

# 54:4-23

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2001                    **CHAPTER:** 101  
**NJSA:** 54:4-23                (Tax assessors—reassessment plan)  
**BILL NO:** S1334                (Substituted for A2947)

**SPONSOR(S):** Connors and Cafiero

**DATE INTRODUCED:** May 22, 2000

**COMMITTEE:**                    **ASSEMBLY:** Local Government  
**SENATE:** Community and Urban Affairs

**AMENDED DURING PASSAGE:** Yes

**DATE OF PASSAGE:**            **ASSEMBLY:** May 10, 2001  
**SENATE:** October 23, 2000

**DATE OF APPROVAL:** June 14, 2001

### FOLLOWING ARE ATTACHED IF AVAILABLE:

**FINAL TEXT OF BILL** (4th reprint enacted)

(Amendments during passage denoted by superscript numbers)

#### S1334

**SPONSORS STATEMENT:** (Begins on page 2 of original bill) Yes

**COMMITTEE STATEMENT:**                    **ASSEMBLY:** Yes

**SENATE:** Yes

**FLOOR AMENDMENT STATEMENTS:** Yes 9-21-2000

10-02-2000

**LEGISLATIVE FISCAL ESTIMATE:** No

#### A2947

**SPONSORS STATEMENT:** (Begins on page 2 of original bill) Yes

Bill and Sponsors Statement identical to S1334

**COMMITTEE STATEMENT:** **ASSEMBLY:** Yes

**SENATE:** No

**FLOOR AMENDMENT STATEMENTS:** No

**LEGISLATIVE FISCAL ESTIMATE:** No

**FINAL VERSION** (1<sup>ST</sup> reprint): Yes

**VETO MESSAGE:** No

**GOVERNOR'S PRESS RELEASE ON SIGNING:** Yes

**FOLLOWING WERE PRINTED:**

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**REPORTS:** No

**HEARINGS:** No

**NEWSPAPER ARTICLES:** No

**SENATE, No. 1334**

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**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

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INTRODUCED MAY 22, 2000

**Sponsored by:**

**Senator LEONARD T. CONNORS, JR.**

**District 9 (Atlantic, Burlington and Ocean)**

**Senator JAMES S. CAFIERO**

**District 1 (Cape May, Atlantic and Cumberland)**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property in  
21 a part of a taxing district has been assessed at a value lower or higher  
22 than is consistent with the purpose of securing uniform taxable  
23 valuation of property according to law for the purpose of taxation, or  
24 that the assessment of property in a part of a taxing district is not in  
25 substantial compliance with the law and that the interests of the public  
26 will be promoted by a reassessment of such property, the assessor  
27 shall, after due investigation, order a revaluation or make a  
28 reassessment of all the property in the taxing district. For the purposes  
29 of assessment, the assessor shall compute and determine the taxable  
30 value of such real property at the level established for the county  
31 pursuant to law.

32 (cf: P.L.1965, c.62, s.2)

33

34 2. This act shall take effect immediately.

35

36

37

#### STATEMENT

38

39 This bill would direct a municipal assessor who elects to reassess  
40 a part of the taxing district to reassess the entire taxing district so that  
41 municipal-wide uniformity is maintained.

42 Specifically, under the bill, when the assessor has reason to believe  
43 that property in a part of a taxing district has been assessed at a value

**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.**

**S1334 CONNORS, CAFIERO**

3

1 lower or higher than is consistent with the purpose of securing uniform  
2 taxable valuation of property according to law for the purpose of  
3 taxation, or that the assessment of property in a part of a taxing  
4 district is not in substantial compliance with the law and that the  
5 interests of the public will be promoted by a reassessment of such  
6 property, the assessor shall, after due investigation, order a revaluation  
7 or make a reassessment of all the property in the taxing district.

# SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

## STATEMENT TO

### **SENATE, No. 1334**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: JUNE 15, 2000

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1334.

As amended by the committee, this bill would direct a municipal assessor who elects to reassess a part of the taxing district to reassess the entire taxing district so that municipal-wide uniformity is maintained.

Specifically, the bill provides that when the assessor has reason to believe that property in a part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law for the purpose of taxation, or that the assessment of property in a part of a taxing district is not in substantial compliance with the law and that the interests of the public will be promoted by a reassessment of such property, the assessor must, after due investigation, make a reassessment of all the property in the taxing district.

The committee amended the bill to remove the provision that would have authorized a tax assessor to order a revaluation.

