

54:51A-1 to 54:51A-21

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:51A-1 to 54:51A-21

(Tax Court - practice and procedure - various amendments)

LAWS OF: 1983

CHAPTER: 45

Bill No.: A544

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) enacted. Amendments during passage denoted by asterisks

Date of Passage: Assembly: June 28, 1982

Senate: Nov. 29, 1982

Date of Approval: Jan. 28, 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

007

1983

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CHAPTER 45 LAWS OF N. J. 1983
APPROVED 1-28-83

[OFFICIAL COPY REPRINT]
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 544

STATE OF NEW JERSEY

ADOPTED JUNE 17, 1982

AN ACT concerning practice and procedure in the tax court relating to appeals, revising parts of the statutory law and enacting chapter 51A 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 Section 1

TITLE 54

CHAPTER 51A

APPEALS TO THE TAX COURT

ARTICLE 1. REAL PROPERTY TAX CASES

- 2 54:51A-1. Review of judgment, action or determination of county
3 board of taxation.
- 4 54:51A-2. Direct appeal to tax court in certain cases.
- 5 54:51A-3. Exemption of Class 3B (Farm Qualified) and Class
6 15D, E and F (Exempt Property) from provisions
7 of subsection b. of R. S. 54:51A-1.
- 8 54:51A-4. Review and revision of equalization tables.
- 9 54:51A-5. Service of copies of complaint, copies of judgment,
10 notices and notice of withdrawal or dismissal of
11 complaint.
- 12 54:51A-6. Judgment revising taxable value of property; reduc-
13 tion of value; applicability of section.
- 14 54:51A-7. Correction of errors.
- 15 54:51A-8. Conclusiveness of judgment; changes in value; effect
16 of revaluation program.
- 17 54:51A-9. Time for taking real property tax cases to tax court.
- 18 54:51A-10. Fees.

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.

- 19 54:51A-11. Complaint, contents, form service; and practice.
 20 54:51A-12. Designation of certain cases.
 21 54:51A-13. Appeals in General.

ARTICLE 2. APPEALS TO THE TAX COURT **In All* OTHER ***[THAN]****
Cases* *[REAL PROPERTY TAX]****

- 1 54:51A-14. Time.
 2 54:51A-15. Collection; bond; exception.
 3 54:51A-16. Appeal exclusive remedy of taxpayer.
 4 54:51A-17. Special rule for appeals by municipality pursuant to
 5 section 6 of P. L. 1940, c. 4 (C. 54:30A-21).
 6 54:51A-18. Complaint; contents, form, and service.
 7 54:51A-19. Fees.
 8 54:51A-20. Condition to prosecuting appeal under section 31 of
 9 P. L. 1941, c. 291 (C. 54:29A-31).

ARTICLE 3. REPEALER

- 1 54:51A-21. Laws repealed.

ARTICLE 1. REAL PROPERTY TAX CASES

- 1 54:51A-1. Review of judgment, action or determination of county
 2 board of taxation.
 3 a. Any party who is dissatisfied with the judgment, action or
 4 determination of the county board of taxation may seek review of
 5 that judgment, action or determination in the tax court by filing
 6 a complaint in the tax court, pursuant to rules of court.
 7 b. At the time that a complaint has been filed with the tax court
 8 seeking review of judgment of county tax boards, all taxes or any
 9 installments thereof then due and payable for the year for which
 10 review is sought must have been paid. No interest shall be due
 11 and payable by the appellant for the period from November 1 of
 12 the current tax year to the date of filing the complaint.
 13 c. If the tax court shall determine that the appeal to the county
 14 board of taxation has been (1) withdrawn at the hearing, or
 15 previously thereto in writing by the appellant or his agent; (2)
 16 dismissed because of appellant's failure to prosecute the appeal at
 17 a hearing called by the county tax board; (3) settled by mutual
 18 consent of the taxpayer and assessor of the taxing district, there
 19 shall be no review. This provision shall not preclude a review by
 20 the tax court in the event that the appeal was "dismissed without
 21 prejudice" by the county board of taxation.
 22 Source: **R. S. 54:2-35 as amended and* R. S. 54:2-39 amended*
 23 *1944, c. 240; 1946, c. 161, s. 8; 1954, c. 115; 1960, c. 51, s. 17; 1965,*
 24 *c. 193, s. 1; 1977, c. 357, s. 2; 1979, c. 114, s. 6; 1979, c. 499, s. 16.*
 1 54:51A-2. Direct appeal to tax court in certain cases. Where
 2 any taxpayer or taxing district shall file a direct appeal to the tax

