

September 29, 1965

R.S. 54:48-1 to 54:49-18

LEGISLATIVE HISTORY OF R.S. 54:48-1 to 54:49-18
(State Tax Uniform Procedure Law)

All sections originated in Law of 1936. Amendments to separate sections follow.

- L. 1936, Chapter 263 - A447
Introduced March 11 by Mr. Zink.
Amended during passage.
State on bill. (photostat enclosed)

COPY NO. 2

R.S. 54:49-1 (Tax a debt and a lien)

- L. 1936, Chapter 263 (above)

- L. 1952, Chapter 169 - A472
Introduced March 10 by Mr. Shershin.
Not amended.
No statement.

R.S. 54:49-12 (Certificate of debt)

- L. 1936, Chapter 263 (above)

- L. 1939, Chapter 175 - A369
Introduced February 27 by Mr. Palase.
Amended.
Statement:

The purpose of this act is to provide more detailed information in those cases where certificates of indebtedness are filed by the State Tax Commissioner.

- L. 1953, Chapter 51 - S47
Introduced January 13 by Mr. Clapp.
Amended.
No statement.

R.S. 54:49-13 (Release of lien)

- L. 1936, Chapter 263 (above)

- L. 1945, Chapter 306 - A276
Introduced April 2 by Mr. Lasher.
Amended.
No statement.

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NEW JERSEY STATE LIBRARY

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Trenton, N. J.

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COPY

R.S. 54:49-13.1 (Taxpaying corporations)

L. 1936, Chapter 263 (above)

L. 1943, Chapter 10 - S22

Introduced January 25 by Mr. Eastwood.

Amended.

Statement:

In applying section 54:11-5 R.S., whereby the Governor, by and with the advice of the Attorney-General, has power to reinstate the charter of a corporation for "such sum in lieu of taxes and penalties as to them may seem reasonable," it happens, from time to time, that a corporation is reinstated against whom a judgement has been entered for a larger sum than the sum received by the State as a reinstatement fee in lieu of the taxes assessed and the interest thereon.

The object of this bill is to provide a method of marking any such judgement record to show that the claim of the State, evidenced by such a judgement has been satisfied by the application of the provisions of section 54:11-5 of the Revised Statutes.

L. 1953, Chapter 51 - S47

Introduced January 13 by Mr. Clapp.

Not Amended.

No statement.

R.S. 54:49-17 (Return of deposits)

L. 1936, Chapter 263 (above)

L. 1938, Chapter 137 - A526

Introduced March 7 by Mr. Platts.

Amended.

Statement:

The purpose of this bill is to authorize the State tax commissioner to deduct from refunds of taxes and repayments of deposits due from the State to a taxpayer, and other taxes, penalties and interest due to the State from the same taxpayer.

Origin of Act of 1936

Traced bills from 1931-1936.

Uniform Laws 1932-1936.

Reports.

Negative

C/PC

ASSEMBLY, No. 447

STATE OF NEW JERSEY

INTRODUCED MARCH 11, 1936

By Mr. ZINK

Referred to Committee on Taxation

AN ACT concerning State taxes payable to the State Tax Commissioner.

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

ARTICLE I

SHORT TITLE AND PURPOSE

1 101. Short title.

2 This act may be cited as the "State Tax Uniform Procedure Act".

1 102. Purpose.

2 The purpose of this act is to provide as far as feasible a uniform pro-
3 cedure to be followed by taxpayers in relation to any State taxes and to
4 afford uniform remedies and procedures which may be resorted to by the
5 State in the collection of any of its taxes.

ARTICLE II

DEFINITIONS

1 201. The words defined in this article shall be construed in this act as
2 having the definitions herein set forth.

1 202. "Commissioner" shall mean the State Tax Commissioner.

1 203. "Department" shall mean the State Tax Department.

1 204. "State tax" shall mean any tax which is payable to or collectible
2 by the State Tax Commissioner, and "State tax law" shall mean any law
3 which levies or imposes a State tax as herein defined.

1 205. "Taxpayer" shall mean any person owing or liable to pay any
2 State tax or any person deemed by the commissioner to be so owing or liable.

ARTICLE III

COLLECTION OF STATE TAXES

1 301. Application of act.

2 Whenever any law of this State heretofore or hereafter enacted levies
3 or imposes any State tax as herein defined, then unless expressly or impliedly
4 prohibited by the law imposing or levying such tax the provisions of this act
5 shall be applicable to such tax, and the collection thereof may be enforced by
6 the commissioner in the manner herein provided.

1 302. Tax a debt and lien; proceedings to recover; preference.

2 The taxes, fees, interest and penalties imposed by any such State tax
3 law, or by this act, from the time the same shall be due, shall be a personal
4 debt of the taxpayer to the State of New Jersey, recoverable in any court
5 of competent jurisdiction in an action at law in the name of the State of New
6 Jersey. Such debt, whether sued upon or not, shall be a lien on all the prop-
7 erty of the debtor except as against an innocent purchaser for value in the
8 usual course of business and without notice thereof, and shall have prefer-
9 ence in any distribution of the assets of the taxpayer, whether in bank-
10 ruptcy, insolvency or otherwise. The proceeds of any judgment or order
11 obtained hereunder shall be paid to the commissioner.

1 303. Security for payment of tax.

2 The commissioner may require a bond or other security satisfactory to
3 him, for the payment of any taxes, interest, and penalties imposed pursuant
4 to any State tax law or pursuant to this act, when he shall find that the collec-
5 tion thereof may be prejudiced without such security.

1 304. Interest.

2 Any taxpayer who shall fail to pay any State tax on or before the day
3 when the same shall be required by law to be paid shall pay in addition to the
4 tax, unless otherwise provided in the law imposing such tax, interest on said
5 tax at the rate of one per centum (1%) for each month or fraction thereof

6 that the same remains unpaid, to be calculated from the date the tax was
7 originally due until the date of actual payment.

1 305. Statutory penalties.

2 In addition thereto such taxpayer shall pay any special penalty or
3 penalties provided by the law imposing such tax.

1 306. Arbitrary assessment.

2 If any taxpayer shall fail to make any report as required by any state
3 tax law, the commissioner may make an estimate of the taxable liability
4 of such taxpayer, from any information he may obtain, and according to
5 such estimate so made by him, assess the taxes, fees, penalties and interest
6 due the State from such taxpayer, give notice of such assessment to the tax-
7 payer, and make demand upon him for payment.

1 307. Deficiency assessment.

2 After a report is filed under the provisions of any State tax law, the
3 commissioner shall cause the same to be examined and may make such
4 further audit or investigation as he may deem necessary, and if therefrom
5 he shall determine that there is a deficiency with respect to the payment
6 of any tax due under such law, he shall assess the additional taxes, penalties
7 and interest due the State from such taxpayer, give notice of such assess-
8 ment to the taxpayer, and make demand upon him for payment.

1 308. Jeopardy assessment.

2 If the commissioner finds that a taxpayer designs quickly to depart
3 from this State or to remove therefrom his property, or any property sub-
4 ject to any State tax, or to conceal himself or his property, or such other
5 property, or to discontinue business, or to do any other act tending to
6 prejudice or render wholly or partly ineffectual proceedings to collect such
7 tax, whereby it becomes important that such proceedings be brought without
8 delay, the commissioner may immediately make an arbitrary assessment as
9 hereinbefore provided in section three hundred and six, whether or not any
10 report is then due by law, and may proceed under such arbitrary assess-
11 ment to collect the tax, or security for the same, and thereafter shall cause

12 notice of such finding to be given to such taxpayer, together with a demand
13 for an immediate report and immediate payment of such tax.

1 309. When special assessments payable.

2 All taxes, penalties and interest assessed pursuant to the provisions
3 of the preceding three sections, unless earlier payment is provided by law,
4 shall be paid within fifteen days after notice and demand shall have been
5 mailed to the taxpayer by the commissioner.

1 310. Special penalty.

2 If such taxes, penalties and interest so assessed pursuant to sections
3 three hundred and six, three hundred and seven and three hundred and
4 eight shall not be paid within the said fifteen days, there shall be added to
5 the amount of assessment, in addition to interest as already provided and
6 any other penalties provided by law, a sum equivalent to five per centum
7 (5%) of the tax.

1 311. Recoverable as tax.

2 All penalties and interest when imposed by this or by any State tax law
3 shall be payable to and recoverable by the commissioner in the same man-
4 ner as if they were a part of the tax imposed.

1 312. If the failure to pay any such tax when due is explained to the
2 satisfaction of the commissioner, he may remit or waive the payment of
3 the whole or any part of any penalty, and may remit or waive the payment
4 of any interest charge in excess of the rate of one-half of one per centum
5 ($\frac{1}{2}\%$) per month.

1 313. Certification of debt; judgment; procedure thereon.

2 As an additional or alternative remedy, the commissioner may issue a
3 certificate to the clerk of the Supreme Court or to the clerk of the court of
4 common pleas of any county, that any person is indebted under such State
5 tax law in such an amount as shall be named in such certificate, and there-
6 upon the clerk to whom such certificate shall have been issued shall imme-
7 diately enter upon his record of docketed judgments the name of such

8 person, and of the State, the amount of the debt so certified, a short name
9 of the tax, and the date of making such entries; and the making of the
10 entries shall have the same force and effect as the entry of a docketed judg-
11 ment in the office of such clerk, and the commissioner shall have all of the
12 remedies and may take all of the proceedings for the collection thereof
13 which may be had or taken upon the recovery of a judgment in an action
14 at law upon contract, but without prejudice to the taxpayer's right of
15 appeal.

1 314. Release of lien.

2 The commissioner, upon application made to him and upon the payment
3 of a fee of one dollar (\$1.00), may release any property from the lien of
4 any certificate, judgment or levy procured by him; *provided*, payment be
5 made to the commissioner of such sum as he shall deem adequate considera-
6 tion for such release or provided a deposit shall be made with the commis-
7 sioner of such security as he shall deem adequate to secure the payment of
8 any debt evidenced by any such certificate, judgment or levy, the lien of
9 which is sought to be released. Such release shall be given under the seal of
10 the commissioner, and may be recorded in any office in which conveyances of
11 real estate may be recorded.

1 315. Refund claim.

2 Any taxpayer, at any time within two years after the payment of any
3 original or additional tax assessed against him, may file with the commis-
4 sioner a claim under oath for refund, in such form as the commissioner may
5 prescribe, stating the grounds therefor; *provided, however*, that no claim for
6 refund shall be required or permitted to be filed with respect to a tax paid,
7 after protest has been filed with the commissioner or after proceedings on ap-
8 peal have been commenced as provided in this act, until such protest or
9 appeal has been finally determined.

1 316. Refunds.

2 If upon examination of such claim for refund, it shall be determined by
3 the commissioner that there has been an overpayment of tax, the amount of
4 such overpayment shall be credited against any liability of the taxpayer under

5 any State tax law and if there be no such liability the taxpayer shall be
6 entitled to a refund of the tax so overpaid. If the commissioner shall reject
7 the claim for refund in whole or in part, he shall make an order accordingly
8 and serve a notice upon the taxpayer.

1 317. Erroneous payments.

2 Where no questions of fact or law are involved and it appears from the
3 records of the commissioner that any moneys have been erroneously or
4 illegally collected from any taxpayer or other person or have been paid by
5 any taxpayer or other person under a mistake of fact or law, the commis-
6 sioner may at any time, within two years of payment, upon making a record in
7 writing of his reasons therefor, certify to the Comptroller that the taxpayer
8 is entitled to such refund and thereupon the Comptroller shall authorize the
9 payment thereof from the appropriation for such purpose.

1 318. Protests.

2 If any taxpayer shall be aggrieved by any finding or assessment of the
3 commissioner, he may, within thirty days of receipt of the notice of assess-
4 ment or finding, file a protest in writing signed by himself or his duly
5 authorized agent, which shall be under oath, and shall set forth the reason
6 therefor, and may request a hearing. Thereafter the commissioner shall
7 grant a hearing to the taxpayer, if the same shall be requested. He may
8 make an order confirming, modifying or vacating any such finding or assess-
9 ment. The filing of any such protest shall not abate penalties for nonpay-
10 ment, nor shall it stay the right of the commissioner to collect the tax in any
11 manner herein provided, unless the taxpayer shall furnish security of the kind
12 and in the amount satisfactory to the commissioner.

ARTICLE IV

ADMINISTRATION

1 401. Power of commissioner to administer act.

2 The commissioner is hereby authorized and empowered to carry into
3 effect the provisions of this act and in pursuance thereof to make and enforce
4 such rules and regulations as he may deem necessary.

1 402. Power to examine records and premises.

2 For the purpose of administering this act, or any State tax law, the com-
3 missioner, whenever he deems it expedient, may make or cause to be made by
4 any employee of the State Tax Department engaged in the administration
5 of this act, or any such tax law, an examination or investigation of the place
6 of business, if any, the tangible personal property and the books, records,
7 papers, vouchers, accounts and documents of any taxpayer. It shall be the
8 duty of every taxpayer and of every director, officer, agent or employee of
9 every taxpayer to exhibit to the commissioner or to any such employee of
10 the State Tax Department, the place of business, the tangible personal prop-
11 erty and all of the books, records, papers, vouchers, accounts and documents
12 of the said taxpayer and to facilitate any such examination or investiga-
13 tion so far as it may be in his or their power so to do. It shall be lawful for
14 the commissioner or for any employee of the State Tax Department by him
15 thereunto designated, to take the oath of any person signing any application,
16 deposition, statement or report required by the commissioner in the adminis-
17 tration of this act, or of any such tax law.

1 403. Power to conduct hearings.

2 The commissioner or any employee of the State Tax Department by
3 him thereunto designated, may conduct hearings, administer oaths to, and
4 examine under oath, any taxpayer and the directors, officers, agents and
5 employees of any taxpayer and as well all other witnesses, relative to the
6 business of such taxpayer in respect to any matter incident to the admin-
7 istration of this act, or any State tax law.

1 404. Power to subpoena witnesses; fees.

2 The commissioner or his deputies shall have power by subpoena to
3 compel the attendance of witnesses and the production of any books,
4 records, papers, vouchers, accounts or documents of any taxpayer or of any
5 person who, the commissioner has reason to believe, has information perti-
6 nent to any matter under investigation by the commissioner at any hearing
7 held pursuant to the provisions of this act, or any State tax law. The fees

8 of witnesses required to attend any such hearing shall be the same as those
9 allowed to witnesses appearing in the Supreme Court. Such fees shall be
10 paid in the manner provided for the payment of other expenses incident to
11 the administration of this act, or any State tax law.

1 405. Procedure to compel witnesses to attend and to testify.

2 If a person subpoenaed to attend any hearing under this act refuses to
3 appear, be examined or answer any question, or produce any books, records,
4 papers, vouchers, accounts or documents when subpoenaed so to do by the
5 commissioner or any deputy, the commissioner or such deputy may apply
6 to the Supreme Court or to any justice thereof, who shall have the power
7 of the court for that purpose, upon proof by affidavit of such refusal, to
8 make an order returnable in not less than two nor more than ten days,
9 directing such person to show cause before the court or a justice thereof,
10 why he should not obey the demand of such subpoena. Upon the return of
11 such order, the court or justice before whom the matter shall come, shall
12 examine the person under oath, and the person shall be given an oppor-
13 tunity to be heard, and if the court or justice shall determine that he
14 refused without legal excuse to obey the command of such subpoena, or to
15 be examined, or to answer any question, or to produce any books, papers,
16 vouchers, records, accounts or documents which he was by subpoena com-
17 manded to answer or produce, said court or justice may order said person
18 to comply forthwith with such subpoena or order, and any failure to obey
19 such order of the court or of such justice may be punished by said court
20 or by said justice as a contempt of the Supreme Court.

1 406. Notices; how given.

2 Any notice required to be given by the commissioner pursuant to this
3 act, may be served personally or by mailing the same to the person for
4 whom it is intended, addressed to such person at the address given in the
5 last report filed by him pursuant to the provisions of this act or of any
6 State tax law, or if no report has been filed, then to such address as may be
7 obtainable. The mailing of such notice shall be presumptive evidence of the
8 receipt of the same by the person to whom it was addressed.

1 407. Commissioner's records; authentication.

2 The commissioner shall keep a record of all his official acts and shall
3 preserve copies of all rules, regulations, decisions and orders made by him.
4 Copies of any rule, regulation, decision or order made by him and of any
5 paper or papers filed in any office maintained by him in the administration
6 of this act or of any State tax law may be authenticated under his official
7 seal and when so authenticated shall be evidence in all courts of this State
8 of the same weight and force as the original thereof. For authenticating
9 any such copy he shall be paid a fee of one dollar (\$1.00).

1 408. Confidential character of commissioner's records.

2 The records and files of the commissioner respecting the administration
3 of this act or of any State tax law shall be considered confidential and
4 privileged and neither the commissioner nor any employee engaged in the
5 administration thereof or charged with the custody of any such records or
6 files shall divulge or disclose any information obtained from the said records
7 or files or from any examinations or inspection of the premises or property
8 of any person. Neither the commissioner nor any employee engaged in such
9 administration or charged with the custody of any such records or files shall
10 be required to produce any of them for the inspection of any person or for
11 use in any action or proceeding except in an action or proceeding under the
12 provisions of this act or of the State tax act affected, when the records or files
13 or the facts shown thereby are directly involved in such action or proceeding.

1 409. Exceptions.

2 Nothing herein contained shall be construed to prevent:

3 a. The delivery to a taxpayer or his duly authorized representative of
4 a copy of any report or any other paper filed by him pursuant to the provi-
5 sions of this act or of any such State tax law;

6 b. The publication of statistics so classified as to prevent the identifica-
7 tion of a particular report and the items thereof;

8 c. The inspection by the Attorney-General or other legal representative
9 of this State of the reports or files relating to the claim of any taxpayer who
10 shall bring an action to review or set aside any tax imposed under any State

11 tax law or against whom an action or proceeding has been instituted in ac-
12 cordance with the provisions thereof;

13 d. The examination of said records and files by the Comptroller, State
14 Auditor or State Commissioner of Finance, or by their respective duly au-
15 thorized agents;

16 e. The furnishing, at the discretion of the commissioner, of any informa-
17 tion disclosed by the said records or files to any official person or body of
18 any other State or of the United States who shall be concerned with the ad-
19 ministration of any similar tax in that State or the United States.

1 410. Preservation of reports.

2 All reports filed with the commissioner pursuant to the provisions of
3 this act shall be preserved for two years and thereafter may be destroyed by
4 order of the commissioner.

1 411. Dissolution of corporation prohibited until tax is paid.

2 No corporation organized under any law of this State shall hereafter be
3 dissolved by the action of the stockholders or by the decree of any court until
4 all taxes, fees, penalties and interest imposed upon said corporation in ac-
5 cordance with the provisions of this act or of any State tax law shall have been
6 fully paid. No certificate of dissolution shall be issued by the Secretary of
7 State and no decree of dissolution shall be signed by any court until there
8 shall have been filed with the Secretary of State or with the court, as the
9 case may be, the certificate of the commissioner evidencing the payment by
10 the corporation to be dissolved of all such taxes.

ARTICLE V

APPEALS

1 501. Appeals from decisions of commissioner.

2 Any person who shall be aggrieved by any decision, order, finding or
3 assessment of the commissioner made pursuant to the provisions of this act
4 or by his refusal to act, or by any certification of debt to the clerk of a court,
5 may appeal therefrom to the State Board of Tax Appeals, by filing a petition
6 of appeal with said board in the manner and form and within the time and

7 subject to such terms and conditions as said board shall by rules prescribe.
8 The provisions of this section shall not apply to transfer inheritance or estate
9 taxes.

10 No such appeal shall stay the collection of any tax or the enforcement
11 of the same by entry as a judgment, unless by order of such board, and then
12 only after security approved by the commissioner or said board has been fur-
13 nished to the commissioner. The judgment or order of the State Board of
14 Tax Appeals respecting any matter arising under the provisions of this act
15 may be reviewed by certiorari in the same manner as other judgments of
16 said board.

1 502. Refunds upon appeal.

2 If by a decision or order of the State Board of Tax Appeals, or of any
3 court of competent jurisdiction, the taxpayer shall be adjudged to be entitled
4 to a refund, payment thereof shall be authorized by the Comptroller from the
5 proper appropriation for refunds upon presentation to him of a certified
6 copy of such decision or order.

1 503. Saving provision.

2 Nothing in this act shall be construed as depriving any taxpayer of any
3 remedy in the review of any tax or any proceedings to collect the same given
4 such taxpayer by any other law.

ARTICLE VI

CRIMINAL PENALTIES

1 601. Failure to file report; filing of false or fraudulent report.

2 Any person who shall fail to file any report required to be filed pursuant
3 to the provisions of any State tax law, or shall file or cause to be filed with
4 the commissioner any false or fraudulent report or statement, or shall aid
5 or abet another in the filing with the commissioner of any false or fraudu-
6 lent report or statement, with the intent to defraud the State or evade the
7 payment of any tax, fee, penalty or interest or any part thereof, which shall
8 be due pursuant to the provisions of this act, or to any State tax law, shall
9 be guilty of a misdemeanor and shall, upon conviction, be fined not to ex-

10 ceed one thousand dollars (\$1,000.00) or be imprisoned not to exceed one year,
11 or both, at the discretion of the court.

1 602. False swearing.

2 Any person who shall knowingly swear to, affirm, or verify any false or
3 fraudulent statement with intent to evade the payment of any State tax or
4 who, being under oath, shall testify falsely at any hearing held pursuant to
5 the provisions of this act shall be guilty of a misdemeanor and shall, upon
6 conviction, be fined not to exceed one thousand dollars (\$1,000.00) or be im-
7 prisoned not to exceed one year, or both, at the discretion of the court.

1 603. Certain offenses deemed to have occurred in part at the office of the
2 commissioner.

3 The failure to do any act required to be done by, or under the provisions
4 of, this act shall be deemed an act committed in part at the office of the com-
5 missioner in Trenton. The certificate of the commissioner to the effect that
6 any act required to be done by, or under the provisions of, this act has not
7 been done, shall be prima facie evidence that such act has not been done.

ARTICLE VII

MISCELLANEOUS

1 701. Nothing in this act shall be construed as depriving the State or the
2 commissioner of any remedy for the enforcement of any State tax through
3 any procedure or remedies expressly provided in the law imposing such tax
4 or in any other law, nor shall this act be construed as repealing or altering
5 any such law or laws.

1 702. Constitutionality.

2 The provisions of this act shall be severable and if any of the provisions
3 shall be held to be unconstitutional, the decision of the court respecting such
4 provision or provisions shall not affect the validity of any other provisions
5 which can be given effect without such invalid provision or provisions.

1 703. Effective date.

2 This act shall take effect on the first day of the calendar month following
3 its approval.

STATEMENT

The purpose of this act is expressed in section 102. It is intended primarily to simplify the procedure for the collection of State taxes by furnishing a method which may be employed with respect to any State tax, thus making possible greater uniformity of forms, reducing the expense of administering tax laws and making available for the collection of any tax any appropriate procedure which has been found useful.

It is also intended to benefit the taxpayer by making available to him, so far as possible, a uniform procedure no matter which tax he may be concerned in, and by assuring the taxpayer that he can rely in any case on a uniform method of appeal.

All the various provisions of this act are now found in one or more of the various State tax acts; therefore, this bill contains no new provisions, but simply makes existing provisions in some acts applicable to all State taxes, unless expressly excluded.

[OFFICIAL COPY REPRINT]
SENATE AMENDMENTS TO
ASSEMBLY, No. 447

STATE OF NEW JERSEY

ADOPTED JUNE 15, 1936

Page 5, section 315, line 3, insert after "him" the following: "(unless a shorter limit is fixed by the act imposing the tax),"

Page 6, section 317, line 6, insert after the word "payment," the following: "(unless a shorter limit is fixed by the act imposing the tax),"

Renumber section 318 as 319, and insert before section 319 a new section to be known as section 318, to read as follows:

"318. Return of deposits.

When, to secure compliance with any of the provisions of this act, any moneys shall have been deposited with the commissioner by any taxpayer and shall have been paid over to the treasurer, and the commissioner shall be satisfied that such taxpayer has fully complied with all such provisions, the commissioner shall so certify to the Comptroller who shall thereupon issue his warrant to the Treasurer for the repayment to such taxpayer of such moneys or such part thereof as the commissioner shall certify has not been applied by him to the satisfaction of any indebtedness arising under this act."

