

54:1-35 et al

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:1-35 et al. (Tax Court - various amendments including appeals from county boards of taxation)

LAWS OF: 1983 CHAPTER: 36

Bill No.: A498

Sponsor(s): Van Wagner

Date Introduced: Pre-filed

Committee; Assembly: Judiciary, Law, Public Safety and Defense

Senate: Revenue, Finance and Appropriations

Amended during passage: Yes // Assembly committee substitute (OCR). Amendments during passage denoted by asterisks

Date of Passage: Assembly: June 28, 1982

Senate: Nov. 29, 1982

Date of Approval: Jan. 26, 1983

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

[OFFICIAL COPY REPRINT]  
 ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 498**

**STATE OF NEW JERSEY**

ADOPTED JUNE 17, 1982

AN ACT concerning the tax court, revising parts of the statutory law and supplementing Article 4 of Chapter 3 of Title 54 of the Revised Statutes.

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

1 1. N. J. S. 2A :12-6 is amended to read as follows:

2 2A :12-6. The Administrative Director of the Courts is autho-  
 3 rized to distribute or cause to be distributed any bound volumes of  
 4 the New Jersey reports and the New Jersey Superior Court reports  
 5 heretofore or hereafter published and delivered to him, as follows:

6 To each member of the Legislature, one copy of each volume of  
 7 such reports.

8 To the following named, for official use, to remain the property  
 9 of the State, the following number of copies of each volume of  
 10 such reports:

11 a. To the Governor, four copies;

12 b. To the Department of Law and Public Safety, for the Division  
 13 of Law, four copies; and the Division of Alcoholic Beverages, one  
 14 copy;

15 c. To the Department of the Treasury, for the State Treasurer,  
 16 one copy; **[the Division of Tax Appeals one copy,]** the Division of  
 17 Taxation, three copies; and the Division of Local Government  
 18 *Services in the Department of Community Affairs*, one copy;

19 d. To the Department of State, one copy;

20 e. To the Department of Civil Service, one copy;

21 f. To the Department of Banking, *one copy*; and *the Department*  
 22 *of Insurance*, one copy;

23 g. To the Department of Public Utilities, one copy;

**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 printed in italics *thus* is new matter.

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

\*—Senate committee amendments adopted October 25, 1982.

- 24 h. To the Department of Labor **[and Industry,]** for the com-  
 25 missioner, one copy; the Division of **[Workmen's]** *Workers' Com-*  
 26 *pen*sation, five copies; the State Board of Mediation, one copy, and  
 27 the Division of Employment Security, three copies;
- 28 i. To the Department of Education, for the commissioner, one  
 29 copy; and the Division of the State Library, Archives and History,  
 30 60 copies, five of which shall be deposited in the Law Library, and  
 31 55 of which shall be used by the director of the division in sending  
 32 one copy to the state library of each state and territory of the  
 33 United States, the same to be in exchange for the law reports of such  
 34 states and territories sent to said division, which reports shall be  
 35 deposited in and become part of the collection of the Law Library;
- 36 j. To the **[State Highway]** Department of *Transportation*, one  
 37 copy;
- 38 k. To the Department of **[Institutions and Agencies]** *Human*  
 39 *Serv*ices, one copy; and the Department of Corrections, one copy;
- 40 l. To each judge of the federal courts in and for the district of  
 41 New Jersey, one copy;
- 42 m. To each justice of the Supreme Court, one copy;
- 43 n. To each judge of the Superior Court, one copy;
- 44 o. To the Administrative Director of the Courts, one copy;
- 45 p. To each standing master of the Superior Court, one copy;
- 46 q. **[To each advisory master of the Superior Court, 1 copy;]**  
 47 *(Deleted by amendment, P. L. 198 . . , c. . . . .)*
- 48 r. To the clerk of the Supreme Court, one copy;
- 49 s. To the clerk of the Superior Court, one copy;
- 50 t. **[To each judge of a county court, one copy;]** *(Deleted by*  
 51 *amendment, P. L. 198 . . , c. . . . .)*
- 52 u. **[To each judge of a criminal judicial district court, one copy;]**  
 53 *(Deleted by amendment, P. L. 198 . . , c. . . . .)*
- 54 v. To each judge of a juvenile and domestic relations court, one  
 55 copy;
- 56 w. To each judge of a county district court, one copy;
- 57 x. To each county prosecutor, one copy;
- 58 y. To the **[Law Revision and Bill Drafting Commission]** *Divi-*  
 59 *sion of Legal Services in the Office of Legislative Services*, one  
 60 copy;
- 61 z. To each surrogate, one copy;
- 62 aa. To each county clerk, one copy;
- 63 ab. To each sheriff, one copy;
- 64 ac. To **[the State University of New Jersey, for the library at]**  
 65 Rutgers, *the State University*, two copies; and the law schools, five  
 66 copies each;

- 67 ad. To the law school of Seton Hall University, five copies;  
 68 ae. To Princeton University, two copies;  
 69 af. To the Library of Congress, four copies;  
 70 ag. To the New Jersey Historical Society, one copy;  
 71 ah. To every library provided by the board of chosen freeholders  
 72 of any county at the courthouse in each county, one copy;  
 73 ai. To the library of every county bar association in this State,  
 74 one copy;  
 75 aj. To each incorporated library association in this State which  
 76 has a law library at the county seat of the county in which it is  
 77 located, one copy;  
 78 ak. *To each judge of the tax court, one copy.*

79 The remaining copies of such reports shall be retained by the  
 80 administrative director for the use of the State and for such further  
 81 distribution as he may determine upon.

1 2. Section 59.1 of P. L. 1968, c. 404 (C. 13:17-61) is amended to  
 2 read as follows:

3 59.1. As used in this article, unless the content indicates another  
 4 meaning or intent:

5 (a) "Adjustment year" means the year in which the respective  
 6 obligations of the intermunicipal account and the constituent mu-  
 7 nicipalities of the district are due and payable.

8 (b) "Intermunicipal account" means the administrative device  
 9 established and administered by the commission to record all the  
 10 transactions made pursuant to this article for the purpose of cal-  
 11 culating the meadowlands adjustment payment for each constituent  
 12 municipality, and to act as the clearing-house for the transfer of  
 13 the meadowlands adjustment payments among the constituent  
 14 municipalities as required by this article.

15 (c) "Meadowlands adjustment payment" means the amount that  
 16 is payable by each constituent municipality to the intermunicipal  
 17 account, or the amount that is payable by the intermunicipal ac-  
 18 count to each municipality, as the commission shall determine the  
 19 case to be pursuant to the provisions of this article.

20 (d) "Resident enrollment" means the number of full-time pupils  
 21 who are residents of the school district and who are enrolled in day  
 22 schools on the last day of September during the school year in  
 23 which calculation of aid is made and are attending the public school  
 24 of the school district or a school district or State teachers college  
 25 demonstration school in which the school district of residence pays  
 26 tuition; school district may count in its enrollment any pupil regu-  
 27 larly attending on a full-time basis a county vocational school in  
 28 the same county for which the school district pays tuition.

29 (e) "Base year" means the calendar year 1970.

30 (f) "Comparison year" means the second calendar year preced-  
31 ing the adjustment year.

32 (g) "Apportionment rate" means a rate determined as follows:

33 (1) The total property taxes levied for local, school, and veteran  
34 and senior citizens purposes, as certified pursuant to R. S. 54:4-52,  
35 of the municipality in the comparison year, divided by

36 (2) The aggregate true value of all taxable real property, ex-  
37 clusive of Class II railroad property, located in the municipality,  
38 both within and without the district in the comparison year, as  
39 determined by the Director of the Division of Taxation on October  
40 1 of the comparison year, pursuant to P. L. 1954, c. 86, as amended,  
41 as the same may have been modified by the [Division of Tax  
42 Appeals] *tax court*.

1 3. Section 65 of P. L. 1968, c. 404 (C. 13:17-67) is amended to  
2 read as follows:

3 65. (a) As used in this section, except as otherwise specifically  
4 provided:

5 (1) The increase or decrease in aggregate true value of taxable  
6 real property for any adjustment year shall be the difference  
7 between

8 (i) The aggregate true value of that portion of taxable real  
9 property, exclusive of Class II railroad property, in the mu-  
10 nicipality located within the district in the comparison year,  
11 and

12 (ii) The aggregate true value of said property in the base  
13 year.

14 (2) Aggregate true value of all taxable real property shall be  
15 determined by aggregating the assessed value of all real property  
16 within the district boundaries in each constituent municipality,  
17 and dividing said total by the average assessment ratio as promul-  
18 gated by the Director of the Division of Taxation in the Depart-  
19 ment of the Treasury for State school aid purposes on October 1  
20 of the respective years for which aggregate true value is to be  
21 determined, pursuant to P. L. 1954, c. 86, as amended, as the same  
22 may have been modified by the [Division of Tax Appeals] *tax*  
23 *court*.

24 (3) For the purpose of calculating aggregate true value, the  
25 assessed value of taxable real property for any given year shall  
26 comprise:

27 (i) The assessed value shown on the assessment duplicate  
28 for such year, as certified by the county board of taxation and  
29 reflected in the county table of aggregates prepared pursuant  
30 to R. S. 54:4-52, as the same may be modified by the county  
31 board of taxation upon appeal, plus

32 (ii) The prorated assessed values pertaining to such year,  
 33 as certified by the county board of taxation on or before  
 34 October 10, with respect to the assessor's added assessment  
 35 list for such year, as the same may be modified by the county  
 36 board of taxation upon appeal, plus

37 (iii) The assessed values pertaining to such year, as certified  
 38 by the county board of taxation on or about October 10, with  
 39 respect to the assessor's omitted property assessment list for  
 40 such year, as the same may be modified by the county board of  
 41 taxation upon appeal.

42 (b) The amount payable to the intermunicipal account by each  
 43 constituent municipality in any adjustment year shall be deter-  
 44 mined in the following manner: the apportionment rates calculated  
 45 for the comparison year shall be multiplied by the increase, if any,  
 46 in aggregate true value of taxable real property for such year; pro-  
 47 vided, however, that the amount payable to the intermunicipal  
 48 account shall be limited to 10% of the amount so calculated in the  
 49 adjustment year 1973 and shall increase 4 percentage points a year  
 50 until 50% of the amount so calculated is paid into the inter-  
 51 municipal account in the adjustment year 1983 and thereafter.

52 (c) If, during any comparison year, a constituent municipality  
 53 has received a payment in lieu of real estate taxes on property  
 54 located within the district, then, for the purpose of calculating the  
 55 increase or decrease in the municipality's aggregate true value  
 56 under subsection (a) (1) of this section, there shall be added to the  
 57 aggregate true value otherwise determined for such comparison  
 58 year an amount determined by dividing the amount of said in lieu  
 59 payment by the municipal tax rate for the comparison year and  
 60 dividing the result by the average assessment ratio for school  
 61 aid purposes as promulgated by the Director of the Division of  
 62 Taxation, as same may have been modified by the [Division of  
 63 Tax Appeals] *tax court*.

1 4. Section 18 of P. L. 1970, c. 326 (C. 40:48C-18) is amended to  
 2 read as follows:

3 18. No employer shall be obligated to report and pay an employer  
 4 payroll tax, or any interest, penalty or costs with respect thereto,  
 5 to more than one municipality with respect to remuneration paid to  
 6 an employee for services performed. Where any dispute as to the  
 7 liability for an employer's payroll tax to more than one munici-  
 8 pality for services performed by an employee is not resolved by  
 9 agreement between the employer and the municipalities, all of said  
 10 municipalities shall be joined in a proceeding in the [Division of  
 11 Tax Appeals] *tax court* to collect the tax alleged to be due.

1 5. Section 38 of P. L. 1970, c. 326 (C. 40:48C-38) is amended to  
2 read as follows:

3 38. Any aggrieved taxpayer may~~],~~ within 3 months after~~]~~  
4 *appeal* any decision, order, finding, assessment or action of the chief  
5 fiscal officer of any municipality adopting an ordinance hereunder~~],~~  
6 appeal to the Division of Tax Appeals by filing a petition of appeal  
7 with said division in the manner and form prescribed by the said  
8 division and~~]~~ *to the tax court in accordance with the provisions*  
9 *of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.,*  
10 upon payment of the amount stated by said chief fiscal officer to be  
11 due. The appeal provided by this section shall be the exclusive  
12 remedy available to any taxpayer for review of a decision of the  
13 chief fiscal officer in respect of the determination of a liability for  
14 the taxes imposed hereunder.

1 6. Section 7 of P. L. 1968, c. 49 (C. 46:15-11) is amended to read  
2 as follows:

3 7. *a.* The Division of Taxation of the Department of the Trea-  
4 sury may prescribe such rules and regulations as it may deem  
5 necessary to carry out the purposes of this act.

6 *b.* *Any person aggrieved by any action of the Director of the*  
7 *Division of Taxation \*or county recording officer\* under P. L. 1968,*  
8 *c. 49 (C. 46:15-5 et seq.) may appeal therefrom to the tax court in*  
9 *accordance with the provisions of the State Tax Uniform Procedure*  
10 *Law, R. S. 54:48-1 et seq.*

1 7. Section 3 of P. L. 1948, c. 92 (C. 52:18A-3) is amended to read  
2 as follows:

3 3. There shall be within the Department of the Treasury a Divi-  
4 sion of Budget and Accounting, a Division of Purchase and Prop-  
5 erty, ~~],~~ a Division of Local Government, ~~],~~ a Division of Taxation, ~~],~~  
6 Division of Tax Appeals, ~~],~~ and a Division of the New Jersey Racing  
7 Commission.

8 The State Treasurer shall have authority to organize and main-  
9 tain in his offices an Administrative Division and to assign to em-  
10 ployment therein such secretarial, clerical and other assistants in  
11 the department as his office and the internal operations of the  
12 department shall require.

1 8. Section 46 of P. L. 1948, c. 92 (C. 52:18A-46) is amended to  
2 read as follows:

3 46. Whenever the term "State Treasurer" occurs or any refer-  
4 ence is made thereto in any law, contract or document, the same  
5 shall be deemed to mean or refer to the State Treasurer designated  
6 as the head of the Department of the Treasury established here-  
7 under.

8 Whenever the term "State Director of the United New Jersey

9 Railroad and Canal Company” occurs or any reference is made  
 10 thereto in any law, contract or document, the same shall be deemed  
 11 to mean or refer to the State Treasurer designated as the head of  
 12 the Department of the Treasury established hereunder.

13 Whenever the term “State Comptroller” or “Comptroller of the  
 14 Treasury” occurs or any reference is made thereto in any law,  
 15 contract or document, the same shall be deemed to mean or refer to  
 16 the Director of the Division of Budget and Accounting in the  
 17 Department of the Treasury established hereunder.

18 Whenever the term “Division of Purchase and Property in the  
 19 State Department of Taxation and Finance” occurs or any refer-  
 20 ence is made thereto in any law, contract or document, the same  
 21 shall be deemed to mean or refer to the Division of Purchase and  
 22 Property in the Department of the Treasury established hereunder.

23 Whenever the term “Director of the Division of Purchase and  
 24 Property in the State Department of Taxation and Finance” occurs  
 25 or any reference is made thereto in any law, contract or document,  
 26 the same shall be deemed to mean or refer to the Director of the  
 27 Division of Purchase and Property in the Department of the  
 28 Treasury established hereunder.

29 Whenever the term “Division of Local Government in the State  
 30 Department of Taxation and Finance” occurs or any reference is  
 31 made thereto in any law, contract or document, the same shall be  
 32 deemed to mean or refer to the Division of Local Government  
 33 *Services* in the Department of **the Treasury** *Community Affairs*  
 33A established hereunder.

34 Whenever the term “Director of the Division of Local Govern-  
 35 ment in the State Department of Taxation and Finance” occurs  
 36 or any reference is made thereto in any law, contract or document,  
 37 the same shall be deemed to mean or refer to the Director of the  
 38 Division of Local Government *Services* in the Department of **the**  
 39 Treasury established hereunder **Community Affairs**.

40 Whenever the term “Local Government Board of the Division of  
 41 Local Government in the State Department of Taxation and  
 42 Finance” occurs or any reference is made thereto in any law,  
 43 contract or document, the same shall be deemed to mean or refer to  
 44 the Local **Government** *Finance* Board of the Division of Local  
 45 **Government** \***Finance**\* *Government Services* in the Depart-  
 46 ment of **the Treasury** established hereunder **Community Affairs**.

47 Whenever the term “Division of Taxation in the State Depart-  
 48 ment of Taxation and Finance” occurs or any reference is made  
 49 thereto in any law, contract or document, the same shall be deemed  
 50 to mean or refer to the Division of Taxation in the Department of  
 51 the Treasury established hereunder.



52 Whenever the term "Director of the Division of Taxation in the  
53 State Department of Taxation and Finance" occurs or any refer-  
54 ence is made thereto in any law, contract or document, the same  
55 shall be deemed to mean or refer to the Director of the Division of  
56 Taxation in the Department of the Treasury established hereunder.

57 **【Whenever the term "Division of Tax Appeals in the State**  
58 **Department of Taxation and Finance" occurs or any reference is**  
59 **made thereto in any law, contract or document, the same shall be**  
60 **deemed to mean or refer to the Division of Tax Appeals in the**  
61 **Department of the Treasury established hereunder.】**

62 Whenever the term "New Jersey Racing Commission" occurs or  
63 any reference is made thereto in any law, contract or document, the  
64 same shall be deemed to mean or refer to the New Jersey Racing  
65 Commission constituted the Division of the New Jersey Racing  
66 Commission established hereunder in the Department of the  
67 Treasury.

68 Whenever the term "State Commissioner of Taxation and  
69 Finance" occurs or any reference is made thereto in any law,  
70 contract or document, the same shall be deemed to mean or refer to  
71 the State Treasurer designated as the head of the Department of  
72 the Treasury established hereunder.

1 9. Section 2 of article 2, P. L. 1944, c. 112 (C. 52:27B-3) is  
2 amended to read as follows:

3 2. The following are hereby established as divisions in the de-  
4 partment:

5 The Division of Budget and Accounting.

6 The Division of Purchase and Property.

7 **【The Division of Local Government.】**

8 The Division of Taxation.

9 **【The Division of Tax Appeals.】**

1 10. Section 1 of P. L. 1973, c. 123 (C. 54:1-35a) is amended to  
2 read as follows:

3 1. a. The "average ratio" of assessed to true value of real prop-  
4 erty for a taxing district for the purposes of this act shall mean  
5 that ratio promulgated by the Director of the Division of Taxation  
6 pursuant to P. L. 1954, c. 86 (C. 54:1-35.1 et seq.), as of October 1  
7 of the year preceding the tax year as revised by the **【Division of**  
8 **Tax Appeals】** *tax court*.

