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ASSEMBLY, No. 369

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STATE OF NEW JERSEY

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INTRODUCED FEBRUARY 18, 1957

By Assemblyman BEADLESTON

(Without Reference)

AN ACT concerning taxation, amending section 54:3-26 of the Revised Statutes, and repealing section 14 of "An act concerning taxation, amending sections 54:2-3, 54:2-8, 54:2-14, 54:2-18, 54:2-33, 54:2-34, 54:2-35, 54:2-39, 54:2-40, 54:2-41, 54:3-22 and 54:3-26 of the Revised Statutes, and supplementing chapter 2 of Title 54 of the Revised Statutes," approved April 25, 1946 (P. L. 1946, c. 161).

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

1 1. Section 54:3-26 of the Revised Statutes is amended to read as fol-  
2 lows:

3 54:3-26. The county board of taxation shall hear and determine all such  
4 appeals within 3 months after the last day for filing such appeals, and shall  
5 keep a record of its judgments thereon in permanent form, and shall trans-  
6 mit a memorandum of its judgment to the taxpayer, and in all cases where  
7 the amount of tax to be paid shall be changed as a result of an appeal, to  
8 the collector of the taxing district.

9 **[Where no appeal is taken to the Division of Tax Appeals in the State**  
10 **Department of Taxation and Finance to review the action or determination**  
11 **of the county board involving real property the judgment of the county board**  
12 **shall be conclusive and binding upon the municipal assessor and the taxing**

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.**

13 district for the assessment year, and for the 2 assessment years succeeding  
 14 the assessment year, covered by the judgment, except as to changes in value  
 15 of the property occurring after the assessment date. Where such changes  
 16 are alleged the petition of appeal shall specifically set forth the nature of the  
 17 changes relied upon as the basis for such appeal.]

1     2. Section 14 of "An act concerning taxation, amending sections 54:2-3,  
 2 54:2-8, 54:2-14, 54:2-18, 54:2-33, 54:2-34, 54:2-35, 54:2-39, 54:2-40, 54:2-41,  
 3 54:3-22 and 54:3-26 of the Revised Statutes, and supplementing chapter 2  
 4 of Title 54 of the Revised Statutes," approved April 25, 1946 (P. L. 1946,  
 5 c. 161), is repealed.

1     3. This act shall take effect immediately.

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### STATEMENT

This bill is designed to repeal the so-called freeze statutes, sections 14 and 18 of chapter 161, P. L. 1946. These statutes provide that where no appeal is taken, judgments of county tax boards and of the Division of Tax Appeals become conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the 2 assessment years succeeding the assessment year, except as to changes in the value of the property occurring after the assessment date.

Repeal of these laws is deemed advisable since they bind only the municipal assessor and the taxing district and not the property owner. Operation of the laws also resulted in numerous appeals being taken by property owners desirous of protecting their rights to appeal in those cases where prior years' appeals have not been finally determined.

Judgments which are conclusive and binding by reason of the operation of the "freeze" statutes seriously impair the effectiveness of a revaluation program which seeks an equitable distribution of the local property tax levy among real property owners.

This bill would nullify the "freeze" and permit all parties to appeal the current year's assessment without regard to assessments for any other year.

At its last annual meeting the League of Municipalities of the "freeze" statutes

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s for any other year.

At its last annual meeting on November 16, 1956, the New Jersey State League of Municipalities unanimously adopted a resolution urging the repeal of the "freeze" statutes herein provided.

CHAPTER 36 LAWS OF N. J. 19 57  
APPROVED 5-9-57

SENATE COMMITTEE SUBSTITUTE FOR

**ASSEMBLY, No. 369**

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# STATE OF NEW JERSEY

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ADOPTED MARCH 25, 1957

AN ACT concerning taxation, amending section 54:3-26 of the Revised Statutes, and amending "An act concerning taxation, amending sections 54:2-3, 54:2-8, 54:2-14, 54:2-18, 54:2-33, 54:2-34, 54:2-35, 54:2-39, 54:2-40, 54:2-41, 54:3-22 and 54:3-26 of the Revised Statutes, and supplementing chapter 2 of Title 54 of the Revised Statutes," approved April 25, 1946 (P. L. 1946, c. 161).

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

1 1. Section 54:3-26 of the Revised Statutes is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine all such  
3 appeals within 3 months after the last day for filing such appeals, and shall  
4 keep a record of its judgments thereon in permanent form, and shall trans-  
5 mit a memorandum of its judgment to the taxpayer, and in all cases where the  
6 amount of tax to be paid shall be changed as a result of an appeal, to the  
7 collector of the taxing district.

8 Where no appeal is taken to the Division of Tax Appeals in the State  
9 Department of Taxation and Finance to review the action or determination  
10 of the county board involving real property the judgment of the county  
11 board shall be conclusive and binding upon the municipal assessor and the  
12 taxing district for the assessment year, and for the two 2 assessment years  
13 succeeding the assessment year, covered by the judgment, except as to  
14 changes in value of the property occurring after the assessment date.  
15 Where such changes are alleged the petition of appeal shall specifically set  
16 forth the nature of the changes relied upon as the basis for such appeal.

17 *However, the conclusive and binding effect of such judgment shall terminate*  
 18 *with the tax year immediately preceding the year in which a program for a*  
 19 *complete revaluation of all real property within the district has been put into*  
 20 *effect.*

1     2. Section 14 of the act of which this act is amendatory is amended to  
 2 read as follows :

3     14. Where a judgment final has been rendered by the Division of Tax  
 4 Appeals in the State Department of Taxation and Finance involving real  
 5 property such judgment shall be conclusive and binding upon the municipal  
 6 assessor and the taxing district, parties to such appeal, for the assessment  
 7 year and for the 2 assessment years succeeding the assessment year covered  
 8 by the final judgment, except as to changes in the value of the property oc-  
 9 ccurring after the assessment date. Where such changes are alleged, the  
 10 petition of appeal shall specifically set forth the nature of the changes relied  
 11 upon as the basis for such appeal. *However, the conclusive and binding ef-*  
 12 *fect of such judgment shall terminate with the tax year immediately preced-*  
 13 *ing the year in which a program for a complete revaluation of all real*  
 14 *property within the district has been put into effect.*

1     3. This act shall take effect immediately.

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#### STATEMENT

This bill is designed to amend the so-called "freeze" statutes, sections 14 and 18 of chapter 161, P. L. 1946. These statutes provide that where no appeal is taken, judgments of county tax boards and of the Division of Tax Appeals become conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the 2 assessment years succeeding the assessment year, except as to changes in the value of the property occurring after the assessment date.

It is recognized that judgments which are conclusive and binding by reason of the operation of the "freeze" statutes would seriously impair the effective-

ness of a revaluation program  
 property tax levy among

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ness of a revaluation program which seeks an equitable distribution of the local property tax levy among real property owners.

The purpose of the amendments contained in this bill is to nullify the "freeze" for the year in which a program for the complete revaluation of all real property within the district has been put into effect and, at the same time, to protect the property owner from the abuses which led to the adoption of the "freeze" statutes 10 years ago.