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P.L. 2018, CHAPTER 94, *approved August 17, 2018*
Assembly Committee Substitute (*First Reprint*) for
Assembly, No. 538

1 AN ACT concerning the administration of the assessment of real
2 property, supplementing chapter 1 of Title 54 of the Revised
3 Statutes, and amending various parts of the statutory law.

4

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

7

8 1. (New section) The governing body of a county that, on the
9 effective date of P.L. , c. (C.) (pending before the Legislature
10 as this bill), is not participating in the “Real Property Assessment
11 Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) or the
12 Property Tax Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86
13 et seq.), by ¹ordinance or¹ resolution ¹, as appropriate¹, and with the
14 approval, by resolution, of a majority of the members of the county
15 board of taxation, may adopt the alternative real property
16 assessment calendar established in the “Real Property Assessment
17 Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) for
18 municipalities participating in that program. ¹A county board of
19 taxation shall consult with the county’s association of municipal
20 assessors prior to approving, by resolution, the adoption of that
21 calendar.

22 The county tax administrator of a county board of taxation that
23 adopts a resolution approving the adoption of the alternative real
24 property assessment calendar established in the “Real Property
25 Assessment Demonstration Program,” shall forward a copy of the
26 resolution to the county governing body not later than the seventh
27 business day next following the adoption of the resolution. The
28 county governing body shall consider the board of taxation’s
29 resolution not later than the 60th day next following its receipt of
30 the resolution, and either shall approve, by ordinance or resolution,
31 as appropriate, or disapprove by vote of a majority of its members,
32 the board of taxation’s resolution.¹ Implementation shall begin on
33 October 1 next following the adoption of the ¹county governing
34 body’s ordinance or¹ resolution ¹, as appropriate¹.

35 Adoption of that alternative real property assessment calendar
36 pursuant to this section does not require a county to participate as a
37 demonstration county in the “Real Property Assessment

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:

¹Assembly floor amendments adopted February 15, 2018.

1 Demonstration Program.” The adoption of that real property
2 assessment calendar by a county shall be permanent, and the county
3 shall not be permitted to adopt any other real property assessment
4 calendar.

5 Not later than the next business day following the adoption of the
6 resolution, the county clerk shall inform the Director of the
7 Division of Taxation in the Department of Treasury of the
8 governing body’s decision.

9 The director shall provide the county with any information and
10 assistance as may be necessary to effectuate the provisions of this
11 section.

12 The county governing body, not later than the first day of the
13 second month next following the adoption of the alternative real
14 property assessment calendar, shall inform the county’s residents,
15 by publication in the official newspaper of the county, of the
16 adoption of the alternative real property assessment calendar, and
17 the effect of the adoption of that calendar on county property
18 taxpayers, including, but not limited to, the change in the date for
19 filing an assessment appeal with the county board of taxation.
20

21 2. Section 19 of P.L.1979, c.499 (C.54:3-5.1) is amended to
22 read as follows:

23 19. a. The president of each county board of taxation shall
24 annually on or before August 15 report to the Director of the
25 Division of Taxation in the Department of the Treasury, except that
26 the president of a county board of taxation participating in the
27 demonstration program established in section 4 of P.L.2013, c.15
28 (C.54:1-104) **[and]** , the president of a county board of taxation in a
29 county operating under the “Property Tax Assessment Reform Act,”
30 P.L.2009, c.118 (C.54:1-86 et seq.), and the president of a county
31 board of taxation of a county that has adopted, by resolution, the
32 provisions of section 1 of P.L. , c. (C.) (pending before the
33 Legislature as this bill), shall make this required report to the
34 director annually on or before June 1. Such report shall be in such
35 form as shall be prescribed by the director and shall contain such
36 information and statistics as may be appropriate to demonstrate for
37 the immediately preceding 3-month period during which tax appeals
38 were heard by the county board: the total number of appeals filed
39 with the county board; the disposition of the various appeals
40 disposed of during that period; the character of appeals filed with
41 regard to the classification of properties appealed; the total amount
42 of assessments involved in those appeals; the number of appeals
43 filed in each filing fee category during that period; and, the total
44 amount of reductions and increases of assessed valuation granted by
45 the board during that period.

46 b. The Director of the Division of Taxation shall annually
47 review the reports required under subsection a. of this section, and

1 shall include a summary of the information contained therein in the
2 division's annual report.
3 (cf: P.L.2017, c.306, s.1)
4

5 3. R.S.54:3-17 is amended to read as follows:

6 54:3-17. Each county tax administrator shall annually ascertain
7 and determine, according to his best knowledge and information,
8 the general ratio or percentage of true value at which the real
9 property of each taxing district is in fact assessed according to the
10 tax lists laid before the board. On or before March 1 of each year,
11 or on or before May 15 in the **[case]** cases of a county board of
12 taxation participating in the demonstration program established in
13 section 4 of P.L.2013, c.15 (C.54:1-104), the county tax
14 administrator, **[and]** the county assessor in a county operating
15 under the "Property Tax Assessment Reform Act," P.L.2009, c.118
16 (C.54:1-86 et seq.), and the county tax administrator in a county
17 that has adopted, by resolution, the provisions of section 1 of
18 P.L. , c. (C.) (pending before the Legislature as this bill)
19 shall prepare and submit to the county board an equalization table
20 showing, for each district, the following items:

21 (a) The percentage level established pursuant to law for
22 expressing the taxable value of real property in the county;

23 (b) The aggregate assessed value of the real property, exclusive
24 of class II railroad property;

25 (c) The ratio of aggregate assessed to aggregate true value of the
26 real property, exclusive of class II railroad property;

27 (d) The aggregate true value of the real property, exclusive of
28 class II railroad property;

29 (e) The amount by which the valuation in item (b) should be
30 increased or decreased in order to correspond to item (d);

31 (f) The aggregate assessed value of machinery implements and
32 equipment and all other personal property used in business;

33 (g) The aggregate true value of machinery, implements and
34 equipment and all other personal property used in business;

35 (h) The aggregate equalized valuation of machinery, implements
36 and equipment and all other personal property used in business,
37 computed by multiplying the aggregate true value thereof by the
38 lower of (1) that percentage level established pursuant to law for
39 expressing the taxable value of real property in the county, or (2)
40 the average ratio of assessed to true value of real property as
41 promulgated by the director on October 1 of the pretax year,
42 pursuant to chapter 86, laws of 1954, for State school aid purposes,
43 as the same may have been modified by the Tax Court;

44 (i) The amount by which the valuation in item (f) should be
45 increased or decreased in order to correspond to item (h).

46 A copy of the table shall be mailed to the assessor of each
47 district, and to the Division of Taxation, and be posted at the
48 courthouse, not later than March 1, or not later than May 15 in the

1 **【case】** cases of a county board of taxation participating in the
2 demonstration program established in section 4 of P.L.2013, c.15
3 (C.54:1-104) **【and】** , a county operating under the “Property Tax
4 Assessment Reform Act, P.L.2009, c.118 (C.54:1-86 et seq.), and a
5 county board of taxation in a county that has adopted, by resolution,
6 the provisions of section 1 of P.L. , c. (C.) (pending before
7 the Legislature as this bill).
8 (cf: P.L.2017, c.306, s.2)

9
10 4. R.S.54:3-18 is amended to read as follows:

11 54:3-18. The county board of taxation in each county shall meet
12 annually for the purpose of reviewing the equalization table
13 prepared pursuant to R.S.54:3-17 with respect to the several taxing
14 districts of the county. At the meeting a hearing shall be given to
15 the assessors and representatives of the governing bodies of the
16 various taxing districts for the purpose of determining the accuracy
17 of the ratios and valuations of property as shown in the equalization
18 table, and the board shall confirm or revise the table in accordance
19 with the facts. The hearings may be adjourned from time to time
20 but the equalization shall be completed before March 10, or not
21 later than May 25 in the **【case】** cases of a county board of taxation
22 participating in the demonstration program established in section 4
23 of P.L.2013, c.15 (C.54:1-104) **【and】** , a county board of taxation
24 of a county operating under the “Property Tax Assessment Reform
25 Act,” P.L.2009, c.118 (C.54:1-86 et seq.) , and a county board of
26 taxation of a county that has adopted, by resolution, the provisions
27 of section 1 of P.L. , c. (C.) (pending before the Legislature
28 as this bill). At the first hearing any taxing district may object to
29 the ratio or valuation fixed for any other district, but no increase in
30 any valuation as shown in the table shall be made by the board
31 without giving a hearing, after 3 days' notice, to the governing body
32 and assessor of the taxing district affected.
33 (cf: P.L.2017, c.306, s.3)

34
35 5. R.S.54:3-21 is amended to read as follows:

36 54:3-21. a. (1) Except as provided in subsection b. of this
37 section a taxpayer feeling aggrieved by the assessed valuation of the
38 taxpayer's property, or feeling discriminated against by the assessed
39 valuation of other property in the county, or a taxing district which
40 may feel discriminated against by the assessed valuation of property
41 in the taxing district, or by the assessed valuation of property in
42 another taxing district in the county, may on or before April 1, or 45
43 days from the date the bulk mailing of notification of assessment is
44 completed in the taxing district, whichever is later, appeal to the
45 county board of taxation by filing with it a petition of appeal;
46 provided, however, that any such taxpayer or taxing district may on
47 or before April 1, or 45 days from the date the bulk mailing of
48 notification of assessment is completed in the taxing district,

1 whichever is later, file a complaint directly with the Tax Court, if
2 the assessed valuation of the property subject to the appeal exceeds
3 \$1,000,000. In a taxing district where a municipal-wide revaluation
4 or municipal-wide reassessment has been implemented, a taxpayer
5 or a taxing district may appeal before or on May 1 to the county
6 board of taxation by filing with it a petition of appeal or, if the
7 assessed valuation of the property subject to the appeal exceeds
8 \$1,000,000, by filing a complaint directly with the State Tax Court.
9 Within ten days of the completion of the bulk mailing of
10 notification of assessment, the assessor of the taxing district shall
11 file with the county board of taxation a certification setting forth the
12 date on which the bulk mailing was completed. If a county board of
13 taxation completes the bulk mailing of notification of assessment,
14 the tax administrator of the county board of taxation shall within ten
15 days of the completion of the bulk mailing prepare and keep on file
16 a certification setting forth the date on which the bulk mailing was
17 completed. A taxpayer shall have 45 days to file an appeal upon the
18 issuance of a notification of a change in assessment. An appeal to
19 the Tax Court by one party in a case in which the Tax Court has
20 jurisdiction shall establish jurisdiction over the entire matter in the
21 Tax Court. All appeals to the Tax Court hereunder shall be in
22 accordance with the provisions of the State Uniform Tax Procedure
23 Law, R.S.54:48-1 et seq.

24 If a petition of appeal or a complaint is filed on April 1 or during
25 the 19 days next preceding April 1, a taxpayer or a taxing district
26 shall have 20 days from the date of service of the petition or
27 complaint to file a cross-petition of appeal with a county board of
28 taxation or a counterclaim with the Tax Court, as appropriate.