9 b. The "common level range" for a taxing district is that range  
10 which is plus or minus 15% of the average ratio for that district.

1 11. Section 4 of P. L. 1954, c. 86 (C. 54:1-35.4) is amended to  
2 read as follows:

3 4. An equalization table promulgated hereunder may be reviewed

4 by the **【Division of Tax Appeals】** *tax court in accordance with the*  
5 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
6 *et seq.***【**, on complaint of any taxing district made within 30 days  
7 after its promulgation, or on its own motion, but such review shall  
8 not suspend the apportionment of school aid moneys. No change  
9 shall be made in the table except after a hearing, of which 5 days'  
10 notice shall be given by mail to the governing body of the taxing  
11 district. If, after the hearing, the **【division】** *tax court* shall deter-  
12 mine that the equalized valuation of any district or districts as fixed  
13 by the director was erroneous, it shall revise and correct the equal-  
14 ization table. Such hearings, review and revisions shall be com-  
15 pleted by January 30 next following the promulgation of the table.  
16 A certified copy of the revised and corrected table shall be trans-  
17 mitted to each official or board to whom the original table was re-  
18 quired to be transmitted and also to the State Director of Taxation.  
19 In any such proceeding, the director shall be entitled to be heard,  
20 and the assessment ratios as promulgated shall be presumed to be  
21 correct, and shall not be revised or modified by the **【Division of Tax**  
22 **Appeals】** *tax court* unless the complainant district shall present  
23 proof that upon all the evidence available such ratio or ratios could  
24 not reasonably be justified.】

1 12. R. S. 54:3-19 is amended to read as follows:

2 54:3-19. After the equalization table is finally confirmed by the  
3 board, the valuations of property in each district as equalized shall  
4 be deemed to be the valuation of such property in computing the  
5 total ratables of each district for all apportionments of county and  
6 State taxes, charges or distribution of moneys, except as may be  
7 otherwise provided by law. A certified copy of the equalization  
8 table as confirmed shall be transmitted to the **【Division of Tax**  
9 **Appeals】** *tax court*, the Director of the Division of Taxation, and  
10 each taxing district in the county.

1 13. R. S. 54:3-21 is amended to read as follows:

2 54:3-21. A taxpayer feeling aggrieved by the assessed valuation  
3 of his property, or feeling that he is discriminated against by the as-  
4 sessed valuation of other property in the county, or a taxing district  
5 which may feel discriminated against by the assessed valuation of  
6 property in the taxing district, or by the assessed valuation of prop-  
7 erty in another taxing district in the county, may on or before Aug-  
8 ust 15 appeal to the county board of taxation by filing with it a peti-  
9 tion of appeal; provided, however, that any such taxpayer or taxing  
10 district may on or before August 15 file a **【petition of appeal】** *com-*  
11 *plaint* directly with the tax court, if the assessed valuation of the  
12 property subject to the appeal exceeds \$750,000.00, and any party to

13 an appeal pending on July 1, 1979 before a county board of taxation  
 14 in which the assessed valuation of the property involved exceeds  
 15 \$750,000.00 shall be entitled, upon application to the county board,  
 16 to have the appeal transferred to the tax court by the county board.  
 17 **【A copy thereof shall also be filed with the assessor of the taxing**  
 18 **district and with the clerk of the taxing district who shall forth-**  
 19 **with notify the collector and such other municipal officials as the**  
 20 **governing body shall direct of the content thereof. The petition**  
 21 **shall set forth the cause of complaint, the nature and location of the**  
 22 **assessed property and the relief sought. The petition shall be**  
 23 **signed and sworn to by the petitioner or his agent, and shall be in**  
 24 **such form and contain such further information as may be from**  
 25 **time to time prescribed by rule of the board, for the better under-**  
 26 **standing and determination of the appeal. The tax court may, on or**  
 27 **after April 1 next following the filing of the petition of appeal pro-**  
 28 **ceed to hear and determine all issues raised therein.】** *All appeals to*  
 29 *the tax court hereunder shall be in accordance with the provisions*  
 30 *of the State Tax Uniform Procedure Law R. S. 54:48-1 et seq.*

1 14. Section 1 of P. L. 1976, c. 114 (C. 54:3-26.1) is amended to  
 2 read as follows:

3 1. In the event a county board of taxation cannot hear and deter-  
 4 mine any one or more appeals within the time prescribed in R. S.  
 5 54:3-26 it may apply to the **【Superior Court】** *tax court* for an order  
 6 to extend the time within which the appeal or appeals may be heard  
 7 and determined. The application shall be granted upon a showing  
 8 by the board that the number of appeals before it is dispropor-  
 9 tionate to the number of members hearing said appeals, or the  
 10 number of appeals has increased sufficiently to warrant an exten-  
 11 sion of time. The court shall include in its order the amount of tax,  
 12 if any, a taxpayer shall pay during the period of such extension.

1 15. Section 4 of P. L. 1977, c. 357 (C. 54:3-27.3) is amended to  
 2 read as follows:

3 4. Class 3B (Farm Qualified) and Class 15D, E and F (Exempt  
 4 Property) in appeal where a statutory qualification is the subject  
 5 of the appeal are exempt from those provisions contained in R. S.  
 6 54:3-27 **【and R. S. 54:2-39】**.

1 16. Section 5 of P. L. 1966, c. 138 (C. 54:4-2.47) is amended to  
 2 read as follows:

3 5. (a) The taxable value of tangible personal property used in  
 4 business subject to taxation in each taxing district shall be at that  
 5 percentage of true value as shall correspond to the average ratio  
 6 of assessed to true value of real property promulgated by the  
 7 Director of the Division of Taxation on October 1 of the pretax

8 year, pursuant to P. L. 1954, c. 86, for State school aid purposes,  
 9 as the same may have been modified by the [Division of Tax  
 10 Appeals] *tax court*; provided, nevertheless, that such average  
 11 ratio shall not exceed the percentage level, in effect in the tax year,  
 12 for expressing the taxable value of real property in the county.  
 13 In the year in which a taxing district shall have completed and put  
 14 into operation a district-wide adjustment of real property taxable  
 15 valuations to conform to the percentage level established for ex-  
 16 pressing the taxable value of real property in the county, and if a  
 17 statement to such effect has been included by the assessor in the  
 18 affidavit prescribed by R. S. 54:4-36, the average ratio shall be pre-  
 19 sumed, subject to rebuttal, to be the same level as is established  
 20 for the taxable value of real property in the county.

21 (b) The taxable value determined pursuant to subsection (a) of  
 22 this section shall be taxed at the general real property tax rate of  
 23 the taxing district wherein such property is found, for the use of  
 24 such taxing district, in the manner provided by law. The person  
 25 assessed for personal property shall be personally liable for the  
 26 taxes thereon.

1 17. Section 13 of P. L. 1977, c. 17 (C. 54:4-3.89a) is amended to  
 2 read as follows:

3 13. An aggrieved taxpayer may appeal from the disapproval of  
 4 a claim for a homestead tax rebate by filing a petition of appeal  
 5 with the county board of taxation within [60] 45 days from the  
 6 date that such claim has been disapproved. If the property owner's  
 7 claim for homestead tax rebate is disapproved by the county board  
 8 of taxation, he may appeal therefrom to the [State Division of Tax  
 9 Appeals] *tax court* within [60] 45 days from the date of such  
 10 disapproval *in accordance with the provisions of the State Tax*  
 11 *Uniform Procedure Law, R. S. 54:48-1 et seq.* The [Division of  
 12 Tax Appeals] *tax court* shall render its judgment within 90 days  
 13 from the date the appeal was filed with it. In the event that the  
 14 Director of the Division of Taxation refuses to certify the property  
 15 owner's homestead tax rebate claim, the director shall indicate the  
 16 reasons why such claim has not been certified and the claimant  
 17 shall be permitted to [file a petition of appeal with respect to]  
 18 *appeal* such refusal [with the State Division of Tax Appeals] *to*  
 19 *the tax court in accordance with the provisions of the State Tax*  
 20 *Uniform Procedure Law, R. S. 54:48-1 et seq., within [60] 45 days*  
 21 *of the date that a notice of refusal has been mailed to the claimant*  
 22 *by the director in accordance with the provisions of the State Tax*  
 23 *Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 18. Section 11 of P. L. 1941, c. 397 (C. 54:4-63.11) is amended  
 2 to read as follows:

3 11. Appeals from added assessments shall be made to the county  
 4 board of taxation on or before December 1 of the year of levy,  
 5 and the county board of taxation shall hear all such appeals within  
 6 1 month after the last day for filing such appeals. Appeals to the  
 7 **[State Board of Taxation]** *tax court* from the judgment of the  
 8 county board of taxation shall be made within **[1 month]** *45 days*  
 9 from the date fixed for final decisions by the county board of tax-  
 10 ation on appeals from added assessments. In all other respects such  
 11 appeals shall be governed by the laws concerning appeals from real  
 12 property assessments.

1 19. Section 12 of P. L. 1947, c. 413 (C. 54:4-63.23) is amended to  
 2 read as follows:

3 12. **[And]** *Any* judgment of the county board of taxation assess-  
 4 ing omitted property for a particular year may be reviewed by  
 5 the **[Division of Tax Appeals in the State Department of Taxation**  
 6 **and Finance,]** *tax court* upon an appeal taken by the taxing district,  
 7 owner or other interested party, taken and prosecuted **[in the same**  
 8 **manner as other appeals to said division are taken and prosecuted;**  
 9 **provided, the notice of appeal be filed with said division on or**  
 10 **before December 1 following the rendering of the judgment by the**  
 11 **county board of taxation or within 3 months from the time of the**  
 12 **rendering of such judgment, whichever date is the later]** *in accord-*  
 13 *ance with the provisions of the State Tax Uniform Procedure Law,*  
 14 *R. S. 54:48-1 et seq.*

1 20. Section 9 of P. L. 1968, c. 184 (C. 54:4-63.39) is amended to  
 2 read as follows:

3 9. Appeals from assessor's omitted assessments shall be made  
 4 to the county board of taxation on or before December 1 of the  
 5 year of levy and the county board shall hear all such appeals within  
 6 1 month after the last day for filing such appeals. Appeals to the  
 7 **[Division of Tax Appeals]** *tax court* from the judgment of the  
 8 county board of taxation shall be made within **[1 month]** *45 days*  
 9 from the date fixed for final decisions by the county board of  
 10 taxation on appeals from assessor's omitted assessments. In all  
 11 other respects such appeal shall be governed by the laws concerning  
 12 appeals from real and personal property assessments.

1 21. Section 54 of P. L. 1961, c. 32 (C. 54:8A-54) is amended to  
 2 read as follows:

3 54. The taxes imposed by this act shall be governed in all respects  
 4 by the provisions of the State **[tax uniform procedure law]** *Tax*  
 5 *Uniform Procedure Law, [(subtitle 9 of Title 54 of the Revised*  
 6 *Statutes)] R. S. 54:48-1 et seq., except only to the extent that a*  
 7 *specific provision of this act may be in conflict therewith.*

22. Section 54 of P. L. 1971, c. 222 (C. 54:8A-111) is amended to read as follows:

54. Review of director's decision. (a) Appeal to **Division of Tax Appeals** *tax court*. Any aggrieved taxpayer may, within **4 months** *90 days* after any decision, order, finding, assessment or action of the Director of *the Division of Taxation* made pursuant to the provisions of this act; appeal therefrom to the **Division of Tax Appeals**, by filing a petition of appeal with said Division of Tax Appeals in the manner and form prescribed by the said Division of Tax Appeals and on giving security, approved by the Director of Taxation, conditioned to pay the tax heretofore levied, if the same remains unpaid, with interest and costs **tax court in accordance with the provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.**

(b) Appeal exclusive remedy of taxpayer. The appeal provided by this section shall be the exclusive remedy available to any taxpayer for review of a decision of the director in respect of the determination of the liability of the taxpayer for the taxes imposed by this act.

23. Section 11 of P. L. 1947, c. 50 (C. 54:10A-19.2) is amended to read as follows:

11. **(a)** Any aggrieved taxpayer may, within **3 months** after any decision, order, finding, assessment or **90 days after any** action of the director made pursuant to the provisions of this act, appeal therefrom to the **division of tax appeals**, by filing a petition of appeal with said division in the manner and form prescribed by said division and on giving security, approved by the commissioner, conditioned to pay the tax heretofore levied, if the same remains unpaid, with interest and costs **tax court in accordance with the provisions of the State Tax Uniform Procedure Law, R. S. 54:84-1 et seq.**

**(b)** No such appeal shall stay the collection of any tax or the enforcement of the same by entry as a judgment, unless by order of such division, and then only after security approved by the director of said division has been furnished to the commissioner. The judgment or order of the division of tax appeals respecting any matter arising under the provisions of this subtitle may be reviewed by a proceeding in lieu of prerogative writ in the same manner as other judgments of said division.

24. Section 18 of P. L. 1973, c. 31 (C. 54:10D-17) is amended to read as follows:

18. Appeal. **a.** Any aggrieved taxpayer may, within **3 months** *90 days* after any decision, order, finding, assessment or action of

5 the director made pursuant to the provisions of this act, appeal  
6 therefrom to the [Division of Tax Appeals, by filing a petition  
7 of appeal with said Division of Tax Appeals in the manner and  
8 form prescribed by the said Division of Tax Appeals and on giving  
9 security, approved by the director, conditioned to pay the tax  
10 heretofore levied, if, the same remains unpaid, with interest and  
11 costs] *tax court in accordance with the provisions of the State Tax*  
12 *Uniform Procedure Law, R. S. 54:48-1 et seq.*

13 [b. No such appeal shall stay the collection of any tax or the  
14 enforcement of the same by entry as a judgment, unless by order of  
15 the Division of Tax Appeals, and then only after security approved  
16 by the Director of the Division of Taxation, has been furnished to  
17 him. The judgment or order of the Division of Tax Appeals re-  
18 specting any matter arising under the provisions of this act may be  
19 reviewed by a proceeding in lieu of prerogative writ in the same  
20 manner as other judgments of said division.]

1 25. Section 21 of P. L. 1973, c. 170 (C. 54:10E-21) is amended to  
2 read as follows:

3 21. [a.] Any aggrieved taxpayer may, within [3 months] *90 days*  
4 after any decision, order, finding, assessment or action of the  
5 director made pursuant to the provisions of this act, appeal there-  
6 from to the [Division of Tax Appeals, by filing a petition of appeal  
7 with said division in the manner and form prescribed by the said  
8 division and on giving security, approved by the Director of the  
9 Division of Taxation, conditioned to pay the tax heretofore levied,  
10 if the same remains unpaid, with interest and costs] *tax court in*  
11 *accordance with the provisions of the State Tax Uniform Procedure*  
12 *Law, R. S. 54:48-1 et seq.*

13 [b. No such appeal shall stay the collection of any tax or the  
14 enforcement of the same by entry as a judgment, unless by order  
15 of such division, and then only after security approved by the  
16 director of said division has been furnished to the Director of the  
17 Division of Taxation. The judgment or order of the Division of  
18 Tax Appeals respecting any matter arising under the provisions  
19 of this act may be reviewed by a proceeding in lieu of prerogative  
20 writ in the same manner as other judgments of said division.]

1 26. Section 14 of P. L. 1966, c. 136 (C. 54:11A-14) is amended to  
2 read as follows:

3 14. [(a)] Any aggrieved taxpayer may, within [3 months] *90*  
4 *days* after any decision, order, finding, assessment or action of the  
5 director made pursuant to the provisions of this act, appeal there-  
6 from to the [Division of Tax Appeals, by filing a petition of appeal  
7 with said Division of Tax Appeals in the manner and form pre-

8 scribed by the said Division of Tax Appeals and on giving security,  
 9 approved by the director, conditioned to pay the tax heretofore  
 10 levied, if the same remains unpaid, with interest and costs] *tax*  
 11 *court in accordance with the provisions of the State Tax Uniform*  
 12 *Procedure Law, R. S. 54:48-1 et seq.*

13 [(b) No such appeal shall stay the collection of any tax or the  
 14 enforcement of the same by entry as a judgment, unless by order  
 15 of the Division of Tax Appeals, and then only after security  
 16 approved by the Director of the Division of Taxation has been  
 17 furnished to him. The judgment or order of the Division of Tax  
 18 Appeals respecting any matter arising under the provisions of this  
 19 act may be reviewed by a proceeding in lieu of prerogative writ in  
 20 the same manner as other judgments of said division.]

1 27. R. S. 54:15-1 is amended to read as follows:

2 54:15-1. A corporation which considers a tax levied or assessed  
 3 under the provisions of chapters 12 to 14 of this title ([§] *R. S.*  
 4 *54:12-1 et seq.*), to be excessive or otherwise unjust may [make  
 5 application] *appeal* to the [State Board of Tax Appeals within 1  
 6 year from the date of the assessment for a review thereof and a re-  
 7 adjustment of the tax by filing with such board a petition of appeal,  
 8 verified by an officer of the corporation, stating specifically the  
 9 grounds upon which the appeal is taken and the reasons why the tax  
 10 is considered excessive or unjust] *tax court in accordance with the*  
 11 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
 12 *et seq.*

1 28. Section 21 of P. L. 1966, c. 139 (C. 54:29A-24.3) is amended  
 2 to read as follows:

3 21. State aid shall be appropriated and paid annually to each  
 4 municipality in which railroad property is located in an amount  
 5 equal to base tax revenue, subject to the following adjustments,  
 6 except that no State aid shall be appropriated or paid to any  
 7 municipality where the base tax revenue, as adjusted, is less than  
 8 \$1,000.00:

9 (a) If additional Class II property, as defined in this act, in a  
 10 municipality is placed in railroad use after the base year, the base  
 11 tax revenue shall be increased by an amount equal to the product  
 12 of the assessed value of such additional property as of the base  
 13 year times the base tax rate.

