

54:4-6.3 et al

LEGISLATURE HISTORY OF R.S. 54:4-6.2 et seq.  
TENANTS PROPERTY TAX REBATE ACT

1977 AMENDMENTS

Laws of 1977 Chapter 81 -A2196 (SCS-OCR)

August 2, 1976 Introduced in Assembly  
October 7, 1976 Passed in Assembly,  
amended. (51-1)

February 14, 1977 Com. Sub. passed in  
Senate under emergency resolution  
amended (32-0)

February 17, 1977 Sen. Com. sub. amend.  
passed in Assembly. (59-1)

May 3, 1977 Approved, Chapter 81, 1977

Governor's Statement-Yes

Statement on Original Bill-Yes

Statement on Senate Committee Substitute-Yes

Hearings and reports-None located

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[OFFICIAL COPY REPRINT]  
SENATE COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 2196**

**STATE OF NEW JERSEY**

ADOPTED DECEMBER 14, 1976

AN ACT to amend "An act providing for property tax rebates or credits for residential tenants in certain cases", approved August 17, 1976 (P. L. 1976, c. 63) and repealing section 8 thereof.

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

1 1. Section 2 of P. L. 1976, c. 63 (C. 54:4-6.3) is amended to read  
2 as follows:

3 2. As used in this act unless the context clearly indicates a  
4 different meaning:

5 a. "Qualified real rental property" means *any* real property  
6 *containing a mobile home park or two or more spaces which are*  
7 *rented or leased or offered for rent or lease for occupancy by*  
8 *mobile homes, or any building or structure or complex of buildings*  
9 *or structures in which housing units are rented or leased or offered*  
10 *for rental or lease for residential purposes* [containing more than  
11 four units,] *except hotels, motels or other guest-houses serving*  
12 *transient or seasonal guests, and owner-occupied structures of three*  
13 *units or less.*

14 b. "Property tax reduction" means \***[0.75]**\* \*0.65\* *times the*  
15 *difference between the amount of property tax* [reduction to the  
16 property owner of the] *paid or payable in any year on any qualified*  
17 *real rental property, exclusive of improvements not included in the*  
18 *assessment on the real property for the base year, and the amount*  
19 *of property tax paid in the base year, but such calculations for the*  
20 *property tax reduction shall exclude reductions resulting from*  
21 *judgments entered by county boards of taxation, the Division of*  
22 *Tax Appeals in the Department of the Treasury, or by courts of*  
23 *competent jurisdiction. "Property tax reduction" shall also include*  
24 *\*0.65 times\* any rebate or refund of school property taxes which*  
25 *may be provided pursuant to P. L. 1976, c. 113* [attributable solely

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

26 to the State aid received during a tax period from the State Aid for  
 27 Schools Fund established in N. J. S. 54A:9-25 as computed in  
 28 section 4 of this act]. *“Property tax reduction” shall not in-*  
 28A *clude any amount in excess of that which is identified herein. Any*  
 28B *such amount shall be retained by the property owner.\**

29 c. [“Tax period” with respect to preparation of tax bills for  
 30 the tax year 1977 means the fourth calendar quarter of 1976 and  
 31 the first and second calendar quarters of 1977; thereafter “tax  
 32 period” means the third and fourth quarters of the previous  
 33 calendar year and the first and second quarters of the year in which  
 34 the tax bills are prepared.] *“Base year” means, for qualified real*  
 35 *rental property rented or leased or offered for rent or lease on the*  
 36 *effective date of this act, the calendar year prior to the year in*  
 37 *which this act takes effect, and for qualified real rental property*  
 38 *which is first rented or leased or offered for rent or lease after the*  
 39 *effective date of this act, the calendar year in which it is first offered*  
 40 *for rent or lease.*

1 2. Section 3 of P. L. 1976, c. 63 (C. 54:4-6.4) is amended to read  
 2 as follows:

3 3. An owner of qualified real rental property shall provide a  
 4 property tax rebate to the tenants thereof as provided in this act  
 5 for each [tax period] year in which he receives a property tax  
 6 reduction.

1 3. Section 4 of P. L. 1976, c. 63 (C. 54:4-6.5) is amended to read  
 2 as follows:

3 4. At the time when municipal property tax bills are prepared  
 4 pursuant to R. S. 54:4-64 for the tax year 1977, and each year  
 5 thereafter, the municipal tax collector shall compute the amount  
 6 of property tax reduction for the [tax period] year for each prop-  
 7 erty owner of qualified real rental property [by multiplying 50%  
 8 of the amount of aid received during the tax period from the State  
 9 Aid for Schools Fund by that proportion by which the assessed  
 10 value of the qualified rental property for the tax period bears to  
 11 the assessed value of all taxable real property in the municipality  
 12 for the tax period] and shall provide a notice to inform the property  
 13 owner receiving a property tax reduction of the amount thereof  
 14 and of his obligations under this act. *A copy shall be provided to*  
 15 *the rent leveling board, or similar agency charged with regulating*  
 16 *rents or, where no such board exists, retained by the tax collector.*

1 4. Section 5 of P. L. 1976, c. 63 (C. 54:4-6.6) is amended to read  
 2 as follows:

3 5. The property tax rebate for each tenant shall be computed  
 4 by the property owner in the following manner:

5 The property tax reduction on the qualified real rental property  
 6 for the [tax period] year shall be divided by the total annual rent  
 7 for all dwelling units\*, *occupied or unoccupied*\*, on such property  
 8 for the said [tax period] year to determine the property tax rebate  
 9 or credit as a fixed percentage of [rebate] rent for every tenant  
 10 [who rented or leased a dwelling unit during the said tax period  
 11 or any part thereof]\*[; provided however that]\* \*. The annual  
 12 rent of each residential unit shall be multiplied by such fixed per-  
 13 centage to determine the annual amount of property tax rebate or  
 14 credit for each such unit. However, a municipality instead may  
 15 provide by ordinance that the property tax reduction for residential  
 16 rental property shall be divided by the total rentable square feet  
 17 contained within all mobile home spaces or residential rental units  
 18 on such property to determine the annual property tax rebate or  
 19 credit per square foot for every residential unit in the entire prop-  
 20 erty. The square footage of each unit shall be multiplied by such  
 21 property tax rebate or credit per square foot to determine the  
 22 annual amount of property tax rebate or credit for each residential  
 23 unit. However\* where one or more residential rental units, spaces  
 24 or equivalent are occupied by the property owner or his employees,  
 25 the tax credit or rebate for the residential rental units \*[or]\* \*on\*  
 26 such property shall be computed by first reducing the property tax  
 27 reduction by the proportion that the number of units occupied by  
 28 the property owner or his employees bears to the total number of  
 29 residential units on the property. \*[The annual rent of each unit  
 30 shall be multiplied by such fixed percentage to determine the annual  
 31 amount of property tax rebate or credit for each such unit.