[First Reprint]

**SENATE, No. 1334**

---

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

---

INTRODUCED MAY 22, 2000

**Sponsored by:**

**Senator LEONARD T. CONNORS, JR.**

**District 9 (Atlantic, Burlington and Ocean)**

**Senator JAMES S. CAFIERO**

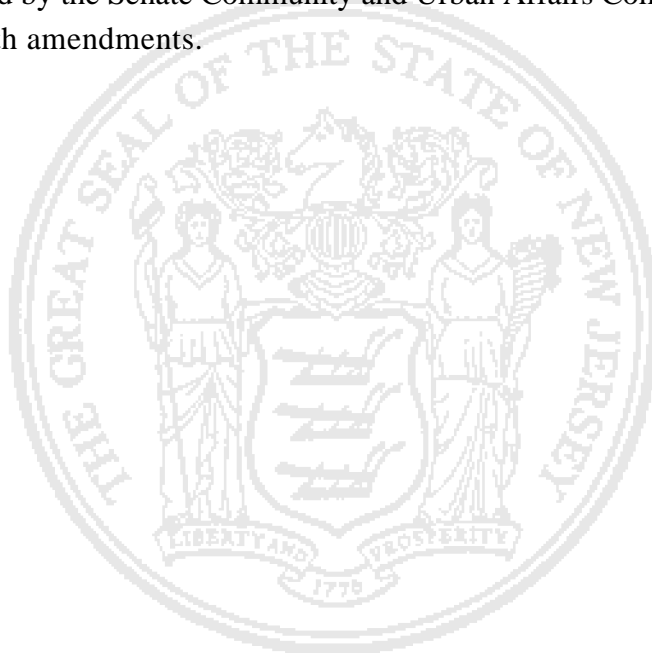
**District 1 (Cape May, Atlantic and Cumberland)**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As reported by the Senate Community and Urban Affairs Committee on June 15, 2000, with amendments.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property in  
21 a part of a taxing district has been assessed at a value lower or higher  
22 than is consistent with the purpose of securing uniform taxable  
23 valuation of property according to law for the purpose of taxation, or  
24 that the assessment of property in a part of a taxing district is not in  
25 substantial compliance with the law and that the interests of the public  
26 will be promoted by a reassessment of such property, the assessor  
27 shall, after due investigation,<sup>1</sup> [order a revaluation or]<sup>1</sup> make a  
28 reassessment of all the property in the taxing district. For the purposes  
29 of assessment, the assessor shall compute and determine the taxable  
30 value of such real property at the level established for the county  
31 pursuant to law.

32 (cf: P.L.1965, c.62, s.2)

33

34 2. This act shall take effect immediately.

**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.**

**Matter enclosed in superscript numerals has been adopted as follows:**

**<sup>1</sup> Senate SCU committee amendments adopted June 15, 2000.**



STATEMENT TO  
[First Reprint]  
**SENATE, No. 1334**

with Senate Floor Amendments  
(Proposed By Senator CONNORS)

ADOPTED: SEPTEMBER 21, 2000

STATEMENT

This floor amendment would require a tax assessor to support his or her determination to implement a reassessment of all of the properties in a taxing district by notifying various State and local officials of the basis for the determination before proceeding with the reassessments. The amendments also clarify that a tax assessor may reassess all the property in the taxing district that is assessed incorrectly.

[Second Reprint]  
**SENATE, No. 1334**

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**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

