

54:4-3.6c

LEGISLATIVE HISTORY CHECKLIST

(Charitable organization--receive a property tax exemption, despite no application)

NJSA 54:4-3.6c

LAWS 1981

CHAPTER 539

Bill No. A3170

Sponsor(s) Markert

Date Introduced Feb. 19, 1981

Committee: Assembly Institutions, Health & Welfare

Senate Institutions, Health & Welfare

Amended during passage

Yes

~~No~~ Amendments during passage denoted by asterisks.

Date of Passage: Assembly June 11, 1981

Senate Jan. 11, 1982

Date of approval Jan. 12, 1982

Following statements are attached if available:

Sponsor statement Yes ~~No~~ (Below)

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~

Fiscal Note ~~Yes~~ No

Veto Message ~~Yes~~ No

Message on signing ~~Yes~~ No

Following were printed:

Reports: ~~Yes~~ No

Hearings ~~Yes~~ No

Sponsor's statement:

This bill permits a charitable or religious organization which meets all the requirements for a real property tax exemption, to receive an exemption despite its failure to file a timely application. The organization's right to receive a belated exemption would only last for 3 years from the last date on which a timely application for an exemption could have been filed.

6/22/81

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 3170

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 19, 1981

By Assemblyman MARKERT

Referred to Committee on Institutions, Health and Welfare

AN ACT concerning exemptions from the tax on real property, and supplementing chapter 4 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. The governing body of each municipality, by ****[appropriate**
2 resolution, ***[may]* *shall**** *ordinance, may, upon a showing*
3 *of good cause as to why a timely claim was not filed,*** return all
4 taxes collected on property owned by one or more associations or
5 corporations organized exclusively for charitable or religious pur-
6 poses, which would have been exempt pursuant to R. S. 54:4-3.6
7 had timely claim been made therefor; provided, however, that no
8 refund shall be made if more than 3 years have passed since the
9 last date for filing a timely application. No interest shall be paid
10 by the municipality on any refund made pursuant to this section.

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.

ASSEMBLY, No. 3170
STATE OF NEW JERSEY

INTROUCED FEBRUARY 19, 1981

By Assemblyman MARKERT

Referred to Committee on Institutions, Health and Welfare

AN ACT concerning exemptions from the tax on real property, and
supplementing chapter 4 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. The governing body of each municipality, by appropriate
2 resolution, may return all taxes collected on property owned by
3 one or more associations or corporations organized exclusively for
4 charitable or religious purposes, which would have been exempt
5 pursuant to R. S. 54:4-3.6 had timely claim been made therefor;
6 provided, however, that no refund shall be made if more than
7 3 years have passed since the last date for filing a timely applica-
8 tion. No interest shall be paid by the municipality on any refund
9 made pursuant to this section.

1 2. This act shall take effect immediately.

STATEMENT

This bill permits a charitable or religious organization which meets all the requirements for a real property tax exemption, to receive an exemption despite its failure to file a timely application. The organization's right to receive a belated exemption would only last for 3 years from the last date on which a timely application for an exemption could have been filed.

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ASSEMBLY INSTITUTIONS, HEALTH AND WELFARE
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3170

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: MAY 14, 1981

This bill permits a religious or charitable organization meeting all the requirements for a real property exemption pursuant to R. S. 54:4-3.6 to receive such an exemption even though failing to file a timely application. The right to receive an exemption is limited to 3 years from the last date the exemption should have been filed.

The committee amended the bill to change this from permissive to mandatory legislation.

ASSEMBLY COMMITTEE AMENDMENT TO

ASSEMBLY, No. 3170

STATE OF NEW JERSEY

ADOPTED MAY 14, 1981

Amend page 1, section 1, line 2, omit "may", insert "shall".

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 3170

STATE OF NEW JERSEY

INTROUCED FEBRUARY 19, 1981

By Assemblyman MARKERT

Referred to Committee on Institutions, Health and Welfare

AN ACT concerning exemptions from the tax on real property, and
supplementing chapter 4 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. The governing body of each municipality, by appropriate
2 resolution, ***[may]*** **shall** return all taxes collected on property
3 owned by one or more associations or corporations organized ex-
4 clusively for charitable or religious purposes, which would have
5 been exempt pursuant to R. S. 54:4-3.6 had timely claim been made
6 therefor; provided, however, that no refund shall be made if more
7 than 3 years have passed since the last date for filing a timely appli-
8 cation. No interest shall be paid by the municipality on any refund
9 made pursuant to this section.

