

December 10, 1965

R.S. 54:4-56

LEGISLATIVE HISTORY OF R.S. 54:4-56
(Taxes on property sold)

COPY NO. I

- L. 1918, Chapter 236, par. 514 - A51
This was a general revision of the tax laws. The bill was amended during passage but section 514 was not. ~~It~~
~~had no statement.~~
- L. 1919, Chapter 67, par. 1 - A48
The bill and the statement are enclosed.
- L. 1933, Chapter 334, par. 1 - A118
The bill as introduced with statement is enclosed. It came out of committee as Committee Substitute, ~~which is~~
~~attached.~~
- R.S. 54:4-56. The 1933 law was taken over and changed.

HP/PC

1 704. Any appellant who is dissatisfied with the judgment of the county
2 board of taxation upon his appeal, may further appeal from said judgment to the
3 State Board of Taxes and Assessment by filing a petition of appeal to said State
4 Board of Taxes and Assessment, in manner and form to be by said board pre-
5 scribed, on or before the first day of October, following the judgment of the
6 county board, and the State board shall proceed similarly to hear and determine
7 all such appeals, and render its judgment thereon as soon as may be. A copy
8 of all such appeals shall be served by the appellant upon the county board of
9 taxation, whose judgment is appealed from, or its secretary, and upon the clerk
10 or attorney of the taxing district; the service of such copies shall be evidenced
11 by affidavit upon the original petition of appeal filed with the State Board of
12 Taxes and Assessments, or service thereon acknowledged; a copy of the judg-
13 ment of the State board shall be sent to the taxpayer, and where the judgment
14 causes a change in the amount of taxes to be paid, to the collector of the taxing
15 district.

ARTICLE VIII.

EFFECT.

1 801. This act shall take effect on the first day of October, nineteen hun-
2 dred and eighteen, and its provisions shall extend to proceedings thereunder on
3 and after that date, relating to taxes assessed for the year nineteen hundred and nine-
4 teen, but not to proceedings relating to taxes assessed in prior years. All acts,
5 general and special, inconsistent with the provisions of this act are hereby re-
6 pealed, but this repealer shall not extend to proceedings or remedies relating to
7 taxes assessed for the year nineteen hundred and eighteen, or prior years.

STATEMENT.

This act constitutes a general revision of the tax laws.

SENATE AMENDMENTS TO
ASSEMBLY, No. 51

STATE OF NEW JERSEY

FEBRUARY 21, 1918.

1 Amend section 704, in line 6, by striking out the word "similarly" and insert
2 in lieu thereof the following words: "in a summary manner".

ASSEMBLY, No. 48

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 17, 1919.

By Mr. KELLAM.

Referred to Committee on Judiciary.

AN ACT to amend "An act for the assessment and collection of taxes" (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen.

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

1 1. Section five hundred and fourteen of the act of which this act is amenda-
2 tory, be and the same is hereby amended so that it shall read as follows:

3 514. Upon the sale and transfer, for a valuable consideration, of any real estate
4 in this State, unless otherwise provided in a written agreement between the seller and
5 purchaser, or unless otherwise expressly stipulated in the deed of conveyance, the
6 seller shall be liable for the payment of such proportion of the taxes for the cur-
7 rent year upon the property to be conveyed as the time between the first day of
8 ~~December~~ January previous and the date of the delivery of the deed by the sel-
9 ler to the purchaser bears to a full calendar year. If the amount of the taxes for
10 the current year shall not have been determined at the time of the delivery of the
11 deed of conveyance, then the amount of the taxes last previously assessed against
12 such real estate shall be used as the basis for computing the apportionment herein
13 provided. The liability of the seller herein provided shall exist only between him,
14 his heirs, executors, administrators and assigns, and the purchaser and his heirs, ex-
15 ecutors, administrators and assigns, and shall in no way affect the lien of the mu-
16 nicipality or taxing district for unpaid taxes upon the real estate.

1 2. This act shall take effect immediately.

STATEMENT.