3 court pursuant to R. S. 54:3-21, a copy of the complaint shall also
 4 be filed with the **assessor and the** clerk of the taxing district who
 5 shall forthwith notify the **[assessor,]** collector and all other
 6 municipal officials as the governing body shall direct of the content
 7 thereof. The tax court may, on or after April 1 next following the
 8 filing of the complaint proceed to hear and determine all issues
 9 raised therein.

10 Source: **[New]* R. S. 54:3-21 amended 1945, c. 125; 1978, c. 102,*
 11 *s. 2; 1979, c. 113*.*

1 54:51A-3. Exemption of Class 3B (Farm Qualified) and Class
 2 15D, E and F (Exempt Property) from provisions of subsection b.
 3 of R. S. 54:51A-1.

4 Class 3B (Farm Qualified) and Class 15D, E and F (Exempt
 5 Property) in appeal where a statutory qualification is the subject
 6 of the appeal are exempt from those provisions contained in
 7 subsection b. of R. S. 54:51A-1.

8 Source: C. 54:3-27.3 (1977, c. 357, s. 4).

1 54:51A-4. Review and revision of equalization tables. a. A
 2 county equalization table may be reviewed by the tax court on
 3 complaint of any taxing district or taxpayer in the county, or on
 4 its own motion, but the review shall not suspend the apportionment
 5 of moneys or collection of taxes. No change shall be made in the
 6 table except after a hearing in the county, of which 5 days' notice
 7 shall be given by mail to the governing body of each taxing district.
 8 If, after the hearing, the tax court shall determine that the aggregate
 9 valuation of any district or districts as fixed by the county
 10 board was erroneous, it shall revise and correct the equalization
 11 table, and ascertain the difference between the amount of State
 12 and county taxes actually charged against each district in the
 13 county or distributed to it and the amount which should have been
 14 charged or distributed according to the corrected table and enter
 15 judgment accordingly. The difference shall be debited or credited,
 16 as the case may be, to each taxing district on account of its share
 17 of State and county taxes next due or distributable, as the case
 18 may be. The tax court may make all orders necessary to carry out
 19 the provisions of this section, but the review shall be completed
 20 before September 10, annually. A certified copy of the revised
 21 and corrected table shall be transmitted to each official or board to
 22 whom the original table was required to be transmitted and also to
 23 the Director of the Division of Taxation in the Department of the
 24 Treasury.

24A **Source: R. S. 54:2-37 amended 1951, c. 113; 1979, c. 114, § 4, 16.**

25 b. The State equalization table, other than the equalization table

26 promulgated pursuant to section 1 of P. L. 1954, c. 86 (C. 54:1-35.1),
27 may be reviewed by the tax court on complaint of any county, filed
28 with it within 45 days after the table has been filed with it, or on
29 its own motion, but the review shall not suspend the apportionment
30 of moneys or collection of taxes. No change shall be made in the
31 table except after a hearing, of which 5 days' notice shall be given
32 by mail to the county board of taxation and the governing body of
33 each county. If after the hearing the tax court shall determine
34 that the aggregate valuation of any county as fixed by the Director
35 of the Division of Taxation was erroneous, the tax court shall
36 revise and correct the State equalization table, and then ascertain
37 the difference between the amount of State taxes actually charged
38 against each district in the county, and the State moneys paid the
39 county, or district, and the amount which should have been charged
40 or paid according to the corrected table. The difference shall be
41 debited or credited, as the case may be, to each county or district on
42 account of its share of State taxes or State moneys next due, and
43 the tax court shall have the power to make all orders necessary to
44 carry out the provisions of this section, but the review shall be
45 completed before November 1, annually. A certified copy of the
46 revised and corrected table shall be transmitted to each official or
47 board to whom the original table was required to be transmitted
48 and also to the director.