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 447

STATE OF NEW JERSEY

INTRODUCED MARCH 11, 1936

By Mr. ZINK

Referred to Committee on Taxation

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3 law, or by this act, from the time the same shall be due, shall be a personal
4 debt of the taxpayer to the State of New Jersey, recoverable in any court
5 of competent jurisdiction in an action in debt in the name of the State of New
6 Jersey. Such debt, whether sued upon or not, shall be a lien on all the prop-
7 erty of the debtor except as against an innocent purchaser for value in the
8 usual course of business and without notice thereof, and shall have prefer-
9 ence in any distribution of the assets of the taxpayer, whether in bank-
10 ruptcy, insolvency or otherwise. The proceeds of any judgment or order
11 obtained hereunder shall be paid to the commissioner.

1 303. Security for payment of tax.

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4 to any State tax law or pursuant to this act, when he shall find that the collec-
5 tion thereof may be prejudiced without such security.

1 304. Interest.

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3 when the same shall be required by law to be paid shall pay in addition to the
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3 tax law, the commissioner may make an estimate of the taxable liability
4 of such taxpayer, from any information he may obtain, and according to
5 such estimate so made by him, assess the taxes, fees, penalties and interest
6 due the State from such taxpayer, give notice of such assessment to the tax-
7 payer, and make demand upon him for payment.

1 307. Deficiency assessment.

2 After a report is filed under the provisions of any State tax law, the
3 commissioner shall cause the same to be examined and may make such
4 further audit or investigation as he may deem necessary, and if therefrom
5 he shall determine that there is a deficiency with respect to the payment
6 of any tax due under such law, he shall assess the additional taxes, penalties
7 and interest due the State from such taxpayer, give notice of such assess-
8 ment to the taxpayer, and make demand upon him for payment.

1 308. Jeopardy assessment.

2 If the commissioner finds that a taxpayer designs quickly to depart
3 from this State or to remove therefrom his property, or any property sub-
4 ject to any State tax, or to conceal himself or his property, or such other
5 property, or to discontinue business, or to do any other act tending to preju-
6 dice or render wholly or partly ineffectual proceedings to assess or collect such
7 tax, whereby it becomes important that such proceedings be brought without
8 delay, the commissioner may immediately make an arbitrary assessment as
9 hereinbefore provided in section three hundred and six, whether or not any
10 report is then due by law, and may proceed under such arbitrary assess-
11 ment to collect the tax, or compel security for the same, and thereafter shall

12 cause notice of such finding to be given to such taxpayer, together with a
13 demand for an immediate report and immediate payment of such tax.

1 309. When special assessments payable.

2 All taxes, penalties and interest assessed pursuant to the provisions
3 of the preceding three sections, unless earlier payment is provided by law,
4 shall be paid within fifteen days after notice and demand shall have been
5 mailed to the taxpayer by the commissioner.

1 310. Special penalty.

2 If such taxes, penalties and interest so assessed pursuant to sections
3 three hundred and six, three hundred and seven and three hundred and
4 eight shall not be paid within the said fifteen days, there shall be added to
5 the amount of assessment, in addition to interest as already provided and
6 any other penalties provided by law, a sum equivalent to five per centum
7 (5%) of the tax.

1 311. Recoverable as tax.

2 All penalties and interest when imposed by this or by any State tax law
3 shall be payable to and recoverable by the commissioner in the same man-
4 ner as if they were a part of the tax imposed.

1 312. If the failure to pay any such tax when due is explained to the
2 satisfaction of the commissioner, he may remit or waive the payment of
3 the whole or any part of any penalty, and may remit or waive the payment
4 of any interest charge in excess of the rate of one-half of one per centum
5 ($\frac{1}{2}\%$) per month.

1 313. Certification of debt; judgment; procedure thereon.

2 As an additional or alternative remedy, the commissioner may issue a
3 certificate to the clerk of the Supreme Court or to the clerk of the court of
4 common pleas of any county, that any person is indebted under such State
5 tax law in such an amount as shall be named in such certificate, and there-
6 upon the clerk to whom such certificate shall have been issued shall imme-
7 diately enter upon his record of docketed judgments the name of such
8 person, and of the State, the amount of the debt so certified, a short name

9 of the tax, and the date of making such entries; and the making of the
10 entries shall have the same force and effect as the entry of a docketed judg-
11 ment in the office of such clerk, and the commissioner shall have all of the
12 remedies and may take all of the proceedings for the collection thereof
13 which may be had or taken upon the recovery of a judgment in an action
14 at law upon contract, but without prejudice to the taxpayer's right of
15 appeal.

1 314. Release of lien.

2 The commissioner, upon application made to him and upon the payment
3 of a fee of one dollar (\$1.00), may release any property from the lien of
4 any certificate, judgment or levy procured by him; *provided*, payment be
5 made to the commissioner of such sum as he shall deem adequate considera-
6 tion for such release or provided a deposit shall be made with the commis-
7 sioner of such security as he shall deem adequate to secure the payment of
8 any debt evidenced by any such certificate, judgment or levy, the lien of
9 which is sought to be released. Such release shall be given under the seal of
10 the commissioner, and may be recorded in any office in which conveyances of
11 real estate may be recorded.

1 315. Refund claim.

2 Any taxpayer, at any time within two years after the payment of any
3 original or additional tax assessed against him, unless a shorter limit is fixed
4 by the act imposing the tax, may file with the commissioner a claim under
5 oath for refund, in such form as the commissioner may prescribe, stating
6 the grounds therefor; *provided, however*, that no claim for refund shall be
7 required or permitted to be filed with respect to a tax paid, after protest
8 has been filed with the commissioner or after proceedings on appeal have
9 been commenced as provided in this act, until such protest or appeal has
10 been finally determined.

1 316. Refunds.

2 If upon examination of such claim for refund, it shall be determined by
3 the commissioner that there has been an overpayment of tax, the amount of
4 such overpayment shall be credited against any liability of the taxpayer under

5 any State tax law and if there be no such liability the taxpayer shall be
6 entitled to a refund of the tax so overpaid. If the commissioner shall reject
7 the claim for refund in whole or in part, he shall make an order accordingly
8 and serve a notice upon the taxpayer.

1 317. Erroneous payments.

2 Where no questions of fact or law are involved and it appears from the
3 records of the commissioner that any moneys have been erroneously or
4 illegally collected from any taxpayer or other person or have been paid by
5 any taxpayer or other person under a mistake of fact or law, the commis-
6 sioner may at any time, within two years of payment, unless a shorter
7 limit is fixed by the act imposing the tax, upon making a record in writ-
7½ ing of his reasons therefor, certify to the Comptroller that the taxpayer
8 is entitled to such refund and thereupon the Comptroller shall authorize the
9 payment thereof from the appropriation for such purpose.

1 318. Return of deposits.

2 When, to secure compliance with any of the provisions of this act, any
3 moneys shall have been deposited with the commissioner by any taxpayer
4 and shall have been paid over to the treasurer, and the commissioner shall
5 be satisfied that such taxpayer has fully complied with all such provisions,
6 the commissioner shall so certify to the Comptroller who shall thereupon
7 issue his warrant to the Treasurer for the repayment to such taxpayer of
8 such moneys or such part thereof as the commissioner shall certify has not
9 been applied by him to the satisfaction of any indebtedness arising under
10 this act.

1 319. Protests.

2 If any taxpayer shall be aggrieved by any finding or assessment of the
3 commissioner, he may, within thirty days of the giving of the notice of assess-
4 ment or finding, file a protest in writing signed by himself or his duly
5 authorized agent, which shall be under oath, and shall set forth the reason
6 therefor, and may request a hearing. Thereafter the commissioner shall
7 grant a hearing to the taxpayer, if the same shall be requested. He may
8 make an order confirming, modifying or vacating any such finding or assess-

9 ment. The filing of any such protest shall not abate penalties for nonpay-
10 ment, nor shall it stay the right of the commissioner to collect the tax in any
11 manner herein provided, unless the taxpayer shall furnish security of the kind
12 and in the amount satisfactory to the commissioner. The time for appeal
13 or review shall not be extended by the filing of any protest unless a hear-
14 ing is requested, and the time to appeal shall then be extended only for the
15 period between the filing of the protest and the final determination thereon
16 by the commissioner.

ARTICLE IV

ADMINISTRATION

1 401. Power of commissioner to administer act.

2 The commissioner is hereby authorized and empowered to carry into
3 effect the provisions of this act and in pursuance thereof to make and enforce
4 such rules and regulations as he may deem necessary.

1 402. Power to examine records and premises.

2 For the purpose of administering this act, or any State tax law, the com-
3 missioner, whenever he deems it expedient, may make or cause to be made by
4 any employee of the State Tax Department engaged in the administration
5 of this act, or any such tax law, an examination or investigation of the place
6 of business, if any, the tangible personal property and the books, records,
7 papers, vouchers, accounts and documents of any taxpayer. It shall be the
8 duty of every taxpayer and of every director, officer, agent or employee of
9 every taxpayer to exhibit to the commissioner or to any such employee of
10 the State Tax Department, the place of business, the tangible personal prop-
11 erty and all of the books, records, papers, vouchers, accounts and documents
12 of the said taxpayer and to facilitate any such examination or investiga-
13 tion so far as it may be in his or their power so to do. It shall be lawful for
14 the commissioner or for any employee of the State Tax Department by him
15 thereunto designated, to take the oath of any person signing any application,
16 deposition, statement or report required by the commissioner in the adminis-
17 tration of this act, or of any such tax law.

1 403. Power to conduct hearings.

2 The commissioner or any employee of the State Tax Department by
3 him thereunto designated, may conduct hearings, administer oaths to, and
4 examine under oath, any taxpayer and the directors, officers, agents and
5 employees of any taxpayer and as well all other witnesses, relative to the
6 business of such taxpayer in respect to any matter incident to the admin-
7 istration of this act, or any State tax law.

1 404. Power to subpoena witnesses; fees.

2 The commissioner or his deputies shall have power by subpoena to
3 compel the attendance of witnesses and the production of any books,
4 records, papers, vouchers, accounts or documents of any taxpayer or of any
5 person who, the commissioner has reason to believe, has information perti-
6 nent to any matter under investigation by the commissioner at any hearing
7 held pursuant to the provisions of this act, or any State tax law. The fees
8 of witnesses required to attend any such hearing shall be the same as those
9 allowed to witnesses appearing in the Supreme Court. Such fees shall be
10 paid in the manner provided for the payment of other expenses incident to
11 the administration of this act, or any State tax law.

1 405. Procedure to compel witnesses to attend and to testify.

2 If a person subpoenaed to attend any hearing under this act refuses to
3 appear, be examined or answer any question, or produce any books, records,
4 papers, vouchers, accounts or documents when subpoenaed so to do by the
5 commissioner or any deputy, the commissioner or such deputy may apply
6 to the Supreme Court or to any justice thereof, who shall have the power
7 of the court for that purpose, upon proof by affidavit of such refusal, to
8 make an order returnable in not less than two nor more than ten days,
9 directing such person to show cause before the court or a justice thereof,
10 why he should not obey the demand of such subpoena. Upon the return of
11 such order, the court or justice before whom the matter shall come, shall
12 examine the person under oath, and the person shall be given an oppor-
13 tunity to be heard, and if the court or justice shall determine that he

14 refused without legal excuse to obey the command of such subpoena, or to
15 be examined, or to answer any question, or to produce any books, papers,
16 vouchers, records, accounts or documents which he was by subpoena com-
17 manded to answer or produce, said court or justice may order said person
18 to comply forthwith with such subpoena or order, and any failure to obey
19 such order of the court or of such justice may be punished by said court
20 or by said justice as a contempt of the Supreme Court.

1 406. Notices; how given.

2 Any notice required to be given by the commissioner pursuant to this
3 act, may be served personally or by mailing the same to the person for
4 whom it is intended, addressed to such person at the address given in the
5 last report filed by him pursuant to the provisions of this act or of any
6 State tax law, or if no report has been filed, then to such address as may be
7 obtainable. The mailing of such notice shall be presumptive evidence of the
8 receipt of the same by the person to whom it was addressed.

1 407. Commissioner's records; authentication.

2 The commissioner shall keep a record of all his official acts and shall
3 preserve copies of all rules, regulations, decisions and orders made by him.
4 Copies of any rule, regulation, decision or order made by him and of any
5 paper or papers filed in any office maintained by him in the administration
6 of this act or of any State tax law may be authenticated under his official
7 seal and when so authenticated shall be evidence in all courts of this State
8 of the same weight and force as the original thereof. For authenticating
9 any such copy he shall be paid a fee of one dollar (\$1.00).

1 408. Confidential character of commissioner's records.

2 The records and files of the commissioner respecting the administration
3 of this act or of any State tax law shall be considered confidential and
4 privileged and neither the commissioner nor any employee engaged in the
5 administration thereof or charged with the custody of any such records or
6 files nor any person who may have secured information therefrom under

7 subdivisions c, d, or e of section four hundred nine shall divulge or disclose
8 any information obtained from the said records or files or from any exami-
9 nations or inspection of the premises or property of any person. Neither
10 the commissioner nor any employee engaged in such administration or
11 charged with the custody of any such records or files shall be required to
12 produce any of them for the inspection of any person or for use in any
13 action or proceeding except when the records or files or the facts shown
14 thereby are directly involved in an action or proceeding under the pro-
15 visions of this act or of the State tax act affected, or where the determina-
16 tion of the action or proceeding will affect the validity or amount of the
17 claim of the State under some State tax act.

1 409. Exceptions.

2 Nothing herein contained shall be construed to prevent:

3 a. The delivery to a taxpayer or his duly authorized representative of
4 a copy of any report or any other paper filed by him pursuant to the provi-
5 sions of this act or of any such State tax law;

6 b. The publication of statistics so classified as to prevent the identifica-
7 tion of a particular report and the items thereof;

8 c. The inspection by the Attorney-General or other legal representative
9 of this State of the reports or files relating to the claim of any taxpayer who
10 shall bring an action to review or set aside any tax imposed under any State
11 tax law or against whom an action or proceeding has been instituted in ac-
12 cordance with the provisions thereof;

13 d. The examination of said records and files by the Comptroller, State
14 Auditor or State Commissioner of Finance, or by their respective duly au-
15 thorized agents;

16 e. The furnishing, at the discretion of the commissioner, of any informa-
17 tion disclosed by the said records or files to any official person or body of
18 any other State or of the United States who shall be concerned with the ad-
19 ministration of any similar tax in that State or the United States.

1 410. Preservation of reports.

2 All reports filed with the commissioner pursuant to the provisions of
3 this act shall be preserved for two years and thereafter may be destroyed by
4 order of the commissioner.

1 411. Dissolution of corporation prohibited until tax is paid.

2 No corporation organized under any law of this State shall hereafter be
3 dissolved by the action of the stockholders or by the decree of any court until
4 all taxes, fees, penalties and interest imposed upon said corporation in ac-
5 cordance with the provisions of this act or of any State tax law shall have been
6 fully paid. No certificate of dissolution shall be issued by the Secretary of
7 State and no decree of dissolution shall be signed by any court until there
8 shall have been filed with the Secretary of State or with the court, as the
9 case may be, the certificate of the commissioner evidencing the payment by
10 the corporation to be dissolved of all such taxes.

ARTICLE V

APPEALS

1 501. Appeals from decisions of commissioner.

2 Any person who shall be aggrieved by any decision, order, finding or
3 assessment of the commissioner made pursuant to the provisions of this act
4 or by his refusal to act, or by any certification of debt to the clerk of a court,
5 may appeal therefrom to the State Board of Tax Appeals, by filing a petition
6 of appeal with said board in the manner and form and within the time and
7 subject to such terms and conditions as said board shall by rules prescribe.
8 The provisions of this section shall not apply to transfer inheritance or estate
9 taxes.

10 No such appeal shall stay the collection of any tax or the enforcement
11 of the same by entry as a judgment, unless by order of such board, and then
12 only after security approved by the commissioner or said board has been fur-
13 nished to the commissioner. The judgment, or order of the State Board of
14 Tax Appeals respecting any matter arising under the provisions of this act

15 may be reviewed by certiorari in the same manner as other judgments of
16 said board.

1 502. Refunds upon appeal.

2 If by a decision or order of the State Board of Tax Appeals, or of any
3 court of competent jurisdiction, the taxpayer shall be adjudged to be entitled
4 to a refund, payment thereof shall be authorized by the Comptroller from the
5 proper appropriation for refunds upon presentation to him of a certified
6 copy of such decision or order.

1 503. Saving provision.

2 Nothing in this act shall be construed as depriving any taxpayer of any
3 remedy in the review of any tax or any proceedings to collect the same given
4 such taxpayer by any other law.

ARTICLE VI

CRIMINAL PENALTIES

1 601. Failure to file report; filing of false or fraudulent report.

2 Any person who shall fail to file any report required to be filed pursuant
3 to the provisions of any State tax law, or shall file or cause to be filed with
4 the commissioner any false or fraudulent report or statement, or shall aid
5 or abet another in the filing with the commissioner of any false or fraudu-
6 lent report or statement, with the intent to defraud the State or evade the
7 payment of any tax, fee, penalty or interest or any part thereof, which shall
8 be due pursuant to the provisions of this act, or to any State tax law, shall
9 be guilty of a misdemeanor and shall, upon conviction, be fined not to ex-
10 ceed one thousand dollars (\$1,000.00) or be imprisoned not to exceed one year,
11 or both, at the discretion of the court.

1 602. False swearing.

2 Any person who shall knowingly swear to, affirm, or verify any false or
3 fraudulent statement with intent to evade the payment of any State tax or
4 who, being under oath, shall testify falsely at any hearing held pursuant to
5 the provisions of this act shall be guilty of a misdemeanor and shall, upon

6 conviction, be fined not to exceed one thousand dollars (\$1,000.00) or be im-
7 prisoned not to exceed one year, or both, at the discretion of the court.

1 603. Certain offenses deemed to have occurred in part at the office of the
2 commissioner.

3 The failure to do any act required to be done by, or under the provisions
4 of, this act shall be deemed an act committed in part at the office of the com-
5 missioner in Trenton. The certificate of the commissioner to the effect that
6 any act required to be done by, or under the provisions of, this act has not
7 been done, shall be prima facie evidence that such act has not been done.

ARTICLE VII

MISCELLANEOUS

1 701. Nothing in this act shall be construed as depriving the State or the
2 commissioner of any remedy for the enforcement of any State tax through
3 any procedure or remedies expressly provided in the law imposing such tax
4 or in any other law, nor shall this act be construed as repealing or altering
5 any such law or laws.

1 702. Constitutionality.

2 The provisions of this act shall be severable and if any of the provisions
3 shall be held to be unconstitutional, the decision of the court respecting such
4 provision or provisions shall not affect the validity of any other provisions
5 which can be given effect without such invalid provision or provisions.

1 703. Effective date.

2 This act shall take effect on the first day of the calendar month following
3 its approval.

SENATE, No. 47

STATE OF NEW JERSEY

INTRODUCED JANUARY 13, 1953

By Mr. CLAPP

Referred to Committee on Revision and Amendment of Laws

AN ACT concerning taxation, and revising parts of the statutory law.

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

1 1. Section 54:1-17 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-17. The Director of the Division of Taxation or any of the em-
4 ployees of the division delegated or deputized to sit for him shall have power
5 to administer oaths to any person to ascertain any facts which will enable them
6 properly to perform the duties of their office, and may reduce the statements
7 of the person sworn to writing, and require him to swear and subscribe
8 thereto, and may, ex parte, apply for and obtain from the Superior Court
9 an order to compel any person to submit to examination in reference to
10 such matters.

1 2. Section 54:1-37 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-37. An assessor who shall willfully or intentionally fail, neglect or
4 refuse to comply with the constitution and laws of this State relating to
5 the assessment and collection of taxes shall be subject to removal from office
6 by the Superior Court in an action brought therein by the Director of the
7 Division of Taxation. The court may proceed in the action in a summary man-
8 ner or otherwise. If the director shall, after investigation, find that an asses-

9 sor has willfully or intentionally failed, neglected or refused so to do, the di-
10 rector shall bring the action and the Attorney-General shall conduct the ac-
11 tion on his behalf.

1 3. Section 54:1-38 of the Revised Statutes is hereby repealed.

1 4. Section 54:1-39 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-39. If the court removes the assessor, a certified copy of the judg-
4 ment of removal shall be transmitted to the governing body or officer of the
5 taxing district having power to elect or appoint a person to fill the vacancy
6 caused by the removal. The governing body or officer shall thereupon ap-
7 point a successor who shall hold office for such time as may be fixed by law
8 for assessors appointed to fill vacancies.

1 5. Section 54:2-17 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:2-17. Each member of the division of tax appeals shall have power
4 to administer oaths and examine witnesses, and shall have the same power as
5 the County Court to issue subpoenas to compel the attendance of witnesses and
6 the production of all necessary reports, books, papers, documents, cor-
7 respondence and other evidence at any designated place of hearing. The
8 subpoenas shall be authenticated by the seal of the division, and either party
9 to a proceeding before the division may secure from it subpoenas without
10 charge. Misconduct on the part of a person attending a hearing or the
11 failure of a witness when duly subpoenaed to attend, give testimony or pro-
12 duce any records, shall be punishable by the County Court of the county in
13 which the division shall then be sitting, in the same manner as such mis-
14 conduct or failure is punishable by that court in a case therein pending.

1 6. Section 54:2-21 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:2-21. In any proceeding, hearing or appeal pending before the divi-
4 sion of tax appeals, the division by special order or its general rules, and
5 to the extent provided by such rules, may permit depositions of witnesses

6 residing within or without the State to be taken in the manner prescribed
 7 for the taking of depositions in civil actions in the Superior Court, and to
 8 the extent so permitted, they shall be of like effect and in all respects similar,
 9 as nearly as may be. The officer taking the deposition shall, after it has been
 10 taken, cause it to be filed with the said division.

1 7. Section 54:2-22 of the Revised Statutes is hereby repealed.

1 8. Section 54:2-23 of the Revised Statutes is hereby repealed.

1 9. Section 54:2-24 of the Revised Statutes is hereby repealed.

1 10. Section 54:2-25 of the Revised Statutes is hereby repealed.

1 11. Section 54:2-26 of the Revised Statutes is hereby repealed.

1 12. Section 54:2-27 of the Revised Statutes is hereby repealed.

1 13. Section 54:2-28 of the Revised Statutes is hereby repealed.

1 14. Section 54:2-29 of the Revised Statutes is hereby repealed.

1 15. Section 54:2-30 of the Revised Statutes is hereby repealed.

1 16. Section 54:2-31 of the Revised Statutes is hereby repealed.

1 17. Section 54:2-32 of the Revised Statutes is hereby repealed.

1 18. Section 54:3-23 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:3-23. In case of the failure of a person to obey any such order or
 4 subpoena of a county board of taxation, or to answer any inquiry properly
 5 put to him upon such examination, the person shall be punishable by the
 6 County Court of the county in the same manner as such failure is punish-
 7 able by that court in a case therein pending.

1 19. Section 54:4-16 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:4-16. The assessor shall have power to examine under oath any per-
 4 son or officer of a corporation with regard to the taxable property of himself,
 5 the corporation or others, or the truth of the matters contained in a claim for
 6 exemption of any person or corporation, and may compel the attendance of
 7 such persons and other witnesses and the production of books and papers by
 8 his order therefor, designating the time and place for such attendance and

9 production. The order shall be served on the person, witness or corpora-
10 tion at least two days before the time named, either personally or by leaving
11 it at the residence of the person or witness or at the office of the corporation.
12 In case of failure to comply with the order, the assessor may apply ex parte
13 to the Superior Court or County Court to compel the person or witness so
14 to do.

1 20. Section 54:4-43 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:4-43. When, pursuant to section 2A:17-72 or section 2A:17-73 of
4 the New Jersey Statutes, an officer shall serve upon a county board of taxa-
5 tion a copy of an execution against a taxing district, a board of education of
6 a school district or a regional board of education, of the county, the board
7 shall add the amount due upon the execution, with interest to February first
8 of the year next ensuing, to the amounts certified to it to be raised by taxa-
9 tion in that taxing district, that school district or the school districts which
10 have united in establishing such regional board of education, as the case
11 may be, and the amount of the execution and interest shall thereupon be
12 raised by taxation in such taxing district, school district or school districts,
13 and paid, on or before February fifth of such next ensuing year, by the col-
14 lector of the taxing district against which the execution was issued or by the
15 collector or collectors of the taxing district or districts within which the
16 school district or school districts may be situated.