The object of this amendment is to change the time of apportioning taxes between vendor and purchaser as of the first of January, instead of the first of December, previous to settlement. It is very important that this change should be made, as it has been universally the custom of apportioning taxes based on the calendar year, commencing with the first of January and ending with the thirty-first of December, and when in settlements between vendor and purchaser this statute is referred to as the method, in the mind of the vendor it is compelling him to pay one month's taxes that he has already paid, and he cannot be convinced otherwise. Although the various statutes respecting taxes do not fix the time when a tax year ends, it has been universally assumed that it ends with the thirty-first day of December, and this change will avoid controversy at each settlement and will harmonize with the method of apportionment heretofore universally pursued, except in some isolated cases based on some local custom, which has in later years been changed to the method universally pursued, to apportion the amount as of the calendar year.

ASSEMBLY, No. 118

STATE OF NEW JERSEY

INTRODUCED JANUARY 30, 1933

By Mr. BLANK

Referred to Committee on Taxation

AN ACT to amend an act entitled "An act to amend an act for the assessment and collection of taxes" (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen, which latter act was approved April eighth, one thousand nine hundred and nineteen.

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

1 1. Section five hundred fourteen of the act of which this act is amenda-
2 tory be and the same is hereby amended so that it shall read as follows:

3 514. Upon the sale and transfer for a valuable consideration or the
4 condemnation of any real estate in this State unless otherwise provided in a
5 written agreement between the seller and purchaser or the parties in condem-
6 nation proceedings, or unless otherwise expressly stipulated [in the deed of
7 conveyance], the seller or owner of property condemned shall be liable for the
8 payment of such proportion of the taxes for the current year upon the prop-
9 erty to be conveyed or condemned as the time between the first day of Jann-
10 ary previous and the date of the delivery of the deed by the seller to the pur-
11 chaser or the date the condemning body acquires its title bears to a full cal-
12 endar year. If the amount of the taxes for the current year shall not have
13 been determined at the time of the delivery of the deed of conveyance or the
14 taking of title by the condemning body, then the amount of the taxes last pre-
15 viously assessed against such real estate, shall be used as the basis for com-
16 puting the apportionment herein provided.

STATEMENT

The purpose of this act is to have the provisions of the act providing for the apportionment of the taxes upon the conveyance of real property where there is no expressed agreement to the contrary, apply to condemnation proceedings. At the present time if the title to property condemned is taken before December first in any one year, and the taxes for the current year have not been paid, the condemning body cannot deduct from the amount of the current taxes apportioned for the year because the same do not become a lien before December first. For a recent case showing the hardship involved from the present statute, see the case of Empress Manufacturing Company vs. The City of Newark, 160 Atl. 388.

[OFFICIAL COPY REPRINT]
COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 118

STATE OF NEW JERSEY

ADOPTED FEBRUARY 20, 1933

AN ACT to amend an act entitled "An act to amend 'An act for the assessment and collection of taxes' (Revision of 1918), approved March fourth, one thousand nine hundred and eighteen," which latter act was approved April eighth, one thousand nine hundred and nineteen.

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

1 1. Section five hundred fourteen of the act of which this act is amenda-
2 tory be and the same is hereby amended so that it shall read as follows:

3 514. Upon the sale and transfer for a valuable consideration or the
4 acquisition through eminent domain or similar proceedings of any real estate
5 in this State unless otherwise provided in a written agreement between the
6 seller and purchaser or the parties in said proceedings, or unless otherwise
7 expressly stipulated, the seller or owner of property to be acquired shall be
8 liable for the payment of such proportion of the taxes for the current year
9 upon the property to be conveyed or so acquired as the time between the
10 first day of January previous and the date of the delivery of the deed by the
11 seller to the purchaser or the date the condemning body acquired its title
12 bears to a full calendar year. If the amount of the taxes for the current
13 year shall not have been determined at the time of the delivery of the deed of
14 conveyance or the taking of its title by the condemning body, then the
15 amount of the taxes last previously assessed against such real estate shall be
16 used as the basis for computing the apportionment herein provided.