49 Source: R. S. 54:2-38 amended 1979, c. 114, s. 5.

50 c. The State equalization table promulgated pursuant to section
51 1 of P. L. 1954, c. 86 (C. 54:1-35.1) may be reviewed by the tax
52 court on complaint of any taxing district made within ***[30]*** *45*
53 days after its promulgation, or on its own motion, but such review
54 shall not suspend the apportionment of school aid moneys. No
55 change shall be made in the table except after hearing, of which
56 five days' notice shall be given by mail to the governing body of the
57 taxing district. If, after the hearing, the tax court shall determine
58 that the equalized valuation of any district or districts as fixed
59 by the director was erroneous, it shall revise and correct the equali-
60 zation table. Such hearings, review and revisions shall be com-
61 pleted by January 30 next following the promulgation of the table.
62 A certified copy of the revised and corrected table shall be trans-
63 mitted to each official or board to whom the original table was re-
64 quired to be transmitted and also to the Director of the Division
65 of Taxation. In any such proceeding, the director shall be entitled
66 to be heard, and the assessment ratios as promulgated shall be
67 presumed to be correct, and shall not be revised or modified by the
68 tax court unless the complainant district shall present proof that

69 upon all the evidence available such ratio or ratios could not rea-
70 sonably be justified.

71 Source: C. 54:1-35.4 (1954, c. 86, s. 4).

1 54:51A-5. ***[Services]*** *Service* of copies of complaint, copies
2 of judgment, notices and notice of withdrawal or dismissal of com-
3 plaint. *a.* Except as provided in R. S. 54:51A-1, a copy of the
4 complaint shall be served by the plaintiff upon the county board
5 of taxation whose judgment is the subject of the review, or its
6 ***[secretary]*** *county tax administrator*, and upon the assessor
7 and the clerk of the taxing district who shall forthwith notify the
8 collector and such other municipal officials as the governing body
9 shall direct of the content thereof. Service of the copies shall be
10 evidenced by affidavit upon the original complaint filed with the
10A tax court or service thereon acknowledged. A copy of each
11 judgment of the tax court whether of affirmance, reversal, modifica-
12 tion or otherwise shall be sent to the taxpayer and, at the same time,
13 to the assessor and the clerk of the taxing district who shall forth-
14 with notify the collector and the county tax administrator of the
15 county in which said taxing district is situated. The tax court shall
16 also give prompt notice to the taxpayer and, at the same time, to the
17 assessor and the clerk of the taxing district who shall forthwith
18 notify the collector and the county tax administrator of the county
19 in which the taxing district is situated, of the withdrawal or dis-
20 missal of the complaints filed with the tax court.

21 Source: R. S. 54:2-40 amended 1945, c. 95; 1946, c. 161, s. 9; 1947,
22 c. 246; 1978, c. 102, s. 1; 1979, c. 114, s. 7.

23 *b. A copy of a complaint seeking review of a county equaliza-
24 tion table pursuant to R. S. 54:51A-4a. shall be served upon the
25 County Board of Taxation and upon the Chief Executive Officer
26 and the Clerk of the Board of Chosen Freeholders of the county
27 and upon the clerk of every taxing district in the county for which
28 an equalization table is sought to be reviewed and upon the Attor-
29 ney General.

30 c. Copies of complaints seeking review of State equalization
31 tables pursuant to R. S. 54:51A-4b. and c. shall be served upon the
32 Director of the Division of Taxation and upon the Attorney Gen-
33 eral.*

1 54:51A-6. Judgment revising taxable value of property; reduc-
2 tion of value; applicability of section a. Whenever the tax court
3 is satisfied by the proofs that the ratio of the assessed valuation of
4 the subject property to its true value exceeds the upper limit or
5 falls below the lower limit of the common level range, it shall enter
6 judgment revising the taxable value of the property by applying

7 the average ratio to the true value of the property except as herein-
8 after provided.