29 (2) With respect to property located in a county participating in
30 the demonstration program established in section 4 of P.L.2013,
31 c.15 (C.54:1-104) **[or]** , a property located in a county operating
32 under the "Property Tax Assessment Reform Act," P.L.2009, c.118
33 (C.54:1-86 et seq.), or a property located in a county that has
34 adopted, by resolution, the provisions of section 1 of P.L. _____,
35 c. (C. _____) (pending before the Legislature as this bill), and except
36 as provided in subsection b. of this section, a taxpayer feeling
37 aggrieved by the assessed valuation of the taxpayer's property, or
38 feeling discriminated against by the assessed valuation of other
39 property in the county, or a taxing district which may feel
40 discriminated against by the assessed valuation of property in the
41 taxing district, or by the assessed valuation of property in another
42 taxing district in the county, may on or before January 15, or 45
43 days from the date the bulk mailing of notification of assessment is
44 completed in the taxing district, whichever date is later, appeal to
45 the county board of taxation by filing with it a petition of appeal;
46 provided, however, that any such taxpayer, or taxing district, may
47 on or before April 1, or 45 days from the date the bulk mailing of
48 notification of assessment is completed in the taxing district,

1 whichever date is later, file a complaint directly with the Tax Court,
2 if the assessed valuation of the property subject to the appeal
3 exceeds \$1,000,000.

4 If a petition of appeal is filed on January 15 or during the 19
5 days next preceding January 15, or a complaint is filed with the Tax
6 Court on April 1 or during the 19 days next preceding April 1, a
7 taxpayer or a taxing district shall have 20 days from the date of
8 service of the petition or complaint to file a cross-petition of appeal
9 with a county board of taxation or a counterclaim with the Tax
10 Court, as appropriate.

11 Within 10 days of the completion of the bulk mailing of
12 notification of assessment, the assessor of the taxing district shall
13 file with the county board of taxation a certification setting forth the
14 date on which the bulk mailing was completed. If a county board of
15 taxation completes the bulk mailing of notification of assessment,
16 the tax administrator of the county board of taxation shall within 10
17 days of the completion of the bulk mailing prepare and keep on file
18 a certification setting forth the date on which the bulk mailing was
19 completed. A taxpayer shall have 45 days to file an appeal upon the
20 issuance of a notification of a change in assessment. An appeal to
21 the Tax Court by one party in a case in which the Tax Court has
22 jurisdiction shall establish jurisdiction over the entire matter in the
23 Tax Court. All appeals to the Tax Court hereunder shall be in
24 accordance with the provisions of the State Uniform Tax Procedure
25 Law, R.S.54:48-1 et seq.

26 b. No taxpayer or taxing district shall be entitled to appeal
27 either an assessment or an exemption or both that is based on a
28 financial agreement subject to the provisions of the "Long Term
29 Tax Exemption Law" under the appeals process set forth in
30 subsection a. of this section.

31 (cf: P.L.2017, c.306, s.4)

32

33 6. Section 18 of P.L.1979, c.499 (C.54:3-21.3a) is amended to
34 read as follows:

35 18. All revenues received by the county from fees, either
36 established or increased pursuant to this amendatory and
37 supplementary act, shall be used exclusively for the purposes of
38 modernizing the record-retention capabilities of the county board of
39 taxation, for defraying the costs incurred by the county board of
40 taxation in recording and transcribing appeal proceedings, setting
41 forth memorandums of judgment and in providing copies thereof,
42 for paying any salary required to be paid by the county which is
43 increased pursuant to this amendatory and supplementary act, and to
44 effectuate the provisions of the real property assessment
45 demonstration program established by section 4 of P.L.2013, c.15
46 (C.54:1-104).

47 In addition to these purposes, a county operating under the "Real
48 Property Assessment Demonstration Program," P.L.2013, c.15

1 (C.54:1-101 et seq.) **[or]** , the “Property Tax Assessment Reform
2 Act,” P.L.2009, c.118 (C.54:1-86 et seq.) , and a county that has
3 adopted, by resolution, the provisions of section 1 of P.L. ,
4 c. (C.) (pending before the Legislature as this bill), also shall
5 be able to use these fee moneys for costs of software and hardware
6 necessary for computer-assisted mass appraisal of real property, and
7 paying for all costs related to the maintenance of tax maps.
8 (cf: P.L.2017, c.306, s.5)

9

10 7. R.S.54:4-35 is amended to read as follows:

11 54:4-35. a. Except as provided in subsection b. of this section,
12 the assessor shall determine his taxable valuations of real property
13 as of October 1 in each year and shall complete the preparation of
14 his assessment list by January 10 following, on which date he shall
15 attend before the county board of taxation and file with the board
16 his complete assessment list, and a true copy thereof, to be called
17 the assessor's duplicate. Such list and duplicate shall include the
18 assessments of personal property reported or determined pursuant to
19 this chapter. They shall be properly made up in such manner and
20 form required by the Director of the Division of Taxation pursuant
21 to R.S.54:4-26, to be examined, revised and corrected by the board
22 as provided by law.

23 b. In the case of a municipality located in a county where the
24 county board of taxation is participating in the demonstration
25 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
26 **[and]** , in the case of a county operating under the “Property Tax
27 Assessment Reform Act,” P.L.2009, c 118 (C.54:1-86 et seq.), and
28 in the case of a municipality in a county that has adopted, by
29 resolution, the provisions of section 1 of P.L. , c. (C.)
30 (pending before the Legislature as this bill), the assessor shall
31 determine the taxable valuations of real property as of October 1 in
32 each year and shall complete the preparation of the preliminary
33 assessment list by November 1, and the assessor shall appear on
34 that date before the county board of taxation and shall file with the
35 board a hard copy of the complete preliminary assessment list, or
36 shall certify to the board, on forms promulgated by the Director of
37 the Division of Taxation in the Department of the Treasury, that the
38 electronic file within the county's MOD-IV tax system is his
39 complete preliminary assessment list.

40 After all of the assessment appeals filed with the county tax
41 board have been decided, the assessor shall complete the
42 preparation of the final assessment list by May 5, on which date the
43 assessor shall appear before the county board of taxation and shall
44 file with the board his completed final assessment list, and a true
45 copy of the final assessment list, which true copy shall be the
46 assessor's duplicate. The final assessment and the assessor's
47 duplicate shall include the assessments of personal property
48 reported or determined pursuant to the requirements of chapter 4 of

1 Title 54 of the Revised Statutes, in such manner and form as shall
2 be required by the director pursuant to R.S.54:4-26, and shall be
3 examined, revised and corrected by the board as provided by law.
4 (cf: P.L.2017, c.306, s.6)

5
6 8. R.S.54:4-38 is amended to read as follows:

7 54:4-38. a. Except as provided in subsection b. of this section,
8 every assessor, at least ten days before filing the complete
9 assessment list and duplicate with the county board of taxation, and
10 before annexing thereto his affidavit as required in section 54:4-36
11 of this title, shall notify each taxpayer of the current assessment and
12 preceding year's taxes and give public notice by advertisement in at
13 least one newspaper circulating within his taxing district of a time
14 and place when and where the assessment list may be inspected by
15 any taxpayer for the purpose of enabling the taxpayer to ascertain
16 what assessments have been made against him or his property and
17 to confer informally with the assessor as to the correctness of the
18 assessments, so that any errors may be corrected before the filing of
19 the assessment list and duplicate. Thereafter, the assessor shall
20 notify each taxpayer by mail within 30 days of any change to the
21 assessment. This notification of change of assessment shall contain
22 the prior assessment and the current assessment. Any notice issued
23 by the assessor shall contain information instructing taxpayers on
24 how to appeal their assessment along with the deadline to file an
25 appeal, printed in boldface type.

26 b. In the case of a municipality located in a county where the
27 county board of taxation is participating in the demonstration
28 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
29 **[and]**, in the case of a county operating under the "Property Tax
30 Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and
31 in the case of a municipality located in a county that has adopted,
32 by resolution, the provisions of section 1 of P.L. , c. (C.)
33 (pending before the Legislature as this bill), every assessor, before
34 filing the preliminary assessment list with the county board of
35 taxation pursuant to subsection b. of R.S.54:4-35, shall notify each
36 taxpayer of the preliminary assessment and preceding year's taxes
37 and give public notice by advertisement in at least one newspaper
38 circulating within his taxing district of a time and place when and
39 where the assessment list may be inspected by any taxpayer for the
40 purpose of enabling the taxpayer to ascertain what assessments have
41 been made against the taxpayer or the taxpayer's property.
42 Thereafter, the assessor shall notify each taxpayer by mail within 30
43 days of any change to the assessment. This notification of change
44 of assessment shall contain the prior assessment and the current
45 assessment. Any notice issued by the assessor shall contain
46 information instructing taxpayers on how to appeal their assessment
47 along with the deadline to file an appeal, printed in boldface type.
48 (cf: P.L.2017, c.306, s.7)

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

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

15 b. In the case of a municipality located in a county where the
16 county board of taxation is participating in the demonstration
17 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
18 **【and】** , in the case of a county operating under the “Property Tax
19 Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86 et seq.) and
20 in the case of a municipality located in a county that has adopted,
21 by resolution, the provisions of section 1 of P.L. , c. (C.)
22 (pending before the Legislature as this bill), every assessor, on or
23 before November 15 of the pretax year, shall notify by mail each
24 taxpayer of the preliminary assessment and preceding year's taxes.
25 Thereafter, the assessor or county board of taxation shall notify
26 each taxpayer by mail within 30 days of any change to the
27 assessment which has occurred as the result of a municipal-wide
28 revaluation or reassessment of real property within the
29 municipality. This notification of change of assessment shall
30 contain the prior assessment and the current assessment. The
31 director shall establish the form of notice of assessment and change
32 of assessment. Any notice issued by the assessor or county board of
33 taxation shall contain information instructing taxpayers on how to
34 appeal their assessment along with the deadline to file an appeal,
35 printed in boldface type.