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.

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SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO
ASSEMBLY, No. 3170

[OFFICIAL COPY REPRINT]

with Senate committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 17, 1981

Assembly Bill No. 3170, as amended by the Senate committee, would permit the governing body of a municipality, by ordinance, to refund taxes to a charitable or religious organization meeting the tax exemption requirements of R. S. 54:4-3.6 even though the organization failed to file a timely claim for exemption. The organization would be required to show good cause as to why it failed to file a timely claim. The right to receive the refund is limited to 3 years from the last date on which the claim should have been filed by law.

The Senate committee is aware that charitable and religious organizations are often unaware of statutory filing dates for tax exempt claims, especially where they do not maintain their own legal counsel. At times the municipal tax assessor is unable to provide the organizations with the notice and advice they need on these matters. However, the committee did not believe that a mandatory approach to this problem was proper, from the perspective of municipal officials responsible for protecting the revenue base of the municipality, of the other property taxpayers of the municipality, or of other tax exempt organizations or individuals which are required to comply with the statutory deadlines for timely claims. The committee, therefore, amended the bill to make its provisions permissive and to require that ordinance procedures, including public hearings, be followed.

SENATE COMMITTEE AMENDMENT TO
ASSEMBLY, No. 3170
[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED DECEMBER 17, 1981

Amend page 1, section 1, lines 1-2, omit "appropriate resolution, *shall*", insert "ordinance, may, upon a showing of good cause as to why a timely claim was not filed,".

[SENATE REPRINT]

ASSEMBLY, No. 3170

[OFFICIAL COPY REPRINT]

with Senate committee amendment adopted December 17, 1981

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 19, 1981

By Assemblyman MARKERT

Referred to Committee on Institutions, Health and Welfare

AN ACT concerning exemptions from the tax on real property, and supplementing chapter 4 of Title 54 of the Revised Statutes.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
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1 1. The governing body of each municipality, by ****[appropriate**
2 resolution, ***[may]** **shall****** ordinance, may, upon a showing
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4 taxes collected on property owned by one or more associations or
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7 had timely claim been made therefor; provided, however, that no
8 refund shall be made if more than 3 years have passed since the
9 last date for filing a timely application. No interest shall be paid
10 by the municipality on any refund made pursuant to this section.**

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.

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE
JANUARY 13, 1982

FOR FURTHER INFORMATION
Dave DeMaio - Bob Dowd

Governor Brendan Byrne has signed the following Assembly bills:

A-3709, sponsored by Assemblyman Karl Weidel (D-Mercer), corrects an oversight in the 1982 Appropriations Act by increasing the interest paid on delinquent accounts under the Temporary Disability Benefits Law. The Appropriations Act raised the interest paid on delinquent accounts under Unemployment Compensation. Employers receive one bill for both accounts.

A-3571, sponsored by Assemblywoman Leanna Brown (R-Morris), permits school boards to invest, with the employee's consent, a portion of an employee's pay in a mutual fund or annuity.

A-3432, sponsored by Assemblyman Thomas Gallo (D-Hudson), amends the Civil Service law so that a public employee who takes an authorized leave of absence without pay to serve in elective office may, upon returning to his original position, have his elective public service included in the computation of his Civil Service seniority rights. The bill is retroactive to 1979.

A-481, sponsored by Assemblyman David Schwartz (D-Middlesex), permits State grants under the "Inter-local Services Aid Act" for solid waste recycling and joint energy conservation services. The loans would be made by the Department of Community Affairs from an "economy in government" loan fund, which is sustained by repayment of loans.

A-3377, sponsored by Assemblyman Robert Littell (R-Sussex), defines the terms "minerals" and "mineral rights" as they pertain to deeds, leases or other legal instruments that convey or reserve such rights. Specifically, A-3777 provides that water and water rights are not "mineral rights" and must be specified in any leases, deeds or legal instruments.

A-3170, sponsored by Assemblyman John Markert (R-Bergen), permits a municipal government to refund all taxes collected on property owned by a charitable or religious organization, when such organization did not make a timely claim of exemption. However, there is a three year time limit and the organization must show good cause for not having filed for an exemption on time.

(~~SECRET~~)