



# SENATE, No. 206

(P. L. 1918, page 847 as amended by P. L. 1927, page 576)

## STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1932

By Mr. ELY

(By Request)

Referred to Committee on Taxation

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

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

1 1. Section four hundred and one (401), paragraph one (1) of the act to which  
2 this act is amendatory be and the same is hereby amended to read as follows:

3 401. (1) The assessor shall ascertain the names of the owners of all real prop-  
4 erty situated in his taxing district, and shall, after examination and inquiry, deter-  
5 mine the full and fair value of each parcel of real property situated in the taxing dis-  
6 trict at such price as, in his judgment, such parcel would sell for at a fair and bona  
7 fide sale by private contract on the first day of October next preceding the date on  
8 which the assessor shall complete his assessments, as hereinafter required, and said  
9 assessor shall make a list in tabular form of the names of the owners, and set  
10 down in proper column opposite each name the description and area of each parcel  
11 sufficient to ascertain its location and extent and the value of each parcel as deter-  
12 mined by the assessor. Property held in trust shall be assessed in the name of one  
13 or more of the trustees as such, separately, from his individual assessment. If the  
14 name of the owner of any parcel shall be unknown, it shall be so entered in the list  
15 of names, and where an owner is not known to reside in the taxing district, the list  
16 shall describe him as non-resident. When the line between taxing districts divides a  
17 tract of land, each part shall be assessed in the taxing district where located, unless

18 the governing body of one of the said taxing districts shall by resolution request that  
19 the entire tract be assessed by the adjoining taxing district, in which a portion of  
20 the same is located. In listing the names of owners and properties the assessors  
21 shall follow such forms and methods as may be prescribed by the State Board of  
22 Taxes and Assessment, and said board may by rule direct the assessor in any taxing  
23 district to determine the true value of each parcel of real estate assessed by him  
24 without the building and improvements and to note the same on the list, and to deter-  
25 mine and note separately the true value of every building and other structure on each  
26 parcel, and add and carry out the same as the assessed value of the parcel, and in  
27 such case the receipt given for the payment of the tax shall contain such separate  
28 valuations. Said board may also by rule direct the assessor in any taxing district to  
29 enter on his list separately the number of acres of arable land, of meadow pasture  
30 land, of woodland, and of uncultivated upland and swamp land in each parcel as near  
31 as can be. The assessor shall enter in a separate list a description of all cemeteries,  
32 churches, public buildings and other real property exempt from taxation, and all ex-  
33 empted personal property, with the name of the owner, and shall value such land  
34 and buildings and personal property at their true value in the same manner as other  
35 real and personal property, and in each case, he shall state the ground of exemption,  
36 and where the compensation of the assessor is a fixed sum per name, he shall receive  
37 the same compensation per name for such exemption [.] ; provided, however, that  
38 where the assessor's record in tabular form contains a separate column showing the  
39 true value of all motor vehicles opposite the names of the owners thereof, such as-  
40 essor shall not be required to note separately the true value of every such motor  
41 vehicle exempt from taxation, but shall state the total value of such exempt property  
42 in his taxing district as shown by the total addition of his figures in such column  
43 showing the true value of all motor vehicles, as the same appears in his tabular record  
44 as above set forth.

1     2. This act shall take effect immediately.

**SPONSOR'S STATEMENT**

The purpose of this bill is to prevent the necessity of duplicate lists of automobiles in the tax records, viz.—once as assessed to each owner and again as a list of exempted property, as is now required.

This duplication of record makes much unnecessary work and involves considerable expense of time and money and serves no useful purpose.