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

41 (cf: P.L.2017, c.306, s.8)

42

43 10. R.S.54:4-52 is amended to read as follows:

44 54:4-52. The county board of taxation shall, on or before May
45 20, or on or before May 31 in the case of a county board of taxation
46 participating in the demonstration program established in section 4
47 of P.L.2013, c.15 (C.54:1-104) **【and】** , in the case of a county
48 operating under the “Property Tax Assessment Reform Act,”

- 1 P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of a
2 municipality located in a county that has adopted, by resolution, the
3 provisions of section 1 of P.L. , c. (C.) (pending before the
4 Legislature as this bill), fill out a table of aggregates copied from
5 the duplicates of the several assessors and the certifications of the
6 Director of the Division of Taxation relating to second-class
7 railroad property, and enumerating the following items:
- 8 (1) The total number of acres and lots assessed;
 - 9 (2) The value of the land assessed;
 - 10 (3) The value of the improvements thereon assessed;
 - 11 (4) The total value of the land and improvements assessed,
12 including:
 - 13 a. Second-class railroad property;
 - 14 b. All other real property.
 - 15 (5) The value of the personal property assessed, stating in
16 separate columns:
 - 17 a. Value of household goods and chattels assessed;
 - 18 b. Value of farm stock and machinery assessed;
 - 19 c. Value of stocks in trade, materials used in manufacture and
20 other personal property assessed under section 54:4-11;
 - 21 d. Value of all other tangible personal property used in
22 business assessed.
 - 23 (6) Deductions allowed, stated in separate columns:
 - 24 a. Household goods and other exemptions under the provisions
25 of section 54:4-3.16 of this Title;
 - 26 b. Property exempted under section 54:4-3.12 of this Title.
 - 27 (7) The net valuation taxable;
 - 28 (8) Amounts deducted under the provisions of sections 54:4-49
29 and 54:4-53 of this Title or any other similar law (adjustments
30 resulting from prior appeals);
 - 31 (9) Amounts added under any of the laws mentioned in
32 subdivision 8 of this section (like adjustments);
 - 33 (10) Amounts added for equalization under the provisions of
34 sections 54:3-17 to 54:3-19 of this Title;
 - 35 (11) Amounts deducted for equalization under the provisions of
36 sections 54:3-17 to 54:3-19 of this Title;
 - 37 (12) Net valuation on which county, State and State school taxes
38 are apportioned;
 - 39 (13) The number of polls assessed;
 - 40 (14) The amount of dog taxes assessed;
 - 41 (15) The property exempt from taxation under the following
42 special classifications:
 - 43 a. Public school property;
 - 44 b. Other school property;
 - 45 c. Public property;
 - 46 d. Church and charitable property;
 - 47 e. Cemeteries and graveyards;

- 1 f. Other exemptions not included in foregoing classifications
2 subdivided showing exemptions of real property and exemptions of
3 personal property;
- 4 g. The total amount of exempt property.
- 5 (16) State road tax;
- 6 (17) State school tax;
- 7 (18) County taxes apportioned, exclusive of bank stock taxes;
- 8 (19) Local taxes to be raised, exclusive of bank stock taxes,
9 subdivided as follows:
- 10 a. District school tax;
- 11 b. Other local taxes.
- 12 (20) Total amount of miscellaneous revenues, including surplus
13 revenue appropriated, for the support of the taxing district budget,
14 which, for a municipality operating under the State fiscal year, shall
15 be the amounts for the fiscal year ending June 30 of the year in
16 which the table is prepared;
- 17 (21) District court taxes;
- 18 (22) Library tax;
- 19 (23) Bank stock taxes due taxing district;
- 20 (24) Tax rate for local taxing purposes to be known as general
21 tax rate to apply per \$100.00 of valuation, which general tax rate
22 shall be rounded up to the nearest one-half penny after receipt in
23 any year of a municipal resolution submitted to the county tax board
24 on or before April 1 of that tax year requesting that the general tax
25 rate be rounded up to the nearest one-half penny.
- 26 For municipalities operating under the State fiscal year, the
27 amount for local municipal purposes shall be the amount as
28 certified pursuant to section 16 of P.L.1994, c.72 (C.40A:4-12.1).
29 The table shall also include a footnote showing the amount raised
30 by taxation for municipal purposes as shown in the State fiscal year
31 budget ending June 30 of the year the table is prepared.
- 32 In addition to the above such other matters may be added, or
33 such changes in the foregoing items may be made, as may from
34 time to time be directed by the Director of the Division of Taxation.
35 The forms for filling out tables of aggregates shall be prescribed by
36 the director and sent by him to the county treasurers of the several
37 counties to be by them transmitted to the county board of taxation.
38 Such table of aggregates shall be correctly added by columns and
39 shall be signed by the members of the county board of taxation and
40 shall within three days thereafter be transmitted to the county
41 treasurer who shall file the same and forthwith cause it to be printed
42 in its entirety and shall transmit certified copy of same to the
43 Director of the Division of Taxation, the State Auditor, the Director
44 of the Division of Local Government Services in the Department of
45 Community Affairs, the clerk of the board of freeholders, and the
46 clerk of each municipality in the county.
- 47 (cf: P.L.2017, c.306, s.9)

1 11. (New section) The State Treasurer, in consultation with the
2 Director of the Division of Taxation in the Department of the
3 Treasury, pursuant to the provisions of the “Administrative
4 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.), shall adopt
5 rules and regulations to effectuate the provisions of P.L. ,
6 c. (C.) (pending before the Legislature as this bill).

7

8 12. This act shall take effect immediately.

9

10

11

12

13 _____
14 Permits county governing body, with approval of county board
of taxation, to revise real property assessment calendar.

ASSEMBLY, No. 538

STATE OF NEW JERSEY

218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

SYNOPSIS

Permits county governing bodies, by resolution after a public hearing, to revise real property assessment calendar.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



A538 MAZZEO

2

1 AN ACT concerning the administration of the assessment of real
2 property, supplementing chapter 1 of Title 54 of the Revised
3 Statutes, and amending various parts of the statutory law.
4

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

7
8 1. (New section) The governing body of a county that, on the
9 effective date of P.L. , c. (C.) (pending before the
10 Legislature as this bill), is not participating in the “Real Property
11 Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-
12 101 et al.), by resolution after a public hearing, may adopt the
13 alternative real property assessment calendar established in that law
14 for municipalities participating in that program. Adoption of that
15 alternative real property assessment calendar pursuant to this
16 section does not require a county to participate as a demonstration
17 county in the “Real Property Assessment Demonstration Program.”
18 The adoption of that real property assessment calendar by a county
19 shall be permanent, and the county shall not be permitted to adopt
20 any other real property assessment calendar.

21 Not later than the next business day following the adoption of the
22 resolution, the county clerk shall inform the Director of the
23 Division of Taxation in the Department of Treasury of the
24 governing body’s decision.

25 The director shall provide the county with any information and
26 assistance as may be necessary to effectuate the provisions of this
27 section.

28 The county governing body, not later than the first day of the
29 second month next following the adoption of the alternative real
30 property assessment calendar, shall inform the county’s residents,
31 by publication in the official newspaper of the county, of the
32 adoption of the alternative real property assessment calendar, and
33 the effect of the adoption of that calendar on county property
34 taxpayers, including, but not limited to, the change in the date for
35 filing an assessment appeal with the county tax board.
36

37 2. Section 19 of P.L.1979, c.499 (C.54:3-5.1) is amended to
38 read as follows:

39 19. a. The president of each county board of taxation shall
40 annually on or before August 15 report to the Director of the
41 Division of Taxation in the Department of the Treasury, except that
42 the president of a county board of taxation participating in the
43 demonstration program established in section 4 of P.L.2013,
44 c.15 (C.54:1-104) and the president of a county board of taxation of
45 a county that has adopted, by resolution, the provisions of section 1

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 of P.L. , c. (C.) (pending before the Legislature as this
2 bill) shall make this required report to the director annually on or
3 before June 1. Such report shall be in such form as shall be
4 prescribed by the director and shall contain such information and
5 statistics as may be appropriate to demonstrate for the immediately
6 preceding 3-month period during which tax appeals were heard by
7 the county board: the total number of appeals filed with the county
8 board; the disposition of the various appeals disposed of during that
9 period; the character of appeals filed with regard to the
10 classification of properties appealed; the total amount of
11 assessments involved in those appeals; the number of appeals filed
12 in each filing fee category during that period; and, the total amount
13 of reductions and increases of assessed valuation granted by the
14 board during that period.

15 b. The Director of the Division of Taxation shall annually
16 review the reports required under subsection a. of this section, and
17 shall include a summary of the information contained therein in the
18 division's annual report.

19 (cf: P.L.2013, c.15, s.6)

20

21 3. R.S.54:3-17 is amended to read as follows:

22 54:3-17. Each county tax administrator shall annually
23 ascertain and determine, according to his best knowledge and
24 information, the general ratio or percentage of true value at which
25 the real property of each taxing district is in fact assessed according
26 to the tax lists laid before the board. On or before March 1 of each
27 year, or on or before May 15 in the **【case】** cases of a county board
28 of taxation participating in the demonstration program established
29 in section 4 of P.L.2013, c.15 (C.54:1-104) and a county board of
30 taxation in a county that has adopted, by resolution, the provisions
31 of section 1 of P.L. , c. (C.) (pending before the
32 Legislature as this bill), the county tax administrator shall prepare
33 and submit to the county board an equalization table showing, for
34 each district, the following items:

35 (a) The percentage level established pursuant to law for
36 expressing the taxable value of real property in the county;

37 (b) The aggregate assessed value of the real property, exclusive
38 of class II railroad property;

39 (c) The ratio of aggregate assessed to aggregate true value of the
40 real property, exclusive of class II railroad property;

41 (d) The aggregate true value of the real property, exclusive of
42 class II railroad property;

43 (e) The amount by which the valuation in item (b) should be
44 increased or decreased in order to correspond to item (d);

45 (f) The aggregate assessed value of machinery implements and
46 equipment and all other personal property used in business;

47 (g) The aggregate true value of machinery, implements and
48 equipment and all other personal property used in business;

1 (h) The aggregate equalized valuation of machinery, implements
2 and equipment and all other personal property used in business,
3 computed by multiplying the aggregate true value thereof by the
4 lower of (1) that percentage level established pursuant to law for
5 expressing the taxable value of real property in the county, or (2)
6 the average ratio of assessed to true value of real property as
7 promulgated by the director on October 1 of the pretax year,
8 pursuant to chapter 86, laws of 1954, for State school aid purposes,
9 as the same may have been modified by the Tax Court;

10 (i) The amount by which the valuation in item (f) should be
11 increased or decreased in order to correspond to item (h).

12 A copy of the table shall be mailed to the assessor of each
13 district, and to the Division of Taxation, and be posted at the
14 courthouse, not later than March 1, or not later than May 15 in the
15 **【case】** cases of a county board of taxation participating in the
16 demonstration program established in section 4 of P.L.2013, c.15
17 (C.54:1-104) and a county board of taxation in a county that has
18 adopted, by resolution, the provisions of section 1 of
19 P.L. , c. (C.) (pending before the Legislature as this bill).
20 (cf: P.L.2013, c.15, s.7)

21
22 4. R.S.54:3-18 is amended to read as follows:

23 54:3-18. The county board of taxation in each county shall
24 meet annually for the purpose of reviewing the equalization table
25 prepared pursuant to R.S.54:3-17 with respect to the several taxing
26 districts of the county. At the meeting a hearing shall be given to
27 the assessors and representatives of the governing bodies of the
28 various taxing districts for the purpose of determining the accuracy
29 of the ratios and valuations of property as shown in the equalization
30 table, and the board shall confirm or revise the table in accordance
31 with the facts. The hearings may be adjourned from time to time
32 but the equalization shall be completed before March 10, or not
33 later than May 25 in the **【case】** cases of a county board of taxation
34 participating in the demonstration program established in section 4
35 of P.L.2013, c.15 (C.54:1-104) and a county board of taxation of a
36 county that has adopted, by resolution, the provisions of section 1
37 of P.L. , c. (C.) (pending before the Legislature as this
38 bill). At the first hearing any taxing district may object to the ratio
39 or valuation fixed for any other district, but no increase in any
40 valuation as shown in the table shall be made by the board without
41 giving a hearing, after 3 days' notice, to the governing body and
42 assessor of the taxing district affected.

