

54:2-40 and 54:3-21

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:2-40 and 54:3-21 (Tax appeals-assessor to receive copy)

LAWS 1981 CHAPTER 568

Bill No. A2371

Sponsor(s) Van Wagner and Flynn

Date Introduced Jan. 13, 1981

Committee: Assembly Revenue, Finance & Appropriations

Senate County & Municipal Govt.

Amended during passage Yes ~~Yes~~ Amendments during passage denoted by asterisks

Date of Passage: Assembly May 4, 1981

Senate Nov. 16, 1981

Date of approval Jan. 18, 1982

Following statements are attached if available:

Sponsor statement Yes ~~No~~

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~~

1-18-82

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 2371**STATE OF NEW JERSEY**

INTRODUCED JANUARY 13, 1981

By Assemblymen VAN WAGNER and FLYNN

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning filing of copies of petitions of appeal to county board of taxation and filing of copies of complaint to the tax court and amending R. S. 54:2-40 and R. S. 54:3-21.

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

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

24 district is situated, of the withdrawal or dismissal of complaints
25 filed with the tax court.

1 2. 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 directly
11 with the tax court, if the assessed valuation of the property subject
12 to the appeal exceeds \$750,000.00, and any party to an appeal
13 pending on July 1, 1979 before a county board of taxation in which
14 the assessed valuation of the property involved exceeds \$750,000.00
15 shall be entitled, upon application to the county board, to have the
16 appeal transferred to the tax court by the county board. A copy
17 thereof shall also be filed with the *assessor of the taxing district*
18 *and with the* clerk of the taxing district who shall forthwith notify
19 the ***[assessor,]*** 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.

1 3. This act shall take effect immediately.

ASSEMBLY, No. 2371

STATE OF NEW JERSEY

INTRODUCED JANUARY 13, 1981

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Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning filing of copies of petitions of appeal to county board of taxation and filing of copies of complaint to the tax court and amending R. S. 54:2-40 and R. S. 54:3-21.

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

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

1 2. 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-

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 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.

1 3. This act shall take effect immediately.

STATEMENT

This bill provides that the assessor of any taxing district will receive, directly, a copy of all appeals to the county board of taxation affecting his district. The assessor would also receive copies of any appeal to the tax court from the judgment of the county board of taxation, as well as a copy of any judgment of the tax court affecting his district.

The assessor is the municipal official directly responsible for the assessment of real property. It is appropriate that the assessor receive, directly, all information relative to an appeal from an assessment.

A2371 (1981)

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ASSEMBLY REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2371

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 23, 1981

This bill provides that the assessor of any taxing district will receive, directly, a copy of all appeals to the county board of taxation affecting his district. The assessor would also receive copies of any appeal to the tax court from the judgment of the county board of taxation, as well as a copy of any judgment of the tax court affecting his district.

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COMMITTEE AMENDMENTS

Committee amendments delete the word assessor in section two to eliminate a duplicate notice.

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SENATE COUNTY AND MUNICIPAL GOVERNMENT
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2371

[OFFICIAL COPY REPRINT]
with Senate committee amendments

STATE OF NEW JERSEY

DATED: JUNE 15, 1981

Assembly Bill No. 2371 provides that the assessor of any taxing district will receive, directly, a copy of all appeals to the county board of taxation affecting his district. The assessor would also receive copies of any appeal to the tax court from the judgment of the county board of taxation, as well as a copy of any judgment of the tax court affecting his district.

The assessor is the municipal official directly responsible for the assessment of real property. It is appropriate that the assessor receive, directly, all information relative to an appeal from an assessment.

The Senate committee amendments merely conform the first section of the bill (E. S. 54:2-40) with the amendments made by this committee in Senate Bill No. 3131 to that statute. Senate Bill No. 3131 has passed the Senate by a vote of 27-1.

FOR IMMEDIATE RELEASE:

JANUARY 18, 1982

FOR FURTHER INFORMATION:

DAVID DE MAIO

Governor Brendan Byrne today signed the following bills;

A-2371, sponsored by Assemblyman Richard Van Wagner (D-Monmouth), requiring that a tax assessor directly receive a copy of all appeals made to a County Board of Taxation affecting his district. Assessors currently receive a copy of these documents indirectly from the municipal court in their district. The tax assessor is the official responsible for assessing real estate in a municipality.

The bill also requires an assessor to receive copies of any appeal to a tax court from the County Board of Taxation.

A-1985, sponsored by Assemblyman Robert C. Janiszewski (D-Hudson), authorizing the appropriation of \$10 million from the Natural Resources Bond Fund to help restore the New Jersey shoreline of the New York Harbor.

The Department of Environmental Protection would make grants for the removal and disposal of deteriorated shore structures, derelict vessels and loose drift material on the waterfront.

The State appropriation will be matched by \$20 million in federal funds for the Harbor restoration.

A-1596, sponsored by Assemblyman John Paul Doyle (D-Ocean), providing that State grants to local governments from the 1977 Beaches and Harbors Fund cover 75-percent of project costs; 25-percent funded by the local government. Current law requires the application of a formula whereby the State share of project costs can range from 50 to 75-percent.

The Beaches and Harbor Bond Fund supports beach restoration, protection and maintenance projects in shore communities.

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