

54.4-279

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:4-23a

(Taxation - single family dwelling - property under construction after 12-29-82)

LAWS OF: 1983

CHAPTER: 155

Bill No: A3260

Sponsor(s): Mazur and Schuber

Date Introduced: March 3, 1983

Committee: Assembly: _____

Senate: Revenue, Finance and Appropriations

Amended during passage: Yes // Amendments during passage denoted by asterisks. (Substituted for S3182; not attached since identical to original S3260)

Date of Passage: Assembly: March 3, 1983

Senate: March 30, 1983

Date of Approval: April 22, 1983

Following statements are attached if available:

| | | | |
|-------------------------|----------|------------|---|
| Sponsor statement: | | Yes | // Also attached: Senate amendments, adopted 3-10-83 (with statement) |
| Committee statement: | Assembly | /// | No |
| | Senate | Yes | // |
| Fiscal Note: | | /// | No |
| Veto Message: | | /// | No |
| Message on Signing: | | <i>Yes</i> | No |
| Following were printed: | | | |
| Reports: | | /// | No |
| Hearings: | | /// | No |

CHAPTER 155 LAWS OF N. J. 1983

APPROVED 4-22-83

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 3260

STATE OF NEW JERSEY

INTRODUCED MARCH 3, 1983

By Assemblymen MAZUR and SCHUBER

AN ACT to amend "An act concerning the assessment of real property and improvements thereto and supplementing chapter 4 of Title 54 of the Revised Statutes," approved December 29, 1982 (P. L. 1982, c. 220).

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

1 1. Section 1 of P. L. 1982, c. 220 (C. 54:4-23a) is amended to
2 read as follows:

3 1. Any other law to the contrary notwithstanding, no building
4 or other structure newly constructed on any parcel of real property
5 and intended for occupancy and use for residential purposes as a
6 single family dwelling shall be added to the assessment list as real
7 property subject to taxation until a certificate of occupancy or
8 temporary certificate of occupancy has been issued and unless the
9 building or other structure is actually occupied and used for such
10 purposes; provided, however, that such building or structure shall
11 be omitted from taxation for a period not to exceed 24 months. At
12 the termination of the 24 month period or following the granting
13 of a certificate of occupancy or temporary certificate of occupancy
14 and the occupation and use of the building for residential purposes,
15 the building or structure shall be assessed and taxed as of the first
16 day of the month following the date of such use for the propor-
17 tionate part of said year then remaining.

18 *For the purposes of this act "newly constructed" refers to*
19 *construction which commenced on or after December 29, 1982.*
20 *Construction will be deemed to commence on the date of the*

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 amendments adopted March 30, 1983.

21 ***[ground breaking or the date of the issuance of the construction**
22 **permit whichever occurs first]*** **footing inspection**. Nothing in
23 this act shall be construed as applicable to any addition to, or
24 improvement or alteration of, any existing buildings or structure.
25 **[Nothing in this act shall be construed to omit from taxation any**
26 **building or structure or portion of a building or structure subject**
27 **to taxation prior to the effective date of this act.]**

1 2. This act shall take effect immediately and be retroactive to
2 December 29, 1982.

ASSEMBLY, No. 3260

STATE OF NEW JERSEY

INTRODUCED MARCH 3, 1983

By Assemblymen MAZUR and SCHUBER

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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.

21 *breaking or the date of the issuance of the construction permit*
22 *whichever occurs first.* Nothing in this act shall be construed as
23 applicable to any addition to, or improvement or alteration of, any
24 existing buildings or structure. [Nothing in this act shall be con-
25 strued to omit from taxation any building or structure or portion
26 of a building or structure subject to taxation prior to the effective
27 date of this act.]

1 2. This act shall take effect immediately and be retroactive to
2 December 29, 1982.

STATEMENT

This bill clarifies that the provisions of P. L. 1982, c. 220 apply only to property for which construction was commenced after the effective date of that act, namely December 29, 1982. Construction will be deemed to commence the date of the ground breaking or the date of the issuance of the construction permit whichever occurred first. In this way the amendment clarifies that improvements for which construction commenced prior to 1982 will continue to be subject to taxation.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 3260

STATE OF NEW JERSEY

DATED: MARCH 7, 1983

Assembly Bill No. 3260 amends P. L. 1982, c. 220 and provides that only newly constructed buildings, the construction of which began on or after December 29, 1982, shall be eligible for the benefits of the provisions of that law.

BACKGROUND

P. L. 1982, c. 220 provides that newly constructed buildings intended for use as single family dwellings shall not be added to the assessment list as real property subject to taxation until a certificate of occupancy or temporary certificate of occupancy has been issued and unless the structure is actually occupied and used for such purposes.

PROPERTY OF
NEW JERSEY STATE LIBRARY

OFFICE OF THE GOVERNOR

RELEASE: IMMEDIATELY

MONDAY, APRIL 25, 1983

CONTACT: PAUL WOLCOTT
185 W. State Street
Trenton, N. J.

Governor Thomas H. Kean has signed the following bills:

A-346, sponsored by Assemblyman William E. Flynn, (D-Middlesex), which authorizes municipal courts to issue consent orders directing indigent defendants who have defaulted on fines or restitution to participate in municipal work programs.

A-3260, sponsored by Assemblyman D.. Bennett Mazur, (D-Bergen), which clarifies the new property tax exemption for newly constructed single family homes applies only to those homes for which construction began on or after December 29, 1982, the date of enactment of the new property tax exemption.

S-1319, sponsored by State Senator Frank E. Rodgers, (D-Hudson), which increases the interest charged on late payments to the Passaic Valley Sewerage Commission from the present 6 to 12 percent.

S-1740, sponsored by State Senator Edward T. O'Connor, Jr., (D-Hudson), which makes the wearing or use of a bullet-resistant body armor during the commission of serious crimes a criminal offense.

S-1453, sponsored by State Senator John H. Ewing, (R-Somerset), which requires lending institutions to make student loan payment checks payable jointly to the student and the college, or, in the case of foreign institutions, the student and a parent. The bill is intended to prevent the use of student loan funds for personal purposes.

A-1226, sponsored by Assemblyman John T. Hendrickson, Jr., (R-Ocean), which excludes retirement communities owned by non-profit corporations from inspection under the Hotel and Multiple Dwelling Law and provides for a self-inspection program in lieu of State inspections.

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