43 (cf: P.L.2013, c.15, s.8)

44
45 5. R.S.54:3-21 is amended to read as follows:

46 54:3-21. a. (1) Except as provided in subsection b. of this
47 section a taxpayer feeling aggrieved by the assessed valuation of the
48 taxpayer's property, or feeling discriminated against by the assessed

1 valuation of other property in the county, or a taxing district which
2 may feel discriminated against by the assessed valuation of property
3 in the taxing district, or by the assessed valuation of property in
4 another taxing district in the county, may on or before April 1, or 45
5 days from the date the bulk mailing of notification of assessment is
6 completed in the taxing district, whichever is later, appeal to the
7 county board of taxation by filing with it a petition of appeal;
8 provided, however, that any such taxpayer or taxing district may on
9 or before April 1, or 45 days from the date the bulk mailing of
10 notification of assessment is completed in the taxing district,
11 whichever is later, file a complaint directly with the Tax Court, if
12 the assessed valuation of the property subject to the appeal exceeds
13 \$1,000,000. In a taxing district where a municipal-wide revaluation
14 or municipal-wide reassessment has been implemented, a taxpayer
15 or a taxing district may appeal before or on May 1 to the county
16 board of taxation by filing with it a petition of appeal or, if the
17 assessed valuation of the property subject to the appeal exceeds
18 \$1,000,000, by filing a complaint directly with the State Tax Court.
19 Within ten days of the completion of the bulk mailing of
20 notification of assessment, the assessor of the taxing district shall
21 file with the county board of taxation a certification setting forth the
22 date on which the bulk mailing was completed. If a county board of
23 taxation completes the bulk mailing of notification of assessment,
24 the tax administrator of the county board of taxation shall within ten
25 days of the completion of the bulk mailing prepare and keep on file
26 a certification setting forth the date on which the bulk mailing was
27 completed. A taxpayer shall have 45 days to file an appeal upon the
28 issuance of a notification of a change in assessment. An appeal to
29 the Tax Court by one party in a case in which the Tax Court has
30 jurisdiction shall establish jurisdiction over the entire matter in the
31 Tax Court. All appeals to the Tax Court hereunder shall be in
32 accordance with the provisions of the State Uniform Tax Procedure
33 Law, R.S.54:48-1 et seq.

34 If a petition of appeal or a complaint is filed on April 1 or during
35 the 19 days next preceding April 1, a taxpayer or a taxing district
36 shall have 20 days from the date of service of the petition or
37 complaint to file a cross-petition of appeal with a county board of
38 taxation or a counterclaim with the Tax Court, as appropriate.

39 (2) With respect to property located in a county participating in
40 the demonstration program established in section 4 of
41 P.L.2013, c.15 (C.54:1-104) or a property located in a county that
42 has adopted, by resolution, the provisions of section 1 of
43 P.L. , c. (C.) (pending before the Legislature as this bill),
44 and except as provided in subsection b. of this section, a taxpayer
45 feeling aggrieved by the assessed valuation of the taxpayer's
46 property, or feeling discriminated against by the assessed valuation
47 of other property in the county, or a taxing district which may feel
48 discriminated against by the assessed valuation of property in the

1 taxing district, or by the assessed valuation of property in another
2 taxing district in the county, may on or before January 15, or 45
3 days from the date the bulk mailing of notification of assessment is
4 completed in the taxing district, whichever date is later, appeal to
5 the county board of taxation by filing with it a petition of appeal;
6 provided, however, that any such taxpayer, or taxing district, may
7 on or before April 1, or 45 days from the date the bulk mailing of
8 notification of assessment is completed in the taxing district,
9 whichever date is later, file a complaint directly with the Tax Court,
10 if the assessed valuation of the property subject to the appeal
11 exceeds \$1,000,000.

12 If a petition of appeal is filed on January 15 or during the 19
13 days next preceding January 15, or a complaint is filed with the Tax
14 Court on April 1 or during the 19 days next preceding April 1, a
15 taxpayer or a taxing district shall have 20 days from the date of
16 service of the petition or complaint to file a cross-petition of appeal
17 with a county board of taxation or a counterclaim with the Tax
18 Court, as appropriate.

19 Within 10 days of the completion of the bulk mailing of
20 notification of assessment, the assessor of the taxing district shall
21 file with the county board of taxation a certification setting forth the
22 date on which the bulk mailing was completed. If a county board of
23 taxation completes the bulk mailing of notification of assessment,
24 the tax administrator of the county board of taxation shall within 10
25 days of the completion of the bulk mailing prepare and keep on file
26 a certification setting forth the date on which the bulk mailing was
27 completed. A taxpayer shall have 45 days to file an appeal upon the
28 issuance of a notification of a change in assessment. An appeal to
29 the Tax Court by one party in a case in which the Tax Court has
30 jurisdiction shall establish jurisdiction over the entire matter in the
31 Tax Court. All appeals to the Tax Court hereunder shall be in
32 accordance with the provisions of the State Uniform Tax Procedure
33 Law, R.S.54:48-1 et seq.

34 b. No taxpayer or taxing district shall be entitled to appeal
35 either an assessment or an exemption or both that is based on a
36 financial agreement subject to the provisions of the "Long Term
37 Tax Exemption Law" under the appeals process set forth in
38 subsection a. of this section.

39 (cf: P.L.2013, c.15, s.9)

40

41 6. R.S.54:4-23 is amended to read as follows:

42 54:4-23. All real property shall be assessed to the person
43 owning the same on October 1 in each year. The assessor shall
44 ascertain the names of the owners of all real property situate in his
45 taxing district, and after examination and inquiry, determine the full
46 and fair value of each parcel of real property situate in the taxing
47 district at such price as, in his judgment, it would sell for at a fair
48 and bona fide sale by private contract on October 1 next preceding

1 the date on which the assessor shall complete his assessments, as
2 hereinafter required; provided, however, that in determining the full
3 and fair value of land which is being assessed and taxed under the
4 **【Farmland Assessment Act of 1964, chapter 48, laws of 1964】**
5 “Farmland Assessment Act of 1964,” P.L.1964, c.48 (C.54:4-
6 23.1 et seq.), the assessor shall consider only those indicia of value
7 which such land has for agricultural or horticultural use as provided
8 by said act; and provided further however, that when the assessor
9 has reason to believe that property comprising all or part of a taxing
10 district has been assessed at a value lower or higher than is
11 consistent with the purpose of securing uniform taxable valuation of
12 property according to law for the purpose of taxation, or that the
13 assessment of property comprising all or part of a taxing district is
14 not in substantial compliance with the law and that the interests of
15 the public will be promoted by a reassessment of such property, the
16 assessor shall, after due investigation, make a reassessment of the
17 property in the taxing district that is not in substantial compliance,
18 provided that (1) the assessor has first notified, in writing, the
19 mayor, the municipal governing body, the county board of taxation,
20 and the county tax administrator of the basis of the assessor's
21 determination that a reassessment of that property in the taxing
22 district is warranted and (2) the assessor has submitted a copy of a
23 compliance plan to the county board of taxation for approval. In
24 the case of real property located in a county participating in the
25 demonstration program established in section 4 of
26 P.L.2013, c.15 (C.54:1-104) and in the case of real property located
27 in a county that has adopted, by resolution, the provisions of section
28 1 of P.L. , c. (C.) (pending before the Legislature as this
29 bill), the assessor of the municipality in which the real property is
30 situate, after due investigation, shall make a reassessment of the
31 property in the taxing district that is not in substantial compliance.
32 Following a reassessment of a portion of the taxing district pursuant
33 to the provisions of this section, the assessor shall certify to the
34 county board of taxation, through such sampling as the county
35 board of taxation deems adequate, that the reassessment is in
36 substantial compliance with the portions of the taxing district that
37 were not reassessed. For the purposes of assessment, the assessor
38 shall compute and determine the taxable value of such real property
39 at the level established for the county pursuant to law.
40 (cf: P.L.2013, c.15, s.11)

41

42 7. R.S.54:4-35 is amended to read as follows:

43 54:4-35. a. Except as provided in subsection b. of this section,
44 the assessor shall determine his taxable valuations of real property
45 as of October 1 in each year and shall complete the preparation of
46 his assessment list by January 10 following, on which date he shall
47 attend before the county board of taxation and file with the board
48 his complete assessment list, and a true copy thereof, to be called

1 the assessor's duplicate. Such list and duplicate shall include the
2 assessments of personal property reported or determined pursuant to
3 this chapter. They shall be properly made up in such manner and
4 form required by the Director of the Division of Taxation pursuant
5 to R.S.54:4-26, to be examined, revised and corrected by the board
6 as provided by law.

7 b. In the case of a municipality located in a county where the
8 county board of taxation is participating in the demonstration
9 program established in section 4 of P.L.2013, c.15 (C.54:1-104) and
10 in the case of a municipality located in a county that has adopted,
11 by resolution, the provisions of section 1 of P.L. , c. (C.)
12 (pending before the Legislature as this bill), the assessor shall
13 determine the taxable valuations of real property as of October 1 in
14 each year and shall complete the preparation of the preliminary
15 assessment list by November 1, and the assessor shall appear on
16 that date before the county board of taxation and shall file with the
17 board a hard copy of the complete preliminary assessment list, or
18 shall certify to the board, on forms promulgated by the Director of
19 the Division of Taxation in the Department of the Treasury, that the
20 electronic file within the county's MOD-IV tax system is his
21 complete preliminary assessment list.

22 After all of the assessment appeals filed with the county tax
23 board have been decided, the assessor shall complete the
24 preparation of the final assessment list by May 5, on which date the
25 assessor shall appear before the county board of taxation and shall
26 file with the board his completed final assessment list, and a true
27 copy of the final assessment list, which true copy shall be the
28 assessor's duplicate. The final assessment and the assessor's
29 duplicate shall include the assessments of personal property
30 reported or determined pursuant to the requirements of chapter 4 of
31 Title 54 of the Revised Statutes, in such manner and form as shall
32 be required by the director pursuant to R.S.54:4-26, and shall be
33 examined, revised and corrected by the board as provided by law.
34 (cf: P.L.2013, c.15, s.13)

35
36 8. R.S.54:4-38 is amended to read as follows:

37 54:4-38. a. Except as provided in subsection b. of this section,
38 every assessor, at least ten days before filing the complete
39 assessment list and duplicate with the county board of taxation, and
40 before annexing thereto his affidavit as required in section 54:4-36
41 of this title, shall notify each taxpayer of the current assessment and
42 preceding year's taxes and give public notice by advertisement in at
43 least one newspaper circulating within his taxing district of a time
44 and place when and where the assessment list may be inspected by
45 any taxpayer for the purpose of enabling the taxpayer to ascertain
46 what assessments have been made against him or his property and
47 to confer informally with the assessor as to the correctness of the
48 assessments, so that any errors may be corrected before the filing of

1 the assessment list and duplicate. Thereafter, the assessor shall
2 notify each taxpayer by mail within 30 days of any change to the
3 assessment. This notification of change of assessment shall contain
4 the prior assessment and the current assessment.