32 No rebate or credit need be provided if it amounts to less than  
 33 \$12.00 for the year.]\*\*

1 5. Section 6 of P. L. 1976, c. 63 (C. 54:4-6.7) is amended to read  
 2 as follows:

3 6. The property tax rebate or credit for each dwelling unit shall  
 4 be paid to the tenant[, who rented or leased a dwelling unit during  
 5 the tax period, within 45 days from the date of the notice issued  
 6 by the tax collector with respect to the property tax reduction] in  
 7 residence of such unit at the time each rent payment is made. Such  
 8 property tax reduction shall, at the option of the owner either be  
 9 credited as a rent reduction or paid directly to the tenant. The  
 10 amount of each property tax rebate or credit shall be equal to the  
 11 annual amount of the rebate or credit multiplied by the percentage  
 12 of annual rent payable at such time\*; provided, however, that the

13 amount of the rebate or credit due the tenant at the time the rent  
14 is paid shall be rounded off such that any amount less than \$0.50  
15 shall be reduced to the next lower dollar and any amount \$0.50 or  
16 higher shall be increased to the next higher dollar\*.

1 6. Section 7 of P. L. 1976, c. 63 (C. 54:4-6.8) is amended to read  
2 as follows:

3 7. Any person [filing a corporation tax return pursuant to the  
4 "Corporation Business Tax Act (1945)" (P. L. 1945, c. 162,  
5 C. 54:10A-1 et seq.) or the "Corporation Income Tax Act (1972)"  
6 (P. L. 1973, c. 170, c. 54:10E-1 et seq.)] who is a property owner  
7 of qualified real rental property shall state on a form required to  
8 be filed [under such acts] with the rent leveling board or similar  
9 agency charged with regulating rents or, where no such board  
10 exists, with the municipal tax collector, the total property tax  
11 rebate paid with respect to such qualified real rental property and  
12 shall certify that [the corporation] he has complied with the provi-  
13 sions of this act. Said form shall be filed within 30 days follow-  
14 ing notification by the municipal tax collector of the amount of  
15 property tax reduction. Also at such time he shall post and  
16 maintain in a prominent place within such property a notice con-  
17 taining a listing of the specific amount of rent rebate per year and  
18 per month for each different category of rent payable.

1 7. Section 13 of P. L. 1976, c. 63 is amended to read as follows:

2 13. This act shall take effect immediately and shall expire on  
3 December 31, 1979.

1 8. Section 8 of P. L. 1976, c. 63 (C. 54:4-6.9) is repealed.

1 9. This act shall take effect immediately.

P. L. 1977, CHAPTER 81, approved May 3, 1977

1977 Senate Committee Substitute for Assembly No. 2196

(Official Copy Reprint)

AN ACT to amend "An act providing for property tax rebates or credits for residential tenants in certain cases", approved August 17, 1976 (P. L. 1976, c. 63) and repealing section 8 thereof.

1 BE IT ENACTED by the Senate and General Assembly of the State  
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7 rented or leased or offered for rent or lease for occupancy by  
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9 or structures in which housing units are rented or leased or offered  
10 for rental or lease for residential purposes [containing more than  
11 four units,] except hotels, motels or other guest-houses serving  
12 transient or seasonal guests, and owner-occupied structures of three  
13 units or less.

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15 difference between the amount of property tax [reduction to the  
16 property owner of the] paid or payable in any year on any qualified  
17 real rental property, exclusive of improvements not included in the  
18 assessment on the real property for the base year, and the amount  
19 of property tax paid in the base year, but such calculations for the  
20 property tax reduction shall exclude reductions resulting from  
21 judgments entered by county boards of taxation, the Division of  
22 Tax Appeals in the Department of the Treasury, or by courts of  
23 competent jurisdiction. "Property tax reduction" shall also include  
24 \*0.65 times\* any rebate or refund of school property taxes which  
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35 *rental property rented or leased or offered for rent or lease on the*  
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10 value of the qualified rental property for the tax period bears to  
11 the assessed value of all taxable real property in the municipality  
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14 and of his obligations under this act. *A copy shall be provided to*  
15 *the rent leveling board, or similar agency charged with regulating*  
16 *rents or, where no such board exists, retained by the tax collector.*

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7 for all dwelling units\*, occupied or unoccupied,\* on such property  
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9 or credit as a fixed percentage of [rebate] rent for every tenant  
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12 rent of each residential unit shall be multiplied by such fixed per-  
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14 credit for each such unit. However, a municipality instead may  
15 provide by ordinance that the property tax reduction for residential  
16 rental property shall be divided by the total rentable square feet  
17 contained within all mobile home spaces or residential rental units  
18 on such property to determine the annual property tax rebate or  
19 credit per square foot for every residential unit in the entire prop-  
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21 property tax rebate or credit per square foot to determine the  
22 annual amount of property tax rebate or credit for each residential  
23 unit. However\* where one or more residential rental units, spaces  
24 or equivalent are occupied by the property owner or his employees,  
25 the tax credit or rebate for the residential rental units \*[or]\* \*on\*  
26 such property shall be computed by first reducing the property tax  
27 reduction by the proportion that the number of units occupied by  
28 the property owner or his employees bears to the total number of  
29 residential units on the property. \*[The annual rent of each unit  
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31 amount of property tax rebate or credit for each such unit.