1 21. Section 54:4-61 of the Revised Statutes is amended to read as
2 follows:

3 54:4-61. No assessment of taxes shall be set aside by a proceeding in
4 lieu of prerogative writ, because the State, county or municipal taxes, or
5 any of them, are blended together, nor because the aggregate amount of
6 money levied or assessed in a taxing district for taxes is greater than called
7 for by the law or resolutions granting the same, nor because the assessment
8 is made upon any person or property at a rate higher than authorized by the
9 law, ordinance or resolutions granting the money for which the assessment of
10 taxes is made.

1 22. Section 54:4-62 of the Revised Statutes is amended to read as
2 follows:

3 54:4-62. If it shall appear to the satisfaction of the Superior Court, in
4 a proceeding in lieu of prerogative writ, that an assessment of taxes reviewed
5 thereby is at a rate higher than authorized by the law or resolution authoriz-
6 ing the assessment, or that the value of taxable property for which a person
7 is therein assessed, is too great, the court shall amend the assessment and re-
8 duce it to the proper and just amount, and thereupon affirm it according to
9 the amendment and reduction and reverse it as to the excess only

1 23. Section 54:4-63 of the Revised Statutes is hereby repealed.

1 24. Section 54:4-82 of the Revised Statutes is amended to read as
2 follows:

3 54:4-82. Upon presentation of an application setting forth that the ap-
4 plicant is in the custody of the sheriff or jailer of the county for the nonpay-
5 ment of a tax, that he applies for his discharge and is without sufficient
6 goods and chattels whereof to make a distress and without means of payment
7 of the tax and costs, the County Court shall thereupon direct the sheriff or
8 jailer to cause the applicant to be brought before it for examination and for
9 the hearing of the application. Notice of the application, and of the time ap-
10 pointed for the hearing thereof, shall be given to the legal representative of
11 the municipality wherein the tax was levied, who may be heard in relation to
12 the application. After the examination of the applicant and the hearing, the
13 court may order his discharge, or order his release upon condition that he
14 shall pay the tax and costs assessed against him in such manner as the circum-
15 stances of the case shall warrant. A person released upon condition that he
16 shall pay the tax and costs, who shall violate the condition of the order re-
17 leasing him, may be taken into custody and kept in confinement until the tax
18 and costs are paid.

1 25. Section 54:4-106 of the Revised Statutes is amended to read as
2 follows:

3 54:4-106. The receiver of a corporation appointed by the Superior
4 Court or an assignee in trust for the benefit of creditors shall take, receive
5 and hold all personal property subject to all unpaid taxes and shall, out of
6 the first moneys received by him, pay to the proper collecting officer of the
7 municipality levying the tax all unpaid taxes, together with the interest and
8 penalties thereon. This payment shall be made before any other payments
9 are made by the receiver or assignee. Nothing in this section shall affect
10 the lien of employees for wages preferred by law.

1 26. Section one of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 1. That at any time after any taxes or any installment thereof hereto-
4 fore or hereafter levied and assessed against real property in any munici-
5 pality shall have been delinquent for more than six months and remain due
6 and unpaid, the collector or other officer charged with the collection of taxes
7 in such municipality, hereinafter designated the "collector," may, by and
8 with the approval of the governing body of such municipality, bring an action
9 in the Superior Court to be appointed receiver ex officio of the rents and in-
10 come of such real property for the purpose of collecting and satisfying out of
11 such rents and income the delinquent taxes against such real property, to-
12 gether with the penalties, interest and costs, and such costs and expenses of
13 the receivership as may be adjudged by the court. The court may proceed in
14 the action in a summary manner or otherwise. Such receiver shall not be re-
15 quired to give bond other than his official bond, and shall be appointed only
16 for the purpose of collecting and satisfying the delinquent taxes, penalties,
17 interest and costs and expenses as aforesaid.

1 27. Section six of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 6. The plaintiff in the action shall establish:

4 (a) that such delinquent taxes remain due and unpaid at the com-
5 mencement of the action,

6 (b) that the collector has exercised due diligence to collect such delin-
7 quent taxes, and

8 (c) that he verily believes that such real property is income-producing,
9 or, if the property is not income-producing, that it can be leased and
10 thereby made to become income-producing, and that the collection of such
11 delinquent taxes can be made through a receivership of the rents and in-
12 come from such real property.

13 A verification of the complaint in the action shall be prima facie evi-
14 dence of the facts therein stated.

1 28. Section seven of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 7. In the event that it is made to appear to the court that the owner
4 or any person interested in such real property has filed an appeal from or
5 is contesting the taxes assessed and levied against such real property, the
6 court shall limit the amount of taxes to be collected by the receiver to the
7 portion of such delinquent taxes which are not in substantial dispute and,
8 if the parties are unable to agree upon the amount thereof, the same shall
9 be ascertained by the court and the collection of the disputed portion of the
10 taxes shall be stayed until the final determination of the proceedings to re-
11 view said taxes. Thereupon, in the event that such appeal or contest shall
12 be sustained as to any part or all of such taxes so collected, the court shall
13 direct the collector to pay back and return to such owner or person inter-
14 ested in such real property, such part or all of such taxes so col-
15 lected as to which the appeal or contest has been sustained. In the event
16 that such appeal or contest is not sustained, then the receiver shall pro-
17 ceed to collect from such rents and income any uncollected portion of such
18 delinquent taxes, penalties, interest and costs and expenses as aforesaid.

1 29. Section eight of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 8. Whenever the delinquent taxes against any such real property and
4 the delinquent taxes for which the property has been sold, together with all

5 penalties, interest and costs and expenses as aforesaid, have been fully paid
6 and satisfied out of the rents and income collected by the receiver from
7 such real property, the collector shall apply to the court for his discharge
8 as such receiver. The owner or any person interested in such real property,
9 upon presentation to the collector of a certified copy of the order or judg-
10 ment of discharge, may receive, as the case may be, receipted tax bills for
11 the payment of such taxes or a certificate of redemption from such tax sale.
12 For good cause shown, the receiver may be discharged by the court at any
13 time.

1 30. Section 54:5-10 of the Revised Statutes is amended to read as
2 follows:

3 54:5-10. No judicial proceeding shall operate to stay the enforcement
4 of any municipal lien, unless the court shall so order, nor unless due notice
5 of the order describing the land and naming the owner shall be filed as a
6 notice of lis pendens in the office of the county clerk or register of deeds and
7 mortgages, as the case may be, of the county where the lands are situate.

1 31. Section 54:5-45 of the Revised Statutes is hereby repealed.

1 32. Section 54:5-82 of the Revised Statutes is amended to read as
2 follows:

3 54:5-82. In the absence of fraud, no action shall be brought to contest
4 or set aside the certificate of sale, notice and affidavit of service so recorded
5 as a deed, or to recover possession of the lands so conveyed, after the ex-
6 piration of two years from the date of their record.

1 33. Section 54:5-84 of the Revised Statutes is amended to read as
2 follows:

3 54:5-84. If a delinquent owner or lienor shall be, at the time of the ex-
4 piration of the time limited for the redemption of the real estate in which
5 he is interested, an infant under the age of twenty-one years, or an idiot,
6 or then shall have been judicially adjudged a person of unsound mind, the
7 right to redeem shall not be barred by service of notice as provided in this
8 article so long as such impediment shall continue, but shall be barred only
9 by an action to foreclose brought in the Superior Court.

1 34. Section 54:5-85 of the Revised Statutes is amended to read as
2 follows:

3 54:5-85. The provisions of this article shall be liberally construed as
4 remedial legislation to encourage the barring of the right of redemption by
5 actions in the Superior Court to the end that marketable titles may thereby
6 be secured.

1 35. Section 54:5-86 of the Revised Statutes is amended to read as
2 follows:

3 54:5-86. The purchaser, his heirs or assigns, in addition to the remedy
4 provided by article eight of this chapter (§ 54:5-77 et seq.), may at any time
5 after the expiration of the term of two years, whether notice to redeem has
6 been given or not, institute an action to foreclose the right of redemption.
7 On instituting the action the right to redeem shall exist and continue until
8 barred by the judgment of the Superior Court.

1 36. Section 54:5-87 of the Revised Statutes is amended to read as
2 follows:

3 54:5-87. The Superior Court, in an action to foreclose the right of re-
4 demption, may give full and complete relief under this chapter, in accord-
5 ance with other statutory authority of the court, to bar the right of redemp-
6 tion and to foreclose all prior or subsequent alienations and descents of the
7 lands and encumbrances thereon, except subsequent municipal liens, and to
8 adjudge an absolute and indefeasible estate of inheritance in fee simple, to
9 be vested in the purchaser. The judgment shall be final upon the defend-
10 ants, their heirs, devisees and personal representatives, and their or any of
11 their heirs, devisees, executors, administrators, grantees, assigns or suc-
12 cessors in right, title or interest.

1 37. Section one of chapter two hundred sixty-four of the laws of one
2 thousand nine hundred and thirty-eight is hereby repealed.

1 38. Section one of chapter one hundred fifty-one of the laws of one thou-
2 sand nine hundred and thirty-nine is hereby repealed.

1 39. Section two of chapter one hundred fifty-one of the laws of one thou-
2 sand nine hundred and thirty-nine is hereby repealed.

1 40. Section one of chapter eighty-four of the laws of one thousand nine
2 hundred and forty is hereby repealed.

1 41. Section 54:5-88 of the Revised Statutes is hereby repealed.

1 42. Section 54:5-89 of the Revised Statutes is hereby repealed.

1 43. Section 54:5-90 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:5-90. Where judgment is taken against unknown owners or claimants
4 as provided by Rules of the Supreme Court, their equity of redemption shall
5 be foreclosed and barred without further publication upon their failure to
6 redeem the lands affected by the action, but notice of the date limited for
7 redemption, the place to redeem and the amount necessary to redeem shall
8 be posted upon the lands at least twenty days before the date so fixed. No
9 such judgment, after it has been entered for more than five years, shall be
10 attacked on the ground of insufficient inquiry for the identity, name or ad-
11 dress of any defendant, his heirs, assigns or personal representatives, even
12 though the same might have been ascertained by such inquiry.

1 44. Section 54:5-91 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:5-91. Any person whose interest in the lands cannot, in the exercise
4 of reasonable diligence, be ascertained from the search of the title of the
5 premises described in the certificate of sale, made of the indexes in the office
6 of the surrogate and county clerk or register of deeds and mortgages in the
7 county in which the lands are situate, and in the office of the Secretary of
8 State, extending back at least sixty years next preceding the date of the sale,
9 shall be deemed to be included in the term "unknown owner" or "unknown
10 claimant."

1 45. Section 54:5-92 of the Revised Statutes is hereby repealed.

1 46. Section 54:5-93 of the Revised Statutes is hereby repealed.

1 47. Section 54:5-94 of the Revised Statutes is hereby repealed.

1 48. Section 54:5-95 of the Revised Statutes is hereby repealed.

1 49. Section 54:5-96 of the Revised Statutes is hereby repealed.

1 50. Section 54:5-97 of the Revised Statutes is hereby repealed.

1 51. Section 54:5-98 of the Revised Statutes is amended to read as
2 follows:

3 54:5-98. In all actions to foreclose a tax sale certificate, redemption
4 shall be made to the tax collector of the municipality at his official office during
5 business hours, except in cases where the tax collector is a part-time official
6 with no regular municipal office, in which case the redemption shall be made
7 to the clerk of the county in which the premises lie. Such redemption shall
8 be subject to the fixing of fees and costs.

1 52. Section 54:5-99 of the Revised Statutes is amended to read as
2 follows:

3 54:5-99. No foreclosure judgment shall be entered, except in cases where
4 a municipality is the plaintiff unless evidence is produced in the foreclosure
5 action that all subsequent municipal liens have been paid to the time of the
6 commencement of the action.

1 53. Section 54:5-100 of the Revised Statutes is amended to read as
2 follows:

3 54:5-100. In an action in the Superior Court to foreclose the right of
4 any defendant therein named to redeem lands from the lien of a certificate
5 of sale thereof issued for nonpayment of taxes or other municipal lien, the
6 validity of the tax or other municipal lien for which the sale was made and
7 certificate issued, and the validity of the proceedings to sell the lands shall
8 be conclusively presumed unless a defendant in the action shall set up as a
9 defense thereto the invalidity of the tax or other municipal lien or the in-
10 validity of the proceedings to sell or the invalidity of the sale. All ques-
11 tions as to such invalidity may be tried in the action.

1 54. Section 54:5-101 of the Revised Statutes is hereby repealed.

1 55. Section 54:5-102 of the Revised Statutes is hereby repealed.

1 56. Section 54:5-103 of the Revised Statutes is hereby repealed.

1 57. Section 54:5-104 of the Revised Statutes is amended to read as
2 follows:

3 54:5-104. When in a judgment in an action to foreclose the right of re-
4 demption, the lands are described in a manner other than that contained in
5 the certificate of tax sale, the judgment shall bar the defendant's right of
6 redemption in and to all the lands described in the judgment, and that prop-
7 erty only.

1 58. Section five of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 5. In any proceeding under this act no personal judgment shall be en-
4 tered against any person.

1 59. Section six of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 6. No action may be instituted under this act on any tax sale certificate
4 unless:

5 a. More than two years have expired from the date of the tax sale out
6 of which any such certificate arose, and

7 b. For the four calendar years next preceding the commencement of the
8 action, no part of any general land taxes levied and assessed against the
9 land covered by such certificate has been paid.

1 60. Section eight of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 8. The Superior Court shall have jurisdiction to give full relief, in rem,
4 as prescribed in this act.

1 61. Section nine of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 9. The fees to be paid to the clerk of the court on the institution of an
4 action shall be twenty-five dollars (\$25.00), except when a foreclosure is
5 sought as to more than twenty-five certificates, in which case the clerk shall
6 be entitled to fifty cents (\$0.50) for each certificate in excess of twenty-five.

1 62. Section ten of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 63. Section eleven of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 64. Section twelve of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 65. Section thirteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 13. The plaintiff shall file a copy of the complaint in the offices of the
4 municipal tax collector, the county recording officer and the Attorney-Gen-
5 eral of the State of New Jersey.

1 66. Section fourteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 14. The copy of the complaint filed in the office of the county recording
4 officer and the publication and posting of the notice as provided by the Rules
5 of the Supreme Court shall be notice to the world including all persons
6 claiming any right, title, interest in or lien upon the land sought to be af-
7 fected by said complaint, whether or not the names of said persons appear
8 in said complaint, of the institution of said foreclosure proceedings in rem,
9 and that unless said lands be redeemed in the cause as hereinafter provided,
10 the right, title, interest or lien of any such persons and the claim of any or
11 all other persons, whether such right, title, interest, lien or claim has or shall
12 have become vested or shall have arisen or may arise prior to or subsequent
13 to the filing of said complaint, shall be foreclosed and forever debarred
14 and that an indefeasible estate in fee simple in said lands shall be vested
15 in the plaintiff, by the judgment of the said court, as provided in this act.

1 67. Section fifteen of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 15. The copy of said complaint filed in the office of the Attorney-General
4 of the State of New Jersey shall be notice to the State of New Jersey, includ-
5 ing any agency of the State, and any political subdivision thereof having an

6 interest in or lien upon the land to be affected, that such action has been in-
7 stituted, in rem, against said land.

1 68. Section sixteen of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

1 16. Upon the filing of such copy of complaint, the county recording offi-
2 cer shall forthwith cause the action to be indexed in the name of all persons
3 appearing in the tax foreclosure list and in the complaint in the same index
4 used for notices of lis pendens, and the filing of said complaint shall be noted
5 in the margin of the record of each certificate of tax sale referred to in
6 said complaint.

1 69. Section seventeen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 17. The county recording officer for filing and indexing such copy of the
4 complaint and the making of such marginal notation shall be entitled to the
5 same fees to which he would be entitled for the filing, indexing and noting
6 of a Notice of Lis Pendens.

1 70. Section eighteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 71. Section nineteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 72. Section twenty of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 20. At any time after the enactment of this act, any person owning land
4 or holding a mortgage thereon, or any person having a lien or claim thereon,
5 or interest therein, may file with the tax collector of the taxing district
6 wherein such land is located, a notice stating his name, residence and post-
7 office address and a description, as shown in the last tax duplicate of the mu-
8 nicipality, of the parcel of land in which such person has an interest, which
9 notice shall continue in effect for a period of five years, unless earlier can-
10 celed by such person. A notice of foreclosure may be mailed to such persons
11 and all others, as provided by Rules of the Supreme Court, but neither the

12 failure to mail any such notice, nor the failure of any person to receive such
13 notice, shall affect the validity of any action brought pursuant to this act.

1 73. Section twenty-one of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 74. Section twenty-two of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 75. Section twenty-three of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 76. Section twenty-four of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 77. Section twenty-five of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 25. No omission of any of the procedures or actions required by law in
4 relation to levy and assessment shall be a defense or objection to the fore-
5 closure of any tax lien title, unless it be also made to appear to the court
6 that such omission has been prejudicial to the answering defendant.

1 78. Section twenty-six of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 79. Section twenty-seven of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 80. Section twenty-eight of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 81. Section twenty-nine of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 82. Section thirty of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 30. If an action is severed by reason of the filing of an answer as to a
4 parcel or parcels of land, the plaintiff shall be liable for and shall pay to the
5 clerk of said court the fees and costs as in the case of the commencement and
6 prosecution of a new, separate and distinct action.

1 83. Section thirty-one of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 31. All costs and fees in the action shall be equitably apportioned and al-
4 located to the several parcels of land affected by the action, and added to the
5 amount required to redeem.

1 84. Section thirty-two of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby amended to read as follows:

3 32. Redemption shall be made as provided in section 54:5-98 of the Re-
4 vised Statutes.

1 85. Section thirty-three of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 33. Upon such redemption, the plaintiff or its attorney shall promptly
4 file with the county recording officer a statement setting forth that redemp-
5 tion has been made in respect to any parcel of land described in the petition.
6 The filing of the statement shall operate to discharge the notice hereinbefore
7 provided in section fourteen insofar as the notice relates to the land so re-
8 deemed. Any person making such redemption shall be entitled to receive,
9 from the tax collector or other official, a certificate of redemption and a du-
10 plicate thereof, and may file such duplicate with the county recording offi-
11 cer, in lieu of, and with the same effect as, a statement of redemption filed by
12 a plaintiff or its attorney, as in this section provided.

1 86. Section thirty-four of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 34. The plaintiff shall have the right to an order of dismissal, without
4 notice and without costs, as to any parcel of land affected by any action
5 under this act. The filing of a copy of the order with the county recording
6 officer shall operate as a discharge of the proceedings as to the parcel of land
7 affected thereby. The recording officer shall charge fifty cents (\$0.50) for
8 each parcel of land affected by such discharge.

1 87. Section thirty-five of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 88. Section thirty-six of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 36. (a) The judgment shall give full and complete relief, in accordance
4 with the provisions of this act, and in accordance with any other statutory
5 authority, to bar the right of redemption, and to foreclose all prior or subse-
6 quent alienations and descents of the lands and encumbrances thereon, and
7 to adjudge an absolute and indefeasible estate of inheritance in fee simple in
8 the lands therein described, to be vested in the plaintiff.

9 (b) Such judgment shall be binding and final upon all persons having a
10 vested or contingent title or interest in or lien or claim upon or against said
11 lands, including the State of New Jersey, and any agency and political sub-
12 division thereof, and their heirs, devisees and personal representatives, and
13 their, or any of their heirs, devisees, executors, administrators, grantees,
14 assigns or successors in right, title or interest, notwithstanding any infancy
15 or incompetency of such person or persons, and upon all other persons, their
16 heirs, devisees and personal representatives, and their or any of their heirs,
17 devisees, executors, administrators, grantees, assigns or successors in right,
18 title or interest.

1 89. Section thirty-seven of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is amended to read as follows:

3 37. Upon the recording of a certified copy of such judgment in the office
4 of the county recording officer, the plaintiff shall be seized of an estate in fee
5 simple, in the lands described therein, absolute and free and clear of all liens
6 and encumbrances, in accordance with the terms of said judgment.

1 90. Section thirty-eight of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 38. Upon the recording of such judgment, the county recording officer
4 shall note, in the margin of each certificate referred to therein, the follow-
5 ing: "Judgment recorded on
(here insert date)

6," for which such record-
(here insert book and page or instrument number)

7 ing officer shall charge thirty-five cents (\$0.35) for each notation.

1 91. Section thirty-nine of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 39. No application shall be entertained to reopen such judgment after
4 three months from the date of the recording thereof in the office of the
5 county recording officer, and then only upon the grounds of lack of jurisdic-
6 tion or fraud in the conduct of the action.

1 92. Section 54:5-105 of the Revised Statutes is amended to read as
2 follows:

3 54:5-105. The Superior Court or a County Court in an action may direct
4 the county clerk or register of deeds, as the case may be, to cancel of record
5 any tax sale certificate of record in the county if it shall be satisfied by proof
6 that the holder of the tax sale certificate has been fully paid all moneys ex-
7 pended by him for the tax sale certificate, including all expenses incurred by
8 him, and lawful interest therein according to law. The court may proceed
9 in the action in a summary manner or otherwise.

1 93. Section 54:5-107 of the Revised Statutes is amended to read as
2 follows:

3 54:5-107. The action shall be brought against the holder of record of
4 the tax sale certificate, if living, and if not living, his executor or admin-
5 istrator, or if he shall have died intestate and there shall be no administrator,
6 the next of kin of the holder of record of the tax sale certificate. Such
7 other persons may be made defendants as the court may direct.

1 94. Section 54:5-108 of the Revised Statutes is hereby repealed.

1 95. Section 54:5-109 of the Revised Statutes is hereby repealed.

1 96. Section 54:5-110 of the Revised Statutes is hereby repealed.

1 97. Section three of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

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3 3. Any and all purchasers of the tax sale certificates and subsequent
4 municipal liens purchased, as hereinabove described, must foreclose at their
5 own expense, the right of redemption, and record the final judgment in the
6 county wherein the land is situate within two years from the date of the con-
7 firmation of the sale by the governing body.

1 98. Section four of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

3 4. The governing body on good cause shown shall have the power to ex-
4 tend the time and to grant further extension or extensions of time within
5 which the final judgment must be recorded as hereinabove described; *pro-*
6 *vided*, that an application for such extension, further extension or extensions
7 of time shall be made to the governing body, before the expiration of the
8 *two-year period or the expiration date or dates of said further extension or*
9 *extensions as hereinabove provided.*

10 If the final judgment shall not have been recorded within two years from
11 the date of the confirmation of the sale, or on the expiration of the extended
12 time or times, then the sale shall be null and void, and the right, title and in-
13 terest of the purchaser shall cease and revert to the municipality.

14 As to all sales of tax sale certificates heretofore made under this act,
15 where the final judgment or decree has not been filed within two years from
16 the date of the confirmation of the sale, or within the time limited by any ex-
17 tension or extensions theretofore granted, the governing body, on good cause
18 shown, shall have the power to extend the time within which the final judg-
19 ment or decree must be recorded; *provided*, that the first application for such
20 extension shall be made to the governing body within thirty-six months after
21 July third, one thousand nine hundred and forty-nine, and in the event that
22 such application is made within said time and is granted by said governing
23 body said final judgment or decree and the sale, right, title and interest of
24 the purchaser in the tax sale certificate shall be valid, anything contained in
25 this act to the contrary notwithstanding.

1 99. Section five of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

3 5. In all cases where the purchaser shall fail to foreclose the equity of
4 redemption and record the final judgment within the time specified herein-
5 above, the moneys paid by the said purchaser to the municipality shall not be
6 refundable to the purchaser nor shall the said moneys be credited by the tax
7 collector to the credit of the owner of the land.