14 (b) If any real property in a municipality is withdrawn from  
 15 railroad use after the base year, the base tax revenue shall be  
 16 reduced by an amount equal to the product of the assessed value of  
 17 such property in the base year times the base tax rate;

18 (1) Provided, however, that with respect to real property with-  
 19 drawn from railroad use during 1976:



20 (A) Such reduction shall not become effective for the year  
21 1977, and

22 (B) That if a municipality files with the State Treasurer  
23 and a copy thereof with the appropriate county board of taxa-  
24 tion within 15 days after the effective date of this act a written  
25 request for a continuance of State aid payments for such prop-  
26 erty (or a part thereof) for the year 1978:

27 (i) Such reduction (and in the case of a request for  
28 extended State aid payments for only a portion of the prop-  
29 erty, such proportionate reduction) shall not become effec-  
30 tive until the year 1979, or until such property is sold or  
31 conveyed for other than railroad use, whichever comes  
32 sooner;

33 (ii) The municipality shall be obligated to pay to the State  
34 Treasurer within 60 days of the receipt thereof any and all  
35 payments made by or on behalf of the taxpayer, a trustee of  
36 the taxpayer, or any other representative of the taxpayer, for  
37 taxes which the municipality assessed on such real property  
38 for the tax year 1978 for which extended State aid payments  
39 have been requested;

40 (iii) The State shall be entitled, but not required, to  
41 negotiate, litigate, or settle the municipality's real property  
42 tax claim described in subsection **[2]** (b) (1) (B) (ii) of this  
43 section, with whatever assistance the State requires from the  
44 municipality in such negotiation, litigation, or settlement;  
45 and

46 (iv) In the event the State collects a greater amount  
47 of money under subsections (b) (1) (B) (ii) or  
48 **[2]** (b) (1) (B) (iii) of this section than it paid to a munici-  
49 pality in extended State aid payments for the tax year 1978,  
50 the State Treasurer shall within 60 days return the excess  
51 payment to the municipality.

52 (2) Provided further, however, that with respect to real property  
53 withdrawn from railroad use during 1977 and thereafter, that if a  
54 municipality files with the State Treasurer and a copy thereof with  
55 the appropriate county board of taxation, a written request for a  
56 2 year continuance of State aid payments for such real property  
57 (or a part thereof) on or before February 1 of the year following  
58 the initial notification by the Director of the Division of Taxation  
59 that such property has been withdrawn from railroad use or within  
60 15 days after the effective date of this act, whichever comes later:

61 (A) Such reduction (and in the case of a request for extended  
62 State aid payments for only a portion of the property, such

63 proportionate reduction) shall not become effective for 2 tax  
 64 years following the year of initial notification to the municipi-  
 65 pality by the Director of the Division of Taxation that such  
 66 real property is withdrawn from railroad use, or until such  
 67 property is sold or conveyed for other than railroad use, which-  
 68 ever comes sooner;

69 (B) The municipality shall be obligated to pay to the State  
 70 Treasurer within 60 days of the filing of the written request  
 71 for extended State aid payments, or within 60 days of the  
 72 receipt thereof, any and all payments made by or on behalf of  
 73 the taxpayer, a trustee of the taxpayer, or any other repre-  
 74 sentative of the taxpayer, for taxes which the municipality  
 75 assessed on such real property for the tax years for which  
 76 extended State aid payments were made;

77 (C) The State shall be entitled, but not required, to negotiate,  
 78 litigate, or settle the municipality's real property tax claim  
 79 described in subsection (b) (2) (B) of this section, with what-  
 80 ever assistance the State requires from the municipality in  
 81 such negotiation, litigation, or settlement; and

82 (D) In the event the State collects a greater amount of money  
 83 under subsection (b) (2) (B) or (b) (2) (C) of this proviso  
 84 than it paid to a municipality in extended State aid payment  
 85 for a given tax year, the State Treasurer shall within 60 days  
 86 return the excess payment to the municipality.

87 (e) For the year 1967 the amount of State aid payable to each  
 88 municipality shall be increased by an amount equal to the differ-  
 89 ence between the railroad tax revenue derived by such municipality  
 90 for the year 1965 and the base tax revenue for such municipality.  
 91 For each year thereafter, such increase shall be reduced by 10%  
 92 until such time as the aforesaid difference is eliminated; provided,  
 93 however, if any real property in a municipality is placed in or  
 94 withdrawn from railroad use after 1967, the annual increase pro-  
 95 vided in this subsection (e) shall be adjusted to reflect any such  
 96 additions or withdrawals.

97 (d) The authorities of any taxing district desiring to contest  
 98 the validity or amount of the assessment on any such additions  
 99 or withdrawals may appeal to the **Division of Tax Appeals** *tax*  
 100 *court* in the manner provided in sections 31 and 32 of **the act of**  
 101 **which this act is amendatory and supplementary** *P. L. 1941, 291*  
 102 *(C. 54:29A-31 and C. 54:29A-32).*

103 For the purposes of this section, real property shall be deemed  
 104 to be in railroad use if such property is used for the transportation  
 105 of persons or freight by a railroad, regardless of the ownership or  
 106 possession of the real property.

1 29. Section 31 of P. L. 1941, c. 291 (C. 54:29A-31) is amended to  
2 read as follows:

3 31. Appeal to **[State Board of Tax Appeals]** *tax court*. Any tax-  
4 payer desiring to contest the validity or amount of any assessment  
5 or reassessment of property or franchise tax made by the **[commis-**  
6 **sioner]** *Director of the Division of Taxation* under this act**[,]**  
7 may**[,]** as to the assessment or reassessment of property tax, on or  
8 before the third Monday of May following the assessment or  
9 reassessment thereof, and, as to the assessment or reassessment of  
10 franchise tax, on or before the first Tuesday of September follow-  
11 ing the assessment or reassessment thereof, file a written com-  
12 plaint with the Division of Tax Appeals, specifying the grounds of  
13 complaint and the relief sought, which shall be in such form and  
14 contain such further information as may be from time to time  
15 prescribed by the rules of the Division of Tax Appeals for the  
16 better understanding and determination of the complaint**] appeal**  
17 *to the tax court in accordance with the provisions of the State Tax*  
18 *Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 30. Section 35 of P. L. 1941, c. 291 (C. 54:29A-35) is amended to  
2 read as follows:

3 35. Certifications. Whenever a final determination of the **[State**  
4 **Board of Tax Appeals]** *tax court*, as certified to the **[commis-**  
5 **sioner]** *Director of the Division of Taxation*, corrects, modifies, or  
6 otherwise affects the amount or classification of any assessment of  
7 property taxes or amends any assessment of franchise tax made  
8 by the **[commissioner]** *Director of the Division of Taxation*, he  
9 shall forthwith certify to the **[Comptroller]** *Director of the Divi-*  
10 *sion of Budget and Accounting in the Department of the Treasury*  
11 all changes and corrections necessary to conform the assessment  
12 of tax to the determination of the **[board of tax appeals]** *tax court*.

1 31. Section 1 of P. L. 1950, c. 343 (C. 54:29A-43.1) is amended to  
2 read as follows:

3 1. If property of a taxpayer has or shall have been, in any year,  
4 assessed by the local authorities of the taxing district, and also has  
5 or shall have been classified as Class I or Class III property or  
6 classified and assessed by the Director of the Division of Taxation  
7 of the State Department of the Treasury as Class II property, *an*  
8 *appeal may be taken to the [State Division of Tax Appeals] tax*  
9 *court in accordance with the provisions of the State Tax Uniform*  
10 *Procedure Law, R. S. 54:48-1 et seq., which court shall determine,*  
11 *in a summary manner, the character of the property and whether*  
12 *used for railroad purposes and by whom it has lawfully been*  
13 *assessed. This determination shall be made whether the taxes in*

14 question have been paid or not and whether an appeal to review  
15 either assessment has been made or not.

1 32. Section 8 of P. L. 1963, c. 41 (C. 54:30A-18.2) is amended to  
2 read as follows:

3 8. The director in making the computation of excise taxes due  
4 the State under section 3(b) of this act from any taxpayer for any  
5 year shall deduct from or add to the amounts so determined for  
6 such year the amount of any deduction or addition to the extent  
7 and in the manner which may heretofore have been or may here-  
8 after be ordered or decreed by any judgment of the **[State Division**  
9 **of Tax Appeals]** *tax court* or any court by reason of any error or  
10 omission in connection with the imposition of excise taxes under  
11 section 3(b) of this act upon such taxpayer in any prior year.

1 33. Section 6 of P. L. 1940, c. 4 (C. 54:30A-21) is amended to  
2 read as follows:

3 6. Any municipality aggrieved by any determination or act of the  
4 **[State Tax Commissioner]** *Director of the Division of Taxation* in  
5 establishing the apportionment valuations under the provisions of  
6 this act may appeal therefrom to the **[State Board of Tax Appeals.**  
7 **Such appeal shall be taken by filing with the said board a verified**  
8 **petition of appeal, specifying the grounds of appeal and the relief**  
9 **sought, and by serving a copy of such petition, within 10 days**  
10 **thereafter, on the Attorney-General and on the clerk or officer**  
11 **having like duties of each municipality entitled to any portion of**  
12 **the excise taxes imposed by this act upon such taxpayer. Such**  
13 **appeals shall be taken on or before the first Monday in March in**  
14 **each year, after which date no appeal from any such determination**  
15 **or act shall be taken, and the State Board of Tax Appeals shall give**  
16 **precedence to such appeals over any other appeals before the said**  
17 **board]** *tax court in accordance with the provisions of the State Tax*  
18 *Uniform Procedure Law, R. S. 54:48-1 et seq., and the tax court*  
19 *shall give precedence to such appeal over any other appeal before*  
20 *the tax court.*

1 34. Section 10 of P. L. 1963, c. 42 (C. 54:30A-54.2) is amended  
2 to read as follows:

3 10. The director in making the computation of excise taxes due  
4 the State under section 6 (c) of this act from any taxpayer for  
5 any year shall deduct from or add to the amounts so determined  
6 for such year the amount of any deduction or addition to the extent  
7 and in the manner which may heretofore have been or may here-  
8 after be ordered or decreed by any judgment of the **[State Division**  
9 **of Tax Appeals]** *tax court* or any court by reason of any error or  
10 omission in connection with the imposition of excise taxes under  
11 section 6 (c) of this act upon such taxpayer in any prior year.

1-35. Section 9 of P. L. 1940, c. 5 (C. 54:30A-57) is amended to  
2 read as follows:

3 9. Any municipality aggrieved by any determination or act of  
4 the **[State Tax Commissioner]** *Director of the Division of Taxation*  
5 in establishing the apportionment valuations under the provisions  
6 of this act may appeal therefrom to the **[State Board of Tax**  
7 **Appeals]**. Such appeal shall be taken by filing with the said board  
8 a verified petition of appeal, specifying the grounds of appeal  
9 and the relief sought, and by serving a copy of such petition within  
10 10 days thereafter on the Attorney General and on the clerk or  
11 officer having like duties of each municipality entitled to any  
12 portion of the excise taxes imposed by this act upon such taxpayer.  
13 Such appeals shall be taken on or before the first Monday in March  
14 in each year, after which date no appeal from any such deter-  
15 mination or act shall be taken, and the State Board of Tax Appeals  
16 shall give precedence to such appeals over any other appeals  
17 before the said board **]tax court in accordance with the provisions**  
18 **of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.**

1 36. Section 21 of P. L. 1966, c. 30 (C. 54:32B-21) is amended to  
2 read as follows:

3 21. Review of director's decision.—(a) Appeal to **[Division of**  
4 **Tax Appeals]** *tax court*. Any aggrieved taxpayer may, within  
5 **[3 months]** *90 days* after any decision, order, finding, assessment  
6 or action of the Director of Taxation made pursuant to the pro-  
7 visions of this act, appeal therefrom to the **[Division of Tax**  
8 **Appeals]**, by filing a petition of appeal with said Division of Tax  
9 Appeals in the manner and form prescribed by the said Division  
10 of Tax Appeals and on giving security, approved by the Director  
11 of Taxation, conditioned to pay the tax heretofore levied, if the  
12 same remains unpaid, with interest and costs, as set forth in sub-  
13 section (c) hereof **]tax court in accordance with the provisions**  
14 **of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.**

15 (b) Appeal exclusive remedy of taxpayer.—The appeal provided  
16 by this section shall be the exclusive remedy available to any tax-  
17 payer for review of a decision of the director in respect of the  
18 determination of the liability of the taxpayer for the taxes imposed  
19 by this act.

20 **[(c) Assessment pending review; review bond.—Irrespective of**  
21 **any restrictions on the assessment and collection of deficiencies, the**  
22 **director may assess a deficiency after the expiration of the period**  
23 **specified in subsection (a), notwithstanding that a petition of**  
24 **appeal in respect of such deficiency has been duly made by the tax-**  
25 **payer, unless the taxpayer, at or before the time his petition of**

26 appeal is made, has paid the deficiency, has deposited with the  
 27 director the amount of the deficiency, or has filed with the director  
 28 a bond (which may be a jeopardy bond) in the amount of the  
 29 portion of the deficiency (including interest and other amounts)  
 30 in respect of which the petition of appeal is made and all costs  
 31 and charges which may accrue against him in the prosecution of  
 32 the proceeding, including costs of all appeals, and with surety  
 33 approved by the Division of Tax Appeals, conditioned upon the  
 34 payment of the deficiency (including interest and other amounts)  
 35 as finally determined and such costs and charges. If as a result  
 36 of a waiver of the restrictions on the assessment and collection  
 37 of a deficiency any part of the amount determined by the director  
 38 is paid after the filing of the appeal bond, such bond shall, at the  
 39 request of the taxpayer, be proportionately reduced.】

1 37. Section 14 of P. L. 1980, c. 62 (C. 54:32C-14) is amended to  
 2 read as follows:

3 14. a. Any aggrieved taxpayer may, within 90 days after any  
 4 decision, order, finding, assessment or action of the director made  
 5 pursuant to the provisions of this act, appeal therefrom to the  
 6 【Tax Court】 *tax court*, 【by filing a complaint with the Tax Court in  
 7 the manner and form prescribed by the Tax Court and on giving  
 8 security, approved by the director, conditioned to pay the tax  
 9 heretofore levied, if the same remains unpaid, with interest and  
 10 costs, as set forth in subsection c. hereof】 *in accordance with the*  
 11 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
 12 *et seq.*

13 b. The appeal provided by this section shall be the exclusive  
 14 remedy available to any taxpayer for review of a decision of the  
 15 director in respect of the determination of the liability of the tax-  
 16 payer for the taxes imposed by this act.

17 【c. Irrespective of any restrictions on the assessment and collec-  
 18 tion of deficiencies, the director may assess a deficiency after the  
 19 expiration of the period specified in subsection a., notwithstanding  
 20 that a complaint in respect of the deficiency has been duly made by  
 21 the taxpayer, unless the taxpayer, at or before the time his com-  
 22 plaint is made, has paid the deficiency, has deposited with the  
 23 director the amount of the deficiency, or has filed with the director  
 24 a bond, which may be a jeopardy bond, in the amount of that por-  
 25 tion of the deficiency, including interest and other amounts, in  
 26 respect of which the complaint is made and all costs and charges  
 27 which may accrue against him in the prosecution of the proceeding,  
 28 including costs of all appeals, and with surety approved by the Tax  
 29 Court, conditioned upon the payment of the deficiency, including

30 interest and other amounts, as finally determined and such costs  
 31 and charges. If as a result of a waiver of the restrictions on the  
 32 assessment and collection of a deficiency any part of the amount  
 33 determined by the director is paid after the filing of the appeal  
 34 bond, the bond shall, at the request of the taxpayer, be proportion-  
 35 ately reduced.】

1 38. R. S. 54:34-13 is amended to read as follows:

2 54:34-13. Any interested person dissatisfied with the appraise-  
 3 ment or assessment so made may appeal therefrom to the tax  
 4 court within 【60】 90 days after the making and entering of the  
 5 assessment【, on giving a bond, approved by a judge of the tax  
 6 court, conditioned to pay the tax so levied, with interest and costs,  
 7 if the same be affirmed by the tax court】 *in accordance with the*  
 8 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
 9 *et seq.*

1 39. R. S. 54:38-10 is amended to read as follows:

2 54:38-10. The tax court on appeal shall have jurisdiction to hear  
 3 and determine all questions in relation to any tax imposed under the  
 4 provisions of this chapter. Any executor, administrator, trustee,  
 5 person or corporation liable for the payment of any tax imposed  
 6 by this chapter may appeal to the tax court for a review thereof  
 7 within 【60】 90 days of the date of notice assessing the tax com-  
 8 plained of【, on giving bond, approved by a judge of the tax court  
 9 conditioned to pay said tax, together with interest and costs, if said  
 10 tax be affirmed by the court】 *in accordance with the provisions of*  
 11 *the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 40. R. S. 54:39-47 is amended to read as follows:

2 54:39-47. As an additional or alternative remedy, the 【commis-  
 3 sioner】 *Director of the Division of Taxation* may issue a certificate  
 4 to the clerk of the Superior Court or to any county clerk that any  
 5 person is indebted under this chapter in an amount named in such  
 6 certificate and thereupon the clerk to whom such certificate shall  
 7 have been issued shall immediately enter upon his record of  
 8 docketed judgments the name of such person, the amount of the  
 9 debt so certified and the date of making such entries, and the mak-  
 10 ing of such entries shall have the same force and effect as the entry  
 11 of a docketed judgment in the office of such clerk, and the 【com-  
 12 missioner】 *Director of the Division of Taxation* shall have all of the  
 13 remedies and may take all of the proceedings for the collection  
 14 thereof which may be had or taken upon the recovery of a judg-  
 15 ment in an action at law upon contract. Every person who shall be  
 16 licensed under this chapter, and every refund claimant who has  
 17 applied for and received benefits under article 11 shall, by the

18 acceptance of such license and benefits, be deemed to have consented  
 19 to the procedure set forth in this section. Such person may within  
 20 a period of **[6 months]** *90 days* from the date of the issuance of  
 21 such certificate appeal to the **[State Board of Tax Appeals]** *tax*  
 22 *court* for a review of the assessment included in such certificate, and  
 23 all proceedings taken for the collection of such judgment shall be  
 24 stayed during the time that the appeal shall be pending.

