

54:3-14

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:3-14 (County tax boards--proceedings--permit recording and the furnishing of transcripts)

LAWS 1980 CHAPTER 123

Bill No. A1199

Sponsor(s) Karcher

Date Introduced Feb. 21, 1980

Committee: Assembly -----

Senate Revenue, Finance and Appropriations

Amended during passage Yes ~~No~~ Amendments during passage denoted by asterisks

Date of Passage: Assembly Feb. 28, 1980

Senate May 5, 1980

Date of approval Oct. 7, 1980

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 would make optional the recording of proceedings by county tax boards and the furnishing of transcripts of the record to parties to any appeal.

6/25/81

1981

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 1199

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 21, 1980

By Assemblyman KARCHER

(Without Reference)

AN ACT concerning county boards of taxation and amending R. S.
54:3-14.

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

1 1. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of
3 appeal, rules, regulations and procedures as are prescribed by the
4 Director of the Division of Taxation, and issue such directions as
5 may be necessary to carry into effect the provisions of this title.
6 Each board **[shall]** *may* record **any or** all proceedings before it
7 involving tax appeals, and **[shall]** **[may]**, *if recorded, shall**
8 furnish a transcript of the record of any appeal to any party to
9 that appeal upon request and upon payment of a reasonable fee
10 to be fixed by the board.

1 2. This act shall take effect immediately and shall be retroactive
2 to January 1, 1980.

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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STATEMENT

This bill would make optional the recording of proceedings by
county tax boards and the furnishing of transcripts of the record
to parties to any appeal.

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

[SENATE REPRINT]

ASSEMBLY, No. 1199

with Senate committee amendments adopted April 28, 1980

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 21, 1980

By Assemblyman KARCHER

(Without Reference)

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2 to January 1, 1980.

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

SENATE COMMITTEE AMENDMENTS TO
ASSEMBLY, No. 1199

STATE OF NEW JERSEY

ADOPTED APRIL 28, 1980

Amend page 1, section 1, line 6, after "record", insert "any or".

Amend page 1, section 1, line 7, omit "may", insert "if recorded, shall".

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1199
with committee amendments

STATE OF NEW JERSEY

DATED: APRIL 28, 1980

Assembly Bill No. 1199 amends R. S. 54:3-14 by making optional the recording of all proceedings before a county tax board involving tax appeals and the furnishing of transcripts to any party to that appeal. Those two requirements currently are mandatory.

The Senate committee amendments clarify the intent of the measure to give the county tax boards the option to selectively record tax appeal proceedings while making it clear that if the proceedings are recorded, transcripts must be provided to any party to that appeal.