9 b. If the average ratio is below the county percentage level and
10 the ratio of the assessed value of the subject property to its true
11 value exceeds the county percentage level, the tax court shall enter
12 judgment ~~*[reducing]*~~ **revising** the taxable value of the prop-
13 erty by applying the average ratio to the true value of the property.

14 c. If both the average ratio and the ratio of the assessed value
15 of the subject property to its true value exceed the county per-
16 centage level, the tax court shall enter judgment revising the tax-
17 able value of the property by applying the county percentage level
18 to the true value of the property.

19 d. The provisions of this section shall not apply to any proceed-
20 ing to review an assessment of real property taken with respect to
21 the tax year in which the taxing district shall have completed and
22 put into operation a district-wide revaluation program approved
23 by the Director of the Division of Taxation pursuant to P. L. 1971,
24 c. 424 (C. 54:1-35.35 et seq.), or a reassessment program approved
25 by the county board of taxation.

26 Source: C. 54:2-40.4 (1946, c. 161, s. 15 amended 1973, c. 123, s. 2;
27 1979, c. 114, s. 10).

1 54:51A-7. Correction of errors. The tax court may, upon the
2 filing of a complaint at any time during the tax year or within the
3 next 3 tax years thereafter, by a property owner, a municipality or
4 a county board of taxation, enter judgment to correct typographical
5 errors, errors in transposing, and mistakes in tax assessments,
6 provided that such complaint shall set forth the facts causing and
7 constituting the error or errors and mistake or mistakes, or either
8 thereof sought to be corrected **and that** such facts be verified by
9 affidavits submitted by the plaintiff. The tax court shall not consider
10 under this section any complaint relating to matters of valuation
11 involving an assessor's opinion or judgment. Any complaint so
12 submitted shall contain a certification that a copy of the complaint
13 and all exhibits thereto have been filed with the county board, and
14 served upon the property owner or the municipality, or both, as may
15 be appropriate in the case of each plaintiff. Any party required to
16 receive a copy of the complaint pursuant to this section may file an
17 answer to the complaint with the tax court pursuant to rules of
18 court. The tax court may require further proof and grant or deny
19 the complaint as it may deem necessary or proper.

20 Source: R. S. 54:2-41 amended 1946, c. 161, s. 10; 1979, c. 44; 1979,
21 c. 114, s. 8.

1 54:51A-8. Conclusiveness of judgment; changes in value; effect

2 of revaluation program. Where a judgment final has been rendered
3 by the tax court involving real property the judgment shall be
4 conclusive and binding upon the municipal assessor and the taxing
5 district, parties to the proceeding, for the assessment year and for
6 the 2 assessment years succeeding the assessment year covered by
7 the final judgment, except as to changes in the value of the property
8 occurring after the assessment date. Where those changes are
9 alleged, the complaint shall specifically set forth the nature of the
10 changes relied upon as the basis for the appeal. However, the
11 conclusive and binding effect of the judgment shall terminate with
12 the tax year immediately preceding the year in which a program
13 for a complete revaluation of all real property within the district
14 has been put into effect.

15 Source: C. 54:2-43 (1946, c. 161, s. 14 amended 1957, c. 36; s. 2;
16 1979, c. 114, s. 9).

1 54:51A-9. Time for taking real property tax cases to tax court.

2 a. Except as otherwise provided in this section, a complaint seek-
3 ing review of adjudication or judgment of the county board of
4 taxation shall be filed within 45 days of the service of the judgment.

5 b. Direct appeals to the tax court of assessed valuation of prop-
6 erty in excess of \$750,000.00 as provided in R. S. 54:3-21 shall be
7 filed on or before August 15 of the tax year.

8 c. All real property tax cases not provided for herein shall be
9 taken in the manner and time prescribed for such appeals by the
10 rules of the tax court.

11 Source: New.

1 54:51A-10. Fees. Upon the filing or entering of the first paper or
2 proceeding in any action or proceeding in the tax court, hereunder,
3 the plaintiff or any person filing a counterclaim shall pay to the
4 clerk of the court, for use of the State, \$75.00 for the first paper filed
5 by him, which shall cover all fees payable therein, except a lesser fee
6 may be provided by rule of court and, except further that a taxing
7 district shall not be required to pay a filing fee upon the filing of a
8 counterclaim or upon the filing of any responsive pleading. Other
9 or additional fees may be established by rules of court, except where
10 a lesser fee is provided by law or rule of court that fee shall be paid.
11 The foregoing fees shall not be applicable to any proceeding in the
12 small claims division. The fees in the small claims division shall
13 be established pursuant to rules of court.

