

SENATE, No. 187

STATE OF NEW JERSEY

INTRODUCED MARCH 5, 1951

By Mr. SHARP

Referred to Committee on Taxation

AN ACT concerning taxation, and amending section 54:2-37 of the Revised Statutes.

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

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

54:2-37. A county equalization table may be reviewed by the board on complaint of any taxing district or taxpayer in the county, or on its own motion, but such review shall not suspend the apportionment of moneys or collection of taxes. No change shall be made in the table except after a hearing in the county, of which five days' notice shall be given by mail to the governing body of each taxing district. If, after the hearing, the board shall determine that the aggregate valuation of any district or districts as fixed by the county board was erroneous, it shall revise and correct the equalization table, and ascertain the difference between the amount of State and county taxes actually charged against each district in the county or distributed to it and the amount which should have been charged or distributed according to the corrected table. The difference shall be debited or credited, as the case may be, to each taxing district on account of its share of State and county taxes next due or distributable, as the case may be. The board may make all orders necessary to carry out the provisions of this section, but such re-

18 view shall be completed before **[June tenth]** September tenth, annually. A  
19 certified copy of the revised and corrected table shall be transmitted to  
20 each official or board to whom the original table was required to be trans-  
21 mitted and also to the State Tax Commissioner.

1        2. This act shall take effect immediately.

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