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33 \$12.00 for the year.]\*\*

1 5. Section 6 of P. L. 1976, c. 63 (C. 54:4-6.7) is amended to read  
2 as follows:

3 .6. The property tax rebate or credit for each dwelling unit shall  
4 be paid to the tenant[, who rented or leased a dwelling unit during  
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11 annual amount of the rebate or credit multiplied by the percentage  
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13 amount of the rebate or credit due the tenant at the time the rent  
14 is paid shall be rounded off such that any amount less than \$0.50  
15 shall be reduced to the next lower dollar and any amount \$0.50 or  
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4 "Corporation Business Tax Act (1945)" (P. L. 1945, c. 162,  
5 C. 54:10A-1 et seq.) or the "Corporation Income Tax Act (1972)"  
6 (P. L. 1973, c. 170, c. 54:10E-1 et seq.)] who is a property owner  
7 of qualified real rental property shall state on a form required to  
8 be filed [under such acts] with the rent leveling board or similar  
9 agency charged with regulating rents or, where no such board  
10 exists, with the municipal tax collector, the total property tax  
11 rebate paid with respect to such qualified real rental property and  
12 shall certify that [the corporation] he has complied with the provi-  
13 sions of this act. Said form shall be filed within 30 days follow-  
14 ing notification by the municipal tax collector of the amount of  
15 property tax reduction. Also at such time he shall post and  
16 maintain in a prominent place within such property a notice con-  
17 taining a listing of the specific amount of rent rebate per year and  
18 per month for each different category of rent payable.

1 7. Section 13 of P. L. 1976, c. 63 is amended to read as follows:

2 13. This act shall take effect immediately and shall expire on  
3 December 31, 1979.

1 8. Section 8 of P. L. 1976, c. 63 (C. 54:4-6.9) is repealed.

1 9. This act shall take effect immediately.

ASSEMBLY, No. 2196

STATE OF NEW JERSEY

INTRODUCED AUGUST 2, 1976

By Assemblymen SHAPIRO, BAER, HAMILTON, PERSKIE,  
VAN WAGNER and BASSANO

(Without Reference)

AN ACT providing for property tax rebates or credits for residential  
tenants in certain cases.

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

1 1. This act shall be known and may be cited as the "Tenants'  
2 Property Tax Rebate Act."

1 2. As used in this act unless the context clearly indicates a  
2 different meaning:

3 a. "Residential rental property" means any real property con-  
4 taining a mobile home park or two or more spaces which are leased  
5 or rented or offered for lease or rent for occupancy by mobile  
6 homes, or any building or structure or complex of buildings or  
7 structures in which there are rented or leased or offered for rent  
8 or lease housing with kitchen and sanitary facilities for living or  
9 dwelling purposes, except hotels, motels or other guesthouses  
10 serving transient or seasonal guests, and owner-occupied struc-  
11 tures of three units or less.

12 b. "Property tax reduction" means the amount of property tax  
13 paid or payable in any year on any property, exclusive of improve-  
14 ments not included in the assessment on the property for the base  
15 year, subtracted from the amount of property tax paid in the base  
16 year, but such calculations for the property tax reduction shall  
17 exclude changes resulting from revaluation or reassessment.

18 c. "Base year" means, for residential rental property rented  
19 or leased or offered for rent or lease on the effective date of this  
20 act, the calendar year prior to the year in which this act takes  
21 effect, and for residential rental property which is first rented or  
22 leased or offered for rent or lease after the effective date of this  
23 act, the calendar year in which they are first offered for rent or  
24 lease.

54:4-6.3

25 d. "Landlord" means any person who rents or leases or offers  
26 for rent or lease residential rental property as defined in this act.

27 e. "Local enforcement agency" means the rent leveling board  
28 or similar agency which has the responsibility to regulate rents  
29 charged for residential rental property in any municipality which  
30 has such a board or agency, or municipal tax collector in any  
31 municipality not having a rent leveling board or simliar agency  
32 or any other municipality instead of the rent leveling board or  
33 similar agency or the tax collector.

~~54:4-6.4~~

1 3. The landlord of residential rental property shall provide a  
2 property tax rebate or credit to the tenants thereof as provided  
3 in this act for each year in which he receives a property tax  
4 reduction.

~~54:4-6.5~~

1 4. At the time when municipal property tax bills are prepared  
2 pursuant to R. S. 54:4-64 for the tax year 1977, and each year  
3 thereafter the municipal tax collector shall compute the amount  
4 of property tax reduction for the year for each landlord of  
5 residential rental property at 100% of the amount of the property  
6 tax reduction.

~~54:4-6.6~~

1 5. The property tax rebate or credit for each tenant shall be  
2 computed in the following manner:

3 a. The property tax reduction on residential rental property  
4 for the year shall be divided by the total annual rent for all mobile  
5 home spaces or dwelling units on such property for the said year  
6 to determine the property tax rebate or credit as a fixed percentage  
7 of rebate or credit for every tenant. The annual rent of each unit  
8 shall be multiplied by such fixed percentage to determine the annual  
9 amount of tax rebate or credit for each such unit. However, a  
10 municipality instead may provide by ordinance for computation  
11 requiring that the property tax reduction for residential rental  
12 property shall be divided by the total rentable square feet contained  
13 within all mobile home spaces or residential rental units on such  
14 property to determine the annual property tax rebate or credit  
15 per square foot for every tenant in the entire property. The square  
16 feet of space of each unit shall be multiplied by such property tax  
17 rebate or credit per square foot to determine the annual amount  
18 of tax rebate or credit for each unit.

19 b. Where one or more residential rental units, spaces or equiva-  
20 lent are occupied by the landlord or his employees the tax rebate  
21 or credit for the residential rental units on such property shall  
22 be computed by first reducing the property tax reduction by the  
23 percentage that the number of units occupied by the landlord or

24 his employees bears to the total number of residential units on the  
 25 property. This reduced amount of property tax reduction shall  
 26 be used to determine the annual amount of property tax rebate  
 27 or credit in the manner heretofore prescribed.

~~54:4-6.7~~ 1 6. A property tax rebate or credit for each mobile home space  
 2 or unit of residential rental property shall be provided to the  
 3 tenant in residence of such unit at the time each rent payment is  
 4 paid. Such property tax reduction shall, at the option of the  
 5 landlord, either be credited as a rent reduction or be paid directly  
 6 to the tenant. The amount of each property tax rebate or credit  
 7 shall be equal to the annual amount of rebate or credit multiplied  
 8 by the percentage of annual rent payable at such time.

~~54:4-6.8~~ 1 7. At the time new property tax bills are prepared, the municipal  
 2 tax collector shall notify any landlord receiving a property tax  
 3 reduction of the amount of such reduction and of his obligations  
 4 under this act, and, at the same time shall notify the local enforce-  
 5 ment agency of the property tax reductions afforded to all land-  
 6 lords in the municipality.