---

INTRODUCED MAY 22, 2000

**Sponsored by:**

**Senator LEONARD T. CONNORS, JR.**

**District 9 (Atlantic, Burlington and Ocean)**

**Senator JAMES S. CAFIERO**

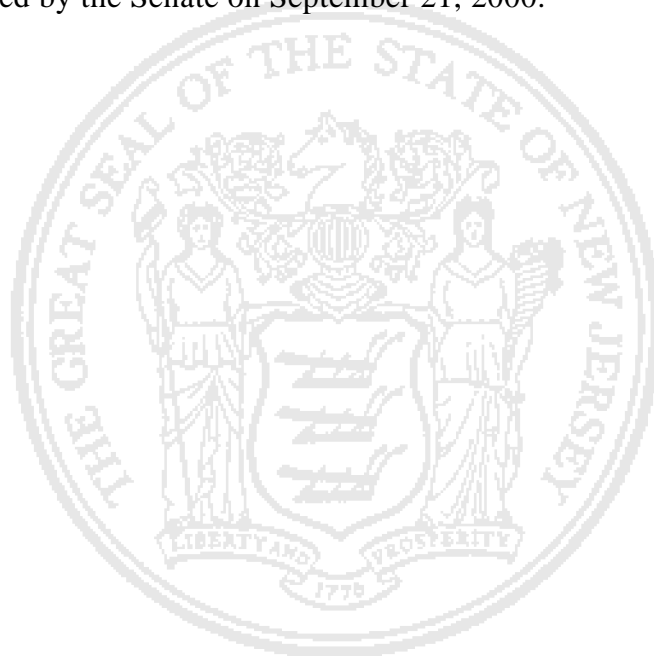
**District 1 (Cape May, Atlantic and Cumberland)**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As amended by the Senate on September 21, 2000.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property  
21 <sup>2</sup>[in a] comprising all or<sup>2</sup> part of a taxing district has been assessed at  
22 a value lower or higher than is consistent with the purpose of securing  
23 uniform taxable valuation of property according to law for the purpose  
24 of taxation, or that the assessment of property <sup>2</sup>[in a] comprising all  
25 or<sup>2</sup> part of a taxing district is not in substantial compliance with the  
26 law and that the interests of the public will be promoted by a  
27 reassessment of such property, the assessor shall, after due  
28 investigation,<sup>1</sup>[order a revaluation or]<sup>1</sup> make a reassessment of all the  
29 property in the taxing district<sup>2</sup>, provided that the assessor has first  
30 notified, in writing, the mayor, the municipal governing body, the  
31 Division of Taxation in the Department of the Treasury, the county  
32 board of taxation, and the county tax administrator of the basis of the  
33 assessor's determination that a reassessment of all of the property in  
34 the taxing district is warranted<sup>2</sup> For the purposes of assessment, the  
35 assessor shall compute and determine the taxable value of such real  
36 property at the level established for the county pursuant to law.  
37 (cf: P.L.1965, c.62, s.2)

38

39 2. This act shall take effect immediately.

**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.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Senate SCU committee amendments adopted June 15, 2000.

<sup>2</sup> Senate floor amendments adopted September 21, 2000.

STATEMENT TO  
[Second Reprint]  
**SENATE, No. 1334**

with Senate Floor Amendments  
(Proposed By Senator CONNORS)

ADOPTED: OCTOBER 2, 2000

These floor amendments would require the tax assessor to submit a reassessment plan to the county board of taxation and to the Division of Taxation in the Department of the Treasury for approval prior to implementing the reassessment of all of the property in the municipality.

[Third Reprint]

**SENATE, No. 1334**

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**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

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INTRODUCED MAY 22, 2000

**Sponsored by:**

**Senator LEONARD T. CONNORS, JR.**

**District 9 (Atlantic, Burlington and Ocean)**

**Senator JAMES S. CAFIERO**

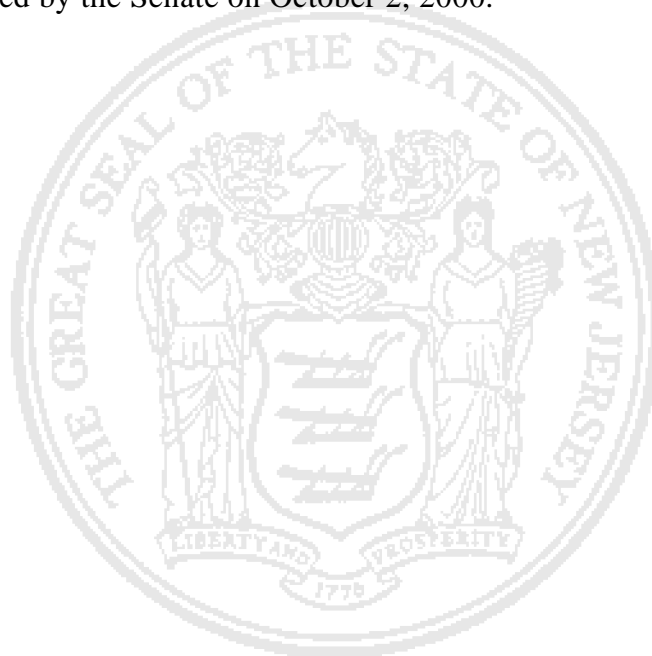
**District 1 (Cape May, Atlantic and Cumberland)**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As amended by the Senate on October 2, 2000.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
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13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
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18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property  
21 <sup>2</sup>[in a] comprising all or<sup>2</sup> part of a taxing district has been assessed at  
22 a value lower or higher than is consistent with the purpose of securing  
23 uniform taxable valuation of property according to law for the purpose  
24 of taxation, or that the assessment of property <sup>2</sup>[in a] comprising all  
25 or<sup>2</sup> part of a taxing district is not in substantial compliance with the  
26 law and that the interests of the public will be promoted by a  
27 reassessment of such property, the assessor shall, after due  
28 investigation,<sup>1</sup>[order a revaluation or]<sup>1</sup> make a reassessment of all the  
29 property in the taxing district<sup>2</sup>, provided that <sup>3</sup>(1)<sup>3</sup> the assessor has  
30 first notified, in writing, the mayor, the municipal governing body, the  
31 Division of Taxation in the Department of the Treasury, the county  
32 board of taxation, and the county tax administrator of the basis of the  
33 assessor's determination that a reassessment of all of the property in  
34 the taxing district is warranted<sup>2</sup> <sup>3</sup>and (2) the assessor has submitted a  
35 copy of a reassessment plan to the county board of taxation and to the  
36 Divison of Taxation for approval. If the assessor does not receive an  
37 approval decision or a decision disapproving the plan from either the  
38 county board of taxation or the Division of Taxation within 30 days of  
39 their receipt of the reassessment plan, then the entity that did not  
40 respond shall be deemed to have approved the plan.<sup>3</sup> For the purposes

