

54: 2-40

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:2-40

(Tax Court - required to send judgement to county tax administrator)

LAWS OF: 1983

CHAPTER: 164

Bill No: S1446

Sponsor(s): Dumont

Date Introduced: June 3, 1982

Committee: Assembly: Revenue, Finance and Appropriations

Senate: Revenue, Finance and Appropriations

Amended during passage: /// No

Date of Passage: Assembly: April 11, 1983

Senate: Oct. 13, 1982

Date of Approval: May 2, 1983

Following statements are attached if available:

Sponsor statement:		Yes	//
Committee statement:	Assembly	Yes	//
	Senate	Yes	// not attached since identical to Assembly Committee statement
Fiscal Note:		///	No
Veto Message:		///	No
Message on Signing:		///	<del>No</del> Yes
Following were printed:			
Reports:		///	No
Hearings:		///	No

SENATE, No. 1446

STATE OF NEW JERSEY

INTRODUCED JUNE 3, 1982

By Senator DUMONT

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the filing of tax court judgments and amending  
R. S. 54:2-40.

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

1 1. R. S. 54:2-40 is amended to read as follows:

2 54:2-40. A copy of the complaint shall be served by the plaintiff  
3 upon the county board of taxation whose judgment is the subject  
4 of such review, or its secretary, and upon the assessor and the clerk  
5 of the taxing district who shall forthwith notify the collector, and  
6 such other municipal officials as the governing body shall direct of  
7 the content thereof. Service of such copies shall be evidenced by  
8 affidavit upon the original complaint filed with the tax court or  
9 service thereon acknowledged. A copy of each judgment of the tax  
10 court whether of affirmance, reversal, modification or otherwise  
11 shall be sent to the taxpayer and, at the same time, to the assessor  
12 **[and]**, the clerk of the taxing district **[who shall forthwith notify]**,  
13 the collector and the county tax administrator of the county in which  
14 said taxing district is situated. The tax court shall also give prompt  
15 notice to the taxpayer and, at the same time, to the assessor **[and]**,  
16 the clerk of the taxing district **[who shall forthwith notify]**, the  
17 collector and the county tax administrator of the county in which  
18 the taxing district is situated, of the withdrawal or dismissal of  
19 complaints filed with the tax court.

1 2. This act shall take effect immediately.

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

## STATEMENT

This bill would amend R. S. 54:2-40 to require that the tax court send copies of judgments and notices of withdrawals or dismissals to the collector and the county tax administrator of the county in which the property at issue is situated.

Currently the statute requires the clerk of the taxing district to notify these parties. This bill would eliminate that extra step.

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51446 (1982)

ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO

**SENATE, No. 1446**

**STATE OF NEW JERSEY**

DATED: FEBRUARY 7, 1983

This bill would amend R. S. 54:2-40 to require that the tax court send copies of judgments and notices of withdrawals or dismissals to the collector and the county tax administrator of the county in which the property at issue is situated.

Currently the statute requires the clerk of the taxing district to notify these parties. This bill would eliminate that extra step.

SENATE REVENUE, FINANCE AND APPROPRIATIONS  
COMMITTEE

STATEMENT TO

**SENATE, No. 1446**

**STATE OF NEW JERSEY**

DATED: NOVEMBER 29, 1982

This bill would amend R. S. 54:2-40 to require that the tax court send copies of judgments and notices of withdrawals or dismissals to the collector and the county tax administrator of the county in which the property at issue is situated.

Currently, the statute requires the clerk of the taxing district to notify these parties. This bill would eliminate that extra step.