~~54:4-6.9~~ 1 8. Within 30 days following notification by the municipal tax  
 2 collector of the amount of property tax reduction for a residential  
 3 rental property, the landlord shall post in a prominent place or  
 4 places within such residential property the percentage of reduc-  
 5 tion for every type of unit. At the same time, the landlord shall  
 6 certify to the local enforcement agency that he has complied with  
 7 the provisions of this act.

~~54:4-6.10~~ 1 9. The Director of the Division of Taxation shall by regulation  
 2 prescribe the necessary forms to be used for the notices required  
 3 by this act and any additional information he deems advisable to  
 4 be provided in such notices, and such other rules or regulations  
 5 as he deems necessary or advisable for the efficient administration  
 6 and implementation of the purposes and provisions of this act.

~~54:4-6.11~~ 1 10. Any landlord who fails to provide property tax rebates or  
 2 credits to his tenants in accordance with the provisions of this act,  
 3 or who knowingly and willfully fails to provide or post any notice,  
 4 certification, information or statement required by this act shall be  
 5 liable for a penalty of not more than \$100.00 for each offense. Such  
 6 penalty shall be collected and enforced by summary proceedings  
 7 pursuant to the Penalty Enforcement Law (N. J. S. 2A:58-1  
 8 et seq.) The county district court of the county and the municipal  
 9 court of the municipality in which the residential rental property  
 10 is located shall have jurisdiction over such proceedings. Process  
 11 shall be in the nature of a summons or warrant, and shall be issued

12 upon the complaint of the local enforcement agency, or any other  
13 person. Any money received as a result of such proceedings shall  
14 be paid over to the governing body of the municipality in which  
15 the residential rental property is located and may be used by the  
16 governing body for any lawful municipal purpose.

~~54:4-6.12~~

1 11. No municipal ordinance limiting rent increases charged to  
2 tenants shall permit increasing the amount of otherwise permitted  
3 rent increases to adjust or cancel any tenant property tax rebate  
4 or credit.

~~54:4-6.13~~

1 12. If any section, subsection, clause, sentence, paragraph, or  
2 part of this act or the application thereof to any person or circum-  
3 stances, shall, for any reason, be adjudged by a court of competent  
4 jurisdiction to be invalid, such judgment shall not affect, impair,  
5 or invalidate the remainder of this act.

1 13. This act shall take effect January 1, 1977.

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STATEMENT

The purpose of this bill is to ensure that the benefits of any prop-  
erty tax savings which would result from tax reform legislation  
would be provided tenants in addition to landlords, homeowners  
and commercial taxpayers.

A2196 (1977)

[OFFICIAL COPY REPRINT]  
ASSEMBLY, No. 2196

STATE OF NEW JERSEY

INTRODUCED AUGUST 2, 1976

By Assemblymen SHAPIRO, BAER, HAMILTON, PERSKIE,  
VAN WAGNER and BASSANO

(Without Reference)

AN ACT providing for property tax rebates or credits for residential tenants in certain cases *\*and repealing Senate No. 1546 now pending before the Legislature\**.

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

1 1. This act shall be known and may be cited as the "Tenants'  
2 Property Tax Rebate Act."

1 2. As used in this act unless the context clearly indicates a  
2 different meaning:

3 a. "Residential rental property" means any real property con-  
4 taining a mobile home park or two or more spaces which are leased  
5 or rented or offered for lease or rent for occupancy by mobile  
6 homes, or any building or structure or complex of buildings or  
7 structures in which there are rented or leased or offered for rent  
8 or lease housing with kitchen and sanitary facilities for living or  
9 dwelling purposes, except hotels, motels or other guesthouses  
10 serving transient or seasonal guests, and owner-occupied struc-  
11 tures of three units or less.

12 b. "Property tax reduction" means the amount of property tax  
13 paid or payable in any year on any property, exclusive of improve-  
14 ments not included in the assessment on the property for the base  
15 year, subtracted from the amount of property tax paid in the base  
16 year, but such calculations for the property tax reduction shall  
17 exclude changes resulting from revaluation or reassessment.

18 c. "Base year" means, for residential rental property rented  
19 or leased or offered for rent or lease on the effective date of this  
20 act, the calendar year prior to the year in which this act takes  
21 effect, and for residential rental property which is first rented or  
22 leased or offered for rent or lease after the effective date of this

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

23 act, the calendar year in which they are first offered for rent or  
24 lease.

25 d. "Landlord" means any person who rents or leases or offers  
26 for rent or lease residential rental property as defined in this act.

27 e. "Local enforcement agency" means the rent leveling board  
28 or similar agency which has the responsibility to regulate rents  
29 charged for residential rental property in any municipality which  
30 has such a board or agency, or municipal tax collector in any  
31 municipality not having a rent leveling board or simliar agency  
32 or any other municipality instead of the rent leveling board or  
33 similar agency or the tax collector.

1 3. The landlord of residential rental property shall provide a  
2 property tax rebate or credit to the tenants thereof as provided  
3 in this act for each year in which he receives a property tax  
4 reduction.

1 4. At the time when municipal property tax bills are prepared  
2 pursuant to R. S. 54:4-64 for the tax year 1977, and each year  
3 thereafter the municipal tax collector shall compute the amount  
4 of property tax reduction for the year for each landlord of  
5 residential rental property at 100% of the amount of the property  
6 tax reduction.

1 5. The property tax rebate or credit for each tenant shall be  
2 computed in the following manner:

3 a. The property tax reduction on residential rental property  
4 for the year shall be divided by the total annual rent for all mobile  
5 home spaces or dwelling units on such property for the said year  
6 to determine the property tax rebate or credit as a fixed percentage  
7 of \***[rebate or credit]**\* *\*rent\** for every tenant. The annual rent of  
8 each unit shall be multiplied by such fixed percentage to determine  
9 the annual amount of tax rebate or credit for each such unit. How-  
10 ever, a municipality instead may provide by ordinance for compu-  
11 tation requiring that the property tax reduction for residential  
12 rental property shall be divided by the total rentable square feet  
13 contained within all mobile home spaces or residential rental units  
14 on such property to determine the annual property tax rebate or  
15 credit per square foot for every tenant in the entire property. The  
16 square feet of space of each unit shall be multiplied by such prop-  
17 erty tax rebate or credit per square foot to determine the annual  
18 amount of tax rebate or credit for each unit.