14 Source: New.

1 54:51A-11. Complaint; contents; form; service; and practice.
2 Except as may be otherwise specifically provided by law, the form,
3 content, service, and all other matters with respect to the complaint

4 and the practice in the tax court shall be as prescribed by rules of
5 court.

1 54:51A-12. Designation of certain cases. The following matters
2 shall be subject to article 2 of this chapter and shall not be subject
3 to the provisions of article 1 of this chapter:

4 a. Any appeal with respect to property tax of railroads.

5 b. Except with respect to review and revision of equalization
6 tables, any complaint seeking review of any proceeding, ruling, deci-
7 sion or determination of the Director of the Division of Taxation.

8 *c. Any complaint seeking review of any proceeding, ruling, de-
9 cision or determination of any other State agency or officer with
10 respect to any tax matter, or of a county recording officer with
11 respect to the realty transfer tax.*

ARTICLE 2. APPEALS TO THE TAX COURT **In All* OTHER*
**[THAN REAL PROPERTY TAX]* CASES*

1 54:51A-13. Appeals in general. Except with respect to review
2 of equalization tables, all complaints seeking review of actions
3 of the Director of the Division of Taxation or any other State
4 agency or officer with respect to any tax matter or of a county
5 recording officer with respect to the realty transfer tax or any
6 appeal with respect to property tax of railroads shall be prosecuted
7 in accordance with the provisions of article 2 of this chapter.

8 Source: New.

1 54:51A-14. Time. a. Except as otherwise provided in this sec-
2 tion, all complaints shall be filed within 90 days after the date of the
3 action sought to be reviewed.

4 b. The complaint of a municipality filed pursuant to section 6 of
5 P. L. 1940, c. 4 (C. 54:30A-21) shall be filed on or before the first
6 Monday in **[the month]* *March** of the affected tax year.

7 Source: New.

1 54:51A-15. Collection; bond; exception. a. Except as may other-
2 wise be specifically provided, no complaint filed shall stay the collec-
3 tion of any tax or the enforcement thereof by entry of a judgment,
4 unless by order of the tax court and then, unless the tax court shall
5 otherwise so direct, only after **[security]* *security** approved by
6 the Director of the Division of Taxation, has been furnished to the
7 Director of the Division of Taxation. This subsection shall not
8 apply to appeals with respect to the "Sales and Use Tax Act," P. L.
9 1966, c. 30 (C. 54:32B-1 et seq.) and the "Alcoholic Beverage Whole-
10 sale Sales Tax Act," P. L. 1980, c. 62 (C. 54:32C-1 et seq.).

11 b. Irrespective of any restrictions on the assessment and col-
12 lection of deficiencies, with respect to the "Sales and Use Tax Act,"
13 P. L. 1966, c. 30 (C. 54:32B-1 et seq.) and the "Alcoholic Beverage

14 Wholesale Sales Tax Act," P. L. 1980, c. 62 (C. 54:32C-1 et seq.),
15 the Director of the Division of Taxation, may assess a deficiency
16 after the time provided for filing a complaint in the tax court has
17 run, notwithstanding that a complaint in respect of the deficiency
18 has been duly made by the taxpayer, unless the taxpayer, at or
19 before the time his complaint is made, has paid the deficiency, has
20 deposited with the director the amount of the deficiency, or has
21 filed with the director a bond, which may be a jeopardy bond, in
22 the amount of the portion of the deficiency, including interest and
23 other amounts, in respect of which the complaint is made and all
24 costs and charges which may accrue against him in the prosecution
25 of the proceeding, including costs of all appeals, and with surety
26 approved by the tax court, conditioned upon the payment of the
27 deficiency, including interest and other amounts, as finally deter-
28 mined and the costs and charges. If as a result of a waiver of the
29 restrictions on the assessment and collection of a deficiency any
30 part of the amount determined by the director is paid after the
31 filing of the appeal bond, the bond shall, at the request of the tax-
32 payer, be proportionately reduced.