5 b. In the case of a municipality located in a county where the
6 county board of taxation is participating in the demonstration
7 program established in section 4 of P.L.2013, c.15 (C.54:1-104) and
8 in the case of a municipality located in a county that has adopted,
9 by resolution, the provisions of section 1 of P.L. , c. (C.)
10 (pending before the Legislature as this bill), every assessor, before
11 filing the preliminary assessment list with the county board of
12 taxation pursuant to subsection b. of R.S.54:4-35, shall notify each
13 taxpayer of the preliminary assessment and preceding year's taxes
14 and give public notice by advertisement in at least one newspaper
15 circulating within his taxing district of a time and place when and
16 where the assessment list may be inspected by any taxpayer for the
17 purpose of enabling the taxpayer to ascertain what assessments have
18 been made against the taxpayer or the taxpayer's property.
19 Thereafter, the assessor shall notify each taxpayer by mail within 30
20 days of any change to the assessment. This notification of change
21 of assessment shall contain the prior assessment and the current
22 assessment.

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

24

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

27 32. a. Except as provided in subsection b. of this section, every
28 assessor, prior to February 1, shall notify by mail each taxpayer of
29 the current assessment and preceding year's taxes. Thereafter, the
30 assessor or county board of taxation shall notify each taxpayer by
31 mail within 30 days of any change to the assessment. This
32 notification of change of assessment shall contain the prior
33 assessment and the current assessment. The director shall establish
34 the form of notice of assessment and change of assessment. Any
35 notice issued by the assessor or county board of taxation shall
36 contain information instructing taxpayers on how to appeal their
37 assessment.

38 b. In the case of a municipality located in a county where the
39 county board of taxation is participating in the demonstration
40 program established in section 4 of P.L.2013, c.15 (C.54:1-104) and
41 in the case of a municipality located in a county that has adopted,
42 by resolution, the provisions of section 1 of P.L. , c. (C.)
43 (pending before the Legislature as this bill), every assessor, on or
44 before November 15 of the pretax year, shall notify by mail each
45 taxpayer of the preliminary assessment and preceding year's taxes.
46 Thereafter, the assessor or county board of taxation shall notify
47 each taxpayer by mail within 30 days of any change to the
48 assessment. This notification of change of assessment shall contain

1 the prior assessment and the current assessment. The director shall
2 establish the form of notice of assessment and change of
3 assessment. Any notice issued by the assessor or county board of
4 taxation shall contain information instructing taxpayers on how to
5 appeal their assessment.

6 c. The county board of taxation of the demonstration county
7 shall make the preliminary data electronically accessible to the
8 public by posting the data in searchable form on the county's
9 website not later than 15 business days after the submission of the
10 preliminary data.

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

12

13 10. R.S.54:4-52 is amended to read as follows:

14 54:4-52. The county board of taxation shall, on or before May
15 20, or on or before May 31 in the **【case】** cases of a county board of
16 taxation participating in the demonstration program established in
17 section 4 of P.L.2013, c.15 (C.54:1-104) and a county board of
18 taxation of a county that has adopted, by resolution, the provisions
19 of section 1 of P.L. , c. (C.) (pending before the
20 Legislature as this bill), fill out a table of aggregates copied from
21 the duplicates of the several assessors and the certifications of the
22 Director of the Division of Taxation relating to second-class
23 railroad property, and enumerating the following items:

24 (1) The total number of acres and lots assessed;

25 (2) The value of the land assessed;

26 (3) The value of the improvements thereon assessed;

27 (4) The total value of the land and improvements assessed,
28 including:

29 a. Second-class railroad property;

30 b. All other real property.

31 (5) The value of the personal property assessed, stating in
32 separate columns:

33 a. Value of household goods and chattels assessed;

34 b. Value of farm stock and machinery assessed;

35 c. Value of stocks in trade, materials used in manufacture and
36 other personal property assessed under section 54:4-11;

37 d. Value of all other tangible personal property used in
38 business assessed.

39 (6) Deductions allowed, stated in separate columns:

40 a. Household goods and other exemptions under the provisions
41 of section 54:4-3.16 of this Title;

42 b. Property exempted under section 54:4-3.12 of this Title.

43 (7) The net valuation taxable;

44 (8) Amounts deducted under the provisions of sections 54:4-49
45 and 54:4-53 of this Title or any other similar law (adjustments
46 resulting from prior appeals);

47 (9) Amounts added under any of the laws mentioned in
48 subdivision 8 of this section (like adjustments);

- 1 (10) Amounts added for equalization under the provisions of
- 2 sections 54:3-17 to 54:3-19 of this Title;
- 3 (11) Amounts deducted for equalization under the provisions of
- 4 sections 54:3-17 to 54:3-19 of this Title;
- 5 (12) Net valuation on which county, State and State school taxes
- 6 are apportioned;
- 7 (13) The number of polls assessed;
- 8 (14) The amount of dog taxes assessed;
- 9 (15) The property exempt from taxation under the following
- 10 special classifications:
- 11 a. Public school property;
- 12 b. Other school property;
- 13 c. Public property;
- 14 d. Church and charitable property;
- 15 e. Cemeteries and graveyards;
- 16 f. Other exemptions not included in foregoing classifications
- 17 subdivided showing exemptions of real property and exemptions of
- 18 personal property;
- 19 g. The total amount of exempt property.
- 20 (16) State road tax;
- 21 (17) State school tax;
- 22 (18) County taxes apportioned, exclusive of bank stock taxes;
- 23 (19) Local taxes to be raised, exclusive of bank stock taxes,
- 24 subdivided as follows:
- 25 a. District school tax;
- 26 b. Other local taxes.
- 27 (20) Total amount of miscellaneous revenues, including surplus
- 28 revenue appropriated, for the support of the taxing district budget,
- 29 which, for a municipality operating under the State fiscal year, shall
- 30 be the amounts for the fiscal year ending June 30 of the year in
- 31 which the table is prepared;
- 32 (21) District court taxes;
- 33 (22) Library tax;
- 34 (23) Bank stock taxes due taxing district;
- 35 (24) Tax rate for local taxing purposes to be known as general
- 36 tax rate to apply per \$100.00 of valuation, which general tax rate
- 37 shall be rounded up to the nearest one-half penny after receipt in
- 38 any year of a municipal resolution submitted to the county tax board
- 39 on or before April 1 of that tax year requesting that the general tax
- 40 rate be rounded up to the nearest one-half penny.
- 41 For municipalities operating under the State fiscal year, the
- 42 amount for local municipal purposes shall be the amount as
- 43 certified pursuant to section 16 of P.L.1994, c.72 (C.40A:4-12.1).
- 44 The table shall also include a footnote showing the amount raised
- 45 by taxation for municipal purposes as shown in the State fiscal year
- 46 budget ending June 30 of the year the table is prepared.
- 47 In addition to the above such other matters may be added, or
- 48 such changes in the foregoing items may be made, as may from

1 time to time be directed by the Director of the Division of Taxation.
2 The forms for filling out tables of aggregates shall be prescribed by
3 the director and sent by him to the county treasurers of the several
4 counties to be by them transmitted to the county board of taxation.
5 Such table of aggregates shall be correctly added by columns and
6 shall be signed by the members of the county board of taxation and
7 shall within three days thereafter be transmitted to the county
8 treasurer who shall file the same and forthwith cause it to be printed
9 in its entirety and shall transmit certified copy of same to the
10 Director of the Division of Taxation, the State Auditor, the Director
11 of the Division of Local Government Services in the Department of
12 Community Affairs, the clerk of the board of freeholders, and the
13 clerk of each municipality in the county.
14 (cf: P.L.2013, c.15, s.16)
15

16 11. (New section) The State Treasurer, in consultation with the
17 Director of the Division of Taxation in the Department of the
18 Treasury, pursuant to the provisions of the "Administrative
19 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), shall adopt
20 rules and regulations to effectuate the provisions of this act.
21

22 12. This act shall take effect immediately.
23
24

25 STATEMENT

26
27 This bill would permit any county, in addition to Monmouth
28 County, to adopt, by resolution after a public hearing, the
29 alternative real property assessment dates established for
30 municipalities participating in the "Real Property Assessment
31 Demonstration Program," P.L.2013, c.15 (C.54:1-101 et al.).
32 Adoption of the real property assessment calendar in that law does
33 not require a county to participate as a demonstration county in the
34 "Real Property Assessment Demonstration Program." (Monmouth
35 County is currently operating as a demonstration county under the
36 "Real Property Assessment Demonstration Program," and using that
37 alternative real property assessment calendar.) The county
38 governing body, not later than the first day of the second month
39 next following the adoption of the alternative real property
40 assessment calendar, must inform the county's residents, by
41 publication in the official newspaper of the county, of the adoption
42 of the alternative real property assessment calendar, and the effect
43 of the adoption of that calendar on county property taxpayers,
44 including, but not limited to, the change in the date for filing an
45 assessment appeal with the county tax board.

46 Not later than the next business day following the adoption of the
47 resolution, the county clerk must inform the Director of the

1 Division of Taxation in the Department of Treasury of the
2 governing body's decision.

3 The adoption of that alternative real property assessment
4 calendar by a county shall be permanent, and the county shall not be
5 permitted to adopt any other real property assessment calendar.

6 The alternative real property assessment calendar implemented
7 as part of the "Real Property Assessment Demonstration Program"
8 is designed to specifically address the systemic costs which result
9 from the losses due to successful assessment appeals by property
10 owners, which reduce the property tax base, and which require
11 municipalities to refund large amounts of property taxes previously
12 collected from those property owners. A successful appeal lowers
13 the property assessment, and thereby lowers the amount of property
14 taxes due and payable from those property owners in future years.

15 Under current law, every municipal tax assessor files the
16 municipality's tax list with the county board of taxation, which
17 subsequently sets the local tax rates. Assessment appeals are filed
18 by property owners on April 1 of each year, or on May 1 in the case
19 of a municipality that has undergone a municipal-wide revaluation
20 or reassessment of real property. Appeals are heard by the county
21 tax board and generally decided in most, if not all, cases by the end
22 of July. Successful appeals that late in the tax year result in
23 reduced assessments, which reduces the municipal tax base.
24 Because the county tax board has already apportioned the tax levy,
25 a decrease in the tax base will result in the under-collection of
26 property taxes to fund current year operations. The real property
27 assessment calendar enacted as part of the "Real Property
28 Assessment Demonstration Program" re-schedules the property
29 assessment appeal process to dates prior to the calculation of the
30 local property tax rate, which allows for a more accurate local
31 property tax rate to reflect local budgetary needs and the true value
32 of the tax base that provides the property tax revenue to fund the
33 local budget.