19 b. Where one or more residential rental units, spaces or equiva-  
20 lent are occupied by the landlord or his employees the tax rebate  
21 or credit for the residential rental units on such property shall  
22 be computed by first reducing the property tax reduction by the

23 percentage that the number of units occupied by the landlord or  
24 his employees bears to the total number of residential units on the  
25 property. This reduced amount of property tax reduction shall  
26 be used to determine the annual amount of property tax rebate  
27 or credit in the manner heretofore prescribed.

1 6. A property tax rebate or credit for each mobile home space  
2 or unit of residential rental property shall be provided to the  
3 tenant in residence of such unit at the time each rent payment is  
4 paid. Such property tax reduction shall, at the option of the  
5 landlord, either be credited as a rent reduction or be paid directly  
6 to the tenant. The amount of each property tax rebate or credit  
7 shall be equal to the annual amount of rebate or credit multiplied  
8 by the percentage of annual rent payable at such time.

1 7. At the time new property tax bills are prepared, the municipal  
2 tax collector shall notify any landlord receiving a property tax  
3 reduction of the amount of such reduction and of his obligations  
4 under this act, and, at the same time shall notify the local enforce-  
5 ment agency of the property tax reductions afforded to all land-  
6 lords in the municipality.

1 8. Within 30 days following notification by the municipal tax  
2 collector of the amount of property tax reduction for a residential  
3 rental property, the landlord shall post *\*and maintain\** in a promi-  
4 nent place or places within such residential property *\*[the per-*  
5 *centage of reduction for every type of unit]\** *\*a notice containing*  
6 *the property tax rebate or credit as a fixed percentage of rent or*  
7 *the property tax rebate or credit per square foot, whichever shall*  
8 *be applicable. Such notice shall also include a listing of the specific*  
9 *amount of rent rebate or credit per month for each different cate-*  
10 *gory of amount of rent payable\**. At the same time, the landlord  
11 shall certify to the local enforcement agency that he has complied  
12 with the provisions of this act.

1 9. The Director of the Division of Taxation shall by regulation  
2 prescribe the necessary forms to be used for the notices required  
3 by this act and any additional information he deems advisable to  
4 be provided in such notices, and such other rules or regulations  
5 as he deems necessary or advisable for the efficient administration  
6 and implementation of the purposes and provisions of this act.

1 10. Any landlord who fails to provide property tax rebates or  
2 credits to his tenants in accordance with the provisions of this act,  
3 or who knowingly and willfully fails to provide or post any notice,  
4 certification, information or statement required by this act shall be  
5 liable for a penalty of not more than \$100.00 for each offense. Such  
6 penalty shall be collected and enforced by summary proceedings



7 pursuant to the Penalty Enforcement Law (N. J. S. 2A:58-1  
8 et seq.) The county district court of the county and the municipal  
9 court of the municipality in which the residential rental property  
10 is located shall have jurisdiction over such proceedings. Process  
11 shall be in the nature of a summons or warrant, and shall be issued  
12 upon the complaint of the local enforcement agency, or any other  
13 person. Any money received as a result of such proceedings shall  
14 be paid over to the governing body of the municipality in which  
15 the residential rental property is located and may be used by the  
16 governing body for any lawful municipal purpose.

1 11. No municipal ordinance limiting rent increases charged to  
2 tenants shall permit increasing the amount of otherwise permitted  
3 rent increases to adjust or cancel any tenant property tax rebate  
4 or credit.

1 12. If any section, subsection, clause, sentence, paragraph, or  
2 part of this act or the application thereof to any person or circum-  
3 stances, shall, for any reason, be adjudged by a court of competent  
4 jurisdiction to be invalid, such judgment shall not affect, impair,  
5 or invalidate the remainder of this act.

1 \*13. P. L. 1976, c. . . . now pending before the Legislature as  
2 Senate No. 1546 and which shall be enacted prior to this act, is  
3 hereby repealed.\*

1 \***[13.]**\* \*14.\* This act shall take effect January 1, 1977.

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 2196

STATE OF NEW JERSEY

INTRODUCED AUGUST 2, 1976

By Assemblymen SHAPIRO, BAER, HAMILTON, PERSKIE,  
VAN WAGNER and BASSANO

(Without Reference)

AN Act providing for property tax rebates or credits for residential tenants in certain cases *and repealing* **[[Senate No. 1546 now pending before the Legislature\*]]** **\*\*P. L. 1976, c. 13\*\***.

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

1 1. This act shall be known and may be cited as the "Tenants'  
2 Property Tax Rebate Act."

1 2. As used in this act unless the context clearly indicates a  
2 different meaning:

3 a. "Residential rental property" means any real property con-  
4 taining a mobile home park or two or more spaces which are leased  
5 or rented or offered for lease or rent for occupancy by mobile  
6 homes, or any building or structure or complex of buildings or  
7 structures in which there are rented or leased or offered for rent  
8 or lease housing with kitchen and sanitary facilities for living or  
9 dwelling purposes, except hotels, motels or other guesthouses  
10 serving transient or seasonal guests, and owner-occupied struc-  
11 tures of three units or less.

12 b. "Property tax reduction" means the amount of property tax  
13 paid or payable in any year on any property, exclusive of improve-  
14 ments not included in the assessment on the property for the base  
15 year, subtracted from the amount of property tax paid in the base  
16 year, but such calculations for the property tax reduction shall  
17 exclude changes resulting from revaluation or reassessment.

18 c. "Base year" means, for residential rental property rented  
19 or leased or offered for rent or lease on the effective date of this  
20 act, the calendar year prior to the year in which this act takes  
21 effect, and for residential rental property which is first rented or  
22 leased or offered for rent or lease after the effective date of this

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

23 act, the calendar year in which they are first offered for rent or  
24 lease.

25 d. "Landlord" means any person who rents or leases or offers  
26 for rent or lease residential rental property as defined in this act.

27 e. "Local enforcement agency" means the rent leveling board  
28 or similar agency which has the responsibility to regulate rents  
29 charged for residential rental property in any municipality which  
30 has such a board or agency, or municipal tax collector in any  
31 municipality not having a rent leveling board or simliar agency  
32 or any other municipality instead of the rent leveling board or  
33 similar agency or the tax collector.

1 3. The landlord of residential rental property shall provide a  
2 property tax rebate or credit to the tenants thereof as provided  
3 in this act for each year in which he receives a property tax  
4 reduction.