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<sup>2</sup> Senate floor amendments adopted September 21, 2000.

<sup>3</sup> Senate floor amendments adopted October 2, 2000.

**S1334 [3R] CONNORS, CAFIERO**

3

1 of assessment, the assessor shall compute and determine the taxable  
2 value of such real property at the level established for the county  
3 pursuant to law.

4 (cf: P.L.1965, c.62, s.2)

5

6 2. This act shall take effect immediately.

[Fourth Reprint]

**SENATE, No. 1334**

---

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

---

INTRODUCED MAY 22, 2000

**Sponsored by:**

**Senator LEONARD T. CONNORS, JR.**

**District 9 (Atlantic, Burlington and Ocean)**

**Senator JAMES S. CAFIERO**

**District 1 (Cape May, Atlantic and Cumberland)**

**Co-Sponsored by:**

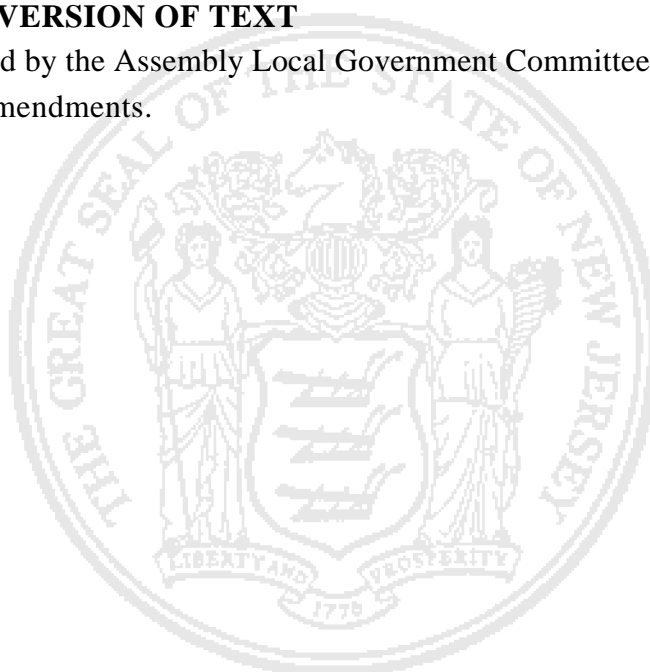
**Assemblymen Moran, Connors and Holzapfel**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As reported by the Assembly Local Government Committee on January 18, 2001, with amendments.



**(Sponsorship Updated As Of: 5/11/2001)**



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property  
21 <sup>2</sup>[in a] comprising all or<sup>2</sup> part of a taxing district has been assessed at  
22 a value lower or higher than is consistent with the purpose of securing  
23 uniform taxable valuation of property according to law for the purpose  
24 of taxation, or that the assessment of property <sup>2</sup>[in a] comprising all  
25 or<sup>2</sup> part of a taxing district is not in substantial compliance with the  
26 law and that the interests of the public will be promoted by a  
27 reassessment of such property, the assessor shall, after due  
28 investigation,<sup>1</sup>[order a revaluation or]<sup>1</sup>make a reassessment of <sup>4</sup>[all]<sup>4</sup>  
29 the property in the taxing district <sup>4</sup>that is not in substantial  
30 compliance<sup>4</sup> <sup>2</sup>, provided that <sup>3</sup>(1)<sup>3</sup> the assessor has first notified, in  
31 writing, the mayor, the municipal governing body, the Division of  
32 Taxation in the Department of the Treasury, the county board of  
33 taxation, and the county tax administrator of the basis of the assessor's  
34 determination that a reassessment of <sup>4</sup>[all of the] that<sup>4</sup> property in the  
35 taxing district is warranted<sup>2</sup> <sup>3</sup>and (2) the assessor has submitted a copy  
36 of a <sup>4</sup>[reassessment] compliance<sup>4</sup> plan to the county board of taxation  
37 and to the Division of Taxation for approval. If the assessor does not  
38 receive an approval decision or a decision disapproving the plan from  
39 either the county board of taxation or the Division of Taxation within

**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.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Senate SCU committee amendments adopted June 15, 2000.

