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HEARINGS: No

NEWSPAPER ARTICLES: No

RWH/JA.

P.L.2017, CHAPTER 16, *approved February 10, 2017*
Assembly, No. 544 (*First Reprint*)

1 AN ACT concerning notice of property tax appeal deadline and
2 amending P.L.1991, c.75 ¹and R.S.54:4-38¹.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to
8 read as follows:

9 32. a. Except as provided in subsection b. of this section, every
10 assessor, prior to February 1, shall notify by mail each taxpayer of
11 the current assessment and preceding year's taxes. Thereafter, the
12 assessor or county board of taxation shall notify each taxpayer by
13 mail within 30 days of any change to the assessment. This
14 notification of change of assessment shall contain the prior
15 assessment and the current assessment. The director shall establish
16 the form of notice of assessment and change of assessment. Any
17 notice issued by the assessor or county board of taxation shall
18 contain information instructing taxpayers on how to appeal their
19 assessment along with the deadline to file an appeal, printed in
20 boldface type.

21 b. In the case of a municipality located in a county where the
22 county board of taxation is participating in the demonstration
23 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
24 every assessor, on or before November 15 of the pretax year, shall
25 notify by mail each taxpayer of the preliminary assessment and
26 preceding year's taxes. Thereafter, the assessor or county board of
27 taxation shall notify each taxpayer by mail within 30 days of any
28 change to the assessment. This notification of change of assessment
29 shall contain the prior assessment and the current assessment. The
30 director shall establish the form of notice of assessment and change
31 of assessment. Any notice issued by the assessor or county board of
32 taxation shall contain information instructing taxpayers on how to
33 appeal their assessment ¹along with the deadline to file an appeal,
34 printed in boldface type¹.

35 c. The county board of taxation of the demonstration county
36 shall make the preliminary data electronically accessible to the
37 public by posting the data in searchable form on the county's
38 website not later than 15 business days after the submission of the
39 preliminary data.

40 (cf: P.L.2013, c.15, s.15)

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

Matter underlined thus is new matter

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate floor amendments adopted November 14, 2016.

1 ¹2. R.S.54:4-38 is amended to read as follows:

2 a. Except as provided in subsection b. of this section, every
3 assessor, at least ten days before filing the complete assessment list
4 and duplicate with the county board of taxation, and before
5 annexing thereto his affidavit as required in section 54:4-36 of this
6 title, shall notify each taxpayer of the current assessment and
7 preceding year's taxes and give public notice by advertisement in at
8 least one newspaper circulating within his taxing district of a time
9 and place when and where the assessment list may be inspected by
10 any taxpayer for the purpose of enabling the taxpayer to ascertain
11 what assessments have been made against him or his property and
12 to confer informally with the assessor as to the correctness of the
13 assessments, so that any errors may be corrected before the filing of
14 the assessment list and duplicate. Thereafter, the assessor shall
15 notify each taxpayer by mail within 30 days of any change to the
16 assessment. This notification of change of assessment shall contain
17 the prior assessment and the current assessment. Any notice issued
18 by the assessor shall contain information instructing taxpayers on
19 how to appeal their assessment along with the deadline to file an
20 appeal, printed in boldface type.

21 b. In the case of a municipality located in a county where the
22 county board of taxation is participating in the demonstration
23 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
24 every assessor, before filing the preliminary assessment list with the
25 county board of taxation pursuant to subsection b. of R.S.54:4-35,
26 shall notify each taxpayer of the preliminary assessment and
27 preceding year's taxes and give public notice by advertisement in at
28 least one newspaper circulating within his taxing district of a time
29 and place when and where the assessment list may be inspected by
30 any taxpayer for the purpose of enabling the taxpayer to ascertain
31 what assessments have been made against the taxpayer or the
32 taxpayer's property. Thereafter, the assessor shall notify each
33 taxpayer by mail within 30 days of any change to the assessment.
34 This notification of change of assessment shall contain the prior
35 assessment and the current assessment. Any notice issued by the
36 assessor shall contain information instructing taxpayers on how to
37 appeal their assessment along with the deadline to file an appeal,
38 printed in boldface type.¹

39 (cf: P.L.2013, c.15, s.14)

40

41 ¹**[2.] 3.**¹ This act shall take effect immediately.

42

43

44

45

46 Requires annual notice of assessment on property to contain
47 bolded notice of filing deadline for appeal.

ASSEMBLY, No. 544

STATE OF NEW JERSEY 217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

Sponsored by:

Assemblywoman NANCY J. PINKIN

District 18 (Middlesex)

Assemblyman JOSEPH A. LAGANA

District 38 (Bergen and Passaic)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Co-Sponsored by:

**Assemblymen Andrzejczak, Egan, Coughlin, Benson, Auth,
Assemblywoman Sumter, Assemblymen DeAngelo, Space and Danielsen**

SYNOPSIS

Requires annual notice of assessment on property to contain bolded notice of filing deadline for appeal.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning notice of property tax appeal deadline and
2 amending P.L.1991, c.75.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to
8 read as follows:

9 32. a. Except as provided in subsection b. of this section, every
10 assessor, prior to February 1, shall notify by mail each taxpayer of
11 the current assessment and preceding year's taxes. Thereafter, the
12 assessor or county board of taxation shall notify each taxpayer by
13 mail within 30 days of any change to the assessment. This
14 notification of change of assessment shall contain the prior
15 assessment and the current assessment. The director shall establish
16 the form of notice of assessment and change of assessment. Any
17 notice issued by the assessor or county board of taxation shall
18 contain information instructing taxpayers on how to appeal their
19 assessment along with the deadline to file an appeal, printed in
20 boldface type.