1 41. R. S. 54:39-49 is amended to read as follows:

2 54:39-49. Any person who shall be aggrieved by any order of the  
 3 **[commissioner]** *Director of the Division of Taxation* or any assess-  
 4 ment fixing the amount of any tax to be paid by such person, may  
 5 appeal from the action of the **[commissioner]** *Director of the Divi-*  
 6 *sion of Taxation* in making such order or assessment to the **[State**  
 7 **Board of Tax Appeals** by filing a petition of appeal with said board  
 8 in the manner and form as said board shall by reasonable rules  
 9 and regulations prescribe, but no such appeal shall be taken later  
 10 than 1 year from the date of such order and assessment, and no  
 11 such appeal shall stay the collection of any such tax or the enforce-  
 12 ment of the same by entry as a judgment, unless as provided by  
 13 order of such board, after giving security approved by the commis-  
 14 sioner or board **] tax court in accordance with the provisions of the**  
 15 *State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 42. Section 17 of P. L. 1963, c. 44 (C. 54:39A-17) is amended to  
 2 read as follows:

3 17. **[(a)]** Any aggrieved user may, within **[30]** *90 days* after  
 4 any decision, order, finding, assessment or action of the director  
 5 made pursuant to the provisions of this act, appeal therefrom to the  
 6 **[Division of Tax Appeals in the State Department of the Treasury**  
 7 **by filing a petition of appeal with said division in the manner and**  
 8 **form prescribed by the said division]** *tax court in accordance with*  
 9 *the provisions of the State Tax Uniform Procedure Law, R. S.*  
 10 *54:48-1 et seq.*

11 **[(b)]** No such appeal shall stay the collection of any tax, interest  
 12 or penalties or the enforcement of the same by entry as a judg-  
 13 ment. The judgment or order of the Division of Tax Appeals  
 14 respecting any matter arising under the provisions of this act may  
 15 be reviewed by a proceeding in lieu of prerogative writ in the same  
 16 manner as other judgments of said division.]

1 43. Section 502 of P. L. 1948, c. 65 (C. 54:40A-21) is amended to  
 2 read as follows:

3 502. The provisions of the State Tax Uniform Procedure Law,  
 4 **[being subtitle 9 of Title 54 of the Revised Statutes]** *R. S. 54:48-1*  
 5 *et seq.*, shall be applicable to the administration of this act.



6 Every person shall, by the acceptance of a license issued under  
 7 this act be deemed to have consented to the procedures set forth in  
 8 the said State Tax Uniform Procedure Law *and to the jurisdiction*  
 9 *of the tax court.*

1 44. R. S. 54:46-1 is amended to read as follows:

2 54:46-1. Any person who shall be aggrieved by any decision of  
 3 the Director of the Division of Taxation denying any hearing  
 4 requested hereunder, or by any order, finding or assessment having  
 5 the effect of fixing, correcting, amending or modifying the amount  
 6 of any tax to be paid by such person, or by any decision declining  
 7 so to do, or by any certification of debt to the clerk of a court, may  
 8 appeal from the action of the director in making any such decision,  
 9 assessment, finding or order, or issuing any such certificate, to the  
 10 **Division of Tax Appeals** by filing a petition of appeal with that  
 11 **tax court** in accordance with the provisions of the State  
 12 *Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*, within **60** 90  
 13 days after date of such decision, order, finding, or assessment, **in**  
 14 the manner and form and subject to such terms and conditions as  
 15 the division shall by reasonable rules and regulations prescribe. No  
 16 such appeal shall stay the collection of any such tax or the enforce-  
 17 ment of the same by entry as a judgment, unless as provided by  
 18 order of such division, after giving security approved by the  
 19 director or the division **in accordance with the provisions of the**  
 20 *State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

21 **The judgment or order of the Division of Tax Appeals respect-**  
 22 **ing any matter arising under the provisions of this subtitle may be**  
 23 **reviewed by a proceeding in lieu of prerogative writ, in the same**  
 24 **manner as other judgments of said division.**

1 45. R. S. 54:46-2 is amended to read as follows:

2 54:46-2. If by the decision or order of the **State Board of Tax**  
 3 **Appeals** **tax court**, or of any court of competent jurisdiction, the  
 4 taxpayer shall be adjudged to be entitled to a refund, it shall be  
 5 paid by the treasurer, upon presentation to him by the taxpayer  
 6 of a certified copy of such decision or order, out of the tax moneys  
 7 paid to him pursuant to the provisions of this subtitle.

1 46. R. S. 54:48-1 is amended to read as follows:

2 54:48-1. This subtitle may be cited as the **“state tax uniform**  
 3 **procedure law”** *State Tax Uniform Procedure Law.*

1 47. Section 5 of P. L. 1975, c. 387 (C. 54:53-5) is amended to  
 2 read as follows:

3 5. A request for a closing agreement which relates to a prior  
 4 taxable period may be submitted at any time before a case with  
 5 respect to the tax liability involved is filed with the **Division of**

6 Tax Appeals] *tax court*. All requests for closing agreements shall  
 7 be submitted on forms prescribed by the Director of the Division of  
 8 Taxation. The procedure, with respect to applications, for entering  
 9 into closing agreements shall be pursuant to such rules as may be  
 10 promulgated from time to time by the Director of the Division of  
 11 Taxation in accordance with the provisions of this act.

1 48. N. J. S. 54A :9-10 is amended to read as follows:

2 54A :9-10. Review of director's decision. (a) Appeal to [Division  
 3 of Tax Appeals] *tax court*. Any aggrieved taxpayer may, within  
 4 [4 months] *90 days* after any decision, order, finding, assessment  
 5 or action of the Director of *the Division of Taxation* made pur-  
 6 suant to the provisions of this act, appeal therefrom to the [Divi-  
 7 sion of Tax Appeals, by filing a petition of appeal with said Division  
 8 of Tax Appeals in the manner and form prescribed by the said  
 9 Division of Tax Appeals] *tax court in accordance with the pro-  
 10 visions of the State Tax Uniform Procedure Law, R. S. 54:48-1  
 10A et seq.*

11 (b) Appeal exclusive remedy of taxpayer. The appeal provided  
 12 by this section shall be the exclusive remedy available to any tax-  
 13 payer for review of a decision of the director in respect of the  
 14 determination of the liability of the taxpayer for the taxes imposed  
 15 by this act.

16 (c) Credit, refund or abatement after review. If the amount of  
 17 a deficiency determined by the director is disallowed in whole or in  
 18 part, the amount so disallowed shall be credited or refunded to the  
 19 taxpayer, without the making of claim therefor, or, if payment has  
 20 not been made, shall be abated.

21 (d) Date of finality of director's decision. A decision of the  
 22 director shall become final upon the expiration of the period  
 23 specified in subsection (a) for filing a [petition of appeal] *com-  
 24 plaint with the tax court*, if no such [petition] *complaint* has been  
 24A filed within such time, or if such [petition] *complaint* has been  
 25 duly made, upon expiration of the time for all further appeals, or  
 26 upon the rendering by the director of a decision in accordance with  
 27 the mandate of the [Division of Tax Appeals] *tax court* or the  
 28 courts on appeal. Notwithstanding the foregoing, for the purpose  
 29 of forming a [petition of appeal] *complaint*, the decision of the  
 30 director shall be deemed final on the date the notice of decision is  
 31 sent by mail to the taxpayer.

32 [e. Judicial review. The judgment or order of the [Division of  
 33 Tax Appeals respecting any matter arising under the provisions  
 34 of this act may be reviewed by a proceeding in lieu of prerogative  
 35 writ in the same manner as other judgments of said division.]

1 49. N. J. S. 54A :9-14 is amended to read as follows :

2 54A :9-14. Jeopardy assessment. (a) Authority for making. If  
3 the director believes that the assessment or collection of a de-  
4 ficiency will be jeopardized by delay, he shall, notwithstanding the  
5 provisions of **sections** *N. J. S. 54A :9-2* and *N. J. S. 54A :9-16*,  
6 immediately assess such deficiency (together with all interests,  
7 penalties and additions to tax provided for by law), and notice and  
8 demand shall be made by the director for the payment thereof.

9 (b) Notice of deficiency. If the jeopardy assessment is made  
10 before any notice in respect of the tax to which the jeopardy assess-  
11 ment relates has been mailed under **section** *N. J. S. 54A :9-2*,  
12 then the director shall mail a notice under such section within 60  
13 days after the making of the assessment.

14 (c) Amount assessable before decision of director. The jeopardy  
15 assessment may be made in respect of a deficiency greater or less  
16 than of which notice is mailed to the taxpayer and whether or not  
17 the taxpayer has theretofore filed a petition with the director. The  
18 director may, at any time before rendering his decision, abate such  
19 assessment, or any unpaid portion thereof, to the extent that he  
20 believes the assessment to be excessive in amount. The director  
21 may in his decision redetermine the entire amount of the deficiency  
22 and of all amounts assessed at the same time in connection there-  
23 with.

24 (d) Amount assessable after decision of director. If the jeopardy  
25 assessment is made after the decision of the director is rendered,  
26 such assessment may be made only in respect of the deficiency  
27 determined by the director in his decision.

28 (e) Expiration of right to assess. A jeopardy assessment may  
29 not be made after the decision of the director has become final or  
30 after the taxpayer has filed a **petition with the Division of Tax**  
31 **Appeals** *complaint with the tax court* for review of the decision  
32 of the director.

33 (f) Collection of unpaid amounts. When a petition has been filed  
34 with the director and when the amount which should have been  
35 assessed has been determined by a decision of the director which  
36 has become final, then any unpaid portion, the collection of which  
37 has been stayed by bond, shall be collected as part of the tax upon  
38 notice and demand from the director, and any remaining portion  
39 of the assessment shall be abated. If the amount already collected  
40 exceeds the amount determined as the amount which should have  
41 been assessed, such excess shall be credited or refunded to the tax-  
42 payer as provided in **section** *N. J. S. 54A :9-7* without the filing  
43 of claim therefor. If the amount determined as the amount which

44 should have been assessed is greater than the amount actually  
45 assessed, then the difference shall be assessed and shall be collected  
46 a part of the tax upon notice and demand from the director.

47 (g) Abatement if jeopardy does not exist. The director may  
48 abate the jeopardy assessment if he finds that jeopardy does not  
49 exist. Such abatement may not be made after a decision of the  
50 director in respect of the deficiency has been rendered or, if no pe-  
51 tition is filed with the director, after the expiration of the period  
52 for filing such petition. The period of limitation on the making of  
53 assessments and levy or a proceeding for collection, in respect of  
54 any deficiency, shall be determined as if the jeopardy assessment  
55 so abated had not been made, except that the running of such period  
56 shall in any event be suspended for the period from the date of such  
57 jeopardy assessment until the expiration of the tenth day after the  
58 day on which such jeopardy assessment is abated.

59 (h) Bond to stay collection. The collection of the whole or any  
60 amount of any jeopardy assessment may be stayed by filing with  
61 the director, within such time as may be fixed by regulation, a bond  
62 in an amount equal to the amount as to which the stay is desired,  
63 conditioned upon the payment of the amount (together with in-  
64 terest thereon) the collection of which is stayed at the time at which,  
65 but for the making of the jeopardy assessment, such amount would  
66 be due. Upon the filing of the bond the collection of so much of the  
67 amount assessed as is covered by the bond shall be stayed. The  
68 taxpayer shall have the right to waive such stay at any time in  
69 respect of the whole or any part of the amount covered by the bond,  
70 and if as a result of such waiver any part of the amount covered  
71 by the bond is paid, then the bond shall at the request of the tax-  
72 payer, be proportionately reduced. If any portion of the jeopardy  
73 assessment is abated, or if a notice of deficiency under [section]  
74 *N. J. S. 54A:9-2* is mailed to the taxpayer in a lesser amount, the  
75 bond shall, at the request of the taxpayer, be proportionately  
75A reduced.

76 (i) Petition to director. If the bond is given before the taxpayer  
77 has filed his petition under [section] *N. J. S. 54A:9-9*, the bond  
78 shall contain a further condition that if a petition is not filed within  
79 the period provided in such section, then the amount, the collection  
80 of which is stayed by the bond, will be paid on notice and demand at  
81 any time after the expiration of such period, together with interest  
82 thereon from the date of the jeopardy notice and demand to the  
83 date of notice and demand under this subsection. The bond shall  
84 be conditioned upon the payment of so much of such assessment  
85 (collection of which is stayed by the bond) as it not abated by a

86 decision of the director which has become final. If the director  
87 determines that the amount assessed is greater than the amount  
88 which should have been assessed, then the bond shall, at the request  
89 of the taxpayer, be proportionately reduced when the decision of  
90 the director is rendered.

91 (j) Stay of sale of seized property pending director's decision  
92 Where a jeopardy assessment is made, the property seized for the  
93 collection of the tax shall not be sold—

94 (1) If subsection (b) is applicable, prior to the issuance of the  
95 notice of deficiency and the expiration of the time provided in [sec-  
96 tion] *N. J. S. 54A:9-9*, for filing a petition with the director, and

97 (2) If a petition is filed with the director (whether before or after  
98 the making of such jeopardy assessment), prior to the expiration  
99 of the period during which the assessment of the deficiency would  
100 be prohibited if subsection (a) were not applicable.

101 Such property may be sold if the taxpayer consents to the sale,  
102 or if the director determines that the expenses of conservation and  
103 maintenance will greatly reduce the net proceeds, or if the property  
104 is perishable.

105 (k) Interest. For the purpose of subsection (a) of [section]  
106 *N. J. S. 54A:9-5*, the last date prescribed for payment shall be  
107 determined without regard to any notice and demand for payment  
108 issued under this section prior to the last date otherwise prescribed  
109 for such payment.

110 (1) Early termination of taxable year. If the director finds that  
111 a taxpayer designs quickly to depart from this State or to remove  
112 his property therefrom, or to conceal himself or his property  
113 therein, or to do any other act tending to prejudice or to render  
114 wholly or partly ineffectual proceedings to collect the income tax  
115 for the current or the preceding taxable year unless such proceed-  
116 ings be brought without delay, the director shall declare the tax-  
117 able period for such taxpayer immediately terminated, and shall  
118 cause notice of such finding and declaration to be given the tax-  
119 payer, together with a demand for immediate payment of the tax  
120 for the taxable period so declared terminated and of the tax for  
121 the preceding taxable year or so much of such tax as is unpaid,  
122 whether or not the time otherwise allowed by law for filing return  
123 and paying the tax has expired; and such taxes shall thereupon  
124 become immediately due and payable. In any proceeding brought  
125 to enforce payment of taxes made due and payable by virtue of  
126 the provisions of this subsection, the finding of the director made  
127 as herein provided, whether made after notice to the taxpayer or  
128 not, shall be for all purposes presumptive evidence of jeopardy.

129 (m) Reopening of taxable period. Notwithstanding the termi-  
 130 nation of the taxable period of the taxpayer by the director, as  
 131 provided in subsection (l), the director may reopen such taxable  
 132 period each time the taxpayer is found by the director to have  
 133 received income, within the current taxable year, since the termi-  
 134 nation of such period. A taxable period so terminated by the di-  
 135 rector may be reopened by the taxpayer if he files with the director  
 136 a true and accurate return of taxable income and credits allowed  
 137 under this act for such taxable period, together with such other  
 138 information as the director may by regulations prescribe.

139 (n) Furnishing of bond where taxable year is closed by the  
 140 director. Payment of taxes shall not be enforced by any proceed-  
 141 ings under the provisions of subsection (l) prior to the expiration  
 142 of the time otherwise allowed for paying such taxes if the taxpayer  
 143 furnishes, under regulations prescribed by the director, a bond to  
 144 insure the timely making of returns with respect to, and payment  
 145 of, such taxes or any income taxes for prior years.

1 50. Section 13 of P. L. 1979, c. 114 (C. 2A:3A-4.2) is amended  
 2 to read as follows:

3 13. Upon the filing or entering of the first paper or proceeding in  
 4 any action or proceeding in the Tax Court, the plaintiff or any  
 5 person filing a counterclaim shall pay to the clerk of the court, for  
 6 use of the State, ~~[\$60.00]~~ \$75.00 for the first paper filed by him,  
 7 which shall cover all fees payable therein, except a lesser fee may be  
 8 provided by rule of court *and, except further that a taxing district*  
 9 *shall not be required to pay a filing fee upon the filing of a counter-*  
 10 *claim or upon the filing of any responsive pleading.* Other or addi-  
 11 tional fees may be established by rules of court. Except where a  
 12 lesser fee is provided by law or rule of court that fee shall be paid.  
 13 The foregoing fees shall not be applicable to any proceeding in the  
 14 small claims division. The fees in the small claims division shall be  
 15 established pursuant to rules of court.

1 51. (New section) Any action or determination of a county board  
 2 of taxation may be reviewed by the tax court in accordance with the  
 3 provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1  
 4 et seq.

1 52. (New section) Any party who is dissatisfied with the judg-  
 2 ment of the county board of taxation may seek review of that judg-  
 3 ment in the tax court in accordance with the provisions of the State  
 4 Tax Uniform Procedure Law, R. S. 54:48-1 et seq.

1 53. The following are repealed:

2 N. J. S. 2A:66-4;

3 R. S. 54:2-33;

- 4 R. S. 54:3-26.2;  
5 R. S. 54:15-4;  
6 P. L. 1941, c. 291, ss. 36 to 40 inclusive (C. 54:29A-36 to C.  
7 54:29A-40 inclusive);  
8 P. L. 1944, c. 112, art. 5, s. 1 (C. 52:27B-52);  
9 P. L. 1948, c. 92, s. 26 (C. 52:18A-26);  
10 P. L. 1950, c. 343, ss. 2 to 5 inclusive (C. 54:29A-43.2 to C.  
11 54:29A-43.5 inclusive);  
12 P. L. 1971, c. 424, s. 4 (C. 54:1-35.38).  
1 54. This act shall take effect immediately.
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ASSEMBLY, No. 498

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1982 SESSION

By Assemblyman VAN WAGNER

AN ACT concerning the tax court, revising parts of the statutory law and supplementing Article 4 of Chapter 3 of Title 54 of the Revised Statutes.

