

54:2-45

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:2-45

COPY NO. 2

Laws of 1975 Chapter 150

Bill No. A106

Sponsor(s) Spizziri

Date Introduced pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes Amendments during passage denoted by asterisks

Date of passage: Assembly May 16, 1974

Senate Feb. 10, 1975

Date of approval July 9, 1975

Following statements are attached if available:

Sponsor statement Yes

Committee Statement: Assembly Yes

Senate Yes

Fiscal Note *& REVISED FISCAL NOTE* Yes

Veto message No

Message on signing No

Following were printed:

Reports Yes

Hearings Yes

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For Background See:

974.90 New Jersey. Governor's Management Commission.
R424 Survey report and recommendations. Trenton, 1970
1970c

974.90 New Jersey. Legislature. Committee to Study the Governor's
R424 Management Commission Report. Public hearing, held Trenton,
1971a Jan. 13, 1971 (page 104-107)

vol. 1
10/4/76

(over)

MAY 1977

974.90
R424
1971d

New Jersey. Legislature. Joint Legislative Committee
to Study the Report of the Governor's Management
Commission. Final Report and recommendations.

[OFFICIAL COPY REPRINT]
ASSEMBLY, No. 106

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1974 SESSION

By Assemblyman SPIZZIRI

AN ACT concerning tax appeals and amending section 2 of P. L. 1947, c. 98.

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

1 1. Section 2 of P. L. 1947, c. 98 (C. 54:2-45) is amended to read
2 as follows:

3 2. (a) When the appeal shall involve only the assessed valuation
4 of property, whether such appeal shall be taken to review the
5 valuation assessed in the first instance by any assessing official or
6 body or to review the determination or judgment of any appellate
7 official or body with respect thereto, for each parcel, item or
8 improvement separately assessed on the tax map or assessment
9 records, as the case may be, by the assessing official or body the
10 fee or fees shall be according to the following schedule:

11 ***[**If the valuation involved is:
12 Less than **[\$5,000.00**, the fee shall be \$1.00
13 \$5,000.00 or more but less than \$20,000.00,
14 the fee shall be \$2.00
15 \$20,000.00 or more but less than \$50,000.00,
16 the fee shall be \$3.00
17 \$50,000.00 or more but less than
18 \$100,000.00, the fee shall be **[\$5.00]** \$12.00
19 \$100,000.00 or more, the fee shall be **[\$10.00]** \$25.00*
19A *If the total valuation of land and improvements is:

19B Less than \$20,000.00, the fee shall be \$2.00
19C \$20,000.00 or more but less than \$50,000.00, the fee
19D shall be \$5.00
19E \$50,000.00 or more but less than \$100,000.00, the fee
19F shall be \$15.00
19G \$100,000.00 or more, the fee shall be \$50.00*

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

20 (b) When the appeal shall involve only the classification of
21 property, for each parcel of property sought to be reclassified
22 the fee shall be ~~[\$10.00]~~ *~~[\$25.00]~~* *\$50.00*.

23 (c) When the appeal shall involve both the assessed valuation
24 of property and the classification of property, the fees shall be
25 according to the provisions of (a) and (b) of this section.

26 (d) When the appeal shall involve a matter not covered by (a),
27 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ *~~[\$25.00]~~*
28 *\$50.00*.

1 2. This act shall take effect immediately.

ASSEMBLY, No. 106

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1974 SESSION

By Assemblyman SPIZZIRI

AN ACT concerning tax appeals and amending section 2 of P. L. 1947, c. 98.

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2 as follows:

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4 of property, whether such appeal shall be taken to review the
5 valuation assessed in the first instance by any assessing official or
6 body or to review the determination or judgment of any appellate
7 official or body with respect thereto, for each parcel, item or
8 improvement separately assessed on the tax map or assessment
9 records, as the case may be, by the assessing official or body the
10 fee or fees shall be according to the following schedule:

11 If the valuation involved is:

12 Less than [\$5,000.00 , the fee shall be	\$1.00
13 \$5,000.00 or more but less than \$20,000.00 ,	
14 the fee shall be	\$2.00
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19 \$100,000.00 or more, the fee shall be	[\$10.00] \$25.00

20 (b) When the appeal shall involve only the classification of
21 property, for each parcel of property sought to be reclassified
22 the fee shall be **[\$10.00] \$25.00**.

23 (c) When the appeal shall involve both the assessed valuation
24 of property and the classification of property, the fees shall be
25 according to the provisions of (a) and (b) of this section.

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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- 26 (d) When the appeal shall involve a matter not covered by (a),
27 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ \$25.00.
1 2. This act shall take effect immediately.

STATEMENT

This bill implements a proposal contained in the report of the
Governor's Management Commission.

ASSEMBLY
COMMITTEE STATEMENT
ASSEMBLY, No. 106
with Assembly committee amendments

—◆—
STATE OF NEW JERSEY
—◆—

DATED: MAY 9, 1974

The committee amended Assembly No. 106 to provide more graduated filing fees for tax appeals. To provide for one fee for appeals on all property under \$100,000 and one for appeals on all property over \$100,000 was felt to be too abrupt. Therefore, the cut-off point was set at less than \$50,000, a bracket of \$50,000 to \$100,000 inserted and the over \$100,000 category left the same. For the three brackets, the fees were changed to \$5, \$15 and \$50, respectively.

The bill was amended, also, to provide that the total valuation of land and improvements are to be used in calculating the fee required, despite the fact that an appeal may be taken only on the land or the improvement.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 106

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: JANUARY 14, 1975

It is the purpose of this bill to increase the fees charged upon filing an appeal of the valuation or classification of property.

A fiscal note prepared on the bill before Assembly committee amendments, indicates an increase in revenue of \$75,000.00. While a revised fiscal note has not been prepared on this bill, the committee finds that the bill as amended will generate revenue in the range of \$75,000.00 to \$100,000.00 annually.

FISCAL NOTE TO
ASSEMBLY, No. 106

STATE OF NEW JERSEY

DATED: MARCH 1, 1974

Assembly Bill No. 106 would increase the tax appeal filing fees in the Division of Tax Appeals.

The Division of Budget and Accounting estimates that enactment of this legislation would increase the revenues of the State by about \$75,000.00 per year.

The fiscal note is based on an estimate of costs rather than actual cost information.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.

REVISED FISCAL NOTE TO
ASSEMBLY, No. 106

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: APRIL 16, 1975

The Official Copy Reprint of Assembly Bill No. 106 increases the fees for tax appeals.

Based upon the number of appeals, the percentage of appeals in the various categories and the amount of revenue taken in by the Division of Tax Appeals for 1974-75, the Treasury Department estimates that enactment of this legislation would increase the revenues of the State by \$141,603.00 per year.

The fiscal note is based on an estimate of costs rather than actual cost information.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.