

**P.S. 54: 2-39**  
LEGISLATIVE FACT SHEET

ON

N.J.R.S. 54: 2-39 (Tax bond appeals - Evidence)  
( 1965 Amendment)

LAWS OF 1965

CHAPTER 193

~~SENATE~~

ASSEMBLY 676

INTRODUCED April 26, 1965

BY Beadleston

STATEMENT

YES

NO

AMENDED DURING PASSAGE

YES

NO

HEARING

VETO

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CHAPTER 193 LAWS OF N. J. 1965  
APPROVED 12-14-65

ASSEMBLY, No. 676

STATE OF NEW JERSEY

INTRODUCED APRIL 26, 1965

By Assemblyman BEADLESTON

Referred to Committee on Business Affairs

AN ACT relating to appeals from judgments of county boards of taxation and amending section 54:2-39 of the Revised Statutes.

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

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

3 54:2-39. Any appellant who is dissatisfied with the judgment of the  
4 county board of taxation upon his appeal may appeal from that judgment  
5 to the Division of Tax Appeals in the Department of the Treasury by filing  
6 a petition of appeal to the division, in manner and form to be by said division  
7 prescribed, on or before December 15 following the date fixed for final de-  
8 cisions by the county boards, and the division shall proceed summarily to  
9 hear and determine all such appeals and render its judgment thereon as  
10 soon as may be.

11 Each petition of appeal shall be verified and shall contain full and com-  
12 plete information as to the land, including the size of the lot, a description  
13 of the buildings and structures thereon, if any, and the use thereof and  
14 further shall detail the income and expense of operation in cases of income-  
15 producing property. *Where the petition of appeal is from a judgment as to*  
16 *the assessed valuation of the appellant's property, there shall be annexed to*  
17 *the petition evidence of payment of that portion of the taxes due and payable*  
18 *as to the property which are not in substantial controversy.*

19 No appeal, however, shall lie to the Division of Tax Appeals in the De-  
20 partment of the Treasury where the appeal to the county board of taxation  
21 has been (a) withdrawn at the hearing, or previously thereto in writing by  
22 the appellant or his agent; (b) dismissed because of appellant's failure to  
23 prosecute the appeal at a hearing called by the county tax board; (c) settled  
24 by mutual consent of the taxpayer and assessor of the taxing district. This  
25 provision shall not preclude an appeal to the Division of Tax Appeals in  
26 the Department of the Treasury in the event that the appeal was "dismissed  
27 without prejudice" by the county board of taxation.

1 2. This act shall take effect July 1, 1965.