

54:2-41

LEGISLATIVE HISTORY CHECKLIST

HJSA 54:2-41 (Tax assessments -- errors - prescribe procedure for correction)

LAWS OF 1979 CHAPTER 44

Bill No. S1103

Sponsor(s) Perskie

Date Introduced April 24, 1978

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes ~~XX~~ Amendments during passage denoted by asterisks.

Date of Passage: Assembly January 11, 1979

Senate October 5, 1978

Date of approval March 21, 1979

Following statements are attached if available:

Sponsor statement Yes ~~XX~~ (Below)

Committee Statement: Assembly Yes ~~XX~~

Senate Yes ~~XX~~

Fiscal Note ~~Yesx~~ No

Veto message ~~Yesx~~ No

Message on signing ~~Yesx~~ No

Following were printed:

Reports ~~Yesx~~ No

Hearings ~~Yesx~~ No

Sponsor's statement:

The purpose of this bill is to rectify certain procedural difficulties which have arisen with regard to the correction of errors on tax assessments by the Division of Tax Appeals, and to clarify the intent of the statute as to what type of error or mistake in tax assessment is permitted to be corrected under this procedure.

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[OFFICIAL COPY REPRINT]  
**SENATE, No. 1103**

**STATE OF NEW JERSEY**

INTRODUCED APRIL 24, 1978

By Senator PERSKIE

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the correction of errors in tax assessments,  
and amending R. S. 54:2-41.

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

1 1. R. S. 54:2-41 is amended to read as follows:

2 54:2-41. The Division of Tax Appeals in the State Department  
3 of **[Taxation and Finance]** *the Treasury* may, at any time during  
4 *the tax year or within the next 3 tax years thereafter*, on written  
5 application by a property owner, **[with the consent of the majority**  
6 **of the governing body of the municipality affected, to be evidenced**  
7 **by a true copy of a resolution adopted by such governing body**  
8 **certified by its clerk]** *a municipality or a county board of taxation,*  
9 *correct typographical errors, errors in transposing, and mistakes*  
10 *in tax assessments; provided, that such application [and resolu-*  
11 *tion] shall set forth the facts causing and constituting the error*  
12 *or errors and mistake \*or mistakes, or either thereof\* sought to*  
13 *be corrected, and that such facts be verified by affidavits [of the*  
14 *property owner and the assessor of such municipality, respectively]*  
15 *submitted by the applicant; provided, however, that the Division*  
16 *of Tax Appeals shall not consider under this section any applica-*  
17 *tion relating to matters of valuation involving an assessor's opinion*  
18 *or judgment. Any application so submitted shall contain a certifi-*  
19 *cation that a copy of such application and all exhibits thereto have*  
20 *been filed with the county board, and served upon the property*  
21 *owner or the municipality, or both, as may be appropriate in the*  
22 *case of each applicant. Any party required to receive a copy of an*  
23 *application pursuant to this section may file objections to such*  
24 *application with the division within 30 days of receipt of such copy.*  
25 The division may require such further proof and grant or deny  
26 such application as it may deem necessary or proper.

1 2. This act shall take effect immediately.

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

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

**SENATE, No. 1103**

with Senate committee amendments

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**STATE OF NEW JERSEY**

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DATED: NOVEMBER 13, 1978

The Taxation Committee released Senate Bill No. 1103 with Senate committee amendments which provides for the correction of certain errors and mistakes in tax assessments, a matter which has not been addressed in the law previously. It is a companion measure to others previously passed to improve the entire appeals procedure.

SENATE REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO  
**SENATE, No. 1103**

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**STATE OF NEW JERSEY**

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DATED: SEPTEMBER 18, 1978

This bill amends that section of current law which provides a procedure for property owners to apply to the Division of Tax Appeals for the correction of errors and mistakes in tax assessments.

**CURRENT LAW**

Under current law, a property owner who discovers an error in a tax assessment may apply to the Division of Tax Appeals for a correction. The procedure requires the consent of the governing body, evidenced by a resolution adopted setting forth the facts causing and constituting the error or mistake to be corrected, and further a verification of the facts by affidavits by both the property owner and the assessor. The Division of Tax Appeals may then grant or deny the application as it deems necessary or proper. This process is not available for error or mistake corrections which are in fact a challenge of the assessors opinion or judgment as to property value.

**A MODIFIED PROCESS**

There are several substantive changes made in this procedure by this bill:

- a. The time period during which an application may be filed is fixed to be during the tax year or within the next three tax years current law is silent.
- b. The process is made available to a municipality and a county tax board, in addition to a property owner.
- c. The consent of the municipality would no longer be required, however, the affidavit setting forth the facts in the situation would still be necessary, but to be filed by the applicant and not both the applicant and the assessor.
- d. The type of correction which may be applied for is made more specific. The law now reads "... may ... correct errors, and mistakes in tax assessments" which is amended to read "... may ... correct typographical errors, errors in transposing, and mistakes in tax assessments."