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

1 1. N. J. S. 2A :12-6 is amended to read as follows:

2 2A :12-6. The Administrative Director of the Courts is autho-  
3 rized to distribute or cause to be distributed any bound volumes of  
4 the New Jersey reports and the New Jersey Superior Court reports  
5 heretofore or hereafter published and delivered to him, as follows:

6 To each member of the Legislature, one copy of each volume of  
7 such reports.

8 To the following named, for official use, to remain the property  
9 of the State, the following number of copies of each volume of  
10 such reports:

11 a. To the Governor, four copies;

12 b. To the Department of Law and Public Safety, for the Division  
13 of Law, four copies; and the Division of Alcoholic Beverages, one  
14 copy;

15 c. To the Department of the Treasury, for the State Treasurer,  
16 one copy; the **[Division of Tax Appeals]** *tax court*, one copy, the  
17 Division of Taxation, three copies; and the Division of Local  
18 Government, one copy;

19 d. To the Department of State, one copy;

20 e. To the Department of civil service, one copy;

21 f. To the Department of Banking, *one copy*; and *the Department*  
22 *of Insurance*, one copy;

**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 printed in italics thus is new matter.**



- 23 g. To the Department of Public Utilities, one copy;
- 24 h. To the Department of Labor **【and Industry,】** for the com-  
 25 missioner, one copy; the Division of **【Workmen's】** *Workers' Com-*  
 26 *ensation*, five copies; the State Board of Mediation, one copy, and  
 27 the Division of Employment Security, three copies;
- 28 i. To the Department of Education, for the commissioner, one  
 29 copy; and the Division of the State Library, Archives and History,  
 30 60 copies, five of which shall be deposited in the Law Library, and  
 31 55 of which shall be used by the director of the division in sending  
 32 one copy to the state library of each state and territory of the  
 33 United States, the same to be in exchange for the law reports of such  
 34 states and territories sent to said division, which reports shall be  
 35 deposited in and become part of the collection of the Law Library;
- 36 j. To the State **【Highway】** *Transportation* Department, one  
 37 copy;
- 38 k. To the Department of **【Institutions and Agencies】** *Human*  
 39 *Services*, one copy; *and the Department of Correction, one copy;*
- 40 l. To each judge of the federal courts in and for the district of  
 41 New Jersey, one copy;
- 42 m. To each justice of the Supreme Court, one copy;
- 43 n. To each judge of the Superior Court, one copy;
- 44 o. To the Administrative Director of the Courts, one copy;
- 45 p. To each standing master of the Superior Court, one copy;
- 46 q. **【To each advisory master of the Superior Court, 1 copy;】**  
 47 Deleted by amendment (P. L. 198..., c. ....)
- 48 r. To the clerk of the Supreme Court, one copy;
- 49 s. To the clerk of the Superior Court, one copy;
- 50 t. **【To each judge of a county court, one copy;】** Deleted by  
 51 amendment (P. L. 198..., c. ....)
- 52 u. **【To each judge of a criminal judicial district court, one copy;】**  
 53 Deleted by amendment (P. L. 198..., c. ....)
- 54 v. To each judge of a juvenile and domestic relations court, one  
 55 copy;
- 56 w. To each judge of a county district court, one copy;
- 57 x. To each county prosecutor, one copy;
- 58 y. To the **【Law Revision and Bill Drafting Commission】** *Divi-*  
 59 *sion of Legal Services in the Office of Legislative Services*, one  
 60 copy;
- 61 z. To each surrogate, one copy;
- 62 aa. To each county clerk, one copy;
- 63 ab. To each sheriff, one copy;
- 64 ac. To the State University of New Jersey, for the library at  
 65 Rutgers University, two copies; and the law schools, five copies  
 66 each;

- 67 ad. To the law school of Seton Hall University, five copies;  
 68 ae. To Princeton University, two copies;  
 69 af. To the Library of Congress, four copies;  
 70 ag. To the New Jersey Historical Society, one copy;  
 71 ah. To every library provided by the board of chosen freeholders  
 72 of any county at the courthouse in each county, one copy;  
 73 ai. To the library of every county bar association in this State,  
 74 one copy;  
 75-76 aj. To each incorporated library association in this State which  
 77 has a Law Library at the county seat of the county in which it is  
 78 located, one copy.

79 The remaining copies of such reports shall be retained by the  
 80 administrative director for the use of the State and for such further  
 81 distribution as he may determine upon.

1 2. Section 59.1 of P. L. 1968, c. 404 (C. 13:17-61) is amended to  
 2 read as follows:

3 59.1. As used in this article, unless the content indicates another  
 4 meaning or intent:

5 (a) "Adjustment year" means the year in which the respective  
 6 obligations of the intermunicipal account and the constituent mu-  
 7 nicipalities of the district are due and payable.

8 (b) "Intermunicipal account" means the administrative device  
 9 established and administered by the commission to record all the  
 10 transactions made pursuant to this article for the purpose of cal-  
 11 culating the meadowlands adjustment payment for each constituent  
 12 municipality, and to act as the clearing-house for the transfer of  
 13 the meadowlands adjustment payments among the constituent  
 14 municipalities as required by this article.

15 (c) "Meadowlands adjustment payment" means the amount that  
 16 is payable by each constituent municipality to the intermunicipal  
 17 account, or the amount that is payable by the intermunicipal ac-  
 18 count to each municipality, as the commission shall determine the  
 19 case to be pursuant to the provisions of this article.

20 (d) "Resident enrollment" means the number of full-time pupils  
 21 who are residents of the school district and who are enrolled in day  
 22 schools on the last day of September during the school year in  
 23 which calculation of aid is made and are attending the public school  
 24 of the school district or a school district or State teachers college  
 25 demonstration school in which the school district of residence pays  
 26 tuition; school district may count in its enrollment any pupil regu-  
 27 larly attending on a full-time basis a county vocational school in  
 28 the same county for which the school district pays tuition.

29 (e) "Base year" means the calendar year 1970.

30 (f) "Comparison year" means the second calendar year preced-  
31 ing the adjustment year.

32 (g) "Apportionment rate" means a rate determined as follows:

33 (1) The total property taxes levied for local, school, and veteran  
34 and senior citizens purposes, as certified pursuant to R. S. 54:4-52,  
35 of the municipality in the comparison year, divided by

36 (2) The aggregate true value of all taxable real property, ex-  
37 clusive of Class II railroad property, located in the municipality,  
38 both within and without the district in the comparison year, as  
39 determined by the Director of the Division of Taxation on October  
40 1 of the comparison year, pursuant to P. L. 1954, c. 86, as amended,  
41 as the same may have been modified by the [Division of Tax  
42 Appeals] *tax court*.

1 3. Section 65 of P. L. 1968, c. 404 (C. 13:17-67) is amended to  
2 read as follows:

3 65. (a) As used in this section, except as otherwise specifically  
4 provided:

5 (1) The increase or decrease in aggregate true value of taxable  
6 real property for any adjustment year shall be the difference  
7 between

8 (i) The aggregate true value of that portion of taxable real  
9 property, exclusive of Class II railroad property, in the mu-  
10 nicipality located within the district in the comparison year,  
11 and

12 (ii) The aggregate true value of said property in the base  
13 year.

14 (2) Aggregate true value of all taxable real property shall be  
15 determined by aggregating the assessed value of all real property  
16 within the district boundaries in each constituent municipality,  
17 and dividing said total by the average assessment ratio as prom-  
18 ulgated by the Director of the Division of Taxation in the Depart-  
19 ment of the Treasury for State school aid purposes on October 1  
20 of the respective years for which aggregate true value is to be  
21 determined, pursuant to P. L. 1954, c. 86, as amended, as the same  
22 may have been modified by the [Division of Tax Appeals] *tax*  
23 *court*.

24 (3) For the purpose of calculating aggregate true value, the  
25 assessed value of taxable real property for any given year shall  
26 comprise:

27 (i) The assessed value shown on the assessment duplicate  
28 for such year, as certified by the county board of taxation and  
29 reflected in the county table of aggregates prepared pursuant  
30 to R. S. 54:4-52, as the same may be modified by the county  
31 board of taxation upon appeal, plus

32 (ii) The prorated assessed values pertaining to such year,  
 33 as certified by the county board of taxation on or before  
 34 October 10, with respect to the assessor's added assessment  
 35 list for such year, as the same may be modified by the county  
 36 board of taxation upon appeal, plus

37 (iii) The assessed values pertaining to such year, as certified  
 38 by the county board of taxation on or about October 10, with  
 39 respect to the assessor's omitted property assessment list for  
 40 such year, as the same may be modified by the county board of  
 41 taxation upon appeal.

42 (b) The amount payable to the internunicipal account by each  
 43 constituent municipality in any adjustment year shall be deter-  
 44 mined in the following manner: the apportionment rates calculated  
 45 for the comparison year shall be multiplied by the increase, if any,  
 46 in aggregate true value of taxable real property for such year; pro-  
 47 vided, however, that the amount payable to the internunicipal  
 48 account shall be limited to 10% of the amount so calculated in the  
 49 adjustment year 1973 and shall increase 4 percentage points a year  
 50 until 50% of the amount so calculated is paid into the inter-  
 51 municipal account in the adjustment year 1983 and thereafter.

52 (c) If, during any comparison year, a constituent municipality  
 53 has received a payment in lieu of real estate taxes on property  
 54 located within the district, then, for the purpose of calculating the  
 55 increase or decrease in the municipality's aggregate true value  
 56 under subsection (a) (1) of this section, there shall be added to the  
 57 aggregate true value otherwise determined for such comparison  
 58 year an amount determined by dividing the amount of said in lieu  
 59 payment by the municipal tax rate for the comparison year and  
 60 dividing the result by the average assessment ratio for school  
 61 aid purposes as promulgated by the Director of the Division of  
 62 Taxation, as same may have been modified by the [Division of  
 63 Tax Appeals] *tax court*.

1 4. Section 18 of P. L. 1970, c. 326 (C. 40:48C-18) is amended to  
 2 read as follows:

3 18. No employer shall be obligated to report and pay an employer  
 4 payroll tax, or any interest, penalty or costs with respect thereto,  
 5 to more than one municipality with respect to remuneration paid to  
 6 an employee for services performed. Where any dispute as to the  
 7 liability for an employer's payroll tax to more than one munici-  
 8 pality for services performed by an employee is not resolved by  
 9 agreement between the employer and the municipalities, all of said  
 10 municipalities shall be joined in a proceeding in the [Division of  
 11 Tax Appeals] *tax court* to collect the tax alleged to be due.

1 5. Section 38 of P. L. 1970, c. 326 (C. 40:48C-38) is amended to  
2 read as follows:

3 38. Any aggrieved taxpayer may [ , within 3 months after ]  
4 *appeal* any decision, order, finding, assessment or action of the chief  
5 fiscal officer of any municipality adopting an ordinance hereunder [ ,  
6 appeal to the Division of Tax Appeals by filing a petition of appeal  
7 with said division in the manner and form prescribed by the said  
8 division and ] *to the tax court in accordance with the provisions*  
9 *of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*,  
10 upon payment of the amount stated by said chief fiscal officer to be  
11 due. The appeal provided by this section shall be the exclusive  
12 remedy available to any taxpayer for review of a decision of the  
13 chief fiscal officer in respect of the determination of a liability for  
14 the taxes imposed hereunder.

1 6. Section 4 of P. L. 1975, c. 20 (C. 40:48D-4) is amended to read  
2 as follows:

3 4. No employer shall be obligated to report and pay an employer  
4 payroll tax, or any interest, penalty or costs with respect thereto,  
5 to more than one municipality with respect to remuneration paid  
6 to an employee for services performed. Where any dispute as to  
7 the liability for an employer's payroll tax to more than one munici-  
8 pality for services performed by an employee is not resolved by  
9 agreement between the employer and the municipalities, all of said  
10 municipalities shall be joined in a proceeding in the [Division of  
11 Tax Appeals] *tax court* to collect the tax alleged to be due.

1 7. Section 8 of P. L. 1975, c. 20 (C. 40:48D-8) is amended to read  
2 as follows:

3 8. Any aggrieved taxpayer may [ , within 3 months after ] *appeal*  
4 any decision, order, finding, assessment or action of the chief fiscal  
5 officer of any municipality adopting an ordinance hereunder [ ,  
6 appeal to the Division of Tax Appeals by filing a petition of appeal  
7 with said division in the manner and form prescribed by the said  
8 division and ] *to the tax court in accordance with the provisions*  
9 *of the State Uniform Procedure Law, R. S. 54:48-1 et seq.*, upon  
10 payment of the amount stated by said chief fiscal officer to be due.  
11 The appeal provided by this section shall be the exclusive remedy  
12 available to any taxpayer for review of a decision of the chief fiscal  
13 officer in respect of the determination of a liability for the taxes  
14 imposed hereunder.

1 8. Section 7 of P. L. 1968, c. 49 (C. 46:15-11) is amended to read  
2 as follows:

3 7. *a.* The Division of Taxation of the Department of the Trea-  
4 sury may prescribe such rules and regulations as it may deem  
5 necessary to carry out the purposes of this act.

6    *b. Any person aggrieved by any action of the Director of the*  
 7    *Division of Taxation under this act may appeal therefrom to the*  
 8    *tax court in accordance with the provisions of the State Tax Uni-*  
 9    *form Procedure Law, R. S. 54:48-1 et seq.*

1    9. Section 3 of P. L. 1948, c. 92 (C. 52:18A-3) is amended to read  
 2 as follows:

3    3. There shall be within the Department of the Treasury a Divi-  
 4 sion of Budget and Accounting, a Division of Purchase and Prop-  
 5 erty, a Division of Local Government, a Division of Taxation, [a  
 6 Division of Tax Appeals,] and a Division of the New Jersey Racing  
 7 Commission.

8    The State Treasurer shall have authority to organize and main-  
 9 tain in his offices an Administrative Division and to assign to em-  
 10 ployment therein such secretarial, clerical and other assistants in  
 11 the department as his office and the internal operations of the  
 12 department shall require.

1    10. Section 46 of P. L. 1948, c. 92 (C. 52:18A-46) is amended to  
 2 read as follows:

3    46. Whenever the term "State Treasurer" occurs or any refer-  
 4 ence is made thereto in any law, contract or document, the same  
 5 shall be deemed to mean or refer to the State Treasurer designated  
 6 as the head of the Department of the Treasury established here-  
 7 under.

8    Whenever the term "State Director of the United New Jersey  
 9 Railroad and Canal Company" occurs or any reference is made  
 10 thereto in any law, contract or document, the same shall be deemed  
 11 to mean or refer to the State Treasurer designated as the head of  
 12 the Department of the Treasury established hereunder.

13    Whenever the term "State Comptroller" or "Comptroller of the  
 14 Treasury" occurs or any reference is made thereto in any law,  
 15 contract or document, the same shall be deemed to mean or refer to  
 16 the Director of the Division of Budget and Accounting in the  
 17 Department of the Treasury established hereunder.

18    Whenever the term "Division of Purchase and Property in the  
 19 State Department of Taxation and Finance" occurs or any refer-  
 20 ence is made thereto in any law, contract or document, the same  
 21 shall be deemed to mean or refer to the Division of Purchase and  
 22 Property in the Department of the Treasury established hereunder.

23    Whenever the term "Director of the Division of Purchase and  
 24 Property in the State Department of Taxation and Finance" occurs  
 25 or any reference is made thereto in any law, contract or document,  
 26 the same shall be deemed to mean or refer to the Director of the  
 27 Division of Purchase and Property in the Department of the  
 28 Treasury established hereunder.

29 Whenever the term "Division of Local Government in the State  
30 Department of Taxation and Finance" occurs or any reference is  
31 made thereto in any law, contract or document, the same shall be  
32 deemed to mean or refer to the Division of Local Government in  
33 the Department of the Treasury established hereunder.

34 Whenever the term "Director of the Division of Local Govern-  
35 ment in the State Department of Taxation and Finance" occurs  
36 or any reference is made thereto in any law, contract or document,  
37 the same shall be deemed to mean or refer to the Director of the  
38 Division of Local Government in the Department of [the Treasury  
39 established hereunder] *Community Affairs*.

40 Whenever the term "Local Government Board of the Division of  
41 Local Government in the State Department of Taxation and  
42 Finance" occurs or any reference is made thereto in any law,  
43 contract or document, the same shall be deemed to mean or refer to  
44 the Local Government Board of the Division of Local Government  
45 in the Department of [the Treasury established hereunder] *Com-  
46 munity Affairs*.

47 Whenever the term "Division of Taxation in the State Depart-  
48 ment of Taxation and Finance" occurs or any reference is made  
49 thereto in any law, contract or document, the same shall be deemed  
50 to mean or refer to the Division of Taxation in the Department of  
51 the Treasury established hereunder.

52 Whenever the term "Director of the Division of Taxation in the  
53 State Department of Taxation and Finance" occurs or any refer-  
54 ence is made thereto in any law, contract or document, the same  
55 shall be deemed to mean or refer to the Director of the Division of  
56 Taxation in the Department of the Treasury established hereunder.

57 [Whenever the term "Division of Tax Appeals in the State  
58 Department of Taxation and Finance" occurs or any reference is  
59 made thereto in any law, contract or document, the same shall be  
60 deemed to mean or refer to the Division of Tax Appeals in the  
61 Department of the Treasury established hereunder.]

62 Whenever the term "New Jersey Racing Commission" occurs or  
63 any reference is made thereto in any law, contract or document, the  
64 same shall be deemed to mean or refer to the New Jersey Racing  
65 Commission constituted the Division of the New Jersey Racing  
66 Commission established hereunder in the Department of the  
67 Treasury.

68 Whenever the term "State Commissioner of Taxation and  
69 Finance" occurs or any reference is made thereto in any law,  
70 contract or document, the same shall be deemed to mean or refer to  
71 the State Treasurer designated as the head of the Department of  
72 the Treasury established hereunder.

1 11. Section 2 of article 2, P. L. 1944, c. 112 (C. 52:27B-3) is  
2 amended to read as follows:

3 2. The following are hereby established as divisions in the de-  
4 partment:

5 The Division of Budget and Accounting.

6 The Division of Purchase and Property.

7 The Division of Local Government.

8 The Division of Taxation.

9 **【The Division of Tax Appeals.】**

1 12. Section 1 of P. L. 1973, c. 123 (C. 54:1-35a) is amended to  
2 read as follows:

3 1. a. The “average ratio” of assessed to true value of real prop-  
4 erty for a taxing district for the purposes of this act shall mean  
5 that ratio promulgated by the Director of the Division of Taxation  
6 pursuant to P. L. 1954, c. 86 (C. 54:1-35.1 et seq.), as of October 1  
7 of the year preceding the tax year as revised by the **【Division of**  
8 **Tax Appeals】** *tax court*.

9 b. The “common level range” for a taxing district is that range  
10 which is plus or minus 15% of the average ratio for that district.