1 100. Section one of chapter one hundred sixty-nine of the laws of one
2 thousand nine hundred and fifty is amended to read as follows:

3 1. Any purchaser of a tax sale certificate under the act to which this
4 act is a supplement, or his assignee, who has heretofore or who shall here-
5 after foreclose said tax sale certificate within the time in which he was or
6 shall be required to foreclose the equity of redemption and record the final
7 judgment or decree, or otherwise has or shall have complied with the condi-
8 tions appertaining to his said purchase but who has or shall have failed to
9 fully foreclose the said equity of redemption by reason of the inadvertent
10 omission of a party or parties who had or shall have an interest in the prop-
11 erty affected by said tax sale certificate, shall have the right to bring an ac-
12 tion to foreclose the said omitted party or parties from his or their equity of
13 redemption or interest in said property, either by an action in the nature of
14 strict foreclosure or reforeclosure, or similar action. In lieu of any such
15 action the purchaser may acquire any outstanding unforeclosed interest or
16 obtain a cancellation thereof by release, discharge or otherwise. In the case
17 of any such omission, the original foreclosure action or proceeding shall be
18 deemed a substantial compliance with the act to which this act is a supple-
19 ment, notwithstanding the omission. The bringing of a subsequent action or
20 the acquisition or cancellation of an unforeclosed outstanding interest, under
21 the provisions of this section shall in nowise invalidate the rights of the pur-
22 chaser or his assignee in and to the said tax sale certificate.

1 101. Section 54:8-3 of the Revised Statutes is amended to read as
2 follows:

3 54:8-3. In case of the loss or destruction of public records whereby
4 taxes which are unpaid and are a lien upon real estate are liable to be lost by
5 reason of the inability of the municipality to enforce them under existing
6 law without further power which will enable it to ascertain in a judicial man-
7 ner the amount of the taxes and the extent and character of the particular
8 real estate upon which they constitute a lien, the Superior Court in an action
9 shall have authority and jurisdiction to determine the amount of such taxes
10 and the interest and penalties thereon, and to adjudge the extent and char-
11 acter of the particular real estate upon which the taxes constitute a lien, and
12 to enforce the collection thereof. The court may proceed in the action in a
13 summary manner or otherwise.

1 102. Section 54:8-4 of the Revised Statutes is amended to read as
2 follows:

3 54:8-4. The action shall be brought by the municipality desiring relief,
4 whenever the governing board thereof shall by resolution deem it proper to
5 proceed. The plaintiff shall establish the years for which taxes are claimed
6 to be in arrears, the amount thereof as nearly as can be ascertained, the
7 designation of the real estate by block and street number or other brief de-
8 scription, and the names of the owners thereof, if known or ascertainable by
9 reference to the records of deeds of the county in which the real estate is
10 situate.

1 103. Section 54:8-5 of the Revised Statutes is amended to read as
2 follows:

3 54:8-5. Service of process upon one of two or more joint tenants or
4 tenants in common shall be sufficient to confer upon the court jurisdiction
5 of all the joint tenants or tenants in common with respect to the subject
6 matter of the action.

1 104. Section 54:8-6 of the Revised Statutes is amended to read as
2 follows:

3 54:8-6. If the owner or mortgagee of any land concerning which an
4 action is brought resides out of the State and cannot be served personally
5 within the State, service of process may be made upon a tenant or occupant.

1 105. Section 54:8-7 of the Revised Statutes is hereby repealed.

1 106. Section 54:8-8 of the Revised Statutes is hereby repealed.

1 107. Section 54:8-9 of the Revised Statutes is hereby repealed.

1 108. Section 54:8-10 of the Revised Statutes is hereby repealed.

1 109. Section 54:8-11 of the Revised Statutes is hereby repealed.

1 110. Section 54:8-12 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:8-12. When it shall be established by the judgment of the court in
4 any case that there is a lien for unpaid taxes against any real estate, the
5 lien may be enforced and collected by the municipality to which it is due in
6 the same manner and to the same effect as provided by law with respect to
7 other taxes upon real estate therein, and the judgment of the court shall be
8 conclusive as to the existence of the lien and the amount due thereon, or, in
9 the discretion of the court, execution may issue out of the court to enforce
10 the lien by a sale of the property as in other cases.

1 111. Section 54:8-13 of the Revised Statutes is hereby repealed.

1 112. Section 54:8-14 of the Revised Statutes is amended to read as
2 follows:

3 54:8-14. No costs shall be recovered by either party against the other.
4 No fees shall be charged or paid to the State for any services of the clerk,
5 except that copies of papers certified by the clerk shall be paid for as in
6 other cases. No costs shall be taxed on either side for fees of attorney or
7 counsel.

1 113. Section 54:8-15 of the Revised Statutes is amended to read as
2 follows:

3 54:8-15. A certified copy of the final judgment in every case wherein a
4 lien for taxes is established shall be filed in the office of the collector or
5 receiver of taxes or other officer charged by law with the custody of the
6 records of unpaid taxes. An abstract thereof showing the land affected, the
7 amount of the taxes, the years in which assessed, and the names of the
8 defendants in the action, shall be entered in a suitable book kept for that
9 purpose.

1 114. Section 54:8-16 of the Revised Statutes is amended to read as
2 follows:

3 54:8-16. The mayor or other chief executive officer of any city, town,
4 borough or village, the township committee of any township, and the
5 governing body of any other municipality proceeding under this article may
6 appoint one or more special attorneys and other necessary assistants to aid in
7 the prosecution of these actions, but no such attorney shall be appointed in
8 any city except with the concurrence of the city counsel or other regular legal
9 advisor. The compensation of the special attorneys and other assistants
10 shall be fixed in cities, boroughs and villages by the mayor or other chief
11 executive officer, and in all other municipalities by the governing body. In
12 all cases it shall be paid by the municipality.

1 115. Section eleven of chapter fifty of the laws of one thousand nine
2 hundred and forty-seven is amended to read as follows:

3 11. (a) Any aggrieved taxpayer may, within three months after any
4 decision, order, finding, assessment or action of the director made pur-
5 suant to the provisions of this act, appeal therefrom to the division of tax
6 appeals, by filing a petition of appeal with said division in the manner and
7 form prescribed by the said division and on giving security, approved by the
8 commissioner, conditioned to pay the tax heretofore levied, if the same
9 remains unpaid, with interest and costs.

10 (b) No such appeal shall stay the collection of any tax or the enforce-
11 ment of the same by entry as a judgment, unless by order of such division, and
12 then only after security approved by the director or said division has
13 been furnished to the commissioner. The judgment or order of the division of
14 tax appeals respecting any matter arising under the provisions of this sub-
15 title may be reviewed by a proceeding in lieu of prerogative writ in the same
16 manner as other judgments of said division.

1 116. Section twenty of chapter one hundred sixty-two of the laws of one
2 thousand nine hundred and forty-five is amended to read as follows:

3 20. In addition to other remedies for the collection of the tax imposed
4 by this chapter, the Attorney-General may of his own motion or upon the
5 request of the commissioner, whenever any tax due under this chapter shall
6 have remained in arrears for a period of three months after the tax shall
7 have become payable, bring an action in the Superior Court in the name of
8 the State, against such corporation for injunctive relief to restrain it from
9 the exercise of any franchise, or the transaction of any business within this
10 State until the payment of such tax and penalties and interest due thereon,
11 and the costs of such application, to be fixed by the court. The court may
12 proceed in the action in a summary manner or otherwise and may grant the
13 injunctive relief, if a proper case appear. Upon the granting and service of
14 the order or judgment giving injunctive relief, it shall not be lawful for such
15 company thereafter to exercise any franchise or transact any business in this
16 State until such injunction be dissolved.

1 117. Section five of chapter fifty-one of the laws of one thousand nine
2 hundred and forty-seven is amended to read as follows:

3 5. When a corporation franchise tax return shall have been duly filed in
4 accordance with the provisions of this act or of chapters thirteen or thirty-
5 two-A of Title 54 of the Revised Statutes, no tax shall be assessable or pay-
6 able after ten years from the date of such filing or after one year from the
7 effective date hereof, whichever is later. The director is hereby au-

9 ~~thereof~~ to cancel all assessments of taxes, interest and penalties, the collec-
10 tion of which is barred by the limitations herein provided and to destroy
11 returns and records relating thereto which are rendered useless by the pro-
12 visions of this act. Nothing herein contained, however, shall affect the rights
13 of the State (a) under any certificate of debt, decree or judgment for taxes,
14 interest and penalties duly recorded with the Clerk of the Superior Court, or
15 with any county clerk; or (b) to assess and enforce collection of any tax,
16 interest and penalties pursuant to the terms of any bond or other agreement
securing the payment of such tax, interest and penalties.

1 118. Section nineteen of chapter one hundred seventy-four of the laws
2 of one thousand nine hundred and forty-six is amended to read as follows:

3 19. In addition to other remedies for the collection of the tax imposed
4 by this act, the Attorney-General may of his own motion or upon the request
5 of the director, whenever any tax is due under this act shall have re-
6 mained in arrears for a period of three months after the tax shall have
7 become payable, bring an action in the Superior Court in the name of the
8 State against the delinquent taxpayer for an order or judgment to restrain
9 such taxpayer from the exercise of any franchise, or the transaction of any
10 business within this State until the payment of such tax and penalties and
11 interest due thereon, and the costs of the action, to be fixed by the court. The
12 court may proceed in the action in a summary manner or otherwise and may
13 grant injunctive relief if a proper case appear. Upon the granting and serv-
14 ice of the order or judgment giving injunctive relief it shall be unlawful
15 for the enjoined taxpayer thereafter to exercise any franchise or transact
16 any business in this State until such injunction be dissolved.

1 119. Section 54:11-6 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:11-6. After a corporation of this State has failed for the space of
4 two consecutive years to pay the taxes imposed upon it by law, and the Di-
5 rector of the Division of Taxation has reported the corporation to the Gov-
6 ernor as provided in this chapter, the Attorney-General may apply in an

7 action against such corporation in the Superior Court for the appointment of
8 a receiver, or otherwise. The court may proceed in the action in a summary
9 manner or otherwise.

10 120. Section 54:11-7 of the Revised Statutes is amended to read as fol-

11 lows:

12 54:11-7. In an action pursuant to section 54:11-6 of this Title, the court
13 shall ascertain the amount of taxes remaining due and unpaid by the corpora-
14 tion to this State and enter judgment for the amount so ascertained. There-
15 upon execution or other process shall issue for the collection thereof as upon
16 other judgments.

17 121. Section 54:11-8 of the Revised Statutes is amended to read as fol-

18 lows:

19 54:11-8. If no property which may be seized and sold on execution shall
20 be found within this State sufficient to pay the judgment, the court shall fur-
21 ther order and adjudge that the corporation shall, within ten days after the
22 service of notice of such judgment upon an officer of the corporation upon
23 whom service of process may be lawfully made, or such notice as the court
24 shall direct, assign and transfer to the trustee or receiver appointed by the
25 court, any chose in action, or any patent or patents, or any assignment of,
26 or license under any patented invention or inventions owned by, leased or li-
27 censed to or controlled in whole or in part by such corporation, to be sold by
28 the receiver or trustee for the satisfaction of the judgment. No injunctive
29 relief theretofore given nor any forfeiture of the charter of the corporation
30 shall be held to exempt it from compliance with the order and judgment of
31 the court.

32 If the corporation shall fail, within ten days after the service of notice
33 of the judgment, to assign and transfer the same to such receiver or trustee
34 for sale as aforesaid, the court shall appoint a trustee to make the assign-
35 ment thereof, in the name and on behalf of the corporation, to the receiver or
36 trustee appointed to make the sale.

1 122. Section 54:14-6 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:14-6. In addition to other remedies for the collection of a tax imposed
4 by chapters twelve to fifteen of this Title (§ 54:12-1 et seq.), when the same
5 shall have been in arrears for three months after becoming payable, the At-
6 torney-General may of his own motion or upon the request of the Director of
7 the Division of Taxation bring an action in the Superior Court in the name
8 of the State, against the delinquent corporation for injunctive relief to re-
9 strain the corporation from the exercise of any franchise or the transaction
10 of any business within this State until the payment of such tax and interest
11 due thereon and the costs of such application as fixed by the court.

12 The court may proceed in the action in a summary manner or otherwise
13 and may grant such injunctive relief, if a proper case appear. When the
14 order or judgment giving such relief is granted and served, such corpora-
15 tion shall not thereafter exercise any franchise or transact any business in
16 this State until the order or judgment is vacated.

1 123. Section 54:15-4 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:15-4. If a petition of appeal is not filed within the time prescribed by
4 section 54:15-1 of this Title, the right to appeal to the division of tax ap-
5 peals shall be deemed waived and the amount of tax levied shall be pay-
6 able and collected as in the case of other taxes due the State; but if there-
7 after a proceeding in lieu of prerogative writ is brought on behalf of the cor-
8 poration within the time required for such review, the Attorney-General may,
9 on being satisfied as to the matter, and without taking testimony or proof,
10 consent to an order reducing the tax or assessment to the amount due on
11 the actual issue of the capital stock of the corporation.

1 124. Section thirty-six of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 36. If a taxpayer, or the Attorney-General on behalf of the State, or the
4 authorities of any taxing district shall desire to contest the final determina-

5 tion of the division of tax appeals, such contest shall be made by a proceed-
6 ing in lieu of prerogative writ.

1 125. Section thirty-seven of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 37. If it shall be made to appear before the Superior Court in a proceed-
4 ing in lieu of prerogative writ that the final determination of the division of
5 tax appeals in respect to any such assessment or tax in controversy is illegal,
6 excessive, insufficient, or that there has been illegal discrimination in the as-
7 sessment, the court shall correct, adjust and equalize such assessment and tax
8 or refer same back to the director of the division, who shall correct, adjust
9 and equalize the assessment and tax in accordance with the instructions or
10 decision of the court.

1 126. Section thirty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 38. If a proceeding in lieu of prerogative writ is brought by a tax-
4 payer, such taxpayer shall pay to the State Treasurer, as a condition for
5 prosecuting the proceeding, the amount of the taxes then not in substantial
6 controversy. If the taxpayer and the Attorney-General or the authorities of
7 the taxing district, as the case may be, are unable to agree on the amount of
8 taxes then not in substantial controversy, such amount shall be determined
9 by the Superior Court. Upon the payment of the amount of taxes then not
10 in substantial controversy, the payment or collection of the remainder of the
11 taxes shall be stayed until the final determination by the Superior Court on
12 the proceeding in lieu of prerogative writ, notwithstanding any law to the
13 contrary.

1 127. Section thirty-nine of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 39. In any suit or proceeding, except on complaint before the division of
4 tax appeals or on a proceeding in lieu of prerogative writ, the certificate
5 and report of the Director of the Division of Taxation to the State Comp-
6 troller shall be conclusive and shall have the force and effect of a judgment

7 of a court of record having competent jurisdiction and the proceeding whereon
8 such certificate and report are founded shall not be inquired into. No assess-
9 ment or tax shall be set aside for misnomer of the owner of the property as-
10 assessed but the name may be corrected at any time by the Director of the Di-
11 vision of Taxation, the Division of Tax Appeals or the court.

1 128. Section forty of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 40. The plaintiff bringing a proceeding in lieu of prerogative writ shall
4 pay eight cents (\$0.08) per folio to the Director of the Division of Taxation
5 and the State Comptroller for returns made by them of proceedings under
6 this act.

1 129. Section forty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 48. If a taxpayer shall be in default in the payment of taxes under this
4 act, a person having an interest in a mortgage or other lien on the tax-
5 payer's franchises or property, may pay the State Treasurer the amount of
6 such State tax and the interest due thereon, and receive from the treasurer a
7 certificate of such payment. He shall thereupon be entitled to be repaid the
8 amount of the tax and interest thereon at the rate of twelve per centum
9 (12%) per annum out of the first proceeds of any sale of the franchises or
10 property of the company, and the tax and interest thereon shall continue a
11 lien on the franchise and property of the company, for the benefit of the
12 holder of or person interested in the mortgage or lien until paid by the com-
13 pany from the sale of its franchises or property. If proceedings have been
14 taken by the Attorney-General to enforce the payment of the tax and interest
15 thereon, the holder of or person interested in a mortgage or lien paying the
16 tax and interest shall pay each additional amount as the Superior Court
17 shall certify to be proper and reasonable for the expenses and services of
18 the proceedings as far as they have progressed for the collection of the tax
19 and interest thereon.

1 130. Section fifty of chapter two hundred ninety-one of the laws of one
2 thousand nine hundred and forty-one is amended to read as follows:

3 50. Notwithstanding any law prohibiting the distribution of money re-
4 ceived by the treasurer in payment of railroad taxes during the pendency of
5 a proceeding in lieu of prerogative writ involving the legality of such taxes,
6 any money received by the treasurer under the provisions of section forty-
7 nine of this act may be forthwith apportioned and disbursed by the treasurer
8 to the agencies which would be entitled thereto if no such proceeding were
9 pending.

1 131. Section fifty-two of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 52. If any taxpayer shall willfully neglect to make returns as required
4 by this act, the taxpayer shall forfeit as a penalty not exceeding ten thousand
5 dollars (\$10,000.00) for each offense to be assessed by a jury. The penalty
6 shall be recovered by a civil action in the Superior Court, brought in the
7 name of the State, and shall be paid into the State treasury. The commis-
8 sioner shall certify any such default to the Attorney-General, who shall
9 prosecute the action for the penalty.

1 132. Section fifty-three of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 53. Taxes heretofore imposed pursuant to any law for the taxation of
4 property used for railroad and canal purposes or hereafter imposed pursu-
5 ant to this act, or any unpaid portion thereof, shall bear interest from and
6 after the date upon which they became or may become due and delinquent
7 at the rate of one per centum (1%) for each month until paid, notwithstand-
8 ing the prosecution of any action or proceeding, including a proceeding in lieu
9 of prerogative writ.

1 133. Section fifty-five of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 55. The taxes imposed by this act or heretofore imposed shall be and re-
4 main a debt due from the taxpayer to the State for which an action may be
5 maintained, and shall be a preferred debt in case of insolvency.

1 134. Section fifty-seven of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 57. As an additional or alternative remedy, the State Comptroller may
4 issue a certificate to the Clerk of the Superior Court that a taxpayer is in-
5 debted under this or any former act for the taxation of railroads in such an
6 amount as shall be named in such certificate, and thereupon the clerk to
7 whom such certificate shall have been issued shall immediately enter upon
8 his record of docketed judgments the name of such taxpayer, and of the State,
9 the amount of the debt so certified, a short name of the tax, and the date of
10 making such entries. The making of the entries shall have the same force
11 and effect as the entry of a docketed judgment in the office of such clerk,
12 and the State Comptroller shall have all of the remedies and may take all of
13 the proceedings for the collection thereof which may be had or taken upon the
14 recovery of a judgment in a civil action, but without prejudice to the tax-
15 payer's right of appeal.

1 135. Section fifty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 58. In any case, where there has been a refusal or neglect to pay any tax
4 heretofore or hereafter assessed to any taxpayer under this or any other act,
5 and it has become necessary to seize and sell property and rights to prop-
6 erty, whether real or personal, to satisfy the same, the Attorney-General at
7 the request of the State Comptroller may institute an action in the Superior
8 Court to enforce the lien of the State for the tax upon any property and
9 rights to property, whether real or personal, or to subject any such property
10 and rights to property owned by the delinquent taxpayer or in which it has
11 any right, title, or interest, to the payment of such tax.

1 136. Section sixty of chapter two hundred ninety-one of the laws of one
2 thousand nine hundred and forty-one is amended to read as follows:

3 60. The court shall in the action finally determine the merits of all claims
4 to and liens upon the property and rights to property in question, and, in all
5 cases where a claim or interest of the State therein is established, may di-

6 rect a sale of such property and rights to property, by the proper officer of
7 the court, and a distribution of the proceeds of such sale according to the find-
8 ings of the court in respect to the interests of the parties and of the State.

1 137. Section sixty-five of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 65. The commissioner may issue subpoenas to compel the attendance of
4 witnesses and the production of books and papers. He shall have power to
5 administer oaths to ascertain facts to enable him properly to perform his
6 duties, and may reduce the statements of the person sworn to writing and re-
7 quire him to swear and subscribe thereto. The commissioner may, ex parte,
8 apply for and obtain from the Superior Court an order to compel a person to
9 submit to examination in reference to such matters.

1 138. Section 54:33-2 of the Revised Statutes is amended to read as
2 follows:

3 54:33-2. The Appellate Division of the Superior Court on appeal shall
4 have jurisdiction to hear and determine all questions in relation to a tax
5 levied under the provisions of chapters thirty-three to thirty-six of this Title
6 (§ 54:33-1 et seq.).

1 139. Section 54:34-1 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:34-1. Except as provided in section 54:34-4 of this Title, a tax shall
4 be and is hereby imposed at the rates set forth in section 54:34-2 of this Title
5 upon the transfer of property, real or personal, of the value of five hundred
6 dollars (\$500.00) or over, or of any interest therein or income therefrom, in
7 trust or otherwise, to or for the use of any transferee, distributee or bene-
8 ficiary in the following cases:

9 a. Where real or tangible personal property situated in this State or
10 intangible personal property wherever situated is transferred by will or by
11 the intestate laws of this State from a resident of this State dying seized
12 or possessed thereof.

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13 b. Where real or tangible personal property within this State of a de-
14 cedent not a resident of this State at the time of his death is transferred by
15 will or intestate law.

16 c. Where real or tangible personal property within this State of a resi-
17 dent of this State or intangible personal property wherever situate of a
18 resident of this State or real or tangible personal property within this State
19 of a nonresident, is transferred by deed, grant, bargain, sale or gift made
20 in contemplation of the death of the grantor, vendor or donor, or intended
21 to take effect in possession or enjoyment at or after such death.

22 A transfer by deed, grant, bargain, sale or gift made without adequate
23 valuable consideration and within three years prior to the death of the
24 grantor, vendor or donor of a material part of his estate or in the nature
25 of a final disposition or distribution thereof, shall, in the absence of proof to
26 the contrary, be deemed to have been made in contemplation of death within
27 the meaning of paragraph "c" of this section; but no such transfer made
28 prior to such three-year period shall be deemed or held to have been made
29 in contemplation of death.

30 d. Where by transfer of a resident decedent of real or tangible per-
31 sonal property within this State or intangible property wherever situate, or
32 by transfer of a nonresident decedent of real or tangible personal property
33 within this State, a transferee, distributee or beneficiary comes into the pos-
34 session or enjoyment therein of:

35 (1) An estate in expectancy of any kind or character which is con-
36 tingent or defeasible, transferred by an instrument taking effect on or
37 after July fourth, one thousand nine hundred and nine; or

38 (2) Property transferred pursuant to a power of appointment con-
39 tained in an instrument taking effect on or after July fourth, one thou-
40 sand nine hundred and nine.

41 e. When a decedent appoints or names one or more executors or trustees
42 and bequeaths or devises property to him or them in lieu of commissions or
43 allowances, the transfer of which property would otherwise be taxable, or

44 appoints him or them his residuary legatee or legatees, and the bequest, de-
45 vise or residuary legacy exceeds what would be reasonable compensation
46 for his or their services, such excess shall be deemed a transfer liable to tax.
47 The Superior Court or County Court, having jurisdiction in the case, shall
48 determine what is a reasonable compensation.

49 f. The right of the surviving joint tenant or joint tenants, person or
50 persons, to the immediate ownership or possession and enjoyment of real
51 or personal property held in the joint names of two or more persons, or
52 deposited in banks or other institutions or depositories in the joint names
53 of two or more persons and payable to either or the survivor, shall upon the
54 death of one of such persons, be deemed a transfer taxable in the same man-
55 ner as though such property had belonged absolutely to the deceased joint
56 tenant or joint depositor and had been devised or bequeathed by his will to
57 the surviving joint tenant or joint tenants, person or persons, excepting
58 therefrom such part of the property as such survivor or survivors may prove
59 to the satisfaction of the Director of the Division of Taxation to have
60 originally belonged to him or them and never to have belonged to the de-
60A cedent.

61 In the case of a nonresident decedent, paragraph "f" of this section
62 shall apply only to real or tangible personal property within this State.

1 140. Section one of chapter three hundred sixty-nine of the laws of one
2 thousand nine hundred and forty-seven is amended to read as follows:

3 1. On the expiration of a period of twenty years after the date when
4 any transfer inheritance tax assessed or assessable under chapters thirty-
5 three to thirty-six of Title 54, or any amendment thereof or supplement
6 thereto, or under chapter two hundred twenty-eight of the laws of one thou-
7 sand nine hundred and nine, as amended and supplemented, became or shall
8 become due and payable, (1) no proceeding shall thereafter be instituted to
9 assess or collect said tax, interest or penalties chargeable thereunder; (2)
10 no notice to, or written consent of, the Director of the Division of Taxation,
11 relative to the transfer of real or personal property, as required by sections
12 54:35-19 and 54:35-21 of the Revised Statutes, shall be necessary; (3) the

13 personal liability of executors, administrators, trustees, grantees, donees,
14 vendees, devisees, legatees, heirs, next-of-kin and beneficiaries for said tax,
15 interest and penalties shall cease; and (4) the director is hereby authorized
16 to cancel all assessments of taxes, interest and penalties, the collection of
17 which is barred by the limitations herein provided and to destroy returns
18 and records relating thereto which are rendered useless by the provisions of
19 this act. Nothing herein contained, however, shall affect the rights of the
20 State (a) under any certificate of debt, decree or judgment for taxes, interest
21 and penalties duly recorded with the Clerk of the Superior Court, or with
22 any county clerk; or (b) to assess and enforce collection of any tax, interest
23 and penalties pursuant to the terms of any bond or other agreement secur-
24 ing the payment of such tax, interest and penalties.

