

54: 3-26.1 AND 26.2

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:3-26.1 & 54:3-26.2

Laws of 1976 Chapter 114

Bill No. S1684

Sponsor(s) Maressa

Date Introduced Sept. 30, 1976

Committee: Assembly Taxation

Senate -

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

Date of passage: Assembly November 9, 1976

Senate October 7, 1976

Date of approval November 15, 1976

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

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SENATE, No. 1684

STATE OF NEW JERSEY

INTRODUCED SEPTEMBER 30, 1976

By Senator MARESSA

(Without Reference)

AN ACT concerning tax appeals before county boards of taxation and supplementing Article 4 of Chapter 3 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. In the event a county board of taxation cannot hear and
2 determine any one or more appeals within the time prescribed in
3 R. S. 54:3-26 it may apply to the Superior Court for an order to
4 extend the time within which the appeal or appeals may be heard
5 and determined. The application shall be granted upon a showing
6 by the board that the number of appeals before it is dispropor-
7 tionate to the number of members hearing said appeals, or the
8 number of appeals has increased sufficiently to warrant an exten-
9 sion of time. The court shall include in its order the amount of
10 tax, if any, a taxpayer shall pay during the period of such extension.

1 *2. *Notwithstanding the provisions of R. S. 54:2-39, a property*
2 *owner shall have an equivalent period of time in which to file an*
3 *appeal with the State Division of Tax Appeals, as that granted to*
4 *the county board of taxation by the Superior Court.**

1 ***[2.]*** *3.* 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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10 tax, if any, a taxpayer shall pay during the period of such extension.

1 2. This act shall take effect immediately.

STATEMENT

This bill authorizes a county board of taxation to apply to the Superior Court for an order to extend the time within which it is required to hear and determine tax appeals.

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

NOVEMBER 16, 1976

FOR FURTHER INFORMATION

KATHY FORSYTH

Governor Brendan Byrne signed a bill Monday night which would permit the Superior Court to extend the time within which an appeal must be heard and determined by a county board of taxation.

The bill, S-1684, was sponsored by Senator Joseph P. Maressa (D-Camden).

Before the signing of this bill, county boards of taxation were required to hear and determine all appeals by November 15.

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