<sup>2</sup> Senate floor amendments adopted September 21, 2000.

<sup>3</sup> Senate floor amendments adopted October 2, 2000.

<sup>4</sup> Assembly ALG committee amendments adopted January 18, 2001.

1 <sup>4</sup>~~[30]~~ <sup>4</sup>45<sup>4</sup> days of their receipt of the <sup>4</sup>~~[reassessment]~~ compliance<sup>4</sup>  
2 plan, then the entity that did not respond shall be deemed to have  
3 approved the plan.<sup>3</sup> <sup>4</sup>Following a reassessment of a portion of the  
4 taxing district pursuant to an approved compliance plan, the assessor  
5 shall certify to the county board of taxation, through such sampling as  
6 the county board of taxation deems adequate, that the reassessment is  
7 in substantial compliance with the portions of the taxing district that  
8 were not reassessed.<sup>4</sup> For the purposes of assessment, the assessor  
9 shall compute and determine the taxable value of such real property at  
10 the level established for the county pursuant to law.  
11 (cf: P.L.1965, c.62, s.2)  
12  
13 2. This act shall take effect immediately.

# ASSEMBLY LOCAL GOVERNMENT COMMITTEE

## STATEMENT TO

[Third Reprint]

## **SENATE, No. 1334**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: JANUARY 18, 2001

The Assembly Local Government Committee reports favorably Senate Bill No. 1334 (3R) with committee amendments.

Senate Bill No. 1334 (3R), as amended, provides that when a municipal tax assessor has reason to believe that property comprising all or part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law for the purpose of taxation, or that the assessment of property comprising all or part of a taxing district is not in substantial compliance with the law and that the interests of the public will be promoted by a reassessment of such property, the assessor must, after due investigation, make a reassessment of that property.

The committee amended the bill to clarify that an assessor need not perform a reassessment of the entire municipality when he or she determines that only part of the taxing district is not in substantial compliance with the law. The assessor would still need to submit a plan to the county board of taxation and to the Division of Taxation in the Department of the Treasury before reassessing that part of the municipality not in substantial compliance with the law. This committee amendment also substitutes the phrase "compliance plan" for the phrase "reassessment plan," so as not to mislead taxpayers into thinking that the whole municipality is being reassessed. The committee also amended the bill to change the time for an approval decision of a plan from 30 to 45 days in recognition of the fact that county boards of taxation meet once a month and to require that following a reassessment of a portion of the taxing district pursuant to an approved compliance plan, the assessor shall certify to the county board of taxation, through such sampling as the county board of taxation deems adequate, that the reassessment is in substantial compliance with the portions of the taxing district that were not reassessed.

Senate Bill No. 1334 (3R), as amended, is identical to Assembly Bill No. 2947, as amended and reported by this committee on January 18, 2001.

# ASSEMBLY, No. 2947

## STATE OF NEW JERSEY 209th LEGISLATURE

INTRODUCED NOVEMBER 9, 2000

**Sponsored by:**

**Assemblyman JEFFREY W. MORAN**

**District 9 (Atlantic, Burlington and Ocean)**

**Assemblyman CHRISTOPHER J. CONNORS**

**District 9 (Atlantic, Burlington and Ocean)**

**Co-Sponsored by:**

**Assemblyman Holzapfel**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

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6 1. R.S.54:4-23 is amended to read as follows:

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29 of assessment, the assessor shall compute and determine the taxable  
30 value of such real property at the level established for the county  
31 pursuant to law.

32 (cf: P.L.1965, c.62, s.2)

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34 2. This act shall take effect immediately.

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#### STATEMENT

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39 This bill would direct a municipal assessor who elects to reassess  
40 a part of the taxing district to reassess the entire taxing district so that  
41 municipal-wide uniformity is maintained.

