

54: 4-63.13

LEGISLATIVE HISTORY CHECKLIST
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(Property tax--rollback)

NJSA: 54:4-63.13

LAWS OF: 1991 CHAPTER: 439

BILL NO: S1808

SPONSOR(S) Bennett

DATE INTRODUCED: Pre-filed

COMMITTEE: ASSEMBLY: Municipal Government
SENATE: County & Municipal Government

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: ASSEMBLY: January 13, 1992
SENATE: March 25, 1991

DATE OF APPROVAL: January 18, 1992

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes

COMMITTEE STATEMENT: ASSEMBLY: Yes
SENATE: Yes

FISCAL NOTE: No

VETO MESSAGE: No

MESSAGE ON SIGNING: No

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

DO NOT REMOVE FROM LEGISLATIVE HISTORY

KBG/pp

1 AN ACT concerning notice requirements for the filing of
2 complaints for rollback tax assessments and amending
3 P.L.1947, c.413.

4
5 BE IT ENACTED by the Senate and General Assembly of the
6 State of New Jersey:

7 1. Section 2 of P.L.1947, c.413 (C.54:4-63.13) is amended to
8 read as follows:

9 2. On the written complaint of the tax assessor, the collector
10 of taxes, or any taxpayer, of the taxing district, or of the
11 governing body thereof, or upon a resolution by the county board
12 of taxation, of its own motion, the county board of taxation shall
13 hear the matter. Any such complaint or motion shall specify the
14 property alleged to have been omitted and the particular year of
15 the assessment. At least [five] 15 [days] days notice in writing
16 shall be given to the owner of the property of the time and place
17 of the hearing and the notice shall specify the property alleged to
18 have been omitted and the particular year of the assessment.
19 The notice may be served by [registered] certified mail. The
20 collector shall present such complaints and serve such notices as
21 ~~the governing body may direct and shall attend before the county~~
22 board of taxation and subpoena proper witnesses and pay their
23 fees. He shall receive reimbursement therefor and two dollars
24 (\$2.00) for every day he shall attend for his services from the
25 taxing district. When the tax assessor files a complaint, the tax
26 board shall send a notice of the complaint to the tax collector.

27 (cf: P.L.1947, c.413, s.2)

28 2. This act shall take effect immediately.

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LOCAL TAXATION

32

33 Permits assessors to file complaints concerning rollback tax
34 assessments, allows certified mail service and increases minimum
35 notice time.

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

Matter underlined thus is new matter.

SENATE, No. 1808
STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel
PRE-FILED FOR INTRODUCTION IN THE 1990 SESSION

By Senator BENNETT

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25 taxing district. When the tax assessor files a complaint, the tax
26 board shall send a notice of the complaint to the tax collector.

27 2. This act shall take effect immediately.
28
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30 STATEMENT
31

32 This bill permits municipal tax assessors to file a complaint
33 concerning certain property omitted from the tax assessment
34 lists and requires the tax board to notify the tax collector when
35 the tax assessor files a complaint. The bill allows service of
36 complaints or motions concerning properties alleged to have been
37 omitted from the tax roll by certified mail. Current law permits

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

Matter underlined thus is new matter.

1 as little as five days' written notice of a hearing concerning a
2 complain or motion filed against a property owner. To assure an
3 adequate period for the property owner to prepare a defense, this
4 bill increases the minimum notice time to 15 days.

5

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7 LOCAL TAXATION

8

9 Permits assessors to file complaints concerning rollback tax
10 assessments, allows certified mail service and increases minimum
11 notice time.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 1808

STATE OF NEW JERSEY

DATED: NOVEMBER 25, 1991

The Assembly Municipal Government Committee reports favorably Senate Bill No. 1808.

Senate Bill No. 1808 permits municipal tax assessors to file a complaint concerning certain property omitted from the tax assessment lists and requires the tax board to notify the tax collector when the tax assessor files a complaint. The bill allows service of complaints or motions concerning properties alleged to have been omitted from the tax roll by certified mail. Current law permits as little as five days' written notice of a hearing concerning a complaint or motion filed against a property owner. To assure an adequate period for the property owner to prepare a defense, this bill increases the minimum notice time to 15 days.

SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 1808

STATE OF NEW JERSEY

DATED: JANUARY 10, 1991

The Senate County and Municipal Government Committee reports favorably Senate Bill No. 1808.

Senate Bill No. 1808 permits municipal tax assessors to file a complaint concerning certain property omitted from the tax assessment lists and requires the tax board to notify the tax collector when the tax assessor files a complaint. The bill allows service of complaints or motions concerning properties alleged to have been omitted from the tax roll by certified mail. Current law permits as little as five days' written notice of a hearing concerning a complaint or motion filed against a property owner. To assure an adequate period for the property owner to prepare a defense, this bill increases the minimum notice time to 15 days.

This bill was pre-filed for introduction in the 1990 session pending technical review. As reported, the bill includes the changes required by technical review which has been performed.