1 141. Section 54:35-13 of the Revised Statutes is amended to read as
2 follows:

3 54:35-13. The Clerk of the Superior Court or the surrogate of the county
4 shall, within ten days after the probate of a foreign or domestic will, the
5 filing of a copy of a foreign will or the taking out of letters of administra-
6 tion, notify the Director of the Division of Taxation thereof in writing. If
7 the clerk or surrogate fails so to notify the director, he shall be liable to
8 a penalty of two hundred dollars, (\$200.00), to be recovered in a civil action
9 in the name of the State.

1 142. Section 54:35-14 of the Revised Statutes is amended to read as
2 follows:

3 54:35-14. The Director of the Division of Taxation or any of his em-
4 ployees may examine any and all papers, documents and files which now are
5 or hereafter may be filed or lodged with the Clerk of the Superior Court or
6 the surrogate of any county or with any other official of this State or of any
7 municipality thereof, or with any person or corporation, for the purpose of
8 ascertaining what property, if any, is or shall be liable to the tax provided
9 for by chapters thirty-three to thirty-six of this Title (§ 54:33-1 et seq.).

1 142. Section 54:35-15 of the Revised Statutes is amended to read as
2 follows:

3 54:35-15. Any tax which has accrued under chapters thirty-three to
4 thirty-six, inclusive, of this Title (§ 54:33-1 et seq.), and has not been paid,
5 shall be sued for and shall be recoverable and the lien thereof, if any, shall
6 be enforceable, by action instituted in the Superior Court, by and in the
7 name of the Director of the Division of Taxation, Department of the Treas-
8 ury. No issue which would have been cognizable on an appeal from the as-
9 sessment of the tax under the provisions of section 54:34-13 of the Revised
10 Statutes shall be heard or decided in the action for the collection of the tax
11 and enforcement of the lien under the provisions of this section.

12 A judgment entered in any such action shall have the same effect as
13 other judgments entered in the Superior Court and shall constitute a lien,
14 and execution shall issue thereon.

1 144. Section 54:35-16 of the Revised Statutes is amended to read as
2 follows:

3 54:35-16. If the Director of the Division of Taxation shall determine
4 to institute an action pursuant to section 54:35-15 of this Title he shall no-
5 tify the Attorney-General thereof, who shall, if he have probable cause to
6 believe that the tax is due and unpaid, prosecute the action.

7 On warrant of the comptroller and certification of the Director of the
8 Division of Taxation, the State Treasurer shall pay all expenses of such
9 proceeding.

1 145. Section one of chapter one hundred twenty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 1. Before the Director of the Division of Taxation shall issue any
4 consents to transfer assets of a person dying domiciled in the State of New
5 Jersey, he shall require that proof be submitted to him that the will of such
6 decedent was originally probated in New Jersey, or that letters of adminis-
7 tration upon the estate of such decedent were originally granted in New
8 Jersey; and if it shall appear that original probate or that original adminis-

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9 traction was had in a foreign jurisdiction, the director shall withhold issuance
 10 of all consents to transfer the decedent's assets, and shall make report thereof
 11 to the County Court of the county in which the decedent died domiciled, or to
 12 the Superior Court, and shall await the further order of the court. This act
 13 shall not apply in cases where it shall appear to the director that neither the
 14 probate of a decedent's will nor the grant of letters of administration shall be
 15 required by the laws of this State respecting administration of estates. Not-
 16 withstanding the provisions of this act, the director may, in his discretion,
 17 issue any or all consents to transfer assets of a decedent in any case where,
 18 in his judgment, withholding issuance thereof would jeopardize the collection
 19 of transfer inheritance taxes payable to this State.

1 146. Section 54:37-7 of the Revised Statutes is amended to read as
 2 follows:

3 54:37-7. If the official or body charged with the administration of the
 4 death tax laws of the domiciliary State shall, within sixty days after a notice
 5 is mailed pursuant to section 54:37-6 of this Title commence an action to
 6 compel an accounting in such estate with a court of this State having jurisdic-
 7 tion over the accounts of the estate, the court shall require such accounting.
 8 When the accounting has been filed and approved by the court, the court shall
 9 direct the remission to the fiduciary appointed by the domiciliary State of suf-
 10 ficient of the intangible personalty, after payment of creditors in this State
 11 and expenses of administration in this State, to satisfy the claims of the
 12 domiciliary State for death taxes, interest and penalties.

1 147. Section 54:37-8 of the Revised Statutes is amended to read as
 2 follows:

3 54:37-8. No executor or administrator shall be entitled to a judgment
 4 settling his final account or to a discharge in any court of this State unless
 5 he has complied with the provisions of section 54:37-5 of this Title.

1 148. Section 54:38-10 of the Revised Statutes is amended to read as
2 follows:

3 54:38-10. The Appellate Division of the Superior Court on appeal shall
4 have jurisdiction to hear and determine all questions in relation to any tax
5 imposed under the provisions of this chapter. Any executor, administrator,
6 trustee, person or corporation liable for the payment of any tax imposed by
7 this chapter may appeal to the appellate division for a review thereof within
8 sixty days of the date of notice assessing the tax complained of, on giving
9 bond, approved by a judge of the Superior Court, conditioned to pay said tax,
10 together with interest and costs, if said tax be affirmed by the court.

1 149. Section 54:39-15 of the Revised Statutes is amended to read as
2 follows:

3 54:39-15. If any person subpoenaed to attend any hearing fails to appear,
4 to be examined or to answer any question, or to produce any books or papers
5 when ordered so to do by the Director of the Division of Taxation or any of
6 his assistants designated by him to conduct such hearing, the director or such
7 assistant may apply to the Superior Court for an order to compel him so
8 to do.

1 150. Section 54:39-59 of the Revised Statutes is amended to read as
2 follows:

3 54:39-59. The penalty or fine imposed because of a violation of any pro-
4 vision of article eight of this chapter (§ 54:39-51 et seq.) shall be sued for in
5 the name of the Director of the Division of Taxation. Every municipal court,
6 and county district court, if the violation occurs within the territorial juris-
7 diction of the court, shall have jurisdiction over proceedings to enforce and
8 collect the penalty or fine. The proceedings shall be summary and in accord-
9 ance with the Penalty Enforcement Law (N. J. S. 2A:58-1 et seq.), and
10 process shall be either in the nature of a summons or a warrant.

1 151. Section 54:39-60 of the Revised Statutes is amended to read as
2 follows:

3 54:39-60. If judgment be rendered for the plaintiff the court shall cause
4 any defendant who may refuse or fail to pay forthwith the amount of the
5 judgment rendered against him and all costs and charges incident thereto, to
6 be committed to the county jail for any period not exceeding the period men-
7 tioned in article eight of this chapter (§ 54:39-51 et seq.).

1 152. Section 54:39-61 of the Revised Statutes is hereby repealed.

1 153. Section 54:39-62 of the Revised Statutes is hereby repealed.

1 154. Section 54:39-63 of the Revised Statutes is hereby repealed.

1 155. Section twenty-three of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 23. Penalties set forth in this act shall be sued for by and in the name of
4 the director. Every county district court and municipal court, if a violation
5 of any provision of this act occurs within the territorial jurisdiction of the
6 court, shall have jurisdiction over proceedings to enforce and collect such pen-
7 alties. The proceedings shall be summary and in accordance with the Penalty
8 Enforcement Law (N. J. S. 2A:58-1 et seq.). Process shall be either in the
9 nature of a summons or warrant. If judgment shall be rendered for the
10 plaintiff, the court shall cause any defendant who may refuse or fail to pay
11 forthwith the amount of the judgment rendered against him and all costs
12 and charges incident thereto to be committed to the county jail for any
13 period not exceeding thirty days.

14 If a defendant who is committed to jail in default of payment of the
15 penalty shall serve the full period for which he shall be committed, upon his
16 release from jail he shall be entitled to have the judgment satisfied of rec-
17 ord, and the certificate of the warden of said jail that the said defendant has
18 been detained for the period specified in the commitment shall be sufficient
19 warrant for the clerk of any court in which the judgment for the penalty
20 and costs is docketed to discharge the same of record.

1 156. Section twenty-four of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 24. The Director of the Division of Taxation may institute an action in
4 the Superior Court for injunctive relief to prohibit any habitual violation of
5 this act, or any of the orders, rules or regulations made by the director.

6 157. Section twenty-five of chapter one hundred sixty-eight of the laws
7 of one thousand nine hundred and forty-two is amended to read as follows:

8 25. In the event a defendant in a proceeding under this act to collect and
9 enforce a penalty appeals to the County Court from a judgment in the pro-
10 ceeding, he shall serve, also upon the county prosecutor of the county, such
11 notice of appeal and notice of the time of the hearing of the appeal as may
12 be required by Rules of the Supreme Court. It shall be the duty of the
13 county prosecutor to represent the director on the appeal.

14 158. Section twenty-six of chapter one hundred sixty-eight of the laws
15 of one thousand nine hundred and forty-two is amended to read as follows:

16 26. All moneys collected for penalties shall be immediately forwarded by
17 such trial court to the director within fifteen days after date of the payment
18 of said penalties, or within ten days after the decision of the County Court in
19 those cases where an appeal to it has been taken. The director upon receipt
20 of such moneys shall pay over the same to the treasurer of the State of New
21 Jersey.

22 159. Section twenty-seven of chapter one hundred sixty-eight of the laws
23 of one thousand nine hundred and forty-two is amended to read as follows:

24 27. Any person who, having collected any penalty for any violation of
25 this act or who having received any forfeited moneys, shall fail within thirty
26 days after final determination by the court to forward said fine to the direc-
tor shall be guilty of a misdemeanor and subject to a fine not exceeding
five hundred dollars (\$500.00).

It shall be the duty of any person who shall collect any penalty or costs
for any violation of this act, when so requested, to deliver to the offender a
proper itemized receipt therefor. Any person who shall violate this provision
shall be subject to a fine not exceeding twenty-five dollars (\$25.00).

1 160. Section six hundred one of chapter sixty-five of the laws of one
2 thousand nine hundred and forty-eight is amended to read as follows:

3 601. a. Penalties. Any person who shall engage in any business or ac-
4 tivity for which a license is required under the provisions of this act, without
5 first having obtained a license to do so, or who, having had such a license,
6 shall continue to engage in or conduct such business after any such license
7 shall have been revoked, or during a suspension thereof, shall be liable to a
8 penalty of not more than two hundred fifty dollars (\$250.00), which pen-
9 alty shall be sued for, and shall be recoverable in the name of the director;
10 and each day that any such business is so engaged in or conducted shall be
11 deemed a separate offense.

12 b. Jurisdiction of court; proceedings. Every county district court, crim-
13 inal judicial district court, municipal court, and every County Court within
14 their respective jurisdictions, and with respect to offenses occurring within
15 the territorial jurisdiction of the court, shall have jurisdiction over proceed-
16 ings to enforce and collect the penalty. The proceedings shall be brought by
17 and in the name of the director. They shall be summary and in accordance
18 with the Penalty Enforcement Law (N. J. S. 2A:58-1 et seq.). Process shall
19 be either in the nature of a summons or warrant.

19a If judgment be rendered for the plaintiff, the court shall cause any de-
19b fendant who refuses or fails to pay forthwith the amount of the judgment
19c rendered against him and all the costs and charges incident thereto, to be
19d committed to the county jail for such period as the court shall determine, not
19e exceeding thirty days.

20 c. Penalty for further violations; recovery; proceedings in court. In
21 case a person shall, after conviction of any violation of this act, be again con-
22 victed of another violation thereof, he shall be liable to a penalty of five hun-
23 dred dollars (\$500.00) for each such violation, to be sued for and recovered in
24 the manner above set forth. In case any defendant against whom judgment
25 has been recovered for a penalty of five hundred dollars (\$500.00) shall
26 fail or neglect to pay forthwith the amount of said penalty, the court shall

27 commit him to jail in the manner above set forth, for such number of days
28 not exceeding ninety days, as the court shall determine.

29 d. Disposition of penalties. All penalties recovered for violations of
30 this act shall be paid to the director and by him accounted for and paid to the
31 State Treasurer as in the case of State taxes.

32 e. Costs; expenses. The costs recoverable in any such proceeding shall
33 be recovered by the director in the event of judgment in his favor.
34 If the judgment be for the defendant it shall be without costs against the di-
35 rector. All expenses incident to the recovery of any penalty pursuant to
36 the provisions of this section shall be paid for as any other expense incident
37 to the administration of this act.

1 161. Section 54:42-4 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:42-4. The director shall have power by subpoena, to compel the
4 attendance of witnesses and the production of any books, records, papers,
5 vouchers, accounts and documents of any person engaged in the manufac-
6 ture, distribution, transportation, storage, warehousing, importation, solici-
7 tation or sale of alcoholic beverages, or in purchasing, transferring, selling
8 or agreeing to sell warehouse receipts, receipts, certificates, contracts or other
9 documents given upon the storage of alcoholic beverages, or of any other
10 person, at any such hearing. The fees of the witnesses required to attend
11 any such hearing shall be the same as those allowed to witnesses appearing
12 in the Superior Court. Such fees shall be paid in the manner provided for
13 the payment of other expenses incident to the administration of this subtitle.

1 162. Section 54:42-5 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:42-5. If a person subpoenaed to attend any hearing fails to appear, be
4 examined or to answer any question, or to produce any books, records,
5 papers, vouchers, accounts or documents, when ordered so to do by the

6 director or any deputy, auditor or investigator designated by him to con-
 7 duct such hearing, the commissioner or such deputy, auditor or investigator
 8 may apply to the Superior Court to compel compliance with the subpoena
 9 or order of the commissioner, or of the deputy, auditor or investigator so ap-
 10 pointed by the commissioner.

1 163. Section 54:44-3 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:44-3. As an additional or alternative remedy, the director may
 4 issue a certificate to the Clerk of the Superior Court or to the clerk of the
 5 Law Division of the County Court of any county, that any person is in-
 6 debted under this subtitle in an amount named in the certificate and there-
 7 upon the clerk to whom the certificate shall have been issued shall immedi-
 8 ately enter upon his record of docketed judgments the name of such person
 9 as defendant, and of the State as plaintiff, the amount of the debt so cer-
 10 tified, a short name of the tax, and the date of making the entries. The mak-
 11 ing of the entries shall have the same force and effect as the entry of a
 12 docketed judgment in the office of such clerk, and the director shall have all
 13 of the remedies and may take all of the proceedings for the collection thereof
 14 which may be had or taken upon the recovery of a judgment in an action but
 15 without prejudice to the taxpayer's right of appeal. Every person who shall
 16 be licensed to manufacture, distribute, transport, store, warehouse, import,
 17 offer for sale or sell alcoholic beverages, or to sell warehouse receipts, re-
 18 ceipts, certificates, contracts or other documents given upon the storage of
 19 alcoholic beverages, under any law of this State shall, by the acceptance of
 20 such license, be deemed to have consented to the procedure set forth in this
 21 section.

1 164. Section 54:46-1 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:46-1. Any person who shall be aggrieved by any decision of the Di-
 4 rector of the Division of Taxation denying any hearing requested hereunder,
 5 or by any order, finding or assessment having the effect of fixing, correcting,
 6 amending or modifying the amount of any tax to be paid by such person, or

7 by any decision declining so to do, or by any certification of debt to the clerk
8 of a court, may appeal from the action of the director in making any such
9 decision, assessment, finding or order, or issuing any such certificate, to the
10 Division of Tax Appeals by filing a petition of appeal with that division
11 within sixty days after date of such decision, order, finding, or assessment,
12 in the manner and form and subject to such terms and conditions as the
13 division shall by reasonable rules and regulations prescribe. No such appeal
14 shall stay the collection of any such tax or the enforcement of the same by
15 entry as a judgment, unless as provided by order of such division, after
16 giving security approved by the director or the division.

17 The judgment or order of the Division of Tax Appeals respecting any
18 matter arising under the provisions of this subtitle may be reviewed by a
19 proceeding in lieu of prerogative writ, in the same manner as other judg-
20 ments of said division.

1 165. Section 54:49-12 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:49-12. As an additional remedy, the Director of the Division of
4 Taxation may issue a certificate to the Clerk of the Superior Court
4A or to the clerk of the Law Division of the County Court of
5 any county, that any person is indebted under such State tax law in such an
6 amount as shall be stated in the certificate. The certificate shall contain a
7 short name of the tax under which the said indebtedness arises. Thereupon
8 the clerk to whom such certificate shall have been issued shall immediately
9 enter upon his record of docketed judgments the name of such person, and of
10 the State, the address of the place of business where such tax liability was
11 incurred, if shown in the certificate, the amount of the debt so certified, a
12 short name of the tax, and the date of making such entries. The making of
13 the entries shall have the same force and effect as the entry of a docketed
14 judgment in the office of such clerk, and the director shall have all the
15 remedies and may take all of the proceedings for the collection thereof which
16 may be had or taken upon the recovery of a judgment in an action, but with-
17 out prejudice to the taxpayer's right of appeal.

166. Section one of chapter ten of the laws of one thousand nine hundred and forty-three is amended to read as follows:

1. Whenever in respect to any taxpaying corporation, the Clerk of the Superior Court or former Supreme Court or a clerk of the County Court or court of common pleas of any county has or shall have entered upon his record of judgments the entries against such corporation required in and by section 54:49-12 of the Revised Statutes; and, whenever, acting pursuant to section 54:11-2 of the Revised Statutes, the Governor issues his proclamation, declaring the charter of such corporation is repealed, and the powers conferred upon them inoperative and void for failure to satisfy, in whole or in part, the tax and interest thereon, evidenced by the aforesaid judgment; and whenever, thereafter, such corporation pays to the Secretary of State a sum received by him, in whole or in part, in lieu of the tax and interest thereon evidenced by the aforesaid judgment, and the Governor, by and with the advice of the Attorney-General, permits such corporation to be reinstated to all its franchises and privileges, and the Secretary of State has issued his certificate, entitling such corporation to continue its business and franchises, all pursuant to section 54:11-5 of the Revised Statutes, the Attorney-General, either personally or through the agency of a legal assistant acting in his name, may affix his signature and official title on the margin of the record of such judgment in any such clerk's office and enter above said signature words and figures of the tenor following: "On the judgment-
(Date)

debtor herein was reinstated pursuant to R. S. 54:11-5." Such signing and making of the entry shall operate as a satisfaction of such judgment.

167. Section 54:50-4 of the Revised Statutes is amended to read as follows:

54:50-4. The Director of the Division of Taxation or his deputies may by subpoena compel the attendance of witnesses and the production of any books, records, papers, vouchers, accounts or documents of any taxpayer

6 or of any person who, the director has reason to believe, has information
7 pertinent to any matter under investigation by the director or any such
8 deputy at any hearing held pursuant to this subtitle, or any State tax law.
9 The fees of witnesses required to attend any such hearing shall be the same
10 as those allowed to witnesses appearing in the Superior Court. Such fees
11 shall be paid in the manner provided for the payment of other expenses in-
12 cident to the administration of this subtitle, or any State tax law.

1 168. Section 54:50-5 of the Revised Statutes is amended to read as
2 follows:

3 54:50-5. If a person subpoenaed to attend any hearing under this sub-
4 title fails to appear, be examined or answer any question, or produce any
5 books, records, papers, vouchers, accounts or documents when subpoenaed
6 so to do by the director or any deputy, the director or such dep-
7 uty may apply to the Superior Court for an order to compel him to do so.

1 169. Section 54:51-1 of the Revised Statutes is amended to read as
2 follows:

3 54:51-1. Any person who shall be aggrieved by any decision, order,
4 finding or assessment of the Director of the Division of Taxation made
5 pursuant to the provisions of this subtitle or by his refusal to act, or by any
6 certification of debt to the clerk of a court, may appeal therefrom to the di-
7 vision of tax appeals, by filing a petition of appeal with said division of
8 tax appeals in the manner and form and within the time and subject to
9 such terms and conditions as said division shall by rules prescribe. The pro-
10 visions of this section shall not apply to transfer inheritance or estate taxes.

11 No such appeal shall stay the collection of any tax or the enforcement
12 of the same by entry as a judgment unless by order of such division of tax
13 appeals, and then only after security approved by the director or such divi-
14 sion has been furnished to the director. The judgment or order of the divi-
15 sion of tax appeals respecting any matter arising under the provisions of
16 this subtitle may be reviewed by a proceeding in lieu of prerogative writ,
17 in the same manner as other judgments of said division.

1 170. This act shall take effect immediately.

STATE OF NEW JERSEY

INTRODUCED JANUARY 13, 1953

By Mr. CLAPP

Referred to Committee on Revision and Amendment of Laws

AN ACT concerning taxation, and revising parts of the statutory law.

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

1 1. Section 54:1-17 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-17. The Director of the Division of Taxation or any of the em-
4 ployees of the division delegated or deputized to sit for him shall have power
5 to administer oaths to any person to ascertain any facts which will enable them
6 properly to perform the duties of their office, and may reduce the statements
7 of the person sworn to writing, and require him to swear and subscribe
8 thereto, and may, ex parte, apply for and obtain from the Superior Court
9 an order to compel any person to submit to examination in reference to
10 such matters.

1 2. Section 54:1-37 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-37. An assessor who shall willfully or intentionally fail, neglect or
4 refuse to comply with the constitution and laws of this State relating to
5 the assessment and collection of taxes shall be subject to removal from office
6 by the Superior Court in an action brought therein by the Director of the
7 Division of Taxation. The court may proceed in the action in a summary man-
8 ner or otherwise. If the director shall, after investigation, find that an asses-

9 sor has willfully or intentionally failed, neglected or refused so to do, the di-
10 rector shall bring the action and the Attorney-General shall conduct the ac-
11 tion on his behalf.

1 3. Section 54:1-38 of the Revised Statutes is hereby repealed.

1 4. Section 54:1-39 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:1-39. If the court removes the assessor, a certified copy of the judg-
4 ment of removal shall be transmitted to the governing body or officer of the
5 taxing district having power to elect or appoint a person to fill the vacancy
6 caused by the removal. The governing body or officer shall thereupon ap-
7 point a successor who shall hold office for such time as may be fixed by law
8 for assessors appointed to fill vacancies.

1 5. Section 54:2-17 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:2-17. Each member of the division of tax appeals shall have power
4 to administer oaths and examine witnesses, and shall have the same power as
5 the County Court to issue subpoenas to compel the attendance of witnesses and
6 the production of all necessary reports, books, papers, documents, cor-
7 respondence and other evidence at any designated place of hearing. The
8 subpoenas shall be authenticated by the seal of the division, and either party
9 to a proceeding before the division may secure from it subpoenas without
10 charge. Misconduct on the part of a person attending a hearing or the
11 failure of a witness when duly subpoenaed to attend, give testimony or pro-
12 duce any records, shall be punishable by the County Court of the county in
13 which the division shall then be sitting, in the same manner as such mis-
14 conduct or failure is punishable by that court in a case therein pending.

1 6. Section 54:2-21 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:2-21. In any proceeding, hearing or appeal pending before the divi-
4 sion of tax appeals, the division by special order or its general rules, and
5 to the extent provided by such rules, may permit depositions of witnesses

6 residing within or without the State to be taken in the manner prescribed
 7 for the taking of depositions in civil actions in the Superior Court, and to
 8 the extent so permitted, they shall be of like effect and in all respects similar,
 9 as nearly as may be. The officer taking the deposition shall, after it has been
 10 taken, cause it to be filed with the said division.

1 7. Section 54:2-22 of the Revised Statutes is hereby repealed.

1 8. Section 54:2-23 of the Revised Statutes is hereby repealed.

1 9. Section 54:2-24 of the Revised Statutes is hereby repealed.