42 Specifically, under the bill, when the assessor has reason to believe  
43 that property in a part of a taxing district has been assessed at a value

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

**Matter underlined thus is new matter.**

**A2947 MORAN, CONNORS**

3

1 lower or higher than is consistent with the purpose of securing uniform  
2 taxable valuation of property according to law for the purpose of  
3 taxation, or that the assessment of property in a part of a taxing  
4 district is not in substantial compliance with the law and that the  
5 interests of the public will be promoted by a reassessment of such  
6 property, the assessor shall, after due investigation, order a revaluation  
7 or make a reassessment of all the property in the taxing district.

# ASSEMBLY LOCAL GOVERNMENT COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 2947**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: JANUARY 18, 2001

The Assembly Local Government Committee reports favorably and with committee amendments Assembly Bill No. 2947.

As amended by the committee, Assembly Bill No. 2947 provides that when a municipal tax assessor has reason to believe that property comprising all or part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law for the purpose of taxation, or that the assessment of property comprising all or part of a taxing district is not in substantial compliance with the law and that the interests of the public will be promoted by a reassessment of such property, the assessor must, after due investigation, make a reassessment of that property.

The amended bill also requires a tax assessor to notify, in writing, the mayor, the municipal governing body, the Division of Taxation in the Department of the Treasury, the county board of taxation and the county tax administrator of the basis of the assessor's determination that a reassessment of all of the property in the taxing district is warranted, and to submit a compliance plan to the county board of taxation and to the Division of Taxation in the Department of the Treasury for approval prior to implementing the reassessment of all of the property in the municipality. If the plan is not approved or disapproved within 45 days, then the plan is deemed approved. The committee also amended the bill to require that following a reassessment of a portion of the taxing district pursuant to an approved compliance plan, the assessor shall certify to the county board of taxation, through such sampling as the county board of taxation deems adequate, that the reassessment is in substantial compliance with the portions of the taxing district that were not reassessed.

The committee amended the bill to remove provisions that would have required a tax assessor to order a revaluation and to support his or her determination to implement a reassessment of all of the properties in a taxing district by notifying the above-mentioned State and local officials of the basis for the determination before proceeding with a reassessment. The committee amendments also clarify that a

tax assessor may reassess just those parts of the taxing district that are not in substantial compliance with the rest of the taxing district. Finally, the amendments require the tax assessor to submit a compliance plan to the county board of taxation and to the Division of Taxation in the Department of the Treasury for approval prior to implementing the reassessment and then require the assessor to certify to the county board of taxation that the resulting assessments are in substantial compliance with the rest of the taxing district through a sampling method.

The committee's amendments make the bill identical to Senate Bill No. 1334 (3R), as amended and reported by this committee on January 18, 2001.



[First Reprint]

**ASSEMBLY, No. 2947**

**STATE OF NEW JERSEY**  
**209th LEGISLATURE**

INTRODUCED NOVEMBER 9, 2000

**Sponsored by:**

**Assemblyman JEFFREY W. MORAN**

**District 9 (Atlantic, Burlington and Ocean)**

**Assemblyman CHRISTOPHER J. CONNORS**

**District 9 (Atlantic, Burlington and Ocean)**

**Co-Sponsored by:**

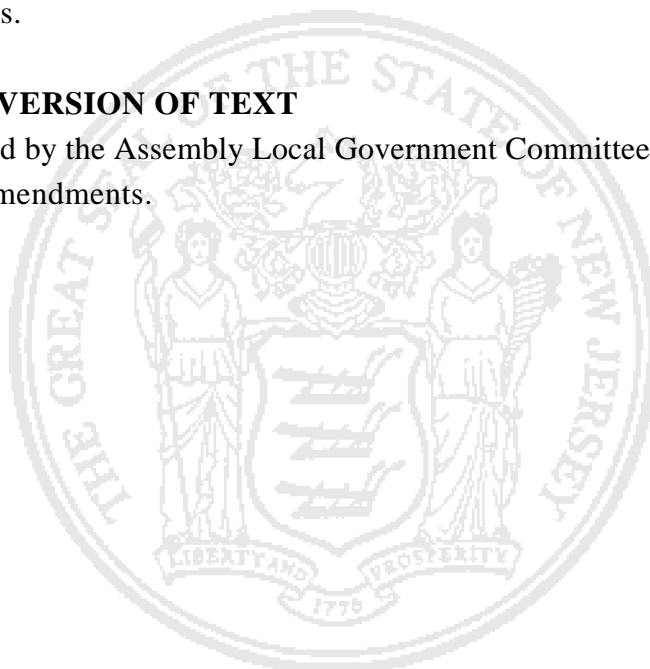
**Assemblyman Holzapfel**

**SYNOPSIS**

Directs assessor to reassess or revalue complete taxing district in certain circumstances.