1 4. At the time when municipal property tax bills are prepared  
2 pursuant to R. S. 54:4-64 for the tax year 1977, and each year  
3 thereafter the municipal tax collector shall compute the amount  
4 of property tax reduction for the year for each landlord of  
5 residential rental property at **\*\*[100%]\*\*** **\*\*75%\*\*** of the amount  
6 of the property tax reduction.

1 5. The property tax rebate or credit for each tenant shall be  
2 computed in the following manner:

3 a. The property tax reduction on residential rental property  
4 for the year shall be divided by the total annual rent for all mobile  
5 home spaces or dwelling units on such property for the said year  
6 to determine the property tax rebate or credit as a fixed percentage  
7 of **\*[rebate or credit]\*** **\*rent\*** for every tenant. The annual rent of  
8 each unit shall be multiplied by such fixed percentage to determine  
9 the annual amount of tax rebate or credit for each such unit. How-  
10 ever, a municipality instead may provide by ordinance for compu-  
11 tation requiring that the property tax reduction for residential  
12 rental property shall be divided by the total rentable square feet  
13 contained within all mobile home spaces or residential rental units  
14 on such property to determine the annual property tax rebate or  
15 credit per square foot for every tenant in the entire property. The  
16 square feet of space of each unit shall be multiplied by such prop-  
17 erty tax rebate or credit per square foot to determine the annual  
18 amount of tax rebate or credit for each unit.

19 b. Where one or more residential rental units, spaces or equiva-  
20 lent are occupied by the landlord or his employees the tax rebate  
21 or credit for the residential rental units on such property shall  
22 be computed by first reducing the property tax reduction by the

23 percentage that the number of units occupied by the landlord or  
24 his employees bears to the total number of residential units on the  
25 property. This reduced amount of property tax reduction shall  
26 be used to determine the annual amount of property tax rebate  
27 or credit in the manner heretofore prescribed.

1 6. A property tax rebate or credit for each mobile home space  
2 or unit of residential rental property shall be provided to the  
3 tenant in residence of such unit at the time each rent payment is  
4 paid. Such property tax reduction shall, at the option of the  
5 landlord, either be credited as a rent reduction or be paid directly  
6 to the tenant. The amount of each property tax rebate or credit  
7 shall be equal to the annual amount of rebate or credit multiplied  
8 by the percentage of annual rent payable at such time.

1 7. At the time new property tax bills are prepared, the municipal  
2 tax collector shall notify any landlord receiving a property tax  
3 reduction of the amount of such reduction and of his obligations  
4 under this act, and, at the same time shall notify the local enforce-  
5 ment agency of the property tax reductions afforded to all land-  
6 lords in the municipality.

1 8. Within 30 days following notification by the municipal tax  
2 collector of the amount of property tax reduction for a residential  
3 rental property, the landlord shall post *\*and maintain\** in a promi-  
4 nent place or places within such residential property *\*[the per-*  
5 *centage of reduction for every type of unit]\** *\*a notice containing*  
6 *the property tax rebate or credit as a fixed percentage of rent or*  
7 *the property tax rebate or credit per square foot, whichever shall*  
8 *be applicable. Such notice shall also include a listing of the specific*  
9 *amount of rent rebate or credit per month for each different cate-*  
10 *gory of amount of rent payable\**. At the same time, the landlord  
11 shall certify to the local enforcement agency that he has complied  
12 with the provisions of this act.

1 9. The Director of the Division of Taxation shall by regulation  
2 prescribe the necessary forms to be used for the notices required  
3 by this act and any additional information he deems advisable to  
4 be provided in such notices, and such other rules or regulations  
5 as he deems necessary or advisable for the efficient administration  
6 and implementation of the purposes and provisions of this act.

1 10. Any landlord who fails to provide property tax rebates or  
2 credits to his tenants in accordance with the provisions of this act,  
3 or who knowingly and willfully fails to provide or post any notice,  
4 certification, information or statement required by this act shall be  
5 liable for a penalty of not more than \$100.00 for each offense. Such  
6 penalty shall be collected and enforced by summary proceedings

7 pursuant to the Penalty Enforcement Law (N. J. S. 2A:58-1  
8 et seq.) The county district court of the county and the municipal  
9 court of the municipality in which the residential rental property  
10 is located shall have jurisdiction over such proceedings. Process  
11 shall be in the nature of a summons or warrant, and shall be issued  
12 upon the complaint of the local enforcement agency, or any other  
13 person. Any money received as a result of such proceedings shall  
14 be paid over to the governing body of the municipality in which  
15 the residential rental property is located and may be used by the  
16 governing body for any lawful municipal purpose.

1 11. No municipal ordinance limiting rent increases charged to  
2 tenants shall permit increasing the amount of otherwise permitted  
3 rent increases to adjust or cancel any tenant property tax rebate  
4 or credit.

1 12. If any section, subsection, clause, sentence, paragraph, or  
2 part of this act or the application thereof to any person or circum-  
3 stances, shall, for any reason, be adjudged by a court of competent  
4 jurisdiction to be invalid, such judgment shall not affect, impair,  
5 or invalidate the remainder of this act.

1 \*13. P. L. 1976, c. \*\*63\*\* \*\**[now pending before the Legislature*  
2 *as Senate No. 1546 and which shall be enacted prior to this act,]*\*\*  
3 *is hereby repealed.\**

1 \***[13.]**\* \*14.\* This act shall take effect January 1, 1977.

ASSEMBLY AMENDMENTS TO  
ASSEMBLY, No. 2196

STATE OF NEW JERSEY

ADOPTED AUGUST 5, 1976

Amend page 1, Title, line 2, after "cases", insert "and repealing Senate No. 1546 now pending before the Legislature".

Amend page 2, section 5, line 7, omit "rebate or credit", insert "rent".

Amend page 3, section 8, line 3, after "post", insert "and maintain".

Amend page 3, section 8, lines 4-5, omit "the percentage of reduction for every type of unit", insert "a notice containing the property tax rebate or credit as a fixed percentage of rent or the property tax rebate or credit per square foot, whichever shall be applicable. Such notice shall also include a listing of the specific amount of rent rebate or credit per month for each different category of amount of rent payable".

Amend page 4, section 12, after line 5, insert new section 13 as follows:

"13. P. L. 1976, c. . . . now pending before the Legislature as Senate No. 1546 and which shall be enacted prior to this act, is hereby repealed."

Amend page 4, section 13, line 1, omit "13.", insert "14."