34 The chart below sets forth the current statutory dates relative to
35 the individual functions that comprise the real property assessment
36 process, and the dates for those functions under the "Real Property
37 Assessment Demonstration Program."

A538 MAZZEO

1

<i>DATES RELATIVE TO CERTIFICATION OF THE TAX LIST, ASSESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX RATES IN MUNICIPALITIES THAT ADOPT THE REAL PROPERTY ASSESSMENT CALENDAR UNDER THE "REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM"</i>		
<i>Description of Function</i>	<i>Current Date</i>	<i>Proposed Date</i>
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in municipalities wherein revaluation of real property has occurred	January 15
Assessment Appeals Heard	May, June and July	February, March and April
Tax List Filed	January 10	May 5
County Preliminary Equalization	March 10	May 15
County Final Equalization	March 10	May 25
Municipal Budget to Tax Board	March 31	May 15
County Budget to Tax Board	April 1	May 15
School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

2

ASSEMBLY STATE AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 538

STATE OF NEW JERSEY

DATED: FEBRUARY 1, 2018

The Assembly State and Local Government Committee reports favorably Assembly Committee Substitute for Assembly No. 538.

The substitute would permit any county, in addition to Monmouth County and Gloucester County, to operate under the alternative real property assessment dates established in the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) Adoption of the real property assessment calendar in that law *does not* require a county to participate as a demonstration county in the “Real Property Assessment Demonstration Program.” (Monmouth County is currently operating as a demonstration county under the “Real Property Assessment Demonstration Program,” and using that alternative real property assessment calendar. Gloucester County is now using that alternative real property assessment calendar as the result of the enactment of P.L.2017, c.306 in early January, 2017.)

Under the substitute bill, a county governing body would adopt the alternative real property assessment calendar by resolution, and with the approval, by resolution, of a majority of the members of the county board of taxation. Not later than the first day of the second month next following the adoption of the alternative real property assessment calendar, the county must inform the county’s residents, by publication in the official newspaper of the county, of the adoption of the alternative real property assessment calendar, and the effect of the adoption of that calendar on county property taxpayers, including, but not limited to, the change in the date for filing an assessment appeal with the county tax board.

Not later than the next business day following the adoption of the resolution, the county clerk must inform the Director of the Division of Taxation in the Department of Treasury of the governing body’s decision.

The adoption of that alternative real property assessment calendar by a county shall be permanent, and the county shall not be permitted to adopt any other real property assessment calendar.

The alternative real property assessment calendar implemented as part of the “Real Property Assessment Demonstration Program”

is designed to specifically address the systemic costs which result from the losses due to successful assessment appeals by property owners, which reduce the property tax base, and which require municipalities to refund large amounts of property taxes previously collected from those property owners. A successful appeal lowers the property assessment, and thereby lowers the amount of property taxes due and payable from those property owners in future years.

Under current law, every municipal tax assessor files the municipality's tax list with the county board of taxation, which subsequently sets the local tax rates. Assessment appeals are filed by property owners on April 1 of each year, or on May 1 in the case of a municipality that has undergone a municipal-wide revaluation or reassessment of real property. Appeals are heard by the county tax board and generally decided in most, if not all, cases by the end of July. Successful appeals that late in the tax year result in reduced assessments, which reduces the municipal tax base. Because the county tax board has already apportioned the tax levy, a decrease in the tax base will result in the under-collection of property taxes to fund current year operations. The real property assessment calendar enacted as part of the "Real Property Assessment Demonstration Program" re-schedules the property assessment appeal process to dates prior to the calculation of the local property tax rate, which allows for a more accurate local property tax rate to reflect local budgetary needs and the true value of the tax base that provides the property tax revenue to fund the local budget.

The chart below sets forth the current statutory dates relative to the individual functions that comprise the real property assessment process, and the dates for those functions under the "Real Property Assessment Demonstration Program."

<i>DATES RELATIVE TO THE CERTIFICATION OF THE TAX LIST, ASSESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX RATES UNDER THE "REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM" (ADP)</i>		
<i>Description of Function</i>	<i>Non-ADP Date</i>	<i>ADP Date</i>
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in municipalities wherein revaluation of real property has occurred	January 15
Assessment Appeals Heard	May, June and July	February, March and April
Tax List Filed	January 10	May 5
County Preliminary Equalization	March 10	May 15
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Municipal Budget to Tax Board	March 31	May 15
County Budget to Tax Board	April 1	May 15
School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY COMMITTEE SUBSTITUTE FOR ASSEMBLY, No. 538

STATE OF NEW JERSEY

DATED: JUNE 18, 2018

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 538 ACS (1R).

This bill permits any county, in addition to Monmouth County and Gloucester County, to operate under the alternative real property assessment dates established in the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) Adoption of the real property assessment calendar in that law does not require a county to participate as a demonstration county in the “Real Property Assessment Demonstration Program.” (Monmouth County is currently operating as a demonstration county under the “Real Property Assessment Demonstration Program,” and using that alternative real property assessment calendar. Gloucester County is now using that alternative real property assessment calendar as the result of the enactment of P.L.2017, c.306 in early January, 2017.)

Upon a county board of taxation’s adoption of an alternative real property assessment calendar per the “Real Property Assessment Demonstration Program,” N.J.S.A.54:1-101 et al., the county tax administrator must forward a copy of that resolution to the county governing body no later than seven business day thereafter. The county governing body must then consider the board of taxation’s resolution no later than 60 days after receipt of the resolution.

The county governing body is required to consider the resolution and either adopt the alternative real property assessment calendar by resolution or ordinance, as appropriate, or disapprove it by vote of a majority of its members. The county board of taxation, however, must consult with the county’s association of municipal assessors prior to approving the adoption of that calendar. If approved, implementation begins on the next following October 1.

Not later than the first day of the second month next following the adoption of the alternative real property assessment calendar, the county must inform the county’s residents, by publication in the official newspaper of the county, of the adoption of the alternative

real property assessment calendar, and the effect of the adoption of that calendar on county property taxpayers, including, but not limited to, the change in the date for filing an assessment appeal with the county tax board.

Not later than the next business day following the adoption of the resolution, the county clerk must inform the Director of the Division of Taxation in the Department of Treasury of the governing body's decision.

The adoption of that alternative real property assessment calendar by a county shall be permanent, and the county shall not be permitted to adopt any other real property assessment calendar.

The alternative real property assessment calendar implemented as part of the "Real Property Assessment Demonstration Program" is designed to specifically address the systemic costs which result from the losses due to successful assessment appeals by property owners, which reduce the property tax base, and which require municipalities to refund large amounts of property taxes previously collected from those property owners. A successful appeal lowers the property assessment, and thereby lowers the amount of property taxes due and payable from those property owners in future years.

Under current law, every municipal tax assessor files the municipality's tax list with the county board of taxation, which subsequently sets the local tax rates. Assessment appeals are filed by property owners on April 1 of each year, or on May 1 in the case of a municipality that has undergone a municipal-wide revaluation or reassessment of real property. Appeals are heard by the county tax board and generally decided in most, if not all, cases by the end of July. Successful appeals that late in the tax year result in reduced assessments, which reduces the municipal tax base. Because the county tax board has already apportioned the tax levy, a decrease in the tax base will result in the under-collection of property taxes to fund current year operations. The real property assessment calendar enacted as part of the "Real Property Assessment Demonstration Program" re-schedules the property assessment appeal process to dates prior to the calculation of the local property tax rate, which allows for a more accurate local property tax rate to reflect local budgetary needs and the true value of the tax base that provides the property tax revenue to fund the local budget.

The chart below sets forth the current statutory dates relative to the individual functions that comprise the real property assessment process, and the dates for those functions under the "Real Property Assessment Demonstration Program."

<i>DATES RELATIVE TO THE CERTIFICATION OF THE TAX LIST, ASSESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX RATES UNDER THE "REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM" (ADP)</i>		
<i>Description of Function</i>	<i>Non-ADP Date</i>	<i>ADP Date</i>
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in municipalities wherein revaluation of real property has occurred	January 15
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School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

As reported, this bill is identical to Senate Bill No. 2257, as amended and reported by the committee.

FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.

STATEMENT TO

**ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 538**

with Assembly Floor Amendments
(Proposed by Assemblyman MAZZEO)

ADOPTED: FEBRUARY 15, 2018

These amendments clarify the process by which a county may adopt the alternative real property assessment calendar established in the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) for municipalities participating in that program.

The amendments require that the county tax administrator of a county board of taxation that adopts a resolution approving the adoption of the alternative real property assessment calendar established in the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) shall forward a copy of the resolution to the county governing body not later than the seventh business day next following the adoption of the resolution. A county board of taxation must consult with the county’s association of municipal assessors prior to approving, by resolution, the adoption of that calendar.

The county governing body shall consider the board of taxation’s resolution not later than the 60th day next following its receipt of the resolution, and either shall approve, by ordinance or resolution, as appropriate, or disapprove by vote of a majority of its members, the board of taxation’s resolution.

SENATE, No. 2257

STATE OF NEW JERSEY
218th LEGISLATURE

INTRODUCED MARCH 8, 2018

Sponsored by:

Senator JAMES BEACH

District 6 (Burlington and Camden)

Co-Sponsored by:

Senator O'Scanlon

SYNOPSIS

Permits county governing body, with approval of county board of taxation, to revise real property assessment calendar.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/19/2018)

S2257 BEACH

2

1 AN ACT concerning the administration of the assessment of real
2 property, supplementing chapter 1 of Title 54 of the Revised
3 Statutes, and amending various parts of the statutory law.

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

7
8 1. (New section) The governing body of a county that, on the
9 effective date of P.L. , c. (C.) (pending before the
10 Legislature as this bill), is not participating in the “Real Property
11 Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-
12 101 et al.) or the Property Tax Assessment Reform Act,” P.L.2009,
13 c.118 (C.54:1-86 et seq.), by resolution, and with the approval, by
14 resolution, of a majority of the members of the county board of
15 taxation, may adopt the alternative real property assessment
16 calendar established in the “Real Property Assessment
17 Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) for
18 municipalities participating in that program. Implementation shall
19 begin on October 1 next following the adoption of the resolution.

20 Adoption of that alternative real property assessment calendar
21 pursuant to this section does not require a county to participate as a
22 demonstration county in the “Real Property Assessment
23 Demonstration Program.” The adoption of that real property
24 assessment calendar by a county shall be permanent, and the county
25 shall not be permitted to adopt any other real property assessment
26 calendar.

27 Not later than the next business day following the adoption of the
28 resolution, the county clerk shall inform the Director of the
29 Division of Taxation in the Department of Treasury of the
30 governing body’s decision.

31 The director shall provide the county with any information and
32 assistance as may be necessary to effectuate the provisions of this
33 section.

34 The county governing body, not later than the first day of the
35 second month next following the adoption of the alternative real
36 property assessment calendar, shall inform the county’s residents,
37 by publication in the official newspaper of the county, of the
38 adoption of the alternative real property assessment calendar, and
39 the effect of the adoption of that calendar on county property
40 taxpayers, including, but not limited to, the change in the date for
41 filing an assessment appeal with the county board of taxation.