21 b. In the case of a municipality located in a county where the
22 county board of taxation is participating in the demonstration
23 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
24 every assessor, on or before November 15 of the pretax year, shall
25 notify by mail each taxpayer of the preliminary assessment and
26 preceding year's taxes. Thereafter, the assessor or county board of
27 taxation shall notify each taxpayer by mail within 30 days of any
28 change to the assessment. This notification of change of assessment
29 shall contain the prior assessment and the current assessment. The
30 director shall establish the form of notice of assessment and change
31 of assessment. Any notice issued by the assessor or county board of
32 taxation shall contain information instructing taxpayers on how to
33 appeal their assessment.

34 c. The county board of taxation of the demonstration county
35 shall make the preliminary data electronically accessible to the
36 public by posting the data in searchable form on the county's
37 website not later than 15 business days after the submission of the
38 preliminary data.

39 (cf: P.L.2013, c.15, s.15)

40

41 2. 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.

Matter underlined thus is new matter.

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STATEMENT

This bill, which amends section 32 of P.L.1991, c.75 (C.54:4-38.1), would require the statutory notice of annual assessment, usually mailed in late January, to contain the deadline to file an appeal of the assessment in boldface type. Since the notice of assessment does not require any immediate action by a property taxpayer, such as writing a check to the tax collector, the consequences of the notice of assessment on the amount of subsequent tax bills often passes largely unnoticed until well after the appeal deadline of April 1st. The bolded notice is intended to remind property taxpayers of the quickly approaching filing deadline for appeals so that they don't lose their opportunity to file an appeal before the property tax appeal deadline.

ASSEMBLY HOUSING AND COMMUNITY DEVELOPMENT
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 544

STATE OF NEW JERSEY

DATED: FEBRUARY 22, 2016

The Assembly Housing and Community Development Committee reports favorably Assembly Bill No. 544.

This bill, which amends section 32 of P.L.1991, c.75 (C.54:4-38.1), would require the statutory notice of annual assessment, usually mailed in late January, to contain the deadline to file an appeal of the assessment in boldface type. Since the notice of assessment does not require any immediate action by a property taxpayer, such as writing a check to the tax collector, the consequences of the notice of assessment on the amount of subsequent tax bills often passes largely unnoticed until well after the appeal deadline of April 1st. The bolded notice is intended to remind property taxpayers of the quickly approaching filing deadline for appeals so that they don't lose their opportunity to file an appeal before the property tax appeal deadline.

This bill was pre-filed for introduction in the 2016-2017 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 544

STATE OF NEW JERSEY

DATED: OCTOBER 13, 2016

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 544.

This bill would require the statutory notice of annual assessment, usually mailed in late January, to contain the April 1st deadline to file an appeal of the assessment in boldface type.

As reported, this bill is identical to Senate Bill No. 385, as also reported by the committee on this date.

STATEMENT TO
ASSEMBLY, No. 544

with Senate Floor Amendments
(Proposed by Senator STACK)

ADOPTED: NOVEMBER 14, 2016

These amendments would require that any notice of a change in assessment issued to a property owner pursuant to R.S.54:4-38 and the annual notice of assessment that is statutorily required to be sent by the assessor or a county board of taxation to property owners pursuant to section 32 of P.L.1991, c.75 (C.54:4-38.1), must contain the deadline to file an appeal of the assessment in boldface type.

SENATE, No. 385

STATE OF NEW JERSEY
217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

Sponsored by:

Senator PETER J. BARNES, III

District 18 (Middlesex)

SYNOPSIS

Requires annual notice of assessment on property to contain bolded notice of filing deadline for appeal.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning notice of property tax appeal deadline and
2 amending P.L.1991, c.75.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to
8 read as follows:

9 32. a. Except as provided in subsection b. of this section, every
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19 assessment along with the deadline to file an appeal, printed in
20 boldface type.

21 b. In the case of a municipality located in a county where the
22 county board of taxation is participating in the demonstration
23 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
24 every assessor, on or before November 15 of the pretax year, shall
25 notify by mail each taxpayer of the preliminary assessment and
26 preceding year's taxes. Thereafter, the assessor or county board of
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34 c. The county board of taxation of the demonstration county
35 shall make the preliminary data electronically accessible to the
36 public by posting the data in searchable form on the county's
37 website not later than 15 business days after the submission of the
38 preliminary data.