1 13. Section 4 of P. L. 1954, c. 86 (C. 54:1-35.4) is amended to  
2 read as follows:

3 4. An equalization table promulgated hereunder may be reviewed  
4 by the **【Division of Tax Appeals】** *tax court in accordance with the*  
5 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
6 *et seq.*, on complaint of any taxing district made within 30 days  
7 after its promulgation, or on its own motion, but such review shall  
8 not suspend the apportionment of school aid moneys. No change  
9 shall be made in the table except after a hearing, of which 5 days’  
10 notice shall be given by mail to the governing body of the taxing  
11 district. If, after the hearing, the **【division】** *tax court* shall deter-  
12 mine that the equalized valuation of any district or districts as fixed  
13 by the director was erroneous, it shall revise and correct the equal-  
14 ization table. Such hearings, review and revisions shall be com-  
15 pleted by January 30 next following the promulgation of the table.  
16 A certified copy of the revised and corrected table shall be trans-  
17 mitted to each official or board to whom the original table was re-  
18 quired to be transmitted and also to the State Director of Taxation.  
19 In any such proceeding, the director shall be entitled to be heard,  
20 and the assessment ratios as promulgated shall be presumed to be  
21 correct, and shall not be revised or modified by the **【Division of Tax**  
22 **Appeals】** *tax court* unless the complainant district shall present  
23 proof that upon all the evidence available such ratio or ratios could  
24 not reasonably be justified.



1 14. R. S. 54:3-19 is amended to read as follows:

2 54:3-19. After the equalization table is finally confirmed by the  
3 board, the valuations of property in each district as equalized shall  
4 be deemed to be the valuation of such property in computing the  
5 total ratables of each district for all apportionments of county and  
6 State taxes, charges or distribution of moneys, except as may be  
7 otherwise provided by law. A certified copy of the equalization  
8 table as confirmed shall be transmitted to the [Division of Tax  
9 Appeals] *tax court*, the Director of the Division of Taxation, and  
10 each taxing district in the county.

1 15. R. S. 54:3-21 is amended to read as follows:

2 54:3-21. A taxpayer feeling aggrieved by the assessed valuation  
3 of his property, or feeling that he is discriminated against by the  
4 assessed valuation of other property in the county, or a taxing  
5 district which may feel discriminated against by the assessed valua-  
6 tion of property in the taxing district, or by the assessed valuation  
7 of property in another taxing district in the county, may on or  
8 before August 15 appeal to the county board of taxation by filing  
9 with it a petition of appeal; provided, however, that any such tax-  
10 payer or taxing district may on or before August 15 file a [petition  
11 of appeal] *complaint* directly with the tax court, if the assessed  
12 valuation of the property subject to the appeal exceeds \$750,000.00,  
13 and any party to an appeal pending on July 1, 1979 before a county  
14 board of taxation in which the assessed valuation of the property  
15 involved exceeds \$750,000.00 shall be entitled, upon application to  
16 the county board, to have the appeal transferred to the tax court  
17 by the county board. A copy thereof shall also be filed with the  
18 clerk of the taxing district who shall forthwith notify the assessor,  
19 collector and such other municipal officials as the governing body  
20 shall direct of the content thereof. The petition shall set forth the  
21 cause of complaint, the nature and location of the assessed prop-  
22 erty and the relief sought. The petition shall be signed and sworn  
23 to by the petitioner or his agent, and shall be in such form and  
24 contain such further information as may be from time to time  
25 prescribed by rule of the board, for the better understanding and  
26 determination of the appeal. The tax court may, on or after April  
27 1 next following the filing of the petition of appeal proceed to hear  
28 and determine all issues raised therein. *All appeals to the tax court*  
29 *hereunder shall be in accordance with the provisions of the State*  
30 *Tax Uniform Procedure Act, N. J. S. 54:48-1 et seq.*

1 16. Section 1 of P. L. 1976, c. 114 (C. 54:3-26.1) is amended to  
2 read as follows:

3 1. In the event a county board of taxation cannot hear and deter-

4 mine any one or more appeals within the time prescribed in R. S.  
 5 54:3-26 it may apply to the **【Superior Court】** *tax court* for an order  
 6 to extend the time within which the appeal or appeals may be heard  
 7 and determined. The application shall be granted upon a showing  
 8 by the board that the number of appeals before it is dispropor-  
 9 tionate to the number of members hearing said appeals, or the  
 10 number of appeals has increased sufficiently to warrant an exten-  
 11 sion of time. The court shall include in its order the amount of tax,  
 12 if any, a taxpayer shall pay during the period of such extension.

1 17. Section 2 of P. L. 1976, c. 114 (C. 54:3-26.2) is amended to  
 2 read as follows:

3 2. Notwithstanding the provisions of R. S. 54:3-39, a property  
 4 owner shall have an equivalent period of time in which to file an  
 5 appeal with the State Division of Tax Appeals, as that granted to  
 6 the county board of taxation by the **【Superior Court】** *tax court*.

1 18. Section 5 of P. L. 1966, c. 138 (C. 54:4-2.47) is amended to  
 2 read as follows:

3 5. (a) The taxable value of tangible personal property used in  
 4 business subject to taxation in each taxing district shall be at that  
 5 percentage of true value as shall correspond to the average ratio  
 6 of assessed to true value of real property promulgated by the  
 7 Director of the Division of Taxation on October 1 of the pretax  
 8 year, pursuant to P. L. 1954, c. 86, for State school aid purposes,  
 9 as the same may have been modified by the **【Division of Tax**  
 10 **Appeals】** *tax court*; provided, nevertheless, that such average  
 11 ratio shall not exceed the percentage level, in effect in the tax year,  
 12 for expressing the taxable value of real property in the county.  
 13 In the year in which a taxing district shall have completed and put  
 14 into operation a district-wide adjustment of real property taxable  
 15 valuations to conform to the percentage level established for ex-  
 16 pressing the taxable value of real property in the county, and if a  
 17 statement to such effect has been included by the assessor in the  
 18 affidavit prescribed by R. S. 54:4-36, the average ratio shall be pre-  
 19 sumed, subject to rebuttal, to be the same level as is established  
 20 for the taxable value of real property in the county.

21 (b) The taxable value determined pursuant to subsection (a) of  
 22 this section shall be taxed at the general real property tax rate of  
 23 the taxing district wherein such property is found, for the use of  
 24 such taxing district, in the manner provided by law. The person  
 25 assessed for personal property shall be personally liable for the  
 26 taxes thereon.

1 19. Section 13 of P. L. 1977, c. 17 (C. 54:4-3.89a) is amended to  
 2 read as follows:

3 13. An aggrieved taxpayer may appeal from the disapproval of  
 4 a claim for a homestead tax rebate by filing a petition of appeal  
 5 with the county board of taxation within **[60]** 45 days from the  
 6 date that such claim has been disapproved. If the property owner's  
 7 claim for homestead tax rebate is disapproved by the county board  
 8 of taxation, he may appeal therefrom to the **[State Division of Tax**  
 9 **Appeals]** *tax court* within **[60]** 45 days from the date of such  
 10 disapproval *in accordance with the provisions of the State Tax*  
 11 *Uniform Procedure Act, R. S. 54:48-1 et seq.* The **[Division of**  
 12 **Tax Appeals]** *tax court* shall render its judgment within 90 days  
 13 from the date the appeal was filed with it. In the event that the  
 14 Director of the Division of Taxation refuses to certify the property  
 15 owner's homestead tax rebate claim, the director shall indicate the  
 16 reasons why such claim has not been certified and the claimant  
 17 shall be permitted to **[file a petition of appeal with respect to]**  
 18 *appeal* such refusal **[with the State Division of Tax Appeals]** *to*  
 19 *the tax court in accordance with the provisions of the State Tax*  
 20 *Uniform Procedure Act, R. S. 54:48-1 et seq.,* within **[60]** 45 days  
 21 of the date that a notice of refusal has been mailed to the claimant  
 22 by the director *in accordance with the provisions of the State Tax*  
 23 *Uniform Procedure Act, R. S. 54:48-1 et seq.*

1 20. Section 11 of P. L. 1941, c. 397 (C. 54:4-63.11) is amended  
 2 to read as follows:

3 11. Appeals from added assessments shall be made to the county  
 4 board of taxation on or before December 1 of the year of levy,  
 5 and the county board of taxation shall hear all such appeals within  
 6 1 month after the last day for filing such appeals. Appeals to the  
 7 **[State Board of Taxation]** *tax court* from the judgment of the  
 8 county board of taxation shall be made within **[1 month]** 45 days  
 9 from the date fixed for final decisions by the county board of tax-  
 10 ation on appeals from added assessments. In all other respects such  
 11 appeals shall be governed by the laws concerning appeals from real  
 12 property assessments.

1 21. Section 12 of P. L. 1947, c. 413 (C. 54:4-63.23) is amended to  
 2 read as follows:

3 12. **[And]** *Any* judgment of the county board of taxation assess-  
 4 ing omitted property for a particular year may be reviewed by  
 5 the **[Division of Tax Appeals in the State Department of Taxation**  
 6 **and Finance,]** *tax court* upon an appeal taken by the taxing district,  
 7 owner or other interested party, taken and prosecuted **[in the same**  
 8 **manner as other appeals to said division are taken and prosecuted;**  
 9 provided, the notice of appeal be filed with said division on or  
 10 before December 1 following the rendering of the judgment by the

11 county board of taxation or within 3 months from the time of the  
 12 rendering of such judgment, whichever date is the later] *in accord-*  
 13 *ance with the provisions of the State Tax Uniform Procedure Law,*  
 14 *R. S. 54:48-1 et seq.*

1 22. Section 9 of P. L. 1968, c. 184 (C. 54:4-63.39) is amended to  
 2 read as follows:

3 9. Appeals from assessor's omitted assessments shall be made  
 4 to the county board of taxation on or before December 1 of the  
 5 year of levy and the county board shall hear all such appeals within  
 6 1 month after the last day for filing such appeals. Appeals to the  
 7 [Division of Tax Appeals] *tax court* from the judgment of the  
 8 county board of taxation shall be made within [1 month] *45 days*  
 9 from the date fixed for final decisions by the county board of  
 10 taxation on appeals from assessor's omitted assessments. In all  
 11 other respects such appeal shall be governed by the laws concerning  
 12 appeals from real and personal property assessments.

1 23. Section 54 of P. L. 1961, c. 32 (C. 54:8A-54) is amended to  
 2 read as follows:

3 54. The taxes imposed by this act shall be governed in all respects  
 4 by the provisions of the State [tax uniform procedure law] *Tax*  
 5 *Uniform Procedure Law*, [(subtitle 9 of Title 54 of the Revised  
 6 Statutes)] *R. S. 54:48-1 et seq.*, except only to the extent that a  
 7 specific provision of this act may be in conflict therewith.

1 24. Section 54 of P. L. 1971, c. 222 (C. 54:8A-111) is amended to  
 2 read as follows:

3 54. Review of director's decision. (a) Appeal to [Division of  
 4 Tax Appeals] *tax court*. Any aggrieved taxpayer may, within  
 5 [4 months] *90 days* after any decision, order, finding, assessment  
 6 or action of the Director of Taxation made pursuant to the pro-  
 7 visions of this act, appeal therefrom to the [Division of Tax  
 8 Appeals, by filing a petition of appeal with said Division of Tax  
 9 Appeals in the manner and form prescribed by the said Division  
 10 of Tax Appeals and on giving security, approved by the Director  
 11 of Taxation, conditioned to pay the tax heretofore levied, if the  
 12 same remains unpaid, with interest and costs] *tax court in accord-*  
 13 *ance with the provisions of the State Tax Uniform Procedure Law,*  
 14 *R. S. 54:48-1 et seq.*

15 (b) Appeal exclusive remedy of taxpayer. The appeal provided  
 16 by this section shall be the exclusive remedy available to any tax-  
 17 payer for review of a decision of the director in respect of the  
 18 determination of the liability of the taxpayer for the taxes imposed  
 19 by this act.

1 25. Section 11 of P. L. 1947, c. 50 (C. 54:10A-19.2) is amended  
 2 to read as follows:

3 11. **[(a)]** Any aggrieved taxpayer may, within **[3 months after**  
 4 any decision, order, finding, assessment or] *90 days after any*  
 5 action of the director made pursuant to the provisions of this act,  
 6 appeal therefrom to the **[division of tax appeals, by filing a petition**  
 7 of appeal with said division in the manner and form prescribed  
 8 by said division and on giving security, approved by the commis-  
 9 sioner, conditioned to pay the tax heretofore levied, if the same  
 10 remains unpaid, with interest and costs] *tax court in accordance*  
 11 *with the provisions of the State Tax Uniform Procedure Law,*  
 12 *R. S. 54:84-1 et seq.*

13 **[(b)** No such appeal shall stay the collection of any tax or the  
 14 enforcement of the same by entry as a judgment, unless by order  
 15 of such division, and then only after security approved by the  
 16 director of said division has been furnished to the commissioner.  
 17 The judgment or order of the division of tax appeals respecting  
 18 any matter arising under the provisions of this subtitle may be  
 19 reviewed by a proceeding in lieu of prerogative writ in the same  
 20 manner as other judgments of said division.]

1 26. Section 18 of P. L. 1973, c. 31 (C. 54:10D-17) is amended to  
 2 read as follows:

3 18. Appeal. **[a.]** Any aggrieved taxpayer may, within **[3 months]**  
 4 *90 days* after any decision, order, finding, assessment or action of  
 5 the director made pursuant to the provisions of this act, appeal  
 6 therefrom to the **[Division of Tax Appeals, by filing a petition**  
 7 of appeal with said Division of Tax Appeals in the manner and  
 8 form prescribed by the said Division of Tax Appeals and on giving  
 9 security, approved by the director, conditioned to pay the tax  
 10 heretofore levied, if, the same remains unpaid, with interest and  
 11 costs] *tax court in accordance with the provisions of the State Tax*  
 12 *Uniform Procedure Law, R. S. 54:48-1 et seq.*

13 **[b.** No such appeal shall stay the collection of any tax or the  
 14 enforcement of the same by entry as a judgment, unless by order of  
 15 the Division of Tax Appeals, and then only after security approved  
 16 by the Director of the Division of Taxation, has been furnished to  
 17 him. The judgment or order of the Division of Tax Appeals re-  
 18 specting any matter arising under the provisions of this act may be  
 19 reviewed by a proceeding in lieu of prerogative writ in the same  
 20 manner as other judgments of said division.]

1 27. Section 21 of P. L. 1973, c. 170 (C. 54:10E-21) is amended to  
 2 read as follows:

3 21. **[a.]** Any aggrieved taxpayer may, within **[3 months]** *90 days*  
 4 after any decision, order, finding, assessment or action of the  
 5 director made pursuant to the provisions of this act, appeal there-

6 from to the **Division of Tax Appeals**, by filing a petition of appeal  
 7 with said division in the manner and form prescribed by the said  
 8 division and on giving security, approved by the Director of the  
 9 Division of Taxation, conditioned to pay the tax heretofore levied,  
 10 if the same remains unpaid, with interest and costs **tax court in**  
 11 *accordance with the provisions of the State Tax Uniform Procedure*  
 12 *Law, R. S. 54:48-1 et seq.*

13 **b.** No such appeal shall stay the collection of any tax or the  
 14 enforcement of the same by entry as a judgment, unless by order  
 15 of such division, and then only after security approved by the  
 16 director of said division has been furnished to the Director of the  
 17 Division of Taxation. The judgment or order of the Division of  
 18 Tax Appeals respecting any matter arising under the provisions  
 19 of this act may be reviewed by a proceeding in lieu of prerogative  
 20 writ in the same manner as other judgments of said division.

1 28. Section 14 of P. L. 1966, c. 136 (C. 54:11A-14) is amended to  
 2 read as follows:

3 14. **(a)** Any aggrieved taxpayer may, within **3 months** *90*  
 4 *days* after any decision, order, finding, assessment or action of the  
 5 director made pursuant to the provisions of this act, appeal there-  
 6 from to the **Division of Tax Appeals**, by filing a petition of appeal  
 7 with said Division of Tax Appeals in the manner and form pre-  
 8 scribed by the said Division of Tax Appeals and on giving security,  
 9 approved by the director, conditioned to pay the tax heretofore  
 10 levied, if the same remains unpaid, with interest and costs **tax**  
 11 *court in accordance with the provisions of the State Tax Uniform*  
 12 *Procedure Law, R. S. 54:48-1 et seq.*

13 **(b)** No such appeal shall stay the collection of any tax or the  
 14 enforcement of the same by entry as a judgment, unless by order  
 15 of the Division of Tax Appeals, and then only after security  
 16 approved by the Director of the Division of Taxation has been  
 17 furnished to him. The judgment or order of the Division of Tax  
 18 Appeals respecting any matter arising under the provisions of this  
 19 act may be reviewed by a proceeding in lieu of prerogative writ in  
 20 the same manner as other judgments of said division.

1 29. R. S. 54:15-1 is amended to read as follows:

2 54:15-1. A corporation which considers a tax levied or assessed  
 3 under the provisions of chapters 12 to 14 of this title (§ 54:12-1  
 4 et seq.), to be excessive or otherwise unjust may **make application**  
 5 *appeal* to the **State Board of Tax Appeals** within 1 year from  
 6 the date of the assessment for a review thereof and a readjustment  
 7 of the tax by filing with such board a petition of appeal, verified by  
 8 an officer of the corporation, stating specifically the grounds upon

9 which the appeal is taken and the reasons why the tax is considered  
10 excessive or unjust] *tax court in accordance with the provisions of*  
11 *the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 30. Section 21 of P. L. 1966, c. 139 (C. 54:29A-24.3) is amended  
2 to read as follows:

3 21. State aid shall be appropriated and paid annually to each  
4 municipality in which railroad property is located in an amount  
5 equal to base tax revenue, subject to the following adjustments,  
6 except that no State aid shall be appropriated or paid to any  
7 municipality where the base tax revenue, as adjusted, is less than  
8 \$1,000.00:

9 (a) If additional Class II property, as defined in this act, in a  
10 municipality is placed in railroad use after the base year, the base  
11 tax revenue shall be increased by an amount equal to the product  
12 of the assessed value of such additional property as of the base  
13 year times the base tax rate.