42
43 2. Section 19 of P.L.1979, c.499 (C.54:3-5.1) is amended to
44 read as follows:

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 19. a. The president of each county board of taxation shall
2 annually on or before August 15 report to the Director of the
3 Division of Taxation in the Department of the Treasury, except that
4 the president of a county board of taxation participating in the
5 demonstration program established in section 4 of P.L.2013, c.15
6 (C.54:1-104) **【and】**, the president of a county board of taxation in a
7 county operating under the “Property Tax Assessment Reform Act,”
8 P.L.2009, c.118 (C.54:1-86 et seq.), and the president of a county
9 board of taxation of a county that has adopted, by resolution, the
10 provisions of section 1 of P.L. , c. (C.) (pending before the
11 Legislature as this bill), shall make this required report to the
12 director annually on or before June 1. Such report shall be in such
13 form as shall be prescribed by the director and shall contain such
14 information and statistics as may be appropriate to demonstrate for
15 the immediately preceding 3-month period during which tax appeals
16 were heard by the county board: the total number of appeals filed
17 with the county board; the disposition of the various appeals
18 disposed of during that period; the character of appeals filed with
19 regard to the classification of properties appealed; the total amount
20 of assessments involved in those appeals; the number of appeals
21 filed in each filing fee category during that period; and, the total
22 amount of reductions and increases of assessed valuation granted by
23 the board during that period.

24 b. The Director of the Division of Taxation shall annually
25 review the reports required under subsection a. of this section, and
26 shall include a summary of the information contained therein in the
27 division's annual report.
28 (cf: P.L.2017, c.306, s.1)

29

30 3. R.S.54:3-17 is amended to read as follows:

31 54:3-17. Each county tax administrator shall annually ascertain
32 and determine, according to his best knowledge and information,
33 the general ratio or percentage of true value at which the real
34 property of each taxing district is in fact assessed according to the
35 tax lists laid before the board. On or before March 1 of each year,
36 or on or before May 15 in the **【case】** cases of a county board of
37 taxation participating in the demonstration program established in
38 section 4 of P.L.2013, c.15 (C.54:1-104), the county tax
39 administrator, **【and】** the county assessor in a county operating
40 under the “Property Tax Assessment Reform Act,” P.L.2009, c.118
41 (C.54:1-86 et seq.), and the county tax administrator in a county
42 that has adopted, by resolution, the provisions of section 1 of
43 P.L. , c. (C.) (pending before the Legislature as this bill)
44 shall prepare and submit to the county board an equalization table
45 showing, for each district, the following items:

46 (a) The percentage level established pursuant to law for
47 expressing the taxable value of real property in the county;

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- 1 (b) The aggregate assessed value of the real property, exclusive
2 of class II railroad property;
- 3 (c) The ratio of aggregate assessed to aggregate true value of the
4 real property, exclusive of class II railroad property;
- 5 (d) The aggregate true value of the real property, exclusive of
6 class II railroad property;
- 7 (e) The amount by which the valuation in item (b) should be
8 increased or decreased in order to correspond to item (d);
- 9 (f) The aggregate assessed value of machinery implements and
10 equipment and all other personal property used in business;
- 11 (g) The aggregate true value of machinery, implements and
12 equipment and all other personal property used in business;
- 13 (h) The aggregate equalized valuation of machinery, implements
14 and equipment and all other personal property used in business,
15 computed by multiplying the aggregate true value thereof by the
16 lower of (1) that percentage level established pursuant to law for
17 expressing the taxable value of real property in the county, or (2)
18 the average ratio of assessed to true value of real property as
19 promulgated by the director on October 1 of the pretax year,
20 pursuant to chapter 86, laws of 1954, for State school aid purposes,
21 as the same may have been modified by the Tax Court;
- 22 (i) The amount by which the valuation in item (f) should be
23 increased or decreased in order to correspond to item (h).

24 A copy of the table shall be mailed to the assessor of each
25 district, and to the Division of Taxation, and be posted at the
26 courthouse, not later than March 1, or not later than May 15 in the
27 **[case]** cases of a county board of taxation participating in the
28 demonstration program established in section 4 of P.L.2013, c.15
29 (C.54:1-104) **[and]** , a county operating under the "Property Tax
30 Assessment Reform Act, P.L.2009, c.118 (C.54:1-86 et seq.), and a
31 county board of taxation in a county that has adopted, by resolution,
32 the provisions of section 1 of P.L. , c. (C.) (pending before
33 the Legislature as this bill).

34 (cf: P.L.2017, c.306, s.2)

35

36 4. R.S.54:3-18 is amended to read as follows:

37 54:3-18. The county board of taxation in each county shall meet
38 annually for the purpose of reviewing the equalization table
39 prepared pursuant to R.S.54:3-17 with respect to the several taxing
40 districts of the county. At the meeting a hearing shall be given to
41 the assessors and representatives of the governing bodies of the
42 various taxing districts for the purpose of determining the accuracy
43 of the ratios and valuations of property as shown in the equalization
44 table, and the board shall confirm or revise the table in accordance
45 with the facts. The hearings may be adjourned from time to time
46 but the equalization shall be completed before March 10, or not
47 later than May 25 in the **[case]** cases of a county board of taxation
48 participating in the demonstration program established in section 4

1 of P.L.2013, c.15 (C.54:1-104) **【and】** , a county board of taxation
2 of a county operating under the “Property Tax Assessment Reform
3 Act,” P.L.2009, c.118 (C.54:1-86 et seq.) , and a county board of
4 taxation of a county that has adopted, by resolution, the provisions
5 of section 1 of P.L. , c. (C.) (pending before the Legislature
6 as this bill). At the first hearing any taxing district may object to
7 the ratio or valuation fixed for any other district, but no increase in
8 any valuation as shown in the table shall be made by the board
9 without giving a hearing, after 3 days' notice, to the governing body
10 and assessor of the taxing district affected.

11 (cf: P.L.2017, c.306, s.3)

12

13 5. R.S.54:3-21 is amended to read as follows:

14 54:3-21. a. (1) Except as provided in subsection b. of this
15 section a taxpayer feeling aggrieved by the assessed valuation of the
16 taxpayer's property, or feeling discriminated against by the assessed
17 valuation of other property in the county, or a taxing district which
18 may feel discriminated against by the assessed valuation of property
19 in the taxing district, or by the assessed valuation of property in
20 another taxing district in the county, may on or before April 1, or 45
21 days from the date the bulk mailing of notification of assessment is
22 completed in the taxing district, whichever is later, appeal to the
23 county board of taxation by filing with it a petition of appeal;
24 provided, however, that any such taxpayer or taxing district may on
25 or before April 1, or 45 days from the date the bulk mailing of
26 notification of assessment is completed in the taxing district,
27 whichever is later, file a complaint directly with the Tax Court, if
28 the assessed valuation of the property subject to the appeal exceeds
29 \$1,000,000. In a taxing district where a municipal-wide revaluation
30 or municipal-wide reassessment has been implemented, a taxpayer
31 or a taxing district may appeal before or on May 1 to the county
32 board of taxation by filing with it a petition of appeal or, if the
33 assessed valuation of the property subject to the appeal exceeds
34 \$1,000,000, by filing a complaint directly with the State Tax Court.
35 Within ten days of the completion of the bulk mailing of
36 notification of assessment, the assessor of the taxing district shall
37 file with the county board of taxation a certification setting forth the
38 date on which the bulk mailing was completed. If a county board of
39 taxation completes the bulk mailing of notification of assessment,
40 the tax administrator of the county board of taxation shall within ten
41 days of the completion of the bulk mailing prepare and keep on file
42 a certification setting forth the date on which the bulk mailing was
43 completed. A taxpayer shall have 45 days to file an appeal upon the
44 issuance of a notification of a change in assessment. An appeal to
45 the Tax Court by one party in a case in which the Tax Court has
46 jurisdiction shall establish jurisdiction over the entire matter in the
47 Tax Court. All appeals to the Tax Court hereunder shall be in

1 accordance with the provisions of the State Uniform Tax Procedure
2 Law, R.S.54:48-1 et seq.

3 If a petition of appeal or a complaint is filed on April 1 or during
4 the 19 days next preceding April 1, a taxpayer or a taxing district
5 shall have 20 days from the date of service of the petition or
6 complaint to file a cross-petition of appeal with a county board of
7 taxation or a counterclaim with the Tax Court, as appropriate.

8 (2) With respect to property located in a county participating in
9 the demonstration program established in section 4 of P.L.2013,
10 c.15 (C.54:1-104) **[or]** , a property located in a county operating
11 under the "Property Tax Assessment Reform Act," P.L.2009, c.118
12 (C.54:1-86 et seq.), or a property located in a county that has
13 adopted, by resolution, the provisions of section 1 of P.L. _____,
14 c. (C. _____) (pending before the Legislature as this bill), and except
15 as provided in subsection b. of this section, a taxpayer feeling
16 aggrieved by the assessed valuation of the taxpayer's property, or
17 feeling discriminated against by the assessed valuation of other
18 property in the county, or a taxing district which may feel
19 discriminated against by the assessed valuation of property in the
20 taxing district, or by the assessed valuation of property in another
21 taxing district in the county, may on or before January 15, or 45
22 days from the date the bulk mailing of notification of assessment is
23 completed in the taxing district, whichever date is later, appeal to
24 the county board of taxation by filing with it a petition of appeal;
25 provided, however, that any such taxpayer, or taxing district, may
26 on or before April 1, or 45 days from the date the bulk mailing of
27 notification of assessment is completed in the taxing district,
28 whichever date is later, file a complaint directly with the Tax Court,
29 if the assessed valuation of the property subject to the appeal
30 exceeds \$1,000,000.

31 If a petition of appeal is filed on January 15 or during the 19
32 days next preceding January 15, or a complaint is filed with the Tax
33 Court on April 1 or during the 19 days next preceding April 1, a
34 taxpayer or a taxing district shall have 20 days from the date of
35 service of the petition or complaint to file a cross-petition of appeal
36 with a county board of taxation or a counterclaim with the Tax
37 Court, as appropriate.

38 Within 10 days of the completion of the bulk mailing of
39 notification of assessment, the assessor of the taxing district shall
40 file with the county board of taxation a certification setting forth the
41 date on which the bulk mailing was completed. If a county board of
42 taxation completes the bulk mailing of notification of assessment,
43 the tax administrator of the county board of taxation shall within 10
44 days of the completion of the bulk mailing prepare and keep on file
45 a certification setting forth the date on which the bulk mailing was
46 completed. A taxpayer shall have 45 days to file an appeal upon the
47 issuance of a notification of a change in assessment. An appeal to
48 the Tax Court by one party in a case in which the Tax Court has

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1 jurisdiction shall establish jurisdiction over the entire matter in the
2 Tax Court. All appeals to the Tax Court hereunder shall be in
3 accordance with the provisions of the State Uniform Tax Procedure
4 Law, R.S.54:48-1 et seq.