ASSEMBLY AMENDMENTS TO  
**ASSEMBLY, No. 2196**  
[OFFICIAL COPY REPRINT]

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**STATE OF NEW JERSEY**

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ADOPTED SEPTEMBER 27, 1976

Amend page 1, title, lines 2 and 3, omit "Senate No. 1546 now pending before the Legislature", insert "P. L. 1976, c. 13".

Amend page 2, section 4, line 5, omit "100%", insert "75%".

Amend page 4, section 13, line 1, after "c.", insert "63".

Amend page 4, section 13, lines 1 and 2, omit "now pending before the Legislature as Senate No. 1546 and which shall be enacted prior to this act,".

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO  
SENATE COMMITTEE SUBSTITUTE FOR

**ASSEMBLY, No. 2196**

SECOND OFFICIAL COPY REPRINT

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**STATE OF NEW JERSEY**

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DATED: DECEMBER 14, 1976

This bill is offered by the Senate Revenue Finance and Appropriations Committee as a substitute for Assembly Bill No. 2196, an act proposing property tax rebates or credits for residential tenants.

As passed by the Assembly, Assembly Bill No. 2196 would repeal the current law prescribing a system of property tax rebates or credits for residential tenants. It is the concensus of the Senate Revenue, Finance and Appropriations Committee that amendment of the current law is the preferable manner in which to treat this subject matter.

PROVISIONS

Any property rented or leased for residential purposes is subject to the rebate or credit requirement, including mobile home parks. Specifically excluded are hotels, motels or other guesthouses serving transient or seasonal guests, as provided in current law. The provision "containing more than four units" is deleted and an exclusion newly added for owner-occupied structures of three units or less—a feature included in Assembly Bill No. 2196.

The amount of tenant rebate or credit is an amount equivalent to 75% of any property tax reduction realized by the property owner. The amount of rebate or credit to any particular tenant will be an amount determined by dividing the property tax reduction by total rents to derive a fixed percentage and then that percentage multiplied by the rent on any individual unit to determine the rebate or credit. The calculation for the property tax reduction is the difference between taxes paid or payable in a "base year" and the current tax year, with the base year to be tax year 1976 for currently rented or leased property, and the first year of rental or lease for newly available residential units.

The amount of property tax reduction recognized under this bill differs from the current provisions at law. Currently only that amount of property tax reduction attributable to State and received for school purposes is to be considered. Under this bill any reduction realized by the property owner must be considered in calculating the tenant credit or rebate.



The tax collector is required to calculate the amount of property tax reduction and to notify the property owner. The property owner is required to then post the amount of rebate or credit in a prominent place within the property declaring the specific amount of rent rebate per year and per month for each category of rent. The rebate or credit is payable at each time the rent payment is made as a credit against rent or as a direct cash payment, at the option of the property owner.

SENATE COMMITTEE SUBSTITUTE FOR

**ASSEMBLY, No. 2196**

[SECOND OFFICIAL COPY REPRINT]

**STATE OF NEW JERSEY**

ADOPTED DECEMBER 14, 1976

AN ACT to amend "An act providing for property tax rebates or credits for residential tenants in certain cases", approved August 17, 1976 (P. L. 1976, c. 63) and repealing section 8 thereof.

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

1 1. Section 2 of P. L. 1976, c. 63 (C. 54:4-6.3) is amended to read  
2 as follows:

3 2. As used in this act unless the context clearly indicates a  
4 different meaning:

5 a. "Qualified real rental property" means *any* real property  
6 *containing a mobile home park or two or more spaces which are*  
7 *rented or leased or offered for rent or lease for occupancy by*  
8 *mobile homes, or any building or structure or complex of buildings*  
9 *or structures in which housing units are rented or leased or offered*  
10 *for rental or lease for residential purposes [containing more than*  
11 *four units,] except hotels, motels or other guest-houses serving*  
12 *transient or seasonal guests, and owner-occupied structures of three*  
13 *units or less.*

14 b. "Property tax reduction" means *0.75 times the difference*  
15 *between the amount of property tax [reduction to the property*  
16 *owner of the] paid or payable in any year on any qualified real*  
17 *rental property, exclusive of improvements not included in the*  
18 *assessment on the real property for the base year, and the amount*  
19 *of property tax paid in the base year, but such calculations for the*  
20 *property tax reduction shall exclude reductions resulting from*  
21 *judgments entered by county boards of taxation, the Division of*  
22 *Tax Appeals in the Department of the Treasury, or by courts of*  
23 *competent jurisdiction. "Property tax reduction" shall also include*  
24 *any rebate or refund of school property taxes which may be pro-*  
25 *vided pursuant to P. L. 1976, c. 113 [attributable solely to 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.

26 State aid received during a tax period from the State Aid for  
 27 Schools Fund established in N. J. S. 54A:9-25 as computed in  
 28 section 4 of this act].

29 c. ["Tax period" with respect to preparation of tax bills for  
 30 the tax year 1977 means the fourth calendar quarter of 1976 and  
 31 the first and second calendar quarters of 1977; thereafter "tax  
 32 period" means the third and fourth quarters of the previous  
 33 calendar year and the first and second quarters of the year in which  
 34 the tax bills are prepared.] "*Base year*" means, for qualified real  
 35 rental property rented or leased or offered for rent or lease on the  
 36 effective date of this act, the calendar year prior to the year in  
 37 which this act takes effect, and for qualified real rental property  
 38 which is first rented or leased or offered for rent or lease after the  
 39 effective date of this act, the calendar year in which it is first offered  
 40 for rent or lease.

1 2. Section 3 of P. L. 1976, c. 63 (C. 54:4-6.4) is amended to read  
 2 as follows:

3 3. An owner of qualified real rental property shall provide a  
 4 property tax rebate to the tenants thereof as provided in this act  
 5 for each [tax period] year in which he receives a property tax  
 6 reduction.