14 (b) If any real property in a municipality is withdrawn from  
15 railroad use after the base year, the base tax revenue shall be  
16 reduced by an amount equal to the product of the assessed value of  
17 such property in the base year times the base tax rate;

18 (1) Provided, however, that with respect to real property with-  
19 drawn from railroad use during 1976:

20 (A) Such reduction shall not become effective for the year  
21 1977, and

22 (B) That if a municipality files with the State Treasurer  
23 and a copy thereof with the appropriate county board of taxa-  
24 tion within 15 days after the effective date of this act a written  
25 request for a continuance of State aid payments for such prop-  
26 erty (or a part thereof) for the year 1978:

27 (i) Such reduction (and in the case of a request for  
28 extended State aid payments for only a portion of the prop-  
29 erty, such proportionate reduction) shall not become effec-  
30 tive until the year 1979, or until such property is sold or  
31 conveyed for other than railroad use, whichever comes  
32 sooner;

33 (ii) The municipality shall be obligated to pay to the State  
34 Treasurer within 60 days of the receipt thereof any and all  
35 payments made by or on behalf of the taxpayer, a trustee of  
36 the taxpayer, or any other representative of the taxpayer, for  
37 taxes which the municipality assessed on such real property  
38 for the tax year 1978 for which extended State aid payments  
39 have been requested;

40 (iii) The State shall be entitled, but not required, to

41 negotiate, litigate, or settle the municipality's real property  
42 tax claim described in subsection 2 (b) (1) (B) (ii) of this  
43 section, with whatever assistance the State requires from the  
44 municipality in such negotiation, litigation, or settlement;  
45 and

46 (iv) In the event the State collects a greater amount  
47 of money under subsections (b) (1) (B) (ii) or  
48 2 (b) (1) (B) (iii) of this section than it paid to a munici-  
49 pality in extended State aid payments for the tax year 1978,  
50 the State Treasurer shall within 60 days return the excess  
51 payment to the municipality.

52 (2) Provided further, however, that with respect to real property  
53 withdrawn from railroad use during 1977 and thereafter, that if a  
54 municipality files with the State Treasurer and a copy thereof with  
55 the appropriate county board of taxation, a written request for a  
56 2 year continuance of State aid payments for such real property  
57 (or a part thereof) on or before February 1 of the year following  
58 the initial notification by the Director of the Division of Taxation  
59 that such property has been withdrawn from railroad use or within  
60 15 days after the effective date of this act, whichever comes later:

61 (A) Such reduction (and in the case of a request for extended  
62 State aid payments for only a portion of the property, such  
63 proportionate reduction) shall not become effective for 2 tax  
64 years following the year of initial notification to the munici-  
65 pality by the Director of the Division of Taxation that such  
66 real property is withdrawn from railroad use, or until such  
67 property is sold or conveyed for other than railroad use, which-  
68 ever comes sooner;

69 (B) The municipality shall be obligated to pay to the State  
70 Treasurer within 60 days of the filing of the written request  
71 for extended State aid payments, or within 60 days of the  
72 receipt thereof, any and all payments made by or on behalf of  
73 the taxpayer, a trustee of the taxpayer, or any other repre-  
74 sentative of the taxpayer, for taxes which the municipality  
75 assessed on such real property for the tax years for which  
76 extended State aid payments were made;

77 (C) The State shall be entitled, but not required, to negotiate,  
78 litigate, or settle the municipality's real property tax claim  
79 described in subsection (b) (2) (B) of this section, with what-  
80 ever assistance the State requires from the municipality in  
81 such negotiation, litigation, or settlement; and

82 (D) In the event the State collects a greater amount of money  
83 under subsection (b) (2) (B) or (b) (2) (C) of this proviso



84 than it paid to a municipality in extended State aid payment.  
 85 for a given tax year, the State Treasurer shall within 60 days  
 86 return the excess payment to the municipality.

87 (c) For the year 1967 the amount of State aid payable to each  
 88 municipality shall be increased by an amount equal to the differ-  
 89 ence between the railroad tax revenue derived by such municipality  
 90 for the year 1965 and the base tax revenue for such municipality.  
 91 For each year thereafter, such increase shall be reduced by 10%  
 92 until such time as the aforesaid difference is eliminated; provided,  
 93 however, if any real property in a municipality is placed in or  
 94 withdrawn from railroad use after 1967, the annual increase pro-  
 95 vided in this subsection (c) shall be adjusted to reflect any such  
 96 additions or withdrawals.

97 (d) The authorities of any taxing district desiring to contest  
 98 the validity or amount of the assessment on any such additions  
 99 or withdrawals may appeal to the **[Division of Tax Appeals]** *tax*  
 100 *court* in the manner provided in sections 31 and 32 of the act of  
 101 which this act is amendatory and supplementary.

102 For the purposes of this section, real property shall be deemed  
 103 to be in railroad use if such property is used for the transportation  
 104 of persons or freight by a railroad, regardless of the ownership or  
 105 possession of the real property.

1 31. Section 31 of P. L. 1941, c. 291 (C. 54:29A-31) is amended to  
 2 read as follows:

3 31. **[Appeal to State Board of Tax Appeals.]** Any taxpayer  
 4 desiring to contest the validity or amount of any assessment or  
 5 reassessment of property or franchise tax made by the **[commis-**  
 6 **sioner]** *Director of the Division of Taxation* under this act**[,]**  
 7 may**[,]** as to the assessment or reassessment of property tax, on or  
 8 before the third Monday of May following the assessment or  
 9 reassessment thereof, and, as to the assessment or reassessment of  
 10 franchise tax, on or before the first Tuesday of September follow-  
 11 ing the assessment or reassessment thereof, file a written com-  
 12 plaint with the Division of Tax Appeals, specifying the grounds of  
 13 complaint and the relief sought, which shall be in such form and  
 14 contain such further information as may be from time to time  
 15 prescribed by the rules of the Division of Tax Appeals for the  
 16 better understanding and determination of the complaint**]** *appeal*  
 17 *to the tax court in accordance with the provisions of the State Tax*  
 18 *Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 32. Section 35 of P. L. 1941, c. 291 (C. 54:29A-35) is amended to  
 2 read as follows:

3 35. **[Certifications.]** Whenever a final determination of the **[State**

4 **Board of Tax Appeals** *tax court*, as certified to the **Commissioner** *Director of the Division of Taxation*, corrects, modifies, or  
 5 otherwise affects the amount or classification of any assessment of  
 6 property taxes or amends any assessment of franchise tax made  
 7 by the **Commissioner** *Director of the Division of Taxation*, he  
 8 shall forthwith certify to the **Comptroller** *Director of the Division of Budget and Accounting in the Department of the Treasury*  
 9 all changes and corrections necessary to conform the assessment  
 10 of tax to the determination of the **board of tax appeals** *tax court*.

1 33. Section 1 of P. L. 1950, c. 343 (C. 54:29A-43.1) is amended to  
 2 read as follows:

3 1. If property of a taxpayer has or shall have been, in any year,  
 4 assessed by the local authorities of the taxing district, and also has  
 5 or shall have been classified as Class I or Class III property or  
 6 classified and assessed by the Director of the Division of Taxation  
 7 of the State Department of the Treasury as Class II property, *an*  
 8 *appeal may be taken to the* **State Division of Tax Appeals** *tax*  
 9 *court in accordance with the provisions of the State Tax Uniform*  
 10 *Procedure Law, R. S. 54:48-1 et seq., which court shall determine,*  
 11 *in a summary manner, the character of the property and whether*  
 12 *used for railroad purposes and by whom it has lawfully been*  
 13 *assessed. This determination shall be made whether the taxes in*  
 14 *question have been paid or not and whether an appeal to review*  
 15 *either assessment has been made or not.*

1 34. Section 8 of P. L. 1963, c. 41 (C. 54:30A-18.2) is amended to  
 2 read as follows:

3 8. The director in making the computation of excise taxes due  
 4 the State under section 3(b) of this act from any taxpayer for any  
 5 year shall deduct from or add to the amounts so determined for  
 6 such year the amount of any deduction or addition to the extent  
 7 and in the manner which may heretofore have been or may here-  
 8 after be ordered or decreed by any judgment of the **State Division**  
 9 **of Tax Appeals** *tax court* or any court by reason of any error or  
 10 omission in connection with the imposition of excise taxes under  
 11 section 3(b) of this act upon such taxpayer in any prior year.

1 35. Section 6 of P. L. 1940, c. 4 (C. 54:30A-21) is amended to  
 2 read as follows:

3 6. Any municipality aggrieved by any determination or act of the  
 4 **State Tax Commissioner** *Director of the Division of Taxation* in  
 5 establishing the apportionment valuations under the provisions of  
 6 this act may appeal therefrom to the **State Board of Tax Appeals**.  
 7 Such appeal shall be taken by filing with the said board a verified  
 8 petition of appeal, specifying the grounds of appeal and the relief

9 sought, and by serving a copy of such petition, within 10 days  
 10 thereafter, on the Attorney-General and on the clerk or officer  
 11 having like duties of each municipality entitled to any portion of  
 12 the excise taxes imposed by this act upon such taxpayer. Such  
 13 appeals shall be taken on or before the first Monday in March in  
 14 each year, after which date no appeal from any such determination  
 15 or act shall be taken, and the State Board of Tax Appeals shall give  
 16 precedence to such appeals over any other appeals before the said  
 17 board] *tax court in accordance with the provisions of the State Tax*  
 18 *Uniform Procedure Law, R. S. 54:48-1 et seq., and the tax court*  
 19 *shall give precedence to such appeal over any other appeal before*  
 20 *the tax court.*

1 36. Section 10 of P. L. 1963, c. 42 (C. 54:30A-54.2) is amended  
 2 to read as follows:

3 10. The director in making the computation of excise taxes due  
 4 the State under section 6 (c) of this act from any taxpayer for  
 5 any year shall deduct from or add to the amounts so determined  
 6 for such year the amount of any deduction or addition to the extent  
 7 and in the manner which may heretofore have been or may here-  
 8 after be ordered or decreed by any judgment of the [State Division  
 9 of Tax Appeals] *tax court* or any court by reason of any error or  
 10 omission in connection with the imposition of excise taxes under  
 11 section 6 (c) of this act upon such taxpayer in any prior year.

1 37. Section 9 of P. L. 1940, c. 5 (C. 54:30A-57) is amended to  
 2 read as follows:

3 9. Any municipality aggrieved by any determination or act of  
 4 the [State Tax Commissioner] *Director of the Division of Taxation*  
 5 in establishing the apportionment valuations under the provisions  
 6 of this act may appeal therefrom to the [State Board of Tax  
 7 Appeals. Such appeal shall be taken by filing with the said board  
 8 a verified petition of appeal, specifying the grounds of appeal  
 9 and the relief sought, and by serving a copy of such petition within  
 10 10 days thereafter on the Attorney General and on the clerk or  
 11 officer having like duties of each municipality entitled to any  
 12 portion of the excise taxes imposed by this act upon such taxpayer.  
 13 Such appeals shall be taken on or before the first Monday in March  
 14 in each year, after which date no appeal from any such deter-  
 15 mination or act shall be taken, and the State Board of Tax Appeals  
 16 shall give precedence to such appeals over any other appeals  
 17 before the said board] *tax court in accordance with the provisions*  
 18 *of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 38. Section 21 of P. L. 1966, c. 30 (C. 54:32B-21) is amended to  
 2 read as follows:

3 21. Review of director's decision.—(a) Appeal to **[Division of**  
 4 **Tax Appeals]** *tax court*. Any aggrieved taxpayer may, within  
 5 **[3 months]** *90 days* after any decision, order, finding, assessment  
 6 or action of the Director of Taxation made pursuant to the pro-  
 7 visions of this act, appeal therefrom to the **[Division of Tax**  
 8 **Appeals,** by filing a petition of appeal with said Division of Tax  
 9 Appeals in the manner and form prescribed by the said Division  
 10 of Tax Appeals and on giving security, approved by the Director  
 11 of Taxation, conditioned to pay the tax heretofore levied, if the  
 12 same remains unpaid, with interest and costs, as set forth in sub-  
 13 section (c) hereof **]** *tax court in accordance with the provisions*  
 14 *of the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

15 (b) Appeal exclusive remedy of taxpayer.—The appeal provided  
 16 by this section shall be the exclusive remedy available to any tax-  
 17 payer for review of a decision of the director in respect of the  
 18 determination of the liability of the taxpayer for the taxes imposed  
 19 by this act.

20 **[**(c) Assessment pending review; review bond.—Irrespective of  
 21 any restrictions on the assessment and collection of deficiencies, the  
 22 director may assess a deficiency after the expiration of the period  
 23 specified in subsection (a), notwithstanding that a petition of  
 24 appeal in respect of such deficiency has been duly made by the tax-  
 25 payer, unless the taxpayer, at or before the time his petition of  
 26 appeal is made, has paid the deficiency, has deposited with the  
 27 director the amount of the deficiency, or has filed with the director  
 28 a bond (which may be a jeopardy bond) in the amount of the  
 29 portion of the deficiency (including interest and other amounts)  
 30 in respect of which the petition of appeal is made and all costs  
 31 and charges which may accrue against him in the prosecution of  
 32 the proceeding, including costs of all appeals, and with surety  
 33 approved by the Division of Tax Appeals, conditioned upon the  
 34 payment of the deficiency (including interest and other amounts)  
 35 as finally determined and such costs and charges. If as a result  
 36 of a waiver of the restrictions on the assessment and collection  
 37 of a deficiency any part of the amount determined by the director  
 38 is paid after the filing of the appeal bond, such bond shall, at the  
 39 request of the taxpayer, be proportionately reduced.]

1 39. Section 14 of P. L. 1980, c. 62 (C. 54:32C-14) is amended to  
 2 read as follows:

3 14. a. Any aggrieved taxpayer may, within 90 days after any  
 4 decision, order, finding, assessment or action of the director made  
 5 pursuant to the provisions of this act, appeal therefrom to the  
 6 **[Tax Court]** *tax court,* **[**by filing a complaint with the Tax Court in

7 the manner and form prescribed by the Tax Court and on giving  
 8 security, approved by the director, conditioned to pay the tax  
 9 heretofore levied, if the same remains unpaid, with interest and  
 10 costs, as set forth in subsection c. hereof] *in accordance with the*  
 11 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
 12 *et seq.*

13 b. The appeal provided by this section shall be the exclusive  
 14 remedy available to any taxpayer for review of a decision of the  
 15 director in respect of the determination of the liability of the tax-  
 16 payer for the taxes imposed by this act.

17 [c. Irrespective of any restrictions on the assessment and collec-  
 18 tion of deficiencies, the director may assess a deficiency after the  
 19 expiration of the period specified in subsection a., notwithstanding  
 20 that a complaint in respect of the deficiency has been duly made by  
 21 the taxpayer, unless the taxpayer, at or before the time his com-  
 22 plaint is made, has paid the deficiency, has deposited with the  
 23 director the amount of the deficiency, or has filed with the director  
 24 a bond, which may be a jeopardy bond, in the amount of that por-  
 25 tion of the deficiency, including interest and other amounts, in  
 26 respect of which the complaint is made and all costs and charges  
 27 which may accrue against him in the prosecution of the proceeding,  
 28 including costs of all appeals, and with surety approved by the Tax  
 29 Court, conditioned upon the payment of the deficiency, including  
 30 interest and other amounts, as finally determined and such costs  
 31 and charges. If as a result of a waiver of the restrictions on the  
 32 assessment and collection of a deficiency any part of the amount  
 33 determined by the director is paid after the filing of the appeal  
 34 bond, the bond shall, at the request of the taxpayer, be proportion-  
 35 ately reduced.]

1 40. R. S. 54:34-13 is amended to read as follows:

2 54:34-13. Any interested person dissatisfied with the appraise-  
 3 ment or assessment so made may appeal therefrom to the tax  
 4 court within [60] 90 days after the making and entering of the  
 5 assessment[, on giving a bond, approved by a judge of the tax  
 6 court, conditioned to pay the tax so levied, with interest and costs,  
 7 if the same be affirmed by the tax court] *in accordance with the*  
 8 *provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1*  
 9 *et seq.*

1 41. R. S. 54:38-10 is amended to read as follows:

2 54:38-10. The tax court on appeal shall have jurisdiction to hear  
 3 and determine all questions in relation to any tax imposed under the  
 4 provisions of this chapter. Any executor, administrator, trustee,  
 5 person or corporation liable for the payment of any tax imposed

6 by this chapter may appeal to the tax court for a review thereof  
 7 within **[60]** 90 days of the date of notice assessing the tax com-  
 8 plained of **[**, on giving bond, approved by a judge of the tax court  
 9 conditioned to pay said tax, together with interest and costs, if said  
 10 tax be affirmed by the court**]** *in accordance with the provisions of*  
 11 *the State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 42. R. S. 54:39-47 is amended to read as follows:

2 54:39-47. As an additional or alternative remedy, the **[**commis-  
 3 sioner**]** *Director of the Division of Taxation* may issue a certificate  
 4 to the clerk of the Superior Court or to any county clerk that any  
 5 person is indebted under this chapter in an amount named in such  
 6 certificate and thereupon the clerk to whom such certificate shall  
 7 have been issued shall immediately enter upon his record of  
 8 docketed judgments the name of such person, the amount of the  
 9 debt so certified and the date of making such entries, and the mak-  
 10 ing of such entries shall have the same force and effect as the entry  
 11 of a docketed judgment in the office of such clerk, and the **[**com-  
 12 missioner**]** *Director of the Division of Taxation* shall have all of the  
 13 remedies and may take all of the proceedings for the collection  
 14 thereof which may be had or taken upon the recovery of a judg-  
 15 ment in an action at law upon contract. Every person who shall be  
 16 licensed under this chapter, and every refund claimant who has  
 17 applied for and received benefits under article 11 shall, by the  
 18 acceptance of such license and benefits, be deemed to have consented  
 19 to the procedure set forth in this section. Such person may within  
 20 a period of **[6 months]** 90 days from the date of the issuance of  
 21 such certificate appeal to the **[**State Board of Tax Appeals**]** *tax*  
 22 *court* for a review of the assessment included in such certificate, and  
 23 all proceedings taken for the collection of such judgment shall be  
 24 stayed during the time that the appeal shall be pending.

1 43. R. S. 54:39-49 is amended to read as follows:

2 54:39-49. Any person who shall be aggrieved by any order of the  
 3 **[**commissioner**]** *Director of the Division of Taxation* or any assess-  
 4 ment fixing the amount of any tax to be paid by such person, may  
 5 appeal from the action of the **[**commissioner**]** *Director of the Divi-*  
 6 *sion of Taxation* in making such order or assessment to the **[**State  
 7 Board of Tax Appeals by filing a petition of appeal with said board  
 8 in the manner and form as said board shall by reasonable rules  
 9 and regulations prescribe, but no such appeal shall be taken later  
 10 than 1 year from the date of such order and assessment, and no  
 11 such appeal shall stay the collection of any such tax or the enforce-  
 12 ment of the same by entry as a judgment, unless as provided by  
 13 order of such board, after giving security approved by the commis-

14 sioner or board] *tax court in accordance with the provisions of the*  
 15 *State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

1 44. Section 17 of P. L. 1963, c. 44 (C. 54:39A-17) is amended to  
 2 read as follows:

3 17. [(a)] Any aggrieved user may, within [30] 90 days after  
 4 any decision, order, finding, assessment or action of the director  
 5 made pursuant to the provisions of this act, appeal therefrom to the  
 6 [Division of Tax Appeals in the State Department of the Treasury  
 7 by filing a petition of appeal with said division in the manner and  
 8 form prescribed by the said division] *tax court in accordance with*  
 9 *the provisions of the State Tax Uniform Procedure Law, R. S.*  
 10 *54:48-1 et seq.*

11 [(b) No such appeal shall stay the collection of any tax, interest  
 12 or penalties or the enforcement of the same by entry as a judg-  
 13 ment. The judgment or order of the Division of Tax Appeals  
 14 respecting any matter arising under the provisions of this act may  
 15 be reviewed by a proceeding in lieu of prerogative writ in the same  
 16 manner as other judgments of said division.]