**CURRENT VERSION OF TEXT**

As reported by the Assembly Local Government Committee on January 18, 2001, with amendments.



1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property  
21 <sup>1</sup>[in a] comprising all or<sup>1</sup> part of a taxing district has been assessed at  
22 a value lower or higher than is consistent with the purpose of securing  
23 uniform taxable valuation of property according to law for the purpose  
24 of taxation, or that the assessment of property <sup>1</sup>[in a] comprising all  
25 or<sup>1</sup> part of a taxing district is not in substantial compliance with the  
26 law and that the interests of the public will be promoted by a  
27 reassessment of such property, the assessor shall, after due  
28 investigation, <sup>1</sup>[order a revaluation or] <sup>1</sup>make a reassessment of <sup>1</sup>[all] <sup>1</sup>  
29 the property in the taxing district <sup>1</sup>that is not in substantial compliance,  
30 provided that (1) the assessor has first notified, in writing, the mayor,  
31 the municipal governing body, the Division of Taxation in the  
32 Department of the Treasury, the county board of taxation, and the  
33 county tax administrator of the basis of the assessor's determination  
34 that a reassessment of that property in the taxing district is warranted  
35 and (2) the assessor has submitted a copy of a compliance plan to the  
36 county board of taxation and to the Division of Taxation for approval.  
37 If the assessor does not receive an approval decision or a decision  
38 disapproving the plan from either the county board of taxation or the  
39 Division of Taxation within 45 days of their receipt of the compliance  
40 plan, then the entity that did not respond shall be deemed to have  
41 approved the plan. Following a reassessment of a portion of the

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Assembly ALG committee amendments adopted January 18, 2001.

1 taxing district pursuant to an approved compliance plan, the assessor  
2 shall certify to the county board of taxation, through such sampling as  
3 the county board of taxation deems adequate, that the reassessment is  
4 in substantial compliance with the portions of the taxing district that  
5 were not reassessed<sup>1</sup>. For the purposes of assessment, the assessor  
6 shall compute and determine the taxable value of such real property at  
7 the level established for the county pursuant to law.  
8 (cf: P.L.1965, c.62, s.2)  
9  
10 2. This act shall take effect immediately.

P.L. 2001, CHAPTER 101, *approved June 14, 2001*  
Senate, No. 1334 (*Fourth Reprint*)

1 AN ACT concerning reassessment, and amending R.S.54:4-23.

2

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

5

6 1. R.S.54:4-23 is amended to read as follows:

7 54:4-23. All real property shall be assessed to the person owning  
8 the same on October 1 in each year. The assessor shall ascertain the  
9 names of the owners of all real property situate in his taxing district,  
10 and after examination and inquiry, determine the full and fair value of  
11 each parcel of real property situate in the taxing district at such price  
12 as, in his judgment, it would sell for at a fair and bona fide sale by  
13 private contract on October 1 next preceding the date on which the  
14 assessor shall complete his assessments, as hereinafter required;  
15 provided, however, that in determining the full and fair value of land  
16 which is being assessed and taxed under the Farmland Assessment Act  
17 of 1964, chapter 48, laws of 1964, the assessor shall consider only  
18 those indicia of value which such land has for agricultural or  
19 horticultural use as provided by said act; and provided further  
20 however, that when the assessor has reason to believe that property  
21 <sup>2</sup>[in a] comprising all or<sup>2</sup> part of a taxing district has been assessed at  
22 a value lower or higher than is consistent with the purpose of securing  
23 uniform taxable valuation of property according to law for the purpose  
24 of taxation, or that the assessment of property <sup>2</sup>[in a] comprising all  
25 or<sup>2</sup> part of a taxing district is not in substantial compliance with the  
26 law and that the interests of the public will be promoted by a  
27 reassessment of such property, the assessor shall, after due  
28 investigation,<sup>1</sup>[order a revaluation or]<sup>1</sup>make a reassessment of <sup>4</sup>[all]<sup>4</sup>  
29 the property in the taxing district <sup>4</sup>that is not in substantial  
30 compliance<sup>4</sup> <sup>2</sup>, provided that <sup>3</sup>(1)<sup>3</sup> the assessor has first notified, in  
31 writing, the mayor, the municipal governing body, the Division of  
32 Taxation in the Department of the Treasury, the county board of  
33 taxation, and the county tax administrator of the basis of the assessor's  
34 determination that a reassessment of <sup>4</sup>[all of the] that<sup>4</sup> property in the  
35 taxing district is warranted<sup>2</sup> <sup>3</sup>and (2) the assessor has submitted a copy  
36 of a <sup>4</sup>[reassessment] compliance<sup>4</sup> plan to the county board of taxation  
37 and to the Divison of Taxation for approval. If the assessor does not  
38 receive an approval decision or a decision disapproving the plan from

**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.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Senate SCU committee amendments adopted June 15, 2000.