33 c. If an appeal is brought pursuant to section 31 of P. L. 1941,
34 c. 291, (C. 54:29A-31), by a taxpayer, the taxpayer shall only be
35 required to pay to the State Treasurer the amount of the taxes then
36 not in substantial controversy. If the taxpayer and the Attorney
37 General are unable to agree on the amount of taxes then not in sub-
38 stantial controversy, the amount shall be determined by the tax
39 court. Upon the payment of the amount of taxes then not in sub-
40 stantial controversy, the payment or collection of the remainder of
41 the taxes shall be stayed until the final determination by the tax
42 court.

43 Source: New.

1 54:51A-16. Appeal exclusive remedy of taxpayer. The appeal
2 provided by this article shall be the exclusive remedy available to
3 any taxpayer for review of an action of the Director of the Division
4 of Taxation or any other State agency or officer with respect to any
5 tax matter or of a county recording officer with respect to the realty
6 transfer tax.

7 Source: New.

1 54:51A-17. Special rule for appeals by municipality pursuant to
2 section 6 of P. L. 1940, c. 4 (C. 54:30A-21). Notwithstanding any
3 provision of law or in the court rules to the contrary, any munici-
4 pality bringing an action pursuant to section 6 of P. L. 1940, c. 4
5 (C. 54:30A-21), shall file a verified complaint which shall be served
6 within 10 days thereafter, on the Attorney General and on the clerk

7 or officer having like duties of each municipality entitled to any
8 portion of the excise taxes imposed by law upon the taxpayer. The
9 tax court shall give precedence to those appeals over any other
10 appeals before the court.

11 Source: New.

1 54:51A-18. Complaint, contents, form, service, practice. Except
2 as otherwise specifically provided by law, the form, content, service
3 and all other matters with respect to the complaint and practice in
4 the tax court shall be as prescribed by rules of court.

5 Source: New.

1 54:51A-19. Fees. Upon the filing or entering of the first paper
2 or proceeding in any action or proceeding in the tax court, the
3 plaintiff or any person filing a counterclaim shall pay to the clerk
4 of the court, for use of the State, \$75.00 for the first paper filed by
5 him, which shall cover all fees payable therein, except a lesser fee
6 may be provided by rule of court and, except further, that no filing
7 fee shall be required upon the filing of a responsive pleading by a
8 taxing district.

1 54:51A-20. Condition to prosecuting appeal under section 31 of
2 P. L. 1941, c. 291 (C. 54:29A-31). If an appeal is brought pursuant
3 to section 31 of P. L. 1941, c. 291 (C. 54:29A-31) by a taxpayer, the
4 taxpayer shall pay to the State Treasurer, as a condition for
5 prosecuting the proceeding, the amount of the taxes then not in
6 substantial controversy. If the taxpayer and the Attorney General
7 are unable to agree on the amount of taxes then not in substantial
8 controversy, the amount shall be determined by the tax court. Upon
9 the payment of the amount of taxes then not in substantial contro-
10 versy, the payment or collection of the remainder of the taxes shall
11 be stayed until the final determination by the tax court notwith-
12 standing any law to the contrary.

13 Source: New.

ARTICLE 3. REPEALER

1 54:51A-21. Laws repealed. The following are repealed:
2 R. S. 54:2-34;
3 R. S. 54:2-35;
4 R. S. 54:2-37 to R. S. 54:2-41 inclusive;
5 R. S. 54:51-1 to R. S. 54:51-3 inclusive;
6 P. L. 1946, c. 161, ss. 14 and 15 (C. 54:2-40.4 and C. 54:2-43);
7 P. L. 1977, c. 357, s. 4 (C. 54:3-27.3).
1 Section 2
2 Effective date.
3 This act shall take effect immediately.