1 45. Section 502 of P. L. 1948, c. 65 (C. 54:40A-21) is amended to  
 2 read as follows:

3 502. The provisions of the State Tax Uniform Procedure Law,  
 4 [being subtitle 9 of Title 54 of the Revised Statutes] *R. S. 54:48-1*  
 5 *et seq.*, shall be applicable to the administration of this act.

6 Every person shall, by the acceptance of a license issued under  
 7 this act be deemed to have consented to the procedures set forth in  
 8 the said State Tax Uniform Procedure Law *and to the jurisdiction*  
 9 *of the tax court.*

1 46. R. S. 54:46-1 is amended to read as follows:

2 54:46-1. Any person who shall be aggrieved by any decision of  
 3 the Director of the Division of Taxation denying any hearing  
 4 requested hereunder, or by any order, finding or assessment having  
 5 the effect of fixing, correcting, amending or modifying the amount  
 6 of any tax to be paid by such person, or by any decision declining  
 7 so to do, or by any certification of debt to the clerk of a court, may  
 8 appeal from the action of the director in making any such decision,  
 9 assessment, finding or order, or issuing any such certificate, to the  
 10 [Division of Tax Appeals by filing a petition of appeal with that  
 11 division] *tax court in accordance with the provisions of the State*  
 12 *Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*, within [60] 90  
 13 days after date of such decision, order, finding, or assessment, [in  
 14 the manner and form and subject to such terms and conditions as  
 15 the division shall by reasonable rules and regulations prescribe. No  
 16 such appeal shall stay the collection of any such tax or the enforce-

17 ment of the same by entry as a judgment, unless as provided by  
 18 order of such division, after giving security approved by the  
 19 director or the division] *in accordance with the provisions of the*  
 20 *State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

21 [The judgment or order of the Division of Tax Appeals respect-  
 22 ing any matter arising under the provisions of this subtitle may be  
 23 reviewed by a proceeding in lieu of prerogative writ, in the same  
 24 manner as other judgments of said division.]

1 47. R. S. 54:46-2 is amended to read as follows:

2 54:46-2. If by the decision or order of the [State Board of Tax  
 3 Appeals] *tax court*, or of any court of competent jurisdiction, the  
 4 taxpayer shall be adjudged to be entitled to a refund, it shall be  
 5 paid by the treasurer, upon presentation to him by the taxpayer  
 6 of a certified copy of such decision or order, out of the tax moneys  
 7 paid to him pursuant to the provisions of this subtitle.

1 48. Section 5 of P. L. 1975, c. 387 (C. 54:53-5) is amended to  
 2 read as follows:

3 5. A request for a closing agreement which relates to a prior  
 4 taxable period may be submitted at any time before a case with  
 5 respect to the tax liability involved is filed with the [Division of  
 6 Tax Appeals] *tax court*. All requests for closing agreements shall  
 7 be submitted on forms prescribed by the Director of the Division of  
 8 Taxation. The procedure, with respect to applications, for entering  
 9 into closing agreements shall be pursuant to such rules as may be  
 10 promulgated from time to time by the Director of the Division of  
 11 Taxation in accordance with the provisions of this act.

1 49. N. J. S. 54A:9-10 is amended to read as follows:

2 54A:9-10. Review of director's decision. (a) Appeal to [Division  
 3 of Tax Appeals] *tax court*. Any aggrieved taxpayer may, within  
 4 [4 months] *90 days* after any decision, order, finding, assessment  
 5 or action of the Director of Taxation made pursuant to the pro-  
 6 visions of this act, appeal therefrom to the [Division of Tax  
 7 Appeals, by filing a petition of appeal with said Division of Tax  
 8 Appeals in the manner and form prescribed by the said Division  
 9 of Tax Appeals] *tax court in accordance with the provisions of the*  
 10 *State Tax Uniform Procedure Law, R. S. 54:48-1 et seq.*

11 (b) Appeal exclusive remedy of taxpayer. The appeal provided  
 12 by this section shall be the exclusive remedy available to any tax-  
 13 payer for review of a decision of the director in respect of the  
 14 determination of the liability of the taxpayer for the taxes imposed  
 15 by this act.

16 (c) Credit, refund or abatement after review. If the amount of  
 17 a deficiency determined by the director is disallowed in whole or in



18 part, the amount so disallowed shall be credited or refunded to the  
 19 taxpayer, without the making of claim therefor, or, if payment has  
 20 not been made, shall be abated.

21 (d) Date of finality of director's decision. A decision of the  
 22 director shall become final upon the expiration of the period  
 23 specified in subsection (a) for filing a [petition of appeal] *com-*  
 24 *plaint with the tax court*, if no such [petition] *complaint* has been  
 24A filed within such time, or if such [petition] *complaint* has been  
 25 duly made, upon expiration of the time for all further appeals, or  
 26 upon the rendering by the director of a decision in accordance with  
 27 the mandate of the [Division of Tax Appeals] *tax court* or the  
 28 courts on appeal. Notwithstanding the foregoing, for the purpose  
 29 of forming a [petition of appeal] *complaint*, the decision of the  
 30 director shall be deemed final on the date the notice of decision is  
 31 sent by mail to the taxpayer.

32 e. Judicial review. The judgment or order of the [Division of  
 33 Tax Appeals] *tax court* respecting any matter arising under the  
 34 provisions of this act may be reviewed by a proceeding in lieu of  
 35 prerogative writ in the same manner as other judgments of said  
 36 [division] *court*.

1 50. N. J. S. 54A:9-14 is amended to read as follows:

2 54A:9-14. Jeopardy assessment. (a) Authority for making. If  
 3 the director believes that the assessment or collection of a de-  
 4 ficiency will be jeopardized by delay, he shall, notwithstanding the  
 5 provisions of sections 54A:9-2 and 54A:9-16, immediately assess  
 6 such deficiency (together with all interests, penalties and additions  
 7 to tax provided for by law), and notice and demand shall be made  
 8 by the director for the payment thereof.

9 (b) Notice of deficiency. If the jeopardy assessment is made  
 10 before any notice in respect of the tax to which the jeopardy assess-  
 11 ment relates has been mailed under section 54A:9-2, then the  
 12 director shall mail a notice under such section within 60 days after  
 13 the making of the assessment.

14 (c) Amount assessable before decision of director. The jeopardy  
 15 assessment may be made in respect of a deficiency greater or less  
 16 than of which notice is mailed to the taxpayer and whether or not  
 17 the taxpayer has theretofore filed a petition with the director. The  
 18 director may, at any time before rendering his decision, abate such  
 19 assessment, or any unpaid portion thereof, to the extent that he  
 20 believes the assessment to be excessive in amount. The director  
 21 may in his decision redetermine the entire amount of the deficiency  
 22 ~~and of all amounts assessed at the same time in connection there-~~  
 23 ~~with:~~

24 (d) Amount assessable after decision of director. If the jeopardy  
25 assessment is made after the decision of the director is rendered,  
26 such assessment may be made only in respect of the deficiency  
27 determined by the director in his decision.

28 (e) Expiration of right to assess. A jeopardy assessment may  
29 not be made after the decision of the director has become final or  
30 after the taxpayer has filed a [petition with the Division of Tax  
31 Appeals] *complaint with the tax court* for review of the decision  
32 of the director.

33 (f) Collection of unpaid amounts. When a petition has been filed  
34 with the director and when the amount which should have been  
35 assessed has been determined by a decision of the director which  
36 has become final, then any unpaid portion, the collection of which  
37 has been stayed by bond, shall be collected as part of the tax upon  
38 notice and demand from the director, and any remaining portion  
39 of the assessment shall be abated. If the amount already collected  
40 exceeds the amount determined as the amount which should have  
41 been assessed, such excess shall be credited or refunded to the tax-  
42 payer as provided in section 54A:9-7 without the filing of claim  
43 therefor. If the amount determined as the amount which should  
44 have been assessed is greater than the amount actually assessed,  
45 then the difference shall be assessed and shall be collected as part  
46 of the tax upon notice and demand from the director.

47 (g) Abatement if jeopardy does not exist. The director may  
48 abate the jeopardy assessment if he finds that jeopardy does not  
49 exist. Such abatement may not be made after a decision of the  
50 director in respect of the deficiency has been rendered or, if no pe-  
51 tition is filed with the director, after the expiration of the period  
52 for filing such petition. The period of limitation on the making of  
53 assessments and levy or a proceeding for collection, in respect of  
54 any deficiency, shall be determined as if the jeopardy assessment  
55 so abated had not been made, except that the running of such period  
56 shall in any event be suspended for the period from the date of such  
57 jeopardy assessment until the expiration of the tenth day after the  
58 day on which such jeopardy assessment is abated.

59 (h) Bond to stay collection. The collection of the whole or any  
60 amount of any jeopardy assessment may be stayed by filing with  
61 the director, within such time as may be fixed by regulation, a bond  
62 in an amount equal to the amount as to which the stay is desired,  
63 conditioned upon the payment of the amount (together with in-  
64 terest thereon) the collection of which is stayed at the time at which,  
65 but for the making of the jeopardy assessment, such amount would  
66 be due. Upon the filing of the bond the collection of so much of the

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67 amount assessed as is covered by the bond shall be stayed. The  
68 taxpayer shall have the right to waive such stay at any time in  
69 respect of the whole or any part of the amount covered by the bond,  
70 and if as a result of such waiver any part of the amount covered  
71 by the bond is paid, then the bond shall at the request of the tax-  
72 payer, be proportionately reduced. If any portion of the jeopardy  
73 assessment is abated, or if a notice of deficiency under section  
74 54A:9-2 is mailed to the taxpayer in a lesser amount, the bond  
75 shall, at the request of the taxpayer, be proportionately reduced.

76 (i) Petition to director. If the bond is given before the taxpayer  
77 has filed his petition under section 54A:9-9, the bond shall contain  
78 a further condition that if a petition is not filed within the period  
79 provided in such section, then the amount, the collection of which  
80 is stayed by the bond, will be paid on notice and demand at any  
81 time after the expiration of such period, together with interest  
82 thereon from the date of the jeopardy notice and demand to the  
83 date of notice and demand under this subsection. The bond shall  
84 be conditioned upon the payment of so much of such assessment  
85 (collection of which is stayed by the bond) as it not abated by a  
86 decision of the director which has become final. If the director  
87 determines that the amount assessed is greater than the amount  
88 which should have been assessed, then the bond shall, at the request  
89 of the taxpayer, be proportionately reduced when the decision of  
90 the director is rendered.

91 (j) Stay of sale of seized property pending director's decision.  
92 Where a jeopardy assessment is made, the property seized for the  
93 collection of the tax shall not be sold—

94 (1) If subsection (b) is applicable, prior to the issuance of the  
95 notice of deficiency and the expiration of the time provided in sec-  
96 tion 54A:9-9, for filing a petition with the director, and

97 (2) If a petition is filed with the director (whether before or after  
98 the making of such jeopardy assessment), prior to the expiration  
99 of the period during which the assessment of the deficiency would  
100 be prohibited if subsection (a) were not applicable.

101 Such property may be sold if the taxpayer consents to the sale,  
102 or if the director determines that the expenses of conservation and  
103 maintenance will greatly reduce the net proceeds, or if the property  
104 is perishable.

105 (k) Interest. For the purpose of subsection (a) of section  
106 54A:9-5, the last date prescribed for payment shall be determined  
107 without regard to any notice and demand for payment issued under  
108 this section prior to the last date otherwise prescribed for such  
109 payment.

110 (l) Early termination of taxable year. If the director finds that  
111 a taxpayer designs quickly to depart from this State or to remove  
112 his property therefrom, or to conceal himself or his property  
113 therein, or to do any other act tending to prejudice or to render  
114 wholly or partly ineffectual proceedings to collect the income tax  
115 for the current or the preceding taxable year unless such proceed-  
116 ings be brought without delay, the director shall declare the tax-  
117 able period for such taxpayer immediately terminated, and shall  
118 cause notice of such finding and declaration to be given the tax-  
119 payer, together with a demand for immediate payment of the tax  
120 for the taxable period so declared terminated and of the tax for  
121 the preceding taxable year or so much of such tax as is unpaid,  
122 whether or not the time otherwise allowed by law for filing return  
123 and paying the tax has expired; and such taxes shall thereupon  
124 become immediately due and payable. In any proceeding brought  
125 to enforce payment of taxes made due and payable by virtue of  
126 the provisions of this subsection, the finding of the director made  
127 as herein provided, whether made after notice to the taxpayer or  
128 not, shall be for all purposes presumptive evidence of jeopardy.

129 (m) Reopening of taxable period. Notwithstanding the termi-  
130 nation of the taxable period of the taxpayer by the director, as  
131 provided in subsection (l), the director may reopen such taxable  
132 period each time the taxpayer is found by the director to have  
133 received income, within the current taxable year, since the termi-  
134 nation of such period. A taxable period so terminated by the di-  
135 rector may be reopened by the taxpayer if he files with the director  
136 a true and accurate return of taxable income and credits allowed  
137 under this act for such taxable period, together with such other  
138 information as the director may by regulations prescribe.

139 (n) Furnishing of bond where taxable year is closed by the  
140 director. Payment of taxes shall not be enforced by any proceed-  
141 ings under the provisions of subsection (l) prior to the expiration  
142 of the time otherwise allowed for paying such taxes if the taxpayer  
143 furnishes, under regulations prescribed by the director, a bond to  
144 insure the timely making of returns with respect to, and payment  
145 of, such taxes or any income taxes for prior years.

1 51. (New section) Any action or determination of a county board  
2 of taxation may be reviewed by the tax court in accordance with the  
3 provisions of the State Tax Uniform Procedure Law, R. S. 54:48-1  
4 et seq.

1 52. (New section) Any party who is dissatisfied with the judg-  
2 ment of the county board of taxation may seek review of that judg-

- 3 ment in the tax court in accordance with the provisions of the State  
 4 Tax Uniform Procedure Law, R. S. 54:48-1 et seq.
- 1 53. The following are repealed:  
 2 N. J. S. 2A:66-4;  
 3 R. S. 54:15-4;  
 4 P. L. 1948, c. 92, s. 26 (C. 52:18A-26);  
 5 P. L. 1944, c. 112, art. 5, s. 1 (C. 52:27B-52);  
 6 P. L. 1971, c. 424, s. 4 (C. 54:1-35.38);  
 7 P. L. 1941, c. 291, ss. 36 to 40 inclusive (C. 54:29A-36 to C.  
 8 54:29A-40 inclusive);  
 9 P. L. 1950, c. 343, ss. 2 to 5 inclusive (C. 54:29A-43.2 to C.  
 10 54:29A-43.5 inclusive).
- 1 54. This act shall take effect immediately.

*Sponsor's Statement*

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STATEMENT

Sections 1 to 49 of this bill amend the statutory sections therein set to conform with the provisions of P. L. 1978, c. 33 (C. 2A:3A-1 et seq.) which established the tax court, and, among other things, provided for its functions and powers.

Sections 50 and 51 provide for the manner in which actions of a county board of taxation may be reviewed or appealed by any dissatisfied party.

Section 53 repeals statutory sections which have been superseded and need no longer be retained as part of the permanent statutory law.

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ASSEMBLY JUDICIARY, LAW, PUBLIC SAFETY AND  
DEFENSE COMMITTEE

STATEMENT TO  
ASSEMBLY COMMITTEE SUBSTITUTE FOR  
ASSEMBLY, No. 498

STATE OF NEW JERSEY

DATED: JUNE 17, 1982

Sections 1 to 50 of the bill amend the statutory sections therein to conform with the provisions of P. L. 1978, c. 33 (C. 2A:3A-1 et seq.) which established the tax court, and, among other things, provided for its functions and powers.

Sections 51 and 52 provide for the manner in which actions of a county board of taxation may be reviewed or appealed by any dissatisfied party.

Section 53 repeals statutory sections which have been superseded and need no longer be retained as part of the permanent statutory law.

The committee substitute incorporates numerous technical amendments such as putting in proper phraseology concerning the tax court.

SENATE REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO  
ASSEMBLY COMMITTEE SUBSTITUTE FOR

**ASSEMBLY, No. 498**

with committee amendments

**STATE OF NEW JERSEY**

DATED: OCTOBER 25, 1982

Sections 1 to 50 of the bill amend the statutory sections therein to conform with the provisions of P. L. 1978, c. 33 (C. 2A:3A-1 et seq.) which established the tax court, and, among other things, provided for its functions and powers. Section 50 of the bill also increases the filing fee for first papers filed with the court from \$60.00 to \$75.00.

Sections 51 and 52 provide for the manner in which actions of a county board of taxation may be reviewed or appealed by any dissatisfied party.

Section 53 repeals statutory sections which have been superseded and need no longer be retained as part of the permanent statutory law.

The committee substitute incorporates numerous technical amendments such as putting in proper phraseology concerning the tax court.

COMMITTEE AMENDMENTS

The committee amendment is technical and includes reference to the county recording officer that was not included in the committee substitute and the Division of Local Government Services rather than Local Finance.

OFFICE OF THE GOVERNOR

RELEASE: IMMEDIATELY

CONTACT: KATHERINE BROKAW

WEDNESDAY, JANUARY 26, 1983

Governor Thomas H. Kean today signed the following bills:

S-434, sponsored by Senator Richard Codey (D-Essex), requires that any person who has been convicted of a violent crime and later sells or publishes any account of that crime must pay the royalties to the Violent Crimes Compensation Board for the victims of his crime. The bill is intended to prevent perpetrators of sensational crimes from profiting by their criminal actions.

A-498, sponsored by Assemblyman Richard Van Wagner (D-Monmouth), amends the language of tax statutes to make them consistent with Tax Court legislation.

S-1985, sponsored by Senator John Caufield (D-Essex), removes a \$100 fine imposed on the city engineer of Newark for tardiness in getting his license as a uniform construction code official.

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