1 3. Section 4 of P. L. 1976, c. 63 (C. 54:4-6.5) is amended to read  
 2 as follows:

3 4. At the time when municipal property tax bills are prepared  
 4 pursuant to R. S. 54:4-64 for the tax year 1977, and each year  
 5 thereafter, the municipal tax collector shall compute the amount  
 6 of property tax reduction for the [tax period] year for each prop-  
 7 erty owner of qualified real rental property [by multiplying 50%  
 8 of the amount of aid received during the tax period from the State  
 9 Aid for Schools Fund by that proportion by which the assessed  
 10 value of the qualified rental property for the tax period bears to  
 11 the assessed value of all taxable real property in the municipality  
 12 for the tax period] and shall provide a notice to inform the property  
 13 owner receiving a property tax reduction of the amount thereof  
 14 and of his obligations under this act. *A copy shall be provided to*  
 15 *the rent leveling board, or similar agency charged with regulating*  
 16 *rents or, where no such board exists, retained by the tax collector.*

1 4. Section 5 of P. L. 1976, c. 63 (C. 54:4-6.6) is amended to read  
 2 as follows:

3 5. The property tax rebate for each tenant shall be computed  
 4 by the property owner in the following manner:

5 The property tax reduction on the qualified real rental property  
 6 for the [tax period] year shall be divided by the total annual rent  
 7 for all dwelling units on such property for the said [tax period]  
 8 year to determine the property tax rebate or credit as a fixed  
 9 percentage of [rebate] rent for every tenant [who rented or leased  
 10 a dwelling unit during the said tax period or any part thereof];  
 11 provided however that where one or more residential rental units,  
 12 spaces or equivalent are occupied by the property owner or his  
 13 employees, the tax credit or rebate for the residential rental units  
 14 or such property shall be computed by first reducing the property  
 15 tax reduction by the proportion that the number of units occupied  
 16 by the property owner or his employees bears to the total number  
 17 of residential units on the property. The annual rent of each unit  
 18 shall be multiplied by such fixed percentage to determine the annual  
 19 amount of property tax rebate or credit for each such unit.

20 No rebate or credit need be provided if it amounts to less than  
 21 \$12.00 for the year.

1 5. Section 6 of P. L. 1976, c. 63 (C. 54:4-6.7) is amended to read  
 2 as follows:

3 6. The property tax rebate or credit for each dwelling unit shall  
 4 be paid to the tenant[, who rented or leased a dwelling unit during  
 5 the tax period, within 45 days from the date of the notice issued  
 6 by the tax collector with respect to the property tax reduction] in  
 7 residence of such unit at the time each rent payment is made. Such  
 8 property tax reduction shall, at the option of the owner either be  
 9 credited as a rent reduction or paid directly to the tenant. The  
 10 amount of each property tax rebate or credit shall be equal to the  
 11 annual amount of the rebate or credit multiplied by the percentage  
 12 of annual rent payable at such time.

1 6. Section 7 of P. L. 1976, c. 63 (C. 54:4-6.8) is amended to read  
 2 as follows:

3 7. Any person [filing a corporation tax return pursuant to the  
 4 "Corporation Business Tax Act (1945)" (P. L. 1945, c. 162,  
 5 C. 54:10A-1 et seq.) or the "Corporation Income Tax Act (1972)"  
 6 (P. L. 1973, c. 170, c. 54:10E-1 et seq.)] who is a property owner  
 7 of qualified real rental property shall state on a form required to  
 8 be filed [under such acts] with the rent leveling board or similar  
 9 agency charged with regulating rents or, where no such board  
 10 exists, with the municipal tax collector, the total property tax  
 11 rebate paid with respect to such qualified real rental property and  
 12 shall certify that [the corporation] he has complied with the provi-  
 13 sions of this act. Said form shall be filed within 30 days follow-

14 *ing notification by the municipal tax collector of the amount of*  
15 *property tax reduction. Also at such time he shall post and*  
16 *maintain in a prominent place within such property a notice con-*  
17 *taining a listing of the specific amount of rent rebate per year and*  
18 *per month for each different category of rent payable.*

1 7. Section 13 of P. L. 1976, c. 63 is amended to read as follows:

2 13. This act shall take effect immediately *and shall expire on*  
3 *December 31, 1979.*

1 8. Section 8 of P. L. 1976, c. 63 (C. 54:4-6.9) is repealed.

1 9. This act shall take effect immediately.

SENATE AMENDMENTS TO  
SENATE COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 2196**

**STATE OF NEW JERSEY**

ADOPTED FEBRUARY 14, 1977

Amend page 1, section 1, line 14, delete "0.75", insert "0.65".

Amend page 1, section 1, line 23, after "include", insert "0.65 times".

Amend page 2, section 1, line 28, after "act]", insert "'Property tax reduction' shall not include any amount in excess of that which is identified herein. Any such amount shall be retained by the property owner.'".

Amend page 3, section 4, line 7, after "units", insert ", occupied or unoccupied,".

Amend page 3, section 4, lines 10-11, omit "; provided however that", insert ". The annual rent of each residential unit shall be multiplied by such fixed percentage to determine the annual amount of property tax rebate or credit for each such unit. However, a municipality instead may provide by ordinance that the property tax reduction for residential rental property shall be divided by the total rentable square feet contained within all mobile home spaces or residential rental units on such property to determine the annual property tax rebate or credit per square foot for every residential unit in the entire property. The square footage of each unit shall be multiplied by such property tax rebate or credit per square foot to determine the annual amount of property tax rebate or credit for each residential unit. However".

Amend page 3, section 4, line 14, delete "or", insert "on".

Amend page 3, section 4, lines 17-21, after "property.", omit remainder of line 17 and all of lines 18-21.

Amend page 3, section 5, line 12, after "time", insert "; provided, however, that the amount of the rebate or credit due the tenant at the time the rent is paid shall be rounded off such that any amount less than \$0.50 shall be reduced to the next lower dollar and any amount \$0.50 or higher shall be increased to the next higher dollar".

FROM THE OFFICE OF THE GOVERNOR

MAY 3, 1977

FOR FURTHER INFORMATION

FOR IMMEDIATE RELEASE

BOB DOWD 8956

Governor Brendan Byrne today signed A-2196, which provides for property tax credits or rebates for residential tenants of all types, including mobile home parks. The legislation was signed at the Parkway Apartments in Irvington before a group of approximately 100 senior citizens.

The bill, sponsored by Bergen County Assemblyman Byron Baer, provides for a rebate of 65 per cent of the total property tax deduction realized by the property owner. The exact amount of rebate to a specific tenant is determined by dividing the 65 per cent of the total rebate by the total number of rental units; that percentage will then be multiplied by the rent on the specific residential unit to determine the amount of the rebate.

The municipal tax collector is required to calculate the amount of the property owner's tax rebate. The owner is then required to post a notice in a prominent place declaring the specific amount of rent rebate per year and per month for each category.

If apparent violations of these regulations are noted, or, tenants have specific questions, they can call the Department of Community Affairs at 609-394-0440.

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