<sup>2</sup> Senate floor amendments adopted September 21, 2000.

<sup>3</sup> Senate floor amendments adopted October 2, 2000.

<sup>4</sup> Assembly ALG committee amendments adopted January 18, 2001.

1 either the county board of taxation or the Division of Taxation within  
2 <sup>4</sup>[30] 45<sup>4</sup> days of their receipt of the <sup>4</sup>[reassessment] compliance<sup>4</sup>  
3 plan, then the entity that did not respond shall be deemed to have  
4 approved the plan.<sup>3</sup> <sup>4</sup>Following a reassessment of a portion of the  
5 taxing district pursuant to an approved compliance plan, the assessor  
6 shall certify to the county board of taxation, through such sampling as  
7 the county board of taxation deems adequate, that the reassessment is  
8 in substantial compliance with the portions of the taxing district that  
9 were not reassessed.<sup>4</sup> For the purposes of assessment, the assessor  
10 shall compute and determine the taxable value of such real property at  
11 the level established for the county pursuant to law.  
12 (cf: P.L.1965, c.62, s.2)

13

14 2. This act shall take effect immediately.

15

16

17

18

19 Directs assessor to reassess or revalue complete taxing district in  
20 certain circumstances.

## CHAPTER 101

AN ACT concerning reassessment, and amending R.S.54:4-23.

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

1. R.S.54:4-23 is amended to read as follows:

Assessment of real property; conditions for reassessment.

54:4-23. All real property shall be assessed to the person owning the same on October 1 in each year. The assessor shall ascertain the names of the owners of all real property situate in his taxing district, and after examination and inquiry, determine the full and fair value of each parcel of real property situate in the taxing district at such price as, in his judgment, it would sell for at a fair and bona fide sale by private contract on October 1 next preceding the date on which the assessor shall complete his assessments, as hereinafter required; provided, however, that in determining the full and fair value of land which is being assessed and taxed under the Farmland Assessment Act of 1964, chapter 48, laws of 1964, the assessor shall consider only those indicia of value which such land has for agricultural or horticultural use as provided by said act; and provided further however, that when the assessor has reason to believe that property comprising all or part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law for the purpose of taxation, or that the assessment of property comprising all or part of a taxing district is not in substantial compliance with the law and that the interests of the public will be promoted by a reassessment of such property, the assessor shall, after due investigation, make a reassessment of the property in the taxing district that is not in substantial compliance, provided that (1) the assessor has first notified, in writing, the mayor, the municipal governing body, the Division of Taxation in the Department of the Treasury, the county board of taxation, and the county tax administrator of the basis of the assessor's determination that a reassessment of that property in the taxing district is warranted and (2) the assessor has submitted a copy of a compliance plan to the county board of taxation and to the Division of Taxation for approval. If the assessor does not receive an approval decision or a decision disapproving the plan from either the county board of taxation or the Division of Taxation within 45 days of their receipt of the compliance plan, then the entity that did not respond shall be deemed to have approved the plan. Following a reassessment of a portion of the taxing district pursuant to an approved compliance plan, the assessor shall certify to the county board of taxation, through such sampling as the county board of taxation deems adequate, that the reassessment is in substantial compliance with the portions of the taxing district that were not reassessed. For the purposes of assessment, the assessor shall compute and determine the taxable value of such real property at the level established for the county pursuant to law.

2. This act shall take effect immediately.

Approved June 14, 2001.

PO BOX 004  
TRENTON, NJ 08625

*Office of the Governor*  
**NEWS RELEASE**

CONTACT: Rae Hutton  
609-777-2600

RELEASE: June 14 , 2001

Acting Governor Donald T. DiFrancesco signed the following legislation today:

**A-2807**, sponsored by Senator Joseph Palaia (R-Monmouth) and Assemblymen Tom Smith (R-Monmouth) and Michael Arnone (R-Monmouth), allows a county board of recreation commissioners to adopt a board seal and increases the maximum number of allowable members of a county board of recreation commissioners from seven to nine.

**S-1334**, sponsored by Senators Leonard Connors (R-Atlantic/Burlington/Ocean) and John Cafiero (R-Cape May/Atlantic/Cumberland), provides that when a municipal tax assessor has reason to believe that property comprising all or part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law and the interests of the public will be promoted by a reassessment of such property, the assessor must, after due investigation, make a reassessment of that property.