1 10. Section 54:2-25 of the Revised Statutes is hereby repealed.

1 11. Section 54:2-26 of the Revised Statutes is hereby repealed.

1 12. Section 54:2-27 of the Revised Statutes is hereby repealed.

1 13. Section 54:2-28 of the Revised Statutes is hereby repealed.

1 14. Section 54:2-29 of the Revised Statutes is hereby repealed.

1 15. Section 54:2-30 of the Revised Statutes is hereby repealed.

1 16. Section 54:2-31 of the Revised Statutes is hereby repealed.

1 17. Section 54:2-32 of the Revised Statutes is hereby repealed.

1 18. Section 54:3-23 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:3-23. In case of the failure of a person to obey any such order or
 4 subpoena of a county board of taxation, or to answer any inquiry properly
 5 put to him upon such examination, the person shall be punishable by the
 6 County Court of the county in the same manner as such failure is punish-
 7 able by that court in a case therein pending.

1 19. Section 54:4-16 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:4-16. The assessor shall have power to examine under oath any per-
 4 son or officer of a corporation with regard to the taxable property of himself,
 5 the corporation or others, or the truth of the matters contained in a claim for
 6 exemption of any person or corporation, and may compel the attendance of
 7 such persons and other witnesses and the production of books and papers by
 8 his order therefor, designating the time and place for such attendance and

9 production. The order shall be served on the person, witness or corpora-
10 tion at least two days before the time named, either personally or by leaving
11 it at the residence of the person or witness or at the office of the corporation.
12 In case of failure to comply with the order, the assessor may apply ex parte
13 to the Superior Court or County Court to compel the person or witness so
14 to do.

1 20. Section 54:4-43 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:4-43. When, pursuant to section 2A:17-72 or section 2A:17-73 of
4 the New Jersey Statutes, an officer shall serve upon a county board of taxa-
5 tion a copy of an execution against a taxing district, a board of education of
6 a school district or a regional board of education, of the county, the board
7 shall add the amount due upon the execution, with interest to February first
8 of the year next ensuing, to the amounts certified to it to be raised by taxa-
9 tion in that taxing district, that school district or the school districts which
10 have united in establishing such regional board of education, as the case
11 may be, and the amount of the execution and interest shall thereupon be
12 raised by taxation in such taxing district, school district or school districts,
13 and paid, on or before February fifth of such next ensuing year, by the col-
14 lector of the taxing district against which the execution was issued or by the
15 collector or collectors of the taxing district or districts within which the
16 school district or school districts may be situated.

1 21. Section 54:4-61 of the Revised Statutes is amended to read as
2 follows:

3 54:4-61. No assessment of taxes shall be set aside by a proceeding in
4 lieu of prerogative writ, because the State, county or municipal taxes, or
5 any of them, are blended together, nor because the aggregate amount of
6 money levied or assessed in a taxing district for taxes is greater than called
7 for by the law or resolutions granting the same, nor because the assessment
8 is made upon any person or property at a rate higher than authorized by the
9 law, ordinance or resolutions granting the money for which the assessment of
10 taxes is made.

1 22. Section 54:4-62 of the Revised Statutes is amended to read as
2 follows:

3 54:4-62. If it shall appear to the satisfaction of the Superior Court, in
4 a proceeding in lieu of prerogative writ, that an assessment of taxes reviewed
5 thereby is at a rate higher than authorized by the law or resolution authoriz-
6 ing the assessment, or that the value of taxable property for which a person
7 is therein assessed, is too great, the court shall amend the assessment and re-
8 duce it to the proper and just amount, and thereupon affirm it according to
9 the amendment and reduction and reverse it as to the excess only

1 23. Section 54:4-63 of the Revised Statutes is hereby repealed.

1 24. Section 54:4-82 of the Revised Statutes is amended to read as
2 follows:

3 54:4-82. Upon presentation of an application setting forth that the ap-
4 plicant is in the custody of the sheriff or jailer of the county for the nonpay-
5 ment of a tax, that he applies for his discharge and is without sufficient
6 goods and chattels whereof to make a distress and without means of payment
7 of the tax and costs, the County Court shall thereupon direct the sheriff or
8 jailer to cause the applicant to be brought before it for examination and for
9 the hearing of the application. Notice of the application, and of the time ap-
10 pointed for the hearing thereof, shall be given to the legal representative of
11 the municipality wherein the tax was levied, who may be heard in relation to
12 the application. After the examination of the applicant and the hearing, the
13 court may order his discharge, or order his release upon condition that he
14 shall pay the tax and costs assessed against him in such manner as the circum-
15 stances of the case shall warrant. A person released upon condition that he
16 shall pay the tax and costs, who shall violate the condition of the order re-
17 leasing him, may be taken into custody and kept in confinement until the tax
18 and costs are paid.

1 25. Section 54:4-106 of the Revised Statutes is amended to read as
2 follows:

3 54:4-106. The receiver of a corporation appointed by the Superior
4 Court or an assignee in trust for the benefit of creditors shall take, receive
5 and hold all personal property subject to all unpaid taxes and shall, out of
6 the first moneys received by him, pay to the proper collecting officer of the
7 municipality levying the tax all unpaid taxes, together with the interest and
8 penalties thereon. This payment shall be made before any other payments
9 are made by the receiver or assignee. Nothing in this section shall affect
10 the lien of employees for wages preferred by law.

1 26. Section one of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 1. That at any time after any taxes or any installment thereof hereto-
4 fore or hereafter levied and assessed against real property in any munici-
5 pality shall have been delinquent for more than six months and remain due
6 and unpaid, the collector or other officer charged with the collection of taxes
7 in such municipality, hereinafter designated the "collector," may, by and
8 with the approval of the governing body of such municipality, bring an action
9 in the Superior Court to be appointed receiver ex officio of the rents and in-
10 come of such real property for the purpose of collecting and satisfying out of
11 such rents and income the delinquent taxes against such real property, to-
12 gether with the penalties, interest and costs, and such costs and expenses of
13 the receivership as may be adjudged by the court. The court may proceed in
14 the action in a summary manner or otherwise. Such receiver shall not be re-
15 quired to give bond other than his official bond, and shall be appointed only
16 for the purpose of collecting and satisfying the delinquent taxes, penalties,
17 interest and costs and expenses as aforesaid.

1 27. Section six of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 6. The plaintiff in the action shall establish:

4 (a) that such delinquent taxes remain due and unpaid at the com-
5 mencement of the action,

6 (b) that the collector has exercised due diligence to collect such delin-
7 quent taxes, and

8 (c) that he verily believes that such real property is income-producing,
9 or, if the property is not income-producing, that it can be leased and
10 thereby made to become income-producing, and that the collection of such
11 delinquent taxes can be made through a receivership of the rents and in-
12 come from such real property.

13 A verification of the complaint in the action shall be prima facie evi-
14 dence of the facts therein stated.

1 28. Section seven of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 7. In the event that it is made to appear to the court that the owner
4 or any person interested in such real property has filed an appeal from or
5 is contesting the taxes assessed and levied against such real property, the
6 court shall limit the amount of taxes to be collected by the receiver to the
7 portion of such delinquent taxes which are not in substantial dispute and,
8 if the parties are unable to agree upon the amount thereof, the same shall
9 be ascertained by the court and the collection of the disputed portion of the
10 taxes shall be stayed until the final determination of the proceedings to re-
11 view said taxes. Thereupon, in the event that such appeal or contest shall
12 be sustained as to any part or all of such taxes so collected, the court shall
13 direct the collector to pay back and return to such owner or person inter-
14 ested in such real property, such part or all of such taxes so col-
15 lected as to which the appeal or contest has been sustained. In the event
16 that such appeal or contest is not sustained, then the receiver shall pro-
17 ceed to collect from such rents and income any uncollected portion of such
18 delinquent taxes, penalties, interest and costs and expenses as aforesaid.

1 29. Section eight of chapter three hundred sixty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 8. Whenever the delinquent taxes against any such real property and
4 the delinquent taxes for which the property has been sold, together with all

5 penalties, interest and costs and expenses as aforesaid, have been fully paid
 6 and satisfied out of the rents and income collected by the receiver from
 7 such real property, the collector shall apply to the court for his discharge
 8 as such receiver. The owner or any person interested in such real property,
 9 upon presentation to the collector of a certified copy of the order or judg-
 10 ment of discharge, may receive, as the case may be, receipted tax bills for
 11 the payment of such taxes or a certificate of redemption from such tax sale.
 12 For good cause shown, the receiver may be discharged by the court at any
 13 time.

1 30. Section 54:5-10 of the Revised Statutes is amended to read as
 2 follows:

3 54:5-10. No judicial proceeding shall operate to stay the enforcement
 4 of any municipal lien, unless the court shall so order, nor unless due notice
 5 of the order describing the land and naming the owner shall be filed as a
 6 notice of lis pendens in the office of the county clerk or register of deeds and
 7 mortgages, as the case may be, of the county where the lands are situate.

1 31. Section 54:5-45 of the Revised Statutes is hereby repealed.

1 32. Section 54:5-82 of the Revised Statutes is amended to read as
 2 follows:

3 54:5-82. In the absence of fraud, no action shall be brought to contest
 4 or set aside the certificate of sale, notice and affidavit of service so recorded
 5 as a deed, or to recover possession of the lands so conveyed, after the ex-
 6 piration of two years from the date of their record.

1 33. Section 54:5-84 of the Revised Statutes is amended to read as
 2 follows:

3 54:5-84. If a delinquent owner or lienor shall be, at the time of the ex-
 4 piration of the time limited for the redemption of the real estate in which
 5 he is interested, an infant under the age of twenty-one years, or an idiot,
 6 or then shall have been judicially adjudged a person of unsound mind, the
 7 right to redeem shall not be barred by service of notice as provided in this
 8 article so long as such impediment shall continue, but shall be barred only
 9 by an action to foreclose brought in the Superior Court.

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1 34. Section 54:5-85 of the Revised Statutes is amended to read as
2 follows:

3 54:5-85. The provisions of this article shall be liberally construed as
4 remedial legislation to encourage the barring of the right of redemption by
5 actions in the Superior Court to the end that marketable titles may thereby
6 be secured.

1 35. Section 54:5-86 of the Revised Statutes is amended to read as
2 follows:

3 54:5-86. The purchaser, his heirs or assigns, in addition to the remedy
4 provided by article eight of this chapter (§ 54:5-77 et seq.), may at any time
5 after the expiration of the term of two years, whether notice to redeem has
6 been given or not, institute an action to foreclose the right of redemption.
7 On instituting the action the right to redeem shall exist and continue until
8 barred by the judgment of the Superior Court.

1 36. Section 54:5-87 of the Revised Statutes is amended to read as
2 follows:

3 54:5-87. The Superior Court, in an action to foreclose the right of re-
4 demption, may give full and complete relief under this chapter, in accord-
5 ance with other statutory authority of the court, to bar the right of redemp-
6 tion and to foreclose all prior or subsequent alienations and descents of the
7 lands and encumbrances thereon, except subsequent municipal liens, and to
8 adjudge an absolute and indefeasible estate of inheritance in fee simple, to
9 be vested in the purchaser. The judgment shall be final upon the defend-
10 ants, their heirs, devisees and personal representatives, and their or any of
11 their heirs, devisees, executors, administrators, grantees, assigns or suc-
12 cessors in right, title or interest.

1 37. Section one of chapter two hundred sixty-four of the laws of one
2 thousand nine hundred and thirty-eight is hereby repealed.

1 38. Section one of chapter one hundred fifty-one of the laws of one thou-
2 sand nine hundred and thirty-nine is hereby repealed.

1 39. Section two of chapter one hundred fifty-one of the laws of one thou-
2 sand nine hundred and thirty-nine is hereby repealed.

1 40. Section one of chapter eighty-four of the laws of one thousand nine
2 hundred and forty is hereby repealed.

1 41. Section 54:5-88 of the Revised Statutes is hereby repealed.

1 42. Section 54:5-89 of the Revised Statutes is hereby repealed.

1 43. Section 54:5-90 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:5-90. Where judgment is taken against unknown owners or claimants
4 as provided by Rules of the Supreme Court, their equity of redemption shall
5 be foreclosed and barred without further publication upon their failure to
6 redeem the lands affected by the action, but notice of the date limited for
7 redemption, the place to redeem and the amount necessary to redeem shall
8 be posted upon the lands at least twenty days before the date so fixed. No
9 such judgment, after it has been entered for more than five years, shall be
10 attacked on the ground of insufficient inquiry for the identity, name or ad-
11 dress of any defendant, his heirs, assigns or personal representatives, even
12 though the same might have been ascertained by such inquiry.

1 44. Section 54:5-91 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:5-91. Any person whose interest in the lands cannot, in the exercise
4 of reasonable diligence, be ascertained from the search of the title of the
5 premises described in the certificate of sale, made of the indexes in the office
6 of the surrogate and county clerk or register of deeds and mortgages in the
7 county in which the lands are situate, and in the office of the Secretary of
8 State, extending back at least sixty years next preceding the date of the sale,
9 shall be deemed to be included in the term "unknown owner" or "unknown
10 claimant."

1 45. Section 54:5-92 of the Revised Statutes is hereby repealed.

1 46. Section 54:5-93 of the Revised Statutes is hereby repealed.

1 47. Section 54:5-94 of the Revised Statutes is hereby repealed.

1 48. Section 54:5-95 of the Revised Statutes is hereby repealed.

1 49. Section 54:5-96 of the Revised Statutes is hereby repealed.

1 50. Section 54:5-97 of the Revised Statutes is hereby repealed.

1 51. Section 54:5-98 of the Revised Statutes is amended to read as
2 follows:

3 54:5-98. In all actions to foreclose a tax sale certificate, redemption
4 shall be made to the tax collector of the municipality at his official office during
5 business hours, except in cases where the tax collector is a part-time official
6 with no regular municipal office, in which case the redemption shall be made
7 to the clerk of the county in which the premises lie. Such redemption shall
8 be subject to the fixing of fees and costs.

1 52. Section 54:5-99 of the Revised Statutes is amended to read as
2 follows:

3 54:5-99. No foreclosure judgment shall be entered, except in cases where
4 a municipality is the plaintiff unless evidence is produced in the foreclosure
5 action that all subsequent municipal liens have been paid to the time of the
6 commencement of the action.

1 53. Section 54:5-100 of the Revised Statutes is amended to read as
2 follows:

3 54:5-100. In an action in the Superior Court to foreclose the right of
4 any defendant therein named to redeem lands from the lien of a certificate
5 of sale thereof issued for nonpayment of taxes or other municipal lien, the
6 validity of the tax or other municipal lien for which the sale was made and
7 certificate issued, and the validity of the proceedings to sell the lands shall
8 be conclusively presumed unless a defendant in the action shall set up as a
9 defense thereto the invalidity of the tax or other municipal lien or the in-
10 validity of the proceedings to sell or the invalidity of the sale. All ques-
11 tions as to such invalidity may be tried in the action.

1 54. Section 54:5-101 of the Revised Statutes is hereby repealed.

1 55. Section 54:5-102 of the Revised Statutes is hereby repealed.

1 56. Section 54:5-103 of the Revised Statutes is hereby repealed.

1 57. Section 54:5-104 of the Revised Statutes is amended to read as
2 follows:

3 54:5-104. When in a judgment in an action to foreclose the right of re-
4 demption, the lands are described in a manner other than that contained in
5 the certificate of tax sale, the judgment shall bar the defendant's right of
6 redemption in and to all the lands described in the judgment, and that prop-
7 erty only.

1 58. Section five of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 5. In any proceeding under this act no personal judgment shall be en-
4 tered against any person.

1 59. Section six of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 6. No action may be instituted under this act on any tax sale certificate
4 unless:

5 a. More than two years have expired from the date of the tax sale out
6 of which any such certificate arose, and

7 b. For the four calendar years next preceding the commencement of the
8 action, no part of any general land taxes levied and assessed against the
9 land covered by such certificate has been paid.

1 60. Section eight of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 8. The Superior Court shall have jurisdiction to give full relief, in rem,
4 as prescribed in this act.

1 61. Section nine of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 9. The fees to be paid to the clerk of the court on the institution of an
4 action shall be twenty-five dollars (\$25.00), except when a foreclosure is
5 sought as to more than twenty-five certificates, in which case the clerk shall
6 be entitled to fifty cents (\$0.50) for each certificate in excess of twenty-five.

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1 62. Section ten of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 63. Section eleven of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 64. Section twelve of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is hereby repealed.

1 65. Section thirteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 13. The plaintiff shall file a copy of the complaint in the offices of the
4 municipal tax collector, the county recording officer and the Attorney-Gen-
5 eral of the State of New Jersey.

1 66. Section fourteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 14. The copy of the complaint filed in the office of the county recording
4 officer and the publication and posting of the notice as provided by the Rules
5 of the Supreme Court shall be notice to the world including all persons
6 claiming any right, title, interest in or lien upon the land sought to be af-
7 fected by said complaint, whether or not the names of said persons appear
8 in said complaint, of the institution of said foreclosure proceedings in rem,
9 and that unless said lands be redeemed in the cause as hereinafter provided,
10 the right, title, interest or lien of any such persons and the claim of any or
11 all other persons, whether such right, title, interest, lien or claim has or shall
12 have become vested or shall have arisen or may arise prior to or subsequent
13 to the filing of said complaint, shall be foreclosed and forever debarred
14 and that an indefeasible estate in fee simple in said lands shall be vested
15 in the plaintiff, by the judgment of the said court, as provided in this act.

1 67. Section fifteen of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 15. The copy of said complaint filed in the office of the Attorney-General
4 of the State of New Jersey shall be notice to the State of New Jersey, includ-
5 ing any agency of the State, and any political subdivision thereof having an

6 interest in or lien upon the land to be affected, that such action has been in-
7 stituted, in rem, against said land.

1 68. Section sixteen of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

1 16. Upon the filing of such copy of complaint, the county recording offi-
2 cer shall forthwith cause the action to be indexed in the name of all persons
3 appearing in the tax foreclosure list and in the complaint in the same index
4 used for notices of lis pendens, and the filing of said complaint shall be noted
5 in the margin of the record of each certificate of tax sale referred to in
6 said complaint.

1 69. Section seventeen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 17. The county recording officer for filing and indexing such copy of the
4 complaint and the making of such marginal notation shall be entitled to the
5 same fees to which he would be entitled for the filing, indexing and noting
6 of a Notice of Lis Pendens.

1 70. Section eighteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 71. Section nineteen of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 72. Section twenty of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 20. At any time after the enactment of this act, any person owning land
4 or holding a mortgage thereon, or any person having a lien or claim thereon,
5 or interest therein, may file with the tax collector of the taxing district
6 wherein such land is located, a notice stating his name, residence and post-
7 office address and a description, as shown in the last tax duplicate of the mu-
8 nicipality, of the parcel of land in which such person has an interest, which
9 notice shall continue in effect for a period of five years, unless earlier can-
10 celed by such person. A notice of foreclosure may be mailed to such persons
11 and all others, as provided by Rules of the Supreme Court, but neither the

12 failure to mail any such notice, nor the failure of any person to receive such
13 notice, shall affect the validity of any action brought pursuant to this act.

1 73. Section twenty-one of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 74. Section twenty-two of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 75. Section twenty-three of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 76. Section twenty-four of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 77. Section twenty-five of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 25. No omission of any of the procedures or actions required by law in
4 relation to levy and assessment shall be a defense or objection to the fore-
5 closure of any tax lien title, unless it be also made to appear to the court
6 that such omission has been prejudicial to the answering defendant.

1 78. Section twenty-six of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 79. Section twenty-seven of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 80. Section twenty-eight of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 81. Section twenty-nine of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is hereby repealed.

1 82. Section thirty of chapter ninety-six of the laws of one thousand nine
2 hundred and forty-eight is amended to read as follows:

3 30. If an action is severed by reason of the filing of an answer as to a
4 parcel or parcels of land, the plaintiff shall be liable for and shall pay to the
5 clerk of said court the fees and costs as in the case of the commencement and
6 prosecution of a new, separate and distinct action.

1 83. Section thirty-one of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 31. All costs and fees in the action shall be equitably apportioned and al-
4 located to the several parcels of land affected by the action, and added to the
5 amount required to redeem.

1 84. Section thirty-two of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby amended to read as follows:

3 32. Redemption shall be made as provided in section 54:5-98 of the Re-
4 vised Statutes.

1 85. Section thirty-three of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 33. Upon such redemption, the plaintiff or its attorney shall promptly
4 file with the county recording officer a statement setting forth that redemp-
5 tion has been made in respect to any parcel of land described in the petition.
6 The filing of the statement shall operate to discharge the notice hereinbefore
7 provided in section fourteen insofar as the notice relates to the land so re-
8 deemed. Any person making such redemption shall be entitled to receive,
9 from the tax collector or other official, a certificate of redemption and a du-
10 plicate thereof, and may file such duplicate with the county recording offi-
11 cer, in lieu of, and with the same effect as, a statement of redemption filed by
12 a plaintiff or its attorney, as in this section provided.

1 86. Section thirty-four of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 34. The plaintiff shall have the right to an order of dismissal, without
4 notice and without costs, as to any parcel of land affected by any action
5 under this act. The filing of a copy of the order with the county recording
6 officer shall operate as a discharge of the proceedings as to the parcel of land
7 affected thereby. The recording officer shall charge fifty cents (\$0.50) for
8 each parcel of land affected by such discharge.

1 87. Section thirty-five of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is hereby repealed.

1 88. Section thirty-six of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 36. (a) The judgment shall give full and complete relief, in accordance
4 with the provisions of this act, and in accordance with any other statutory
5 authority, to bar the right of redemption, and to foreclose all prior or subse-
6 quent alienations and descents of the lands and encumbrances thereon, and
7 to adjudge an absolute and indefeasible estate of inheritance in fee simple in
8 the lands therein described, to be vested in the plaintiff.

9 (b) Such judgment shall be binding and final upon all persons having a
10 vested or contingent title or interest in or lien or claim upon or against said
11 lands, including the State of New Jersey, and any agency and political sub-
12 division thereof, and their heirs, devisees and personal representatives, and
13 their, or any of their heirs, devisees, executors, administrators, grantees,
14 assigns or successors in right, title or interest, notwithstanding any infancy
15 or incompetency of such person or persons, and upon all other persons, their
16 heirs, devisees and personal representatives, and their or any of their heirs,
17 devisees, executors, administrators, grantees, assigns or successors in right,
18 title or interest.

1 89. Section thirty-seven of chapter ninety-six of the laws of one thou-
2 sand nine hundred and forty-eight is amended to read as follows:

3 37. Upon the recording of a certified copy of such judgment in the office
4 of the county recording officer, the plaintiff shall be seized of an estate in fee
5 simple, in the lands described therein, absolute and free and clear of all liens
6 and encumbrances, in accordance with the terms of said judgment.

1 90. Section thirty-eight of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 38. Upon the recording of such judgment, the county recording officer
4 shall note, in the margin of each certificate referred to therein, the follow-
5 ing: "Judgment recorded on
(here insert date)

6," for which such record-
(here insert book and page or instrument number)

7 ing officer shall charge thirty-five cents (\$0.35) for each notation.

1 91. Section thirty-nine of chapter ninety-six of the laws of one thousand
2 nine hundred and forty-eight is amended to read as follows:

3 39. No application shall be entertained to reopen such judgment after
4 three months from the date of the recording thereof in the office of the
5 county recording officer, and then only upon the grounds of lack of jurisdic-
6 tion or fraud in the conduct of the action.

1 92. Section 54:5-105 of the Revised Statutes is amended to read as
2 follows:

3 54:5-105. The Superior Court or a County Court in an action may direct
4 the county clerk or register of deeds, as the case may be, to cancel of record
5 any tax sale certificate of record in the county if it shall be satisfied by proof
6 that the holder of the tax sale certificate has been fully paid all moneys ex-
7 pended by him for the tax sale certificate, including all expenses incurred by
8 him, and lawful interest therein according to law. The court may proceed
9 in the action in a summary manner or otherwise.

1 93. Section 54:5-107 of the Revised Statutes is amended to read as
2 follows:

3 54:5-107. The action shall be brought against the holder of record of
4 the tax sale certificate, if living, and if not living, his executor or admin-
5 istrator, or if he shall have died intestate and there shall be no administrator,
6 the next of kin of the holder of record of the tax sale certificate. Such
7 other persons may be made defendants as the court may direct.