39 (cf: P.L.2013, c.15, s.15)

40

41 2. This act shall take effect immediately.

42

43 STATEMENT

44

45 This bill, amending N.J.S.A.54:4-38.1, would require the
46 statutory notice of annual assessment, usually mailed in late

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

Matter underlined thus is new matter.

1 January, to contain the deadline to file an appeal of the assessment
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3 any immediate action by a property taxpayer, such as writing a
4 check to the tax collector, the consequences of the notice of
5 assessment on the amount of subsequent tax bills often passes
6 largely unnoticed until well after the appeal deadline of April 1st.
7 The bolded notice is intended to remind property taxpayers of the
8 quickly approaching filing deadline for appeals so that they don't
9 lose their opportunity to file an appeal before the property tax
10 appeal deadline.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 385

STATE OF NEW JERSEY

DATED: OCTOBER 13, 2016

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 385.

This bill would require the statutory notice of annual assessment, usually mailed in late January, to contain the April 1st deadline to file an appeal of the assessment in boldface type.

This bill was pre-filed for introduction in the 2016-2017 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

As reported, this bill is identical to Assembly Bill No. 544, as also reported by the committee on this date.

STATEMENT TO
SENATE, No. 385

with Senate Floor Amendments
(Proposed by Senator STACK)

ADOPTED: OCTOBER 20, 2016

These amendments would require that any notice of a change in assessment issued to a property owner pursuant to R.S.54:4-38, and the annual notice of assessment that is statutorily required to be sent by the assessor or county board of taxation to property owners pursuant to section 32 of P.L.1991, c.75 (C.54:4-38.1), must contain the deadline to file an appeal of the assessment in boldface type.

Governor Chris Christie Takes Action On Pending Legislation

Friday, February 10, 2017 Tags: [Bill Action](#)



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[Governor's Statement Upon Signing Assembly Bill No. 333 \[pdf 30KB\]](#)

Trenton, NJ – Governor Chris Christie announced that he has taken action on the following legislation:

BILL SIGNINGS:

A-333/S-2300 (Singleton, Quijano, Caputo, Taliaferro, Green, Caride, Houghtaling/Stack, Beck) – w/STATEMENT - Ensures project deadline fairness, enhances transparency, and establishes foreclosure protection and mortgage relief program for certain Superstorm Sandy-impacted homeowners

A-544/S-385 (Pinkin, Lagana, Mazzeo, Mukherji, Houghtaling/Stack, Barnes) - Requires annual notice of assessment on property to contain bolded notice of filing deadline for appeal

A-1668/S-354 (Schaer, Jasey, Johnson, Zwicker, Giblin, Downey, Wimberly/T. Kean) - Establishes New Jersey Commission on Higher Education and Business Partnerships

A-1945/S-1243 (Coughlin, Sumter, Wimberly/Vitale, Cunningham) - Requires AG and county prosecutor to provide notification on website concerning persons indicted or prosecuted for crimes under certain circumstances

A-2199/S-744 (Singleton, Holley, Rodriguez-Gregg, Downey/Beach, Turner) - Establishes veterans' preference for affordable housing in certain housing projects

A-2228/S-2489 (DeAngelo, Lagana, Pinkin, McKnight, Benson/Cruz-Perez, Van Drew) - Includes all disabled veterans in NJT discount program for senior citizens and persons with disabilities

A-2514/S-2178 (DeAngelo, Pinkin, Tucker, Space, Phoebus/Beach, Oroho) - Permits local units of government to enter into shared services agreements with federal military installations located in the State

A-2517/S-2008 (DeAngelo, Andrzejczak, Tucker, Conaway, Land/Beach, Allen) - Provides preference to certain employers applying for workforce development grants

A-2619/S-2409 (Gusciora, Wimberly, Holley, Muoio, Chiaravalloti, Sumter/Vitale, Cruz-Perez) - Requires that certain inmates with detainers be provided access to drug treatment programs

A-3267/S-2519 (Singleton, Webber, Holley, Mukherji, Lampitt, Wimberly, Houghtaling/Vitale) - Provides for voluntary contributions by taxpayers on gross income tax returns to support autism programs

A-3333/S-1509 (Singleton, Mukherji, Oliver, Muoio, Houghtaling/Turner, Cruz-Perez) - Establishes microenterprise training program and assistance for microentrepreneurs; gives priority status to projects involving microenterprises under Neighborhood Revitalization Tax Credit Program

BILLS VETOED:

A-756/S-2046 (Moriarty, Coughlin, Mukherji, Benson/Cruz-Perez) – CONDITIONAL - Regulates use of motor vehicle payment assurance devices

A-4189/S-2670 (Gusciora, Muoio, Mukherji, Pintor Marin, Chiaravalloti, Wimberly/Van Drew, Turner) – CONDITIONAL - Extends duration of first five designated UEZs for two additional years; specifies permissible use of

UEZ funds; requires DCA Commissioner to assess and issue report on UEZ program

Press Contact:

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609-777-2600



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