludes cemeteries with sections under control of veterans organizations from act limiting size of burial grounds in municipalities.
Mar. 15—Ways and Means Com.

A 605 Paul Mar. 21—Increases salaries of State Board of Tax Appeals members from \$4,000 to \$6,500 a year; increases Board President's annual salary from \$6,500 to \$8,500.
Mar. 21—Ways and Means Com.

A 606 Hancock Mar. 21—Constitutes December 26 and 27, 1938 as open season on doe deer in Atlantic, Burlington and Ocean Counties.
Mar. 21—Game and Fisheries Com.

A 607 Hancock Mar. 21—Requires special hunting license to kill deer, proceeds to be used for cultivated crop protection and rehabilitation of deer herds.
Mar. 21—Game and Fisheries Com.

A 608 Osmers Mar. 21—Authorizes State Military Board to transfer armory property in Borough of Dumont to that Borough.
Mar. 29—Passed in Assembly.
Mar. 29—Passed in Senate.
Apr. 5—Approved, Chapter 96.

A 609 Young Mar. 21—Provides that Saturdays in July and August be legal holidays for banking purposes.
Mar. 29—Passed in Assembly.
Apr. 25—Passed in Senate.
Apr. 28—Approved, Chapter 115.

NOTATIONS

A 610 Wilensky Mar. 22—Provides that retail motor fuel dealers procure certificates of public convenience from State board to regulate sale of such fuels before engaging in business.
Apr. 26—Transferred to Misc. Bus. Com.

A 611 Shepard Mar. 22—Provides that mortgagees who pay taxes on real property obtain credits in any reduction of such taxes on appeal.
Mar. 29—Passed in Assembly.
May 3—Passed in Senate.
May 7—Approved, Chapter 152.

A 612 Wilensky Mar. 28—(Without Reference) Permits one week's advertising for bids by State Highway Commissioner in road contracts to be financed by special 1938 WPA road program.
Mar. 29—Passed in Assembly.
Mar. 29—Passed in Senate.
Apr. 4—Approved, Chapter 81.

A 613 Osmers Mar. 28—Changes boundary line of Passaic Valley Sewerage District in vicinity of Rutherford, East Rutherford and Township of Lyndhurst.
May 3—Passed in Assembly.
May 9—Received in Senate.
May 9—Miscellaneous Business Com.
May 16—Reported.
May 16—Read second time.
June 8—Laid over.

A 614 Irwin Mar. 28—Excludes public school exhibitions from definition of athletic exhibitions required to be licensed by State Athletic Commissioner.
Mar. 29—Passed in Assembly.
Apr. 18—Received in Senate.
Apr. 18—Judiciary Com.

A 615 Haneman Mar. 29—Provides that municipalities supplying water to residents of another municipality shall have liens upon properties in second municipality for amounts due for water service.
May 17—Passed in Assembly.
May 23—Received in Senate.
May 23—Municipalities Com.

A 616 Hanna Mar. 29—Provides that captains, lieutenants and sergeants in police departments of second class cities, having served as such for 10 years and having been 20 years in department shall not be reduced in rank because of violations of department rules.
May 3—Lost in Assembly.

A 617 Pesin Apr. 18—Transfers powers and duties of State Board of Regents to State Board of Education.
Apr. 26—Transferred to Misc. Bus. Com.

A 618 Farley Apr. 18—Permits members of municipal fire departments not under Civil Service to appeal convictions for violating department rules to Common Pleas Courts.
May 17—Passed in Assembly.
May 31—Passed in Senate.
June 4—Approved, Chapter 298.

A 619 Paul Apr. 18—Authorizes Essex County Board of Freeholders to pay equitable sum to John Sawchyn, of Newark, injured while in custody of Essex County Parental School.
May 17—Passed in Assembly.
May 23—Received in Senate.
May 23—Miscellaneous Business Com.

A 620 Young Apr. 18—Fixes term of office of appointees of Board of Freeholders of first class counties at three years, excepting county engineer, whose term is fixed at five years.
May 3—Passed in Assembly.
May 17—Passed in Senate.
May 25—Approved, Chapter 268.

A 621 Farley Apr. 18—Grants tenure to clerks of Boards of Freeholders after five years' full time service.
Apr. 18—Ways and Means Com.

A 622 Bogle Apr. 18—Adds Route 2-N to State Highway system in Bergen and Essex Counties.
May 16—Passed in Assembly.
May 17—Passed in Senate.
May 25—Approved, Chapter 269.