1 94. Section 54:5-108 of the Revised Statutes is hereby repealed.

1 95. Section 54:5-109 of the Revised Statutes is hereby repealed.

1 96. Section 54:5-110 of the Revised Statutes is hereby repealed.

1 97. Section three of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

3 3. Any and all purchasers of the tax sale certificates and subsequent
4 municipal liens purchased, as hereinabove described, must foreclose at their
5 own expense, the right of redemption, and record the final judgment in the
6 county wherein the land is situate within two years from the date of the con-
7 firmation of the sale by the governing body.

1 98. Section four of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

3 4. The governing body on good cause shown shall have the power to ex-
4 tend the time and to grant further extension or extensions of time within
5 which the final judgment must be recorded as hereinabove described; *pro-*
6 *vided*, that an application for such extension, further extension or extensions
7 of time shall be made to the governing body, before the expiration of the
8 two-year period or the expiration date or dates of said further extension or
9 extensions as hereinabove provided.

10 If the final judgment shall not have been recorded within two years from
11 the date of the confirmation of the sale, or on the expiration of the extended
12 time or times, then the sale shall be null and void, and the right, title and in-
13 terest of the purchaser shall cease and revert to the municipality.

14 As to all sales of tax sale certificates heretofore made under this act,
15 where the final judgment or decree has not been filed within two years from
16 the date of the confirmation of the sale, or within the time limited by any ex-
17 tension or extensions theretofore granted, the governing body, on good cause
18 shown, shall have the power to extend the time within which the final judg-
19 ment or decree must be recorded; *provided*, that the first application for such
20 extension shall be made to the governing body within thirty-six months after
21 July third, one thousand nine hundred and forty-nine, and in the event that
22 such application is made within said time and is granted by said governing
23 body said final judgment or decree and the sale, right, title and interest of
24 the purchaser in the tax sale certificate shall be valid, anything contained in
25 this act to the contrary notwithstanding.

1 99. Section five of chapter one hundred forty-nine of the laws of one
2 thousand nine hundred and forty-three is amended to read as follows:

3 5. In all cases where the purchaser shall fail to foreclose the equity of
4 redemption and record the final judgment within the time specified herein-
5 above, the moneys paid by the said purchaser to the municipality shall not be
6 refundable to the purchaser nor shall the said moneys be credited by the tax
7 collector to the credit of the owner of the land.

1 100. Section one of chapter one hundred sixty-nine of the laws of one
2 thousand nine hundred and fifty is amended to read as follows:

3 1. Any purchaser of a tax sale certificate under the act to which this
4 act is a supplement, or his assignee, who has heretofore or who shall here-
5 after foreclose said tax sale certificate within the time in which he was or
6 shall be required to foreclose the equity of redemption and record the final
7 judgment or decree, or otherwise has or shall have complied with the condi-
8 tions appertaining to his said purchase but who has or shall have failed to
9 fully foreclose the said equity of redemption by reason of the inadvertent
10 omission of a party or parties who had or shall have an interest in the prop-
11 erty affected by said tax sale certificate, shall have the right to bring an ac-
12 tion to foreclose the said omitted party or parties from his or their equity of
13 redemption or interest in said property, either by an action in the nature of
14 strict foreclosure or reforeclosure, or similar action. In lieu of any such
15 action the purchaser may acquire any outstanding unforeclosed interest or
16 obtain a cancellation thereof by release, discharge or otherwise. In the case
17 of any such omission, the original foreclosure action or proceeding shall be
18 deemed a substantial compliance with the act to which this act is a supple-
19 ment, notwithstanding the omission. The bringing of a subsequent action or
20 the acquisition or cancellation of an unforeclosed outstanding interest, under
21 the provisions of this section shall in nowise invalidate the rights of the pur-
22 chaser or his assignee in and to the said tax sale certificate.

1 101. Section 54:8-3 of the Revised Statutes is amended to read as
2 follows:

3 54:8-3. In case of the loss or destruction of public records whereby
4 taxes which are unpaid and are a lien upon real estate are liable to be lost by
5 reason of the inability of the municipality to enforce them under existing
6 law without further power which will enable it to ascertain in a judicial man-
7 ner the amount of the taxes and the extent and character of the particular
8 real estate upon which they constitute a lien, the Superior Court in an action
9 shall have authority and jurisdiction to determine the amount of such taxes
10 and the interest and penalties thereon, and to adjudge the extent and char-
11 acter of the particular real estate upon which the taxes constitute a lien, and
12 to enforce the collection thereof. The court may proceed in the action in a
13 summary manner or otherwise.

1 102. Section 54:8-4 of the Revised Statutes is amended to read as
2 follows:

3 54:8-4. The action shall be brought by the municipality desiring relief,
4 whenever the governing board thereof shall by resolution deem it proper to
5 proceed. The plaintiff shall establish the years for which taxes are claimed
6 to be in arrears, the amount thereof as nearly as can be ascertained, the
7 designation of the real estate by block and street number or other brief de-
8 scription, and the names of the owners thereof, if known or ascertainable by
9 reference to the records of deeds of the county in which the real estate is
10 situate.

1 103. Section 54:8-5 of the Revised Statutes is amended to read as
2 follows:

3 54:8-5. Service of process upon one of two or more joint tenants or
4 tenants in common shall be sufficient to confer upon the court jurisdiction
5 of all the joint tenants or tenants in common with respect to the subject
6 matter of the action.

1 104. Section 54:8-6 of the Revised Statutes is amended to read as
2 follows:

3 54:8-6. If the owner or mortgagee of any land concerning which an
4 action is brought resides out of the State and cannot be served personally
5 within the State, service of process may be made upon a tenant or occupant.

1 105. Section 54:8-7 of the Revised Statutes is hereby repealed.

1 106. Section 54:8-8 of the Revised Statutes is hereby repealed.

1 107. Section 54:8-9 of the Revised Statutes is hereby repealed.

1 108. Section 54:8-10 of the Revised Statutes is hereby repealed.

1 109. Section 54:8-11 of the Revised Statutes is hereby repealed.

1 110. Section 54:8-12 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:8-12. When it shall be established by the judgment of the court in
4 any case that there is a lien for unpaid taxes against any real estate, the
5 lien may be enforced and collected by the municipality to which it is due in
6 the same manner and to the same effect as provided by law with respect to
7 other taxes upon real estate therein, and the judgment of the court shall be
8 conclusive as to the existence of the lien and the amount due thereon, or, in
9 the discretion of the court, execution may issue out of the court to enforce
10 the lien by a sale of the property as in other cases.

1 111. Section 54:8-13 of the Revised Statutes is hereby repealed.

1 112. Section 54:8-14 of the Revised Statutes is amended to read as
2 follows:

3 54:8-14. No costs shall be recovered by either party against the other.
4 No fees shall be charged or paid to the State for any services of the clerk,
5 except that copies of papers certified by the clerk shall be paid for as in
6 other cases. No costs shall be taxed on either side for fees of attorney or
7 counsel.

1 113. Section 54:8-15 of the Revised Statutes is amended to read as
2 follows:

3 54:8-15. A certified copy of the final judgment in every case wherein a
4 lien for taxes is established shall be filed in the office of the collector or
5 receiver of taxes or other officer charged by law with the custody of the
6 records of unpaid taxes. An abstract thereof showing the land affected, the
7 amount of the taxes, the years in which assessed, and the names of the
8 defendants in the action, shall be entered in a suitable book kept for that
9 purpose.

1 114. Section 54:8-16 of the Revised Statutes is amended to read as
2 follows:

3 54:8-16. The mayor or other chief executive officer of any city, town,
4 borough or village, the township committee of any township, and the
5 governing body of any other municipality proceeding under this article may
6 appoint one or more special attorneys and other necessary assistants to aid in
7 the prosecution of these actions, but no such attorney shall be appointed in
8 any city except with the concurrence of the city counsel or other regular legal
9 advisor. The compensation of the special attorneys and other assistants
10 shall be fixed in cities, boroughs and villages by the mayor or other chief
11 executive officer, and in all other municipalities by the governing body. In
12 all cases it shall be paid by the municipality.

1 115. Section eleven of chapter fifty of the laws of one thousand nine
2 hundred and forty-seven is amended to read as follows:

3 11. (a) Any aggrieved taxpayer may, within three months after any
4 decision, order, finding, assessment or action of the director made pur-
5 suant to the provisions of this act, appeal therefrom to the division of tax
6 appeals, by filing a petition of appeal with said division in the manner and
7 form prescribed by the said division and on giving security, approved by the
8 commissioner, conditioned to pay the tax heretofore levied, if the same
9 remains unpaid, with interest and costs.

10 (b) No such appeal shall stay the collection of any tax or the enforce-
11 ment of the same by entry as a judgment, unless by order of such division, and
12 then only after security approved by the director or said division has
13 been furnished to the commissioner. The judgment or order of the division of
14 tax appeals respecting any matter arising under the provisions of this sub-
15 title may be reviewed by a proceeding in lieu of prerogative writ in the same
16 manner as other judgments of said division.

1 116. Section twenty of chapter one hundred sixty-two of the laws of one
2 thousand nine hundred and forty-five is amended to read as follows:

3 20. In addition to other remedies for the collection of the tax imposed
4 by this chapter, the Attorney-General may of his own motion or upon the
5 request of the commissioner, whenever any tax due under this chapter shall
6 have remained in arrears for a period of three months after the tax shall
7 have become payable, bring an action in the Superior Court in the name of
8 the State, against such corporation for injunctive relief to restrain it from
9 the exercise of any franchise, or the transaction of any business within this
10 State until the payment of such tax and penalties and interest due thereon,
11 and the costs of such application, to be fixed by the court. The court may
12 proceed in the action in a summary manner or otherwise and may grant the
13 injunctive relief, if a proper case appear. Upon the granting and service of
14 the order or judgment giving injunctive relief, it shall not be lawful for such
15 company thereafter to exercise any franchise or transact any business in this
16 State until such injunction be dissolved.

1 117. Section five of chapter fifty-one of the laws of one thousand nine
2 hundred and forty-seven is amended to read as follows:

3 5. When a corporation franchise tax return shall have been duly filed in
4 accordance with the provisions of this act or of chapters thirteen or thirty-
5 two-A of Title 54 of the Revised Statutes, no tax shall be assessable or pay-
6 able after ten years from the date of such filing or after one year from the
7 effective date hereof, whichever is later. The director is hereby au-

8 thORIZED to cancel all assessments of taxes, interest and penalties, the collec-
9 tion of which is barred by the limitations herein provided and to destroy
10 returns and records relating thereto which are rendered useless by the pro-
11 visions of this act. Nothing herein contained, however, shall affect the rights
12 of the State (a) under any certificate of debt, decree or judgment for taxes,
13 interest and penalties duly recorded with the Clerk of the Superior Court, or
14 with any county clerk; or (b) to assess and enforce collection of any tax,
15 interest and penalties pursuant to the terms of any bond or other agreement
16 securing the payment of such tax, interest and penalties.

1 118. Section nineteen of chapter one hundred seventy-four of the laws
2 of one thousand nine hundred and forty-six is amended to read as follows:

3 19. In addition to other remedies for the collection of the tax imposed
4 by this act, the Attorney-General may of his own motion or upon the request
5 of the director, whenever any tax is due under this act shall have re-
6 mained in arrears for a period of three months after the tax shall have
7 become payable, bring an action in the Superior Court in the name of the
8 State against the delinquent taxpayer for an order or judgment to restrain
9 such taxpayer from the exercise of any franchise, or the transaction of any
10 business within this State until the payment of such tax and penalties and
11 interest due thereon, and the costs of the action, to be fixed by the court. The
12 court may proceed in the action in a summary manner or otherwise and may
13 grant injunctive relief if a proper case appear. Upon the granting and serv-
14 ice of the order or judgment giving injunctive relief it shall be unlawful
15 for the enjoined taxpayer thereafter to exercise any franchise or transact
16 any business in this State until such injunction be dissolved.

1 119. Section 54:11-6 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:11-6. After a corporation of this State has failed for the space of
4 two consecutive years to pay the taxes imposed upon it by law, and the Di-
5 rector of the Division of Taxation has reported the corporation to the Gov-
6 ernor as provided in this chapter, the Attorney-General may apply in an

7 action against such corporation in the Superior Court for the appointment of
8 a receiver, or otherwise. The court may proceed in the action in a summary
9 manner or otherwise.

1 120. Section 54:11-7 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:11-7. In an action pursuant to section 54:11-6 of this Title, the court
4 shall ascertain the amount of taxes remaining due and unpaid by the corpora-
5 tion to this State and enter judgment for the amount so ascertained. There-
6 upon execution or other process shall issue for the collection thereof as upon
7 other judgments.

1 121. Section 54:11-8 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:11-8. If no property which may be seized and sold on execution shall
4 be found within this State sufficient to pay the judgment, the court shall fur-
5 ther order and adjudge that the corporation shall, within ten days after the
6 service of notice of such judgment upon an officer of the corporation upon
7 whom service of process may be lawfully made, or such notice as the court
8 shall direct, assign and transfer to the trustee or receiver appointed by the
9 court, any chose in action, or any patent or patents, or any assignment of,
10 or license under any patented invention or inventions owned by, leased or li-
11 censed to or controlled in whole or in part by such corporation, to be sold by
12 the receiver or trustee for the satisfaction of the judgment. No injunctive
13 relief theretofore given nor any forfeiture of the charter of the corporation
14 shall be held to exempt it from compliance with the order and judgment of
14a the court.

15 If the corporation shall fail, within ten days after the service of notice
16 of the judgment, to assign and transfer the same to such receiver or trustee
17 for sale as aforesaid, the court shall appoint a trustee to make the assign-
18 ment thereof, in the name and on behalf of the corporation, to the receiver or
19 trustee appointed to make the sale.

1 122. Section 54:14-6 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:14-6. In addition to other remedies for the collection of a tax imposed
4 by chapters twelve to fifteen of this Title (§ 54:12-1 et seq.), when the same
5 shall have been in arrears for three months after becoming payable, the At-
6 torney-General may of his own motion or upon the request of the Director of
7 the Division of Taxation bring an action in the Superior Court in the name
8 of the State, against the delinquent corporation for injunctive relief to re-
9 strain the corporation from the exercise of any franchise or the transaction
10 of any business within this State until the payment of such tax and interest
11 due thereon and the costs of such application as fixed by the court.

12 The court may proceed in the action in a summary manner or otherwise
13 and may grant such injunctive relief, if a proper case appear. When the
14 order or judgment giving such relief is granted and served, such corpora-
15 tion shall not thereafter exercise any franchise or transact any business in
16 this State until the order or judgment is vacated.

1 123. Section 54:15-4 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:15-4. If a petition of appeal is not filed within the time prescribed by
4 section 54:15-1 of this Title, the right to appeal to the division of tax ap-
5 peals shall be deemed waived and the amount of tax levied shall be pay-
6 able and collected as in the case of other taxes due the State; but if there-
7 after a proceeding in lieu of prerogative writ is brought on behalf of the cor-
8 poration within the time required for such review, the Attorney-General may,
9 on being satisfied as to the matter, and without taking testimony or proof,
10 consent to an order reducing the tax or assessment to the amount due on
11 the actual issue of the capital stock of the corporation.

1 124. Section thirty-six of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 36. If a taxpayer, or the Attorney-General on behalf of the State, or the
4 authorities of any taxing district shall desire to contest the final determina-

tion of the division of tax appeals, such contest shall be made by a proceeding in lieu of prerogative writ.

1 125. Section thirty-seven of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 37. If it shall be made to appear before the Superior Court in a proceeding
4 ing in lieu of prerogative writ that the final determination of the division of
5 tax appeals in respect to any such assessment or tax in controversy is illegal,
6 excessive, insufficient, or that there has been illegal discrimination in the as-
7 sessment, the court shall correct, adjust and equalize such assessment and tax
8 or refer same back to the director of the division, who shall correct, adjust
9 and equalize the assessment and tax in accordance with the instructions or
10 decision of the court.

1 126. Section thirty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 38. If a proceeding in lieu of prerogative writ is brought by a tax-
4 payer, such taxpayer shall pay to the State Treasurer, as a condition for
5 prosecuting the proceeding, the amount of the taxes then not in substantial
6 controversy. If the taxpayer and the Attorney-General or the authorities of
7 the taxing district, as the case may be, are unable to agree on the amount of
8 taxes then not in substantial controversy, such amount shall be determined
9 by the Superior Court. Upon the payment of the amount of taxes then not
10 in substantial controversy, the payment or collection of the remainder of the
11 taxes shall be stayed until the final determination by the Superior Court on
12 the proceeding in lieu of prerogative writ, notwithstanding any law to the
13 contrary.

1 127. Section thirty-nine of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 39. In any suit or proceeding, except on complaint before the division of
4 tax appeals or on a proceeding in lieu of prerogative writ, the certificate
5 and report of the Director of the Division of Taxation to the State Com-
6 troller shall be conclusive and shall have the force and effect of a judgment

7 of a court of record having competent jurisdiction and the proceeding whereon
8 such certificate and report are founded shall not be inquired into. No assess-
9 ment or tax shall be set aside for misnomer of the owner of the property as-
10 sessed but the name may be corrected at any time by the Director of the Di-
11 vision of Taxation, the Division of Tax Appeals or the court.

1 128. Section forty of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 40. The plaintiff bringing a proceeding in lieu of prerogative writ shall
4 pay eight cents (\$0.08) per folio to the Director of the Division of Taxation
5 and the State Comptroller for returns made by them of proceedings under
6 this act.

1 129. Section forty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 48. If a taxpayer shall be in default in the payment of taxes under this
4 act, a person having an interest in a mortgage or other lien on the tax-
5 payer's franchises or property, may pay the State Treasurer the amount of
6 such State tax and the interest due thereon, and receive from the treasurer a
7 certificate of such payment. He shall thereupon be entitled to be repaid the
8 amount of the tax and interest thereon at the rate of twelve per centum
9 (12%) per annum out of the first proceeds of any sale of the franchises or
10 property of the company, and the tax and interest thereon shall continue a
11 lien on the franchise and property of the company, for the benefit of the
12 holder of or person interested in the mortgage or lien until paid by the com-
13 pany from the sale of its franchises or property. If proceedings have been
14 taken by the Attorney-General to enforce the payment of the tax and interest
15 thereon, the holder of or person interested in a mortgage or lien paying the
16 tax and interest shall pay each additional amount as the Superior Court
17 shall certify to be proper and reasonable for the expenses and services of
18 the proceedings as far as they have progressed for the collection of the tax
19 and interest thereon.

1 130. Section fifty of chapter two hundred ninety-one of the laws of one
2 thousand nine hundred and forty-one is amended to read as follows:

3 50. Notwithstanding any law prohibiting the distribution of money re-
4 ceived by the treasurer in payment of railroad taxes during the pendency of
5 a proceeding in lieu of prerogative writ involving the legality of such taxes,
6 any money received by the treasurer under the provisions of section forty-
7 nine of this act may be forthwith apportioned and disbursed by the treasurer
8 to the agencies which would be entitled thereto if no such proceeding were
9 pending.

1 131. Section fifty-two of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 52. If any taxpayer shall willfully neglect to make returns as required
4 by this act, the taxpayer shall forfeit as a penalty not exceeding ten thousand
5 dollars (\$10,000.00) for each offense to be assessed by a jury. The penalty
6 shall be recovered by a civil action in the Superior Court, brought in the
7 name of the State, and shall be paid into the State treasury. The commis-
8 sioner shall certify any such default to the Attorney-General, who shall
9 prosecute the action for the penalty.

1 132. Section fifty-three of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 53. Taxes heretofore imposed pursuant to any law for the taxation of
4 property used for railroad and canal purposes or hereafter imposed pursu-
5 ant to this act, or any unpaid portion thereof, shall bear interest from and
6 after the date upon which they became or may become due and delinquent
7 at the rate of one per centum (1%) for each month until paid, notwithstand-
8 ing the prosecution of any action or proceeding, including a proceeding in lieu
9 of prerogative writ.

1 133. Section fifty-five of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 55. The taxes imposed by this act or heretofore imposed shall be and re-
4 main a debt due from the taxpayer to the State for which an action may be
5 maintained, and shall be a preferred debt in case of insolvency.

1 134. Section fifty-seven of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 57. As an additional or alternative remedy, the State Comptroller may
4 issue a certificate to the Clerk of the Superior Court that a taxpayer is in-
5 debted under this or any former act for the taxation of railroads in such an
6 amount as shall be named in such certificate, and thereupon the clerk to
7 whom such certificate shall have been issued shall immediately enter upon
8 his record of docketed judgments the name of such taxpayer, and of the State,
9 the amount of the debt so certified, a short name of the tax, and the date of
10 making such entries. The making of the entries shall have the same force
11 and effect as the entry of a docketed judgment in the office of such clerk,
12 and the State Comptroller shall have all of the remedies and may take all of
13 the proceedings for the collection thereof which may be had or taken upon the
14 recovery of a judgment in a civil action, but without prejudice to the tax-
15 payer's right of appeal.

1 135. Section fifty-eight of chapter two hundred ninety-one of the laws
2 of one thousand nine hundred and forty-one is amended to read as follows:

3 58. In any case, where there has been a refusal or neglect to pay any tax
4 heretofore or hereafter assessed to any taxpayer under this or any other act,
5 and it has become necessary to seize and sell property and rights to prop-
6 erty, whether real or personal, to satisfy the same, the Attorney-General at
7 the request of the State Comptroller may institute an action in the Superior
8 Court to enforce the lien of the State for the tax upon any property and
9 rights to property, whether real or personal, or to subject any such property
10 and rights to property owned by the delinquent taxpayer or in which it has
11 any right, title, or interest, to the payment of such tax.

1 136. Section sixty of chapter two hundred ninety-one of the laws of one
2 thousand nine hundred and forty-one is amended to read as follows:

3 60. The court shall in the action finally determine the merits of all claims
4 to and liens upon the property and rights to property in question, and, in all
5 cases where a claim or interest of the State therein is established, may di-

6 rect a sale of such property and rights to property, by the proper officer of
7 the court, and a distribution of the proceeds of such sale according to the find-
8 ings of the court in respect to the interests of the parties and of the State.

1 137. Section sixty-five of chapter two hundred ninety-one of the laws of
2 one thousand nine hundred and forty-one is amended to read as follows:

3 65. The commissioner may issue subpoenas to compel the attendance of
4 witnesses and the production of books and papers. He shall have power to
5 administer oaths to ascertain facts to enable him properly to perform his
6 duties, and may reduce the statements of the person sworn to writing and re-
7 quire him to swear and subscribe thereto. The commissioner may, ex parte,
8 apply for and obtain from the Superior Court an order to compel a person to
9 submit to examination in reference to such matters.

1 138. Section 54:33-2 of the Revised Statutes is amended to read as
2 follows:

3 54:33-2. The Appellate Division of the Superior Court on appeal shall
4 have jurisdiction to hear and determine all questions in relation to a tax
5 levied under the provisions of chapters thirty-three to thirty-six of this Title
6 (§ 54:33-1 et seq.).

1 139. Section 54:34-1 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:34-1. Except as provided in section 54:34-4 of this Title, a tax shall
4 be and is hereby imposed at the rates set forth in section 54:34-2 of this Title
5 upon the transfer of property, real or personal, of the value of five hundred
6 dollars (\$500.00) or over, or of any interest therein or income therefrom, in
7 trust or otherwise, to or for the use of any transferee, distributee or bene-
8 ficiary in the following cases:

9 a. Where real or tangible personal property situated in this State or
10 intangible personal property wherever situated is transferred by will or by
11 the intestate laws of this State from a resident of this State dying seized
12 or possessed thereof.

13 b. Where real or tangible personal property within this State of a de-
14 cedent not a resident of this State at the time of his death is transferred by
15 will or intestate law.

16 c. Where real or tangible personal property within this State of a resi-
17 dent of this State or intangible personal property wherever situate of a
18 resident of this State or real or tangible personal property within this State
19 of a nonresident, is transferred by deed, grant, bargain, sale or gift made
20 in contemplation of the death of the grantor, vendor or donor, or intended
21 to take effect in possession or enjoyment at or after such death.

22 A transfer by deed, grant, bargain, sale or gift made without adequate
23 valuable consideration and within three years prior to the death of the
24 grantor, vendor or donor of a material part of his estate or in the nature
25 of a final disposition or distribution thereof, shall, in the absence of proof to
26 the contrary, be deemed to have been made in contemplation of death within
27 the meaning of paragraph "c" of this section; but no such transfer made
28 prior to such three-year period shall be deemed or held to have been made
29 in contemplation of death.