3 to P. L. 1941, c. 291, s. 31 (C. 54:29A-31) by a taxpayer, the
 4 taxpayer shall pay to the State Treasurer, as a condition for
 5 prosecuting the proceeding, the amount of the taxes then not in
 6 substantial controversy. If the taxpayer and the Attorney General
 7 are unable to agree on the amount of taxes then not in substantial
 8 controversy, the amount shall be determined by the tax court. Upon
 9 the payment of the amount of taxes then not in substantial contro-
 10 versy, the payment or collection of the remainder of the taxes shall
 11 be stayed until the final determination by the tax court notwith-
 12 standing any law to the contrary.
 13 Source: New.

ARTICLE 3. REPEALER

1 54:51A-23. Laws repealed.
 2 The following are repealed:
 3 R. S. 54:2-35;
 4 R. S. 54:2-37 to R. S. 54:2-41 inclusive;
 5 R. S. 54:51-1 to R. S. 54:51-3 inclusive;
 6 P. L. 1946, c. 161, ss. 14 and 15 (C. 54:2-40.4 and C. 54:2-43);
 7 P. L. 1977, c. 357, s. 4 (C. 54:3-27.3).
 1 Section 2
 2 Effective date.
 3 This act shall take effect immediately.

Sponsor STATEMENT

This bill revises parts of the statutory law concerning the practice and procedure in the Tax Court not otherwise covered by court rules and will enact a new chapter, Chapter 51A, to Title 54 of the Revised Statutes.

The existing sections of Chapter 51 of the Revised Statutes, R. S. 54:51-1 to R. S. 54:51-3 inclusive, have been superseded and their retention as part of the permanent statutory law is no longer necessary.

TITLE 54. TAXATION

Schedule of Allocations of Source Material

<i>Source Sections</i>		<i>Revised Sections</i>
R. S. 54:2-35	As am. L. 1946, c. 161, s. 7; L. 1979, c. 114, s. 3	}54:51A-2
R. S. 54:2-37	As am. L. 1951, c. 113; L. 1979, c. 114, s. 4	}54:51A-3
R. S. 54:2-38	As am. L. 1979, c. 114, s. 5	54:51A-4

<i>Source Sections</i>		<i>Revised Sections</i>
R. S. 54:2-39	As am. L. 1944, c. 240; L. 1946, c. 161, s. 8; L. 1954, c. 115; L. 1960, c. 51, s. 17; L. 1965, c. 193, s. 1; L. 1977, c. 357, s. 2; L. 1979, c. 114, s. 6; L. 1979, c. 499, s. 16	} 54:51A-5
R. S. 54:2-40	As am. L. 1945, c. 95; L. 1946, c. 161, s. 9; L. 1947, c. 246; L. 1978, c. 102, s. 1; L. 1979, c. 114, s. 7	} 54:51A-7
C. 54:2-40.4	L. 1946, c. 161, s. 15; As am. L. 1973, c. 123, s. 2; L. 1979, c. 114, s. 10	} 54:51A-8
R. S. 54:2-41	As am. L. 1946, c. 161, s. 10; L. 1979, c. 44; L. 1979, c. 114, s. 8	} 54:51A-9
C. 54:2-43	L. 1946, c. 161, s. 14; As am. L. 1957, c. 36, s. 2; L. 1979, c. 114, s. 9	} 54:51A-10
C. 54:3-27.3	L. 1977, c. 357, s. 4	54:51A-6
R. S. 54:51-1	As am. L. 1953, c. 51, s. 169	{ Not Enacted; superseded
R. S. 54:51-2		{ Not Enacted; superseded
R. S. 54:51-3		{ Not Enacted; superseded

TAXATION 54. TAXATION

Treatment of Source Material

<i>Revised Section</i>	<i>Source</i>	<i>Treatment of Source</i>
54:51A-1	New	Provides for direct appeal to tax court; contents of complaint and filing, etc.
54:51A-2	R. S. 54:2-35	Derived from source and provides for tax court review of action by county tax court
54:51A-3	R. S. 54:2-37	Derived from source and provides for review and revision of county equalization table
54:51A-4	R. S. 54:2-38	Derived from source and provides for review and revision of state equalization table
54:51A-5	R. S. 54:2-39	Derived from source and relates to appeals from judgments from county board of taxation

