

54:4-134

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-134

(Taxes-- allow municipalities to apply certain refunds to other delinquencies)

CHAPTER 100

Laws Of: 1987

Bill No: S1619

Sponsor(s): Caufield

Date Introduced: February 3, 1986

Committee: **Assembly:** Municipal Government

Senate: County and Municipal Government

Amended during passage: Yes Amendments during passage denoted by asterisks.

Date of Passage: **Assembly:** March 5, 1986

Senate: June 30, 1986

Date of Approval: April 13, 1987

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

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SENATE, No. 1619

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 3, 1986

By Senator CAUFIELD

Referred to Committee on County and Municipal Government

AN ACT to amend "An act concerning certain property tax refunds, amending P. L. 1975, c. 361 and supplementing Title 54 of the Revised Statutes," approved April 14, 1983 (P. L. 1983, c. 137).

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

1 1. Section 2 of P. L. 1983, c. 137 (C. 54:4-134) is amended to
2 read as follows:

3 2. Whenever the owner of real property shall be entitled, pur-
4 suant to a determination of a county board of taxation or a judg-
5 ment of the tax court, to a refund of all or any portion of the
6 property taxes paid against the property in any given year, and
7 any property taxes, *water or sewer payments, *or* parking or pay-*
8 *roll taxes* imposed **or collected by the municipality** against that
9 property *or the owner or owners of that property* are delinquent
10 at the time of the determination or judgment, the governing body
11 of the municipality constituting the taxing district in which the
12 property is located may apply the refund, or such portion thereof
13 as may be necessary, including any accrued interest, against the
14 delinquency.

14 If the total amount of the refund is equal to or exceeds the total
15 amount of the delinquency, the lien against the property for unpaid
16 taxes shall be extinguished, and the balance, if any, remaining after
17 the application of the refund against the delinquency shall be for-
18 warded to the owner not later than 60 days after the date of the
19 determination of the county board of taxation or the tax court
20 judgment, as the case may be. If the total amount of the delinquency
21 exceeds the total amount of the refund, the balance of the delin-
22 quency remaining shall remain a lien against the property.

1 2. This act shall take effect immediately.

Matter printed in italics thus is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

***—Senate committee amendments adopted June 9, 1986.**

TAXATION—PROPERTY

Permits municipalities to apply certain property tax refunds against delinquencies on water and sewer payments, payroll or parking taxes.

STATEMENT

This bill amends P. L. 1983, c. 137 (C. 54:3-27.2 et al.) to allow municipalities to apply certain real property tax refunds against delinquencies on water and sewer payments, payroll taxes or parking taxes.

TAXATION—PROPERTY

Permits municipalities to apply certain property tax refunds against delinquencies on water and sewer payments, payroll or parking taxes.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 1619

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with Senate committee amendments and
Assembly committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 5, 1987

The Assembly Municipal Government Committee favorably reports Senate Bill No. 1619 with Aca.

This bill allows municipalities to apply real property tax refunds awarded to a taxpayer by the county board of taxation or the tax court against delinquent water or sewer payments or payroll or parking taxes.

Currently, the law permits municipalities to apply property tax refunds resulting from county board of taxation or tax court decisions towards the payment of delinquent property taxes. This bill permits the municipality to also apply the refunds against delinquent water or sewer payments or parking or payroll taxes. The committee amended the bill to clarify that it applies not just to taxes imposed against the real property for which a refund was granted, but also to certain payments and fees owed to the municipality by the owners of that property.

SENATE COUNTY AND MUNICIPAL GOVERNMENT
COMMITTEE

STATEMENT TO

SENATE, No. 1619

with Senate committee amendments

STATE OF NEW JERSEY

DATED: JUNE 9, 1986

The Senate County and Municipal Government Committee reports favorably and with committee amendments Senate Bill No. 1619.

Senate Bill No. 1619 amends section 2 of P. L. 1983, c. 137 (C. 54:4-134) to allow municipalities to apply certain real property tax refunds against delinquent water or sewer payments or payroll or parking taxes.

Currently, section 2 of P. L. 1983, c. 137 permits municipalities to apply property tax refunds resulting from county board of taxation or tax court decisions against delinquent property taxes. This bill permits the municipality to also apply the refunds against delinquent water or sewer payments or parking or payroll taxes.