

ASSEMBLY, No. 220

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 19, 1954

By Mr. MARRYATT

Referred to Committee on Revision and Amendment of Laws

AN ACT concerning 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 county
4 board of taxation upon his appeal may appeal from that judgment to the Di-
5 vision of Tax Appeals in the [State Department of Taxation and Finance]
6 *Department of the Treasury* by filing a petition of appeal to the division, in
7 manner and form to be by said division prescribed, [within 1 month from
8 the date on which the county board of taxation shall have published the en-
9 try of judgment or within 1 month from] *on or before December 15 following*
10 the date fixed for final decisions by the county boards, [whichever date shall
11 be earlier] and the division shall proceed summarily to hear and determine
12 all such appeals and render its judgment thereon as soon as may be.

13 Each petition of appeal shall be verified and shall contain full and com-
14 plete information as to the land, including the size of the lot, a description
15 of the buildings and structures thereon, if any, and the use thereof and fur-
16 ther shall detail the income and expense of operation in cases of income pro-
17 ducing property. No petition of appeal shall fix any sum as the value of said

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

18 property in question, but shall contain a general prayer that the assessment
19 be increased or decreased (as the case may be) to the true value thereof.

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22 where the appeal to the county board of taxation has been (a) withdrawn at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

1 2. This act shall take effect immediately.

STATEMENT

This bill establishes December 15, following the date fixed for rendering final decisions by county tax boards, as the last day to appeal county tax board judgments to the Division of Tax Appeals. The present law requires an appeal to be taken from a judgment of the county board of taxation within 1 month from the date of publication of the entry of the judgment or within 1 month from the date fixed for final decisions by the county board, whichever date shall be earlier. These alternative dates have been productive of a certain amount of confusion to appellants, since reference to R. S. 54:3-21 and to R. S. 54:3-26 is required in order to ascertain that the termination of the period "within 1 month from the date fixed for final decisions by the county board" terminates on December 15. Under existing law, appeals may be taken between August 15 and December 15, the last day to appeal depending upon the date of publication of the judgment of the county tax board and the statutory date for final decisions by said board.

This bill fixes December 15 as the final day to appeal in all cases and obviates the necessity of further statutory references to determine the last day to appeal to the Division of Tax Appeals.