30 d. Where by transfer of a resident decedent of real or tangible per-
31 sonal property within this State or intangible property wherever situate, or
32 by transfer of a nonresident decedent of real or tangible personal property
33 within this State, a transferee, distributee or beneficiary comes into the pos-
34 session or enjoyment therein of:

35 (1) An estate in expectancy of any kind or character which is con-
36 tingent or defeasible, transferred by an instrument taking effect on or
37 after July fourth, one thousand nine hundred and nine; or

38 (2) Property transferred pursuant to a power of appointment con-
39 tained in an instrument taking effect on or after July fourth, one thou-
40 sand nine hundred and nine.

41 e. When a decedent appoints or names one or more executors or trustees
42 and bequeaths or devises property to him or them in lieu of commissions or
43 allowances, the transfer of which property would otherwise be taxable, or

44 appoints him or them his residuary legatee or legatees, and the bequest, de-
 45 vice or residuary legacy exceeds what would be reasonable compensation
 46 for his or their services, such excess shall be deemed a transfer liable to tax.
 47 The Superior Court or County Court, having jurisdiction in the case, shall
 48 determine what is a reasonable compensation.

49 f. The right of the surviving joint tenant or joint tenants, person or
 50 persons, to the immediate ownership or possession and enjoyment of real
 51 or personal property held in the joint names of two or more persons, or
 52 deposited in banks or other institutions or depositories in the joint names
 53 of two or more persons and payable to either or the survivor, shall upon the
 54 death of one of such persons, be deemed a transfer taxable in the same man-
 55 ner as though such property had belonged absolutely to the deceased joint
 56 tenant or joint depositor and had been devised or bequeathed by his will to
 57 the surviving joint tenant or joint tenants, person or persons, excepting
 58 therefrom such part of the property as such survivor or survivors may prove
 59 to the satisfaction of the Director of the Division of Taxation to have
 60 originally belonged to him or them and never to have belonged to the de-
 60a cedent.

61 In the case of a nonresident decedent, paragraph "f" of this section
 62 shall apply only to real or tangible personal property within this State.

1 140. Section one of chapter three hundred sixty-nine of the laws of one
 2 thousand nine hundred and forty-seven is amended to read as follows:

3 1. On the expiration of a period of twenty years after the date when
 4 any transfer inheritance tax assessed or assessable under chapters thirty-
 5 three to thirty-six of Title 54, or any amendment thereof or supplement
 6 thereto, or under chapter two hundred twenty-eight of the laws of one thou-
 7 sand nine hundred and nine, as amended and supplemented, became or shall
 8 become due and payable, (1) no proceeding shall thereafter be instituted to
 9 assess or collect said tax, interest or penalties chargeable thereunder; (2)
 10 no notice to, or written consent of, the Director of the Division of Taxation,
 11 relative to the transfer of real or personal property, as required by sections
 12 54:35-19 and 54:35-21 of the Revised Statutes, shall be necessary; (3) the

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13 personal liability of executors, administrators, trustees, grantees, donees,
14 vendees, devisees, legatees, heirs, next-of-kin and beneficiaries for said tax,
15 interest and penalties shall cease; and (4) the director is hereby authorized
16 to cancel all assessments of taxes, interest and penalties, the collection of
17 which is barred by the limitations herein provided and to destroy returns
18 and records relating thereto which are rendered useless by the provisions of
19 this act. Nothing herein contained, however, shall affect the rights of the
20 State (a) under any certificate of debt, decree or judgment for taxes, interest
21 and penalties duly recorded with the Clerk of the Superior Court, or with
22 any county clerk; or (b) to assess and enforce collection of any tax, interest
23 and penalties pursuant to the terms of any bond or other agreement secur-
24 ing the payment of such tax, interest and penalties.

1 141. Section 54:35-13 of the Revised Statutes is amended to read as
2 follows:

3 54:35-13. The Clerk of the Superior Court or the surrogate of the county
4 shall, within ten days after the probate of a foreign or domestic will, the
5 filing of a copy of a foreign will or the taking out of letters of administra-
6 tion, notify the Director of the Division of Taxation thereof in writing. If
7 the clerk or surrogate fails so to notify the director, he shall be liable to
8 a penalty of two hundred dollars, (\$200.00), to be recovered in a civil action
9 in the name of the State.

1 142. Section 54:35-14 of the Revised Statutes is amended to read as
2 follows:

3 54:35-14. The Director of the Division of Taxation or any of his em-
4 ployees may examine any and all papers, documents and files which now are
5 or hereafter may be filed or lodged with the Clerk of the Superior Court or
6 the surrogate of any county or with any other official of this State or of any
7 municipality thereof, or with any person or corporation, for the purpose of
8 ascertaining what property, if any, is or shall be liable to the tax provided
9 for by chapters thirty-three to thirty-six of this Title (§ 54:33-1 et seq.).

1 143. Section 54:35-15 of the Revised Statutes is amended to read as
2 follows:

3 54:35-15. Any tax which has accrued under chapters thirty-three to
4 thirty-six, inclusive, of this Title (§ 54:33-1 et seq.), and has not been paid,
5 shall be sued for and shall be recoverable and the lien thereof, if any, shall
6 be enforceable, by action instituted in the Superior Court, by and in the
7 name of the Director of the Division of Taxation, Department of the Treas-
8 ury. No issue which would have been cognizable on an appeal from the as-
9 sessment of the tax under the provisions of section 54:34-13 of the Revised
10 Statutes shall be heard or decided in the action for the collection of the tax
11 and enforcement of the lien under the provisions of this section.

12 A judgment entered in any such action shall have the same effect as
13 other judgments entered in the Superior Court and shall constitute a lien,
14 and execution shall issue thereon.

1 144. Section 54:35-16 of the Revised Statutes is amended to read as
2 follows:

3 54:35-16. If the Director of the Division of Taxation shall determine
4 to institute an action pursuant to section 54:35-15 of this Title he shall no-
5 tify the Attorney-General thereof, who shall, if he have probable cause to
6 believe that the tax is due and unpaid, prosecute the action.

7 On warrant of the comptroller and certification of the Director of the
8 Division of Taxation, the State Treasurer shall pay all expenses of such
9 proceeding.

1 145. Section one of chapter one hundred twenty-two of the laws of one
2 thousand nine hundred and thirty-nine is amended to read as follows:

3 1. Before the Director of the Division of Taxation shall issue any
4 consents to transfer assets of a person dying domiciled in the State of New
5 Jersey, he shall require that proof be submitted to him that the will of such
6 decedent was originally probated in New Jersey, or that letters of adminis-
7 tration upon the estate of such decedent were originally granted in New
8 Jersey; and if it shall appear that original probate or that original adminis-

9 tration was had in a foreign jurisdiction, the director shall withhold issuance
10 of all consents to transfer the decedent's assets, and shall make report thereof
11 to the County Court of the county in which the decedent died domiciled, or to
12 the Superior Court, and shall await the further order of the court. This act
13 shall not apply in cases where it shall appear to the director that neither the
14 probate of a decedent's will nor the grant of letters of administration shall be
15 required by the laws of this State respecting administration of estates. Not-
16 withstanding the provisions of this act, the director may, in his discretion,
17 issue any or all consents to transfer assets of a decedent in any case where,
18 in his judgment, withholding issuance thereof would jeopardize the collection
19 of transfer inheritance taxes payable to this State.

1 146. Section 54:37-7 of the Revised Statutes is amended to read as
2 follows:

3 54:37-7. If the official or body charged with the administration of the
4 death tax laws of the domiciliary State shall, within sixty days after a notice
5 is mailed pursuant to section 54:37-6 of this Title commence an action to
6 compel an accounting in such estate with a court of this State having jurisdic-
7 tion over the accounts of the estate, the court shall require such accounting.
8 When the accounting has been filed and approved by the court, the court shall
9 direct the remission to the fiduciary appointed by the domiciliary State of suf-
10 ficient of the intangible personalty, after payment of creditors in this State
11 and expenses of administration in this State, to satisfy the claims of the
12 domiciliary State for death taxes, interest and penalties.

1 147. Section 54:37-8 of the Revised Statutes is amended to read as
2 follows:

3 54:37-8. No executor or administrator shall be entitled to a judgment
4 settling his final account or to a discharge in any court of this State unless
5 he has complied with the provisions of section 54:37-5 of this Title.

1 148. Section 54:38-10 of the Revised Statutes is amended to read as
2 follows:

3 54:38-10. The Appellate Division of the Superior Court on appeal shall
4 have jurisdiction to hear and determine all questions in relation to any tax
5 imposed under the provisions of this chapter. Any executor, administrator,
6 trustee, person or corporation liable for the payment of any tax imposed by
7 this chapter may appeal to the appellate division for a review thereof within
8 sixty days of the date of notice assessing the tax complained of, on giving
9 bond, approved by a judge of the Superior Court, conditioned to pay said tax,
10 together with interest and costs, if said tax be affirmed by the court.

1 149. Section 54:39-15 of the Revised Statutes is amended to read as
2 follows:

3 54:39-15. If any person subpoenaed to attend any hearing fails to appear,
4 to be examined or to answer any question, or to produce any books or papers
5 when ordered so to do by the Director of the Division of Taxation or any of
6 his assistants designated by him to conduct such hearing, the director or such
7 assistant may apply to the Superior Court for an order to compel him so
8 to do.

1 150. Section 54:39-59 of the Revised Statutes is amended to read as
2 follows:

3 54:39-59. The penalty or fine imposed because of a violation of any pro-
4 vision of article eight of this chapter (§ 54:39-51 et seq.) shall be sued for in
5 the name of the Director of the Division of Taxation. Every municipal court,
6 and county district court, if the violation occurs within the territorial juris-
7 diction of the court, shall have jurisdiction over proceedings to enforce and
8 collect the penalty or fine. The proceedings shall be summary and in accord-
9 ance with the Penalty Enforcement Law (N. J. S. 2A:58-1 et seq.), and
10 process shall be either in the nature of a summons or a warrant.

1 151. Section 54:39-60 of the Revised Statutes is amended to read as
2 follows:

3 54:39-60. If judgment be rendered for the plaintiff the court shall cause
4 any defendant who may refuse or fail to pay forthwith the amount of the
5 judgment rendered against him and all costs and charges incident thereto, to
6 be committed to the county jail for any period not exceeding the period men-
7 tioned in article eight of this chapter (§ 54:39-51 et seq.).

1 152. Section 54:39-61 of the Revised Statutes is hereby repealed.

1 153. Section 54:39-62 of the Revised Statutes is hereby repealed.

1 154. Section 54:39-63 of the Revised Statutes is hereby repealed.

1 155. Section twenty-three of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 23. Penalties set forth in this act shall be sued for by and in the name of
4 the director. Every county district court and municipal court, if a violation
5 of any provision of this act occurs within the territorial jurisdiction of the
6 court, shall have jurisdiction over proceedings to enforce and collect such pen-
7 alties. The proceedings shall be summary and in accordance with the Penalty
8 Enforcement Law (N. J. S. 2A:58-1 et seq.). Process shall be either in the
9 nature of a summons or warrant. If judgment shall be rendered for the
10 plaintiff, the court shall cause any defendant who may refuse or fail to pay
11 forthwith the amount of the judgment rendered against him and all costs
12 and charges incident thereto to be committed to the county jail for any
13 period not exceeding thirty days.

14 If a defendant who is committed to jail in default of payment of the
15 penalty shall serve the full period for which he shall be committed, upon his
16 release from jail he shall be entitled to have the judgment satisfied of rec-
17 ord, and the certificate of the warden of said jail that the said defendant has
18 been detained for the period specified in the commitment shall be sufficient
19 warrant for the clerk of any court in which the judgment for the penalty
20 and costs is docketed to discharge the same of record.

1 156. Section twenty-four of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 24. The Director of the Division of Taxation may institute an action in
4 the Superior Court for injunctive relief to prohibit any habitual violation of
5 this act, or any of the orders, rules or regulations made by the director.

1 157. Section twenty-five of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 25. In the event a defendant in a proceeding under this act to collect and
4 enforce a penalty appeals to the County Court from a judgment in the pro-
5 ceeding, he shall serve, also upon the county prosecutor of the county, such
6 notice of appeal and notice of the time of the hearing of the appeal as may
7 be required by Rules of the Supreme Court. It shall be the duty of the
8 county prosecutor to represent the director on the appeal.

1 158. Section twenty-six of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 26. All moneys collected for penalties shall be immediately forwarded by
4 such trial court to the director within fifteen days after date of the payment
6 those cases where an appeal to it hafter the decision of the County Court in
5 of said penalties, or within ten days as been taken. The director upon receipt
7 of such moneys shall pay over the same to the treasurer of the State of New
8 Jersey.

1 159. Section twenty-seven of chapter one hundred sixty-eight of the laws
2 of one thousand nine hundred and forty-two is amended to read as follows:

3 27. Any person who, having collected any penalty for any violation of
4 this act or who having received any forfeited moneys, shall fail within thirty
5 days after final determination by the court to forward said fine to the direc-
6 tor shall be guilty of a misdemeanor and subject to a fine not exceeding
7 five hundred dollars (\$500.00).

8 It shall be the duty of any person who shall collect any penalty or costs
9 for any violation of this act, when so requested, to deliver to the offender a
10 proper itemized receipt therefor. Any person who shall violate this provision
11 shall be subject to a fine not exceeding twenty-five dollars (\$25.00).

1 160. Section six hundred one of chapter sixty-five of the laws of one
2 thousand nine hundred and forty-eight is amended to read as follows:

3 601. a. Penalties. Any person who shall engage in any business or ac-
4 tivity for which a license is required under the provisions of this act, without
5 first having obtained a license to do so, or who, having had such a license,
6 shall continue to engage in or conduct such business after any such license
7 shall have been revoked, or during a suspension thereof, shall be liable to a
8 penalty of not more than two hundred fifty dollars (\$250.00), which pen-
9 alty shall be sued for, and shall be recoverable in the name of the director;
10 and each day that any such business is so engaged in or conducted shall be
11 deemed a separate offense.

12 b. Jurisdiction of court; proceedings. Every county district court, crim-
13 inal judicial district court, municipal court, and every County Court within
14 their respective jurisdictions, and with respect to offenses occurring within
15 the territorial jurisdiction of the court, shall have jurisdiction over proceed-
16 ings to enforce and collect the penalty. The proceedings shall be brought by
17 and in the name of the director. They shall be summary and in accordance
18 with the Penalty Enforcement Law (N. J. S. 2A:58-1 et seq.). Process shall
19 be either in the nature of a summons or warrant.

19A If judgment be rendered for the plaintiff, the court shall cause any de-
19b fendant who refuses or fails to pay forthwith the amount of the judgment
19c rendered against him and all the costs and charges incident thereto, to be
19d committed to the county jail for such period as the court shall determine, not
19e exceeding thirty days.

20 c. Penalty for further violations; recovery; proceedings in court. In
21 case a person shall, after conviction of any violation of this act, be again con-
22 victed of another violation thereof, he shall be liable to a penalty of five hun-
23 dred dollars (\$500.00) for each such violation, to be sued for and recovered in
24 the manner above set forth. In case any defendant against whom judgment
25 has been recovered for a penalty of five hundred dollars (\$500.00) shall
26 fail or neglect to pay forthwith the amount of said penalty, the court shall

27 commit him to jail in the manner above set forth, for such number of days
28 not exceeding ninety days, as the court shall determine.

29 d. Disposition of penalties. All penalties recovered for violations of
30 this act shall be paid to the director and by him accounted for and paid to the
31 State Treasurer as in the case of State taxes.

32 e. Costs; expenses. The costs recoverable in any such proceeding shall
33 be recovered by the director in the event of judgment in his favor.
34 If the judgment be for the defendant it shall be without costs against the di-
35 rector. All expenses incident to the recovery of any penalty pursuant to
36 the provisions of this section shall be paid for as any other expense incident
37 to the administration of this act.

1 161. Section 54:42-4 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:42-4. The director shall have power by subpoena, to compel the
4 attendance of witnesses and the production of any books, records, papers,
5 vouchers, accounts and documents of any person engaged in the manufac-
6 ture, distribution, transportation, storage, warehousing, importation, solici-
7 tation or sale of alcoholic beverages, or in purchasing, transferring, selling
8 or agreeing to sell warehouse receipts, receipts, certificates, contracts or other
9 documents given upon the storage of alcoholic beverages, or of any other
10 person, at any such hearing. The fees of the witnesses required to attend
11 any such hearing shall be the same as those allowed to witnesses appearing
12 in the Superior Court. Such fees shall be paid in the manner provided for
13 the payment of other expenses incident to the administration of this subtitle.

1 162. Section 54:42-5 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:42-5. If a person subpoenaed to attend any hearing fails to appear, be
4 examined or to answer any question, or to produce any books, records,
5 papers, vouchers, accounts or documents, when ordered so to do by the

6 director or any deputy, auditor or investigator designated by him to con-
 7 duct such hearing, the commissioner or such deputy, auditor or investigator
 8 may apply to the Superior Court to compel compliance with the subpoena
 9 or order of the commissioner, or of the deputy, auditor or investigator so ap-
 10 pointed by the commissioner.

1 163. Section 54:44-3 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:44-3. As an additional or alternative remedy, the director may
 4 issue a certificate to the Clerk of the Superior Court or to the clerk of the
 5 Law Division of the County Court of any county, that any person is in-
 6 debted under this subtitle in an amount named in the certificate and there-
 7 upon the clerk to whom the certificate shall have been issued shall immedi-
 8 ately enter upon his record of docketed judgments the name of such person
 9 as defendant, and of the State as plaintiff, the amount of the debt so cer-
 10 tified, a short name of the tax, and the date of making the entries. The mak-
 11 ing of the entries shall have the same force and effect as the entry of a
 12 docketed judgment in the office of such clerk, and the director shall have all
 13 of the remedies and may take all of the proceedings for the collection thereof
 14 which may be had or taken upon the recovery of a judgment in an action but
 15 without prejudice to the taxpayer's right of appeal. Every person who shall
 16 be licensed to manufacture, distribute, transport, store, warehouse, import,
 17 offer for sale or sell alcoholic beverages, or to sell warehouse receipts, re-
 18 ceipts, certificates, contracts or other documents given upon the storage of
 19 alcoholic beverages, under any law of this State shall, by the acceptance of
 20 such license, be deemed to have consented to the procedure set forth in this
 21 section.

1 164. Section 54:46-1 of the Revised Statutes is amended to read as fol-
 2 lows:

3 54:46-1. Any person who shall be aggrieved by any decision of the Di-
 4 rector of the Division of Taxation denying any hearing requested hereunder,
 5 or by any order, finding or assessment having the effect of fixing, correcting,
 6 amending or modifying the amount of any tax to be paid by such person, or

7 by any decision declining so to do, or by any certification of debt to the clerk
8 of a court, may appeal from the action of the director in making any such
9 decision, assessment, finding or order, or issuing any such certificate, to the
10 Division of Tax Appeals by filing a petition of appeal with that division
11 within sixty days after date of such decision, order, finding, or assessment,
12 in the manner and form and subject to such terms and conditions as the
13 division shall by reasonable rules and regulations prescribe. No such appeal
14 shall stay the collection of any such tax or the enforcement of the same by
15 entry as a judgment, unless as provided by order of such division, after
16 giving security approved by the director or the division.

17 The judgment or order of the Division of Tax Appeals respecting any
18 matter arising under the provisions of this subtitle may be reviewed by a
19 proceeding in lieu of prerogative writ, in the same manner as other judg-
20 ments of said division.

1 165. Section 54:49-12 of the Revised Statutes is amended to read as fol-
2 lows:

3 54:49-12. As an additional remedy, the Director of the Division of
4 Taxation may issue a certificate to the Clerk of the Superior Court
4a or to the clerk of the Law Division of the County Court of
5 any county, that any person is indebted under such State tax law in such an
6 amount as shall be stated in the certificate. The certificate shall contain a
7 short name of the tax under which the said indebtedness arises. Thereupon
8 the clerk to whom such certificate shall have been issued shall immediately
9 enter upon his record of docketed judgments the name of such person, and of
10 the State, the address of the place of business where such tax liability was
11 incurred, if shown in the certificate, the amount of the debt so certified, a
12 short name of the tax, and the date of making such entries. The making of
13 the entries shall have the same force and effect as the entry of a docketed
14 judgment in the office of such clerk, and the director shall have all the
15 remedies and may take all of the proceedings for the collection thereof which
16 may be had or taken upon the recovery of a judgment in an action, but with-
17 out prejudice to the taxpayer's right of appeal.

1 166. Section one of chapter ten of the laws of one thousand nine hun-
2 dred and forty-three is amended to read as follows:

3 1. Whenever in respect to any taxpaying corporation, the Clerk of the
4 Superior Court or former Supreme Court or a clerk of the County Court
5 or court of common pleas of any county has or shall have entered upon his
6 record of judgments the entries against such corporation required in and
7 by section 54:49-12 of the Revised Statutes; and, whenever, acting pursu-
8 ant to section 54:11-2 of the Revised Statutes, the Governor issues his proc-
9 lamation, declaring the charter of such corporation is repealed, and
9a the powers conferred upon them inoperative and void for failure
10 to satisfy, in whole or in part, the tax and interest thereon, evi-
11 denced by the aforesaid judgment; and whenever, thereafter, such
12 corporation pays to the Secretary of State a sum received by him, in whole
13 or in part, in lieu of the tax and interest thereon evidenced by the afore-
14 said judgment, and the Governor, by and with the advice of the Attorney-
15 General, permits such corporation to be reinstated to all its franchises and
16 privileges, and the Secretary of State has issued his certificate, entitling
17 such corporation to continue its business and franchises, all pursuant to sec-
18 tion 54:11-5 of the Revised Statutes, the Attorney-General, either person-
19 ally or through the agency of a legal assistant acting in his name, may affix
20 his signature and official title on the margin of the record of such judg-
21 ment in any such clerk's office and enter above said signature words and fig-
22 ures of the tenor following: "On the judgment-
(Date)

23 debtor herein was reinstated pursuant to R. S. 54:11-5." Such signing and
24 making of the entry shall operate as a satisfaction of such judgment.

1 167. Section 54:50-4 of the Revised Statutes is amended to read as
2 follows:

3 54:50-4. The Director of the Division of Taxation or his deputies may
4 by subpoena compel the attendance of witnesses and the production of any
5 books, records, papers, vouchers, accounts or documents of any taxpayer

6 or of any person who, the director has reason to believe, has information
7 pertinent to any matter under investigation by the director or any such
8 deputy at any hearing held pursuant to this subtitle, or any State tax law.
9 The fees of witnesses required to attend any such hearing shall be the same
10 as those allowed to witnesses appearing in the Superior Court. Such fees
11 shall be paid in the manner provided for the payment of other expenses in-
12 cident to the administration of this subtitle, or any State tax law.

1 168. Section 54:50-5 of the Revised Statutes is amended to read as
2 follows:

3 54:50-5. If a person subpoenaed to attend any hearing under this sub-
4 title fails to appear, be examined or answer any question, or produce any
5 books, records, papers, vouchers, accounts or documents when subpoenaed
6 so to do by the director or any deputy, the director or such dep-
7 uty may apply to the Superior Court for an order to compel him to do so.

1 169. Section 54:51-1 of the Revised Statutes is amended to read as
2 follows:

3 54:51-1. Any person who shall be aggrieved by any decision, order,
4 finding or assessment of the Director of the Division of Taxation made
5 pursuant to the provisions of this subtitle or by his refusal to act, or by any
6 certification of debt to the clerk of a court, may appeal therefrom to the di-
7 vision of tax appeals, by filing a petition of appeal with said division of
8 tax appeals in the manner and form and within the time and subject to
9 such terms and conditions as said division shall by rules prescribe. The pro-
10 visions of this section shall not apply to transfer inheritance or estate taxes.

11 No such appeal shall stay the collection of any tax or the enforcement
12 of the same by entry as a judgment unless by order of such division of tax
13 appeals, and then only after security approved by the director or such divi-
14 sion has been furnished to the director. The judgment or order of the divi-
15 sion of tax appeals respecting any matter arising under the provisions of
16 this subtitle may be reviewed by a proceeding in lieu of prerogative writ,
17 in the same manner as other judgments of said division.

1 170. This act shall take effect immediately.