<i>Revised Section.</i>	<i>Source</i>	<i>Treatment of Source</i>
54:51A-6	C. 54:3-27.3	Derived from source and exempts certain appeals from provisions of N. J. S. 54:51A-3 and 54:51A-5b.
54:51A-7	R. S. 54:2-40	Revised section derived from source
54:51A-8	C. 54:2-40.4	Revised section derived from source
54:51A-9	R. S. 54:2-41	Revised section derived from source
54:51A-10	C. 54:2-43	Revised section derived from source
54:51A-11	New	Prescribes time periods for filing appeal
54:51A-12	New	Fixes filing fees
54:51A-13	New	Provides for the contents, form and service of complaint
54:51A-14	New	Provides that all railroad property taxes be taken in accordance with Article 2 of this chapter
54:51A-15	New	Prescribes appeals to be taken pursuant to Article 2 of this chapter
54:51A-16	New	Prescribes time within which to file appeal
54:51A-17	New	Provides that filing of appeal shall not stay collection of tax, assessment of deficiency without security
54:51A-18	New	Appeal exclusive remedy of taxpayer
54:51A-19	New	Provides a special rule for appeals by a municipality relating to excise taxes
54:51A-20	New	Prescribes the contents, form and service of complaint
54:51A-21	New	Fixes filing fees
54:51A-22	New	Prescribes the condition to prosecuting appeals under section 31, P. L. 1941, c. 291 (C. 54:29A-31)
54:51A-23		Laws repealed

ASSEMBLY JUDICIARY, LAW, PUBLIC SAFETY AND
DEFENSE COMMITTEE

STATEMENT TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 544

STATE OF NEW JERSEY

DATED: JUNE 17, 1982

This bill revises parts of the statutory law concerning the practice and procedure in the Tax Court not otherwise covered by court rules and will enact a new chapter, Chapter 51A, to Title 54 of the Revised Statutes.

The existing sections of Chapter 51 of the Revised Statutes, R. S. 54:51-1 to R. S. 54:51-3 inclusive, have been superseded and their retention as part of the permanent statutory law is no longer necessary.

The committee substitute makes numerous technical changes and incorporates a more logical arrangement of the sections which are being revised. Furthermore, it adds an equalization table which was inadvertently omitted and places all review of the Division of Taxation's determinations into Article 2.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 544
with committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 25, 1982

This bill revises parts of the statutory law concerning the practice and procedure in the Tax Court not otherwise covered by court rules and will enact a new chapter, Chapter 51A, to Title 54 of the Revised Statutes.

The existing sections of Chapter 51 of the Revised Statutes, R. S. 54:51-1 to R. S. 54:51-3 inclusive, have been superseded and their retention as part of the permanent statutory law is no longer necessary.

The committee substitute makes numerous technical changes and incorporates a more logical arrangement of the sections which are being revised. Furthermore, it adds an equalization table which was inadvertently omitted and places all review of the Division of Taxation's determinations into Article 2.

COMMITTEE AMENDMENTS

The committee amendments add additional sites and references that were not included in the committee substitute.

OFFICE OF THE GOVERNOR

RELEASE: IMMEDIATE

CONTACT: PAUL WOLCOTT

FRIDAY, JANUARY 28, 1983

Governor Thomas H. Kean has signed the following bills:

A-1587, sponsored by Assemblyman Joseph D. Patero, (D-Somerset), which provides for the Division of Unemployment and Disability Insurance of the Department of Labor to accept certification of disability from licensed optometrists.

→ A-544, sponsored by Assemblyman Richard Van Wagner, (D-Monmouth), which places all the procedures governing the Tax Court in a single comprehensive package.

A-692, sponsored by Assemblyman Martin A. Herman, (D-Salem), which adopts the Nonresident Violator Compact. This provides for an interstate compact with the other states to ensure fair treatment of motorists. It prohibits a police officer from requiring an out of state motorist to post a bond or collateral to secure a court appearance but provides for license suspension for a motorist who fails to make a court appearance.

S-339, sponsored by State Senator Daniel J. Dalton, (D-Camden), which extends the current property tax exemption for solar heating and cooling systems to any solar energy system that contributes to a building's overall energy needs.

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