5 b. No taxpayer or taxing district shall be entitled to appeal
6 either an assessment or an exemption or both that is based on a
7 financial agreement subject to the provisions of the "Long Term
8 Tax Exemption Law" under the appeals process set forth in
9 subsection a. of this section.
10 (cf: P.L.2017, c.306, s.4)

11
12 6. Section 18 of P.L.1979, c.499 (C.54:3-21.3a) is amended to
13 read as follows:

14 18. All revenues received by the county from fees, either
15 established or increased pursuant to this amendatory and
16 supplementary act, shall be used exclusively for the purposes of
17 modernizing the record-retention capabilities of the county board of
18 taxation, for defraying the costs incurred by the county board of
19 taxation in recording and transcribing appeal proceedings, setting
20 forth memorandums of judgment and in providing copies thereof,
21 for paying any salary required to be paid by the county which is
22 increased pursuant to this amendatory and supplementary act, and to
23 effectuate the provisions of the real property assessment
24 demonstration program established by section 4 of P.L.2013, c.15
25 (C.54:1-104).

26 In addition to these purposes, a county operating under the "Real
27 Property Assessment Demonstration Program," P.L.2013, c.15
28 (C.54:1-101 et seq.) **[or]** , the "Property Tax Assessment Reform
29 Act," P.L.2009, c.118 (C.54:1-86 et seq.) , and a county that has
30 adopted, by resolution, the provisions of section 1 of P.L. _____,
31 c. (C. _____) (pending before the Legislature as this bill), also shall
32 be able to use these fee moneys for costs of software and hardware
33 necessary for computer-assisted mass appraisal of real property, and
34 paying for all costs related to the maintenance of tax maps.
35 (cf: P.L.2017, c.306, s.5)

36
37 7. R.S.54:4-35 is amended to read as follows:

38 54:4-35. a. Except as provided in subsection b. of this section,
39 the assessor shall determine his taxable valuations of real property
40 as of October 1 in each year and shall complete the preparation of
41 his assessment list by January 10 following, on which date he shall
42 attend before the county board of taxation and file with the board
43 his complete assessment list, and a true copy thereof, to be called
44 the assessor's duplicate. Such list and duplicate shall include the
45 assessments of personal property reported or determined pursuant to
46 this chapter. They shall be properly made up in such manner and
47 form required by the Director of the Division of Taxation pursuant

1 to R.S.54:4-26, to be examined, revised and corrected by the board
2 as provided by law.

3 b. In the case of a municipality located in a county where the
4 county board of taxation is participating in the demonstration
5 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
6 **[and]** , in the case of a county operating under the "Property Tax
7 Assessment Reform Act," P.L.2009, c 118 (C.54:1-86 et seq.), and
8 in the case of a municipality in a county that has adopted, by
9 resolution, the provisions of section 1 of P.L. , c. (C.)
10 (pending before the Legislature as this bill), the assessor shall
11 determine the taxable valuations of real property as of October 1 in
12 each year and shall complete the preparation of the preliminary
13 assessment list by November 1, and the assessor shall appear on
14 that date before the county board of taxation and shall file with the
15 board a hard copy of the complete preliminary assessment list, or
16 shall certify to the board, on forms promulgated by the Director of
17 the Division of Taxation in the Department of the Treasury, that the
18 electronic file within the county's MOD-IV tax system is his
19 complete preliminary assessment list.

20 After all of the assessment appeals filed with the county tax
21 board have been decided, the assessor shall complete the
22 preparation of the final assessment list by May 5, on which date the
23 assessor shall appear before the county board of taxation and shall
24 file with the board his completed final assessment list, and a true
25 copy of the final assessment list, which true copy shall be the
26 assessor's duplicate. The final assessment and the assessor's
27 duplicate shall include the assessments of personal property
28 reported or determined pursuant to the requirements of chapter 4 of
29 Title 54 of the Revised Statutes, in such manner and form as shall
30 be required by the director pursuant to R.S.54:4-26, and shall be
31 examined, revised and corrected by the board as provided by law.
32 (cf: P.L.2017, c.306, s.6)

33

34 8. R.S.54:4-38 is amended to read as follows:

35 54:4-38. a. Except as provided in subsection b. of this section,
36 every assessor, at least ten days before filing the complete
37 assessment list and duplicate with the county board of taxation, and
38 before annexing thereto his affidavit as required in section 54:4-36
39 of this title, shall notify each taxpayer of the current assessment and
40 preceding year's taxes and give public notice by advertisement in at
41 least one newspaper circulating within his taxing district of a time
42 and place when and where the assessment list may be inspected by
43 any taxpayer for the purpose of enabling the taxpayer to ascertain
44 what assessments have been made against him or his property and
45 to confer informally with the assessor as to the correctness of the
46 assessments, so that any errors may be corrected before the filing of
47 the assessment list and duplicate. Thereafter, the assessor shall
48 notify each taxpayer by mail within 30 days of any change to the

1 assessment. This notification of change of assessment shall contain
2 the prior assessment and the current assessment. Any notice issued
3 by the assessor shall contain information instructing taxpayers on
4 how to appeal their assessment along with the deadline to file an
5 appeal, printed in boldface type.

6 b. In the case of a municipality located in a county where the
7 county board of taxation is participating in the demonstration
8 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
9 **[and]** , in the case of a county operating under the “Property Tax
10 Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86 et seq.), and
11 in the case of a municipality located in a county that has adopted,
12 by resolution, the provisions of section 1 of P.L. , c. (C.)
13 (pending before the Legislature as this bill), every assessor, before
14 filing the preliminary assessment list with the county board of
15 taxation pursuant to subsection b. of R.S.54:4-35, shall notify each
16 taxpayer of the preliminary assessment and preceding year's taxes
17 and give public notice by advertisement in at least one newspaper
18 circulating within his taxing district of a time and place when and
19 where the assessment list may be inspected by any taxpayer for the
20 purpose of enabling the taxpayer to ascertain what assessments have
21 been made against the taxpayer or the taxpayer's property.
22 Thereafter, the assessor shall notify each taxpayer by mail within 30
23 days of any change to the assessment. This notification of change
24 of assessment shall contain the prior assessment and the current
25 assessment. Any notice issued by the assessor shall contain
26 information instructing taxpayers on how to appeal their assessment
27 along with the deadline to file an appeal, printed in boldface type.
28 (cf: P.L.2017, c.306, s.7)

29
30 9. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to
31 read as follows:

32 32. a. Except as provided in subsection b. of this section, every
33 assessor, prior to February 1, shall notify by mail each taxpayer of
34 the current assessment and preceding year's taxes. Thereafter, the
35 assessor or county board of taxation shall notify each taxpayer by
36 mail within 30 days of any change to the assessment. This
37 notification of change of assessment shall contain the prior
38 assessment and the current assessment. The director shall establish
39 the form of notice of assessment and change of assessment. Any
40 notice issued by the assessor or county board of taxation shall
41 contain information instructing taxpayers on how to appeal their
42 assessment along with the deadline to file an appeal, printed in
43 boldface type.

44 b. In the case of a municipality located in a county where the
45 county board of taxation is participating in the demonstration
46 program established in section 4 of P.L.2013, c.15 (C.54:1-104)
47 **[and]** , in the case of a county operating under the “Property Tax
48 Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86 et seq.) and

1 in the case of a municipality located in a county that has adopted,
2 by resolution, the provisions of section 1 of P.L. , c. (C.)
3 (pending before the Legislature as this bill), every assessor, on or
4 before November 15 of the pretax year, shall notify by mail each
5 taxpayer of the preliminary assessment and preceding year's taxes.
6 Thereafter, the assessor or county board of taxation shall notify
7 each taxpayer by mail within 30 days of any change to the
8 assessment which has occurred as the result of a municipal-wide
9 revaluation or reassessment of real property within the
10 municipality. This notification of change of assessment shall
11 contain the prior assessment and the current assessment. The
12 director shall establish the form of notice of assessment and change
13 of assessment. Any notice issued by the assessor or county board of
14 taxation shall contain information instructing taxpayers on how to
15 appeal their assessment along with the deadline to file an appeal,
16 printed in boldface type.

17 c. The county board of taxation of the demonstration county
18 shall make the preliminary data electronically accessible to the
19 public by posting the data in searchable form on the county's
20 website not later than 15 business days after the submission of the
21 preliminary data.

22 (cf: P.L.2017, c.306, s.8)

23

24 10. R.S.54:4-52 is amended to read as follows:

25 54:4-52. The county board of taxation shall, on or before May
26 20, or on or before May 31 in the case of a county board of taxation
27 participating in the demonstration program established in section 4
28 of P.L.2013, c.15 (C.54:1-104) **【and】** , in the case of a county
29 operating under the "Property Tax Assessment Reform Act,"
30 P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of a
31 municipality located in a county that has adopted, by resolution, the
32 provisions of section 1 of P.L. , c. (C.) (pending before the
33 Legislature as this bill), fill out a table of aggregates copied from
34 the duplicates of the several assessors and the certifications of the
35 Director of the Division of Taxation relating to second-class
36 railroad property, and enumerating the following items:

37 (1) The total number of acres and lots assessed;

38 (2) The value of the land assessed;

39 (3) The value of the improvements thereon assessed;

40 (4) The total value of the land and improvements assessed,
41 including:

42 a. Second-class railroad property;

43 b. All other real property.

44 (5) The value of the personal property assessed, stating in
45 separate columns:

46 a. Value of household goods and chattels assessed;

47 b. Value of farm stock and machinery assessed;

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- 1 c. Value of stocks in trade, materials used in manufacture and
- 2 other personal property assessed under section 54:4-11;
- 3 d. Value of all other tangible personal property used in
- 4 business assessed.
- 5 (6) Deductions allowed, stated in separate columns:
- 6 a. Household goods and other exemptions under the provisions
- 7 of section 54:4-3.16 of this Title;
- 8 b. Property exempted under section 54:4-3.12 of this Title.
- 9 (7) The net valuation taxable;
- 10 (8) Amounts deducted under the provisions of sections 54:4-49
- 11 and 54:4-53 of this Title or any other similar law (adjustments
- 12 resulting from prior appeals);
- 13 (9) Amounts added under any of the laws mentioned in
- 14 subdivision 8 of this section (like adjustments);
- 15 (10) Amounts added for equalization under the provisions of
- 16 sections 54:3-17 to 54:3-19 of this Title;
- 17 (11) Amounts deducted for equalization under the provisions of
- 18 sections 54:3-17 to 54:3-19 of this Title;
- 19 (12) Net valuation on which county, State and State school taxes
- 20 are apportioned;
- 21 (13) The number of polls assessed;
- 22 (14) The amount of dog taxes assessed;
- 23 (15) The property exempt from taxation under the following
- 24 special classifications:
- 25 a. Public school property;
- 26 b. Other school property;
- 27 c. Public property;
- 28 d. Church and charitable property;
- 29 e. Cemeteries and graveyards;
- 30 f. Other exemptions not included in foregoing classifications
- 31 subdivided showing exemptions of real property and exemptions of
- 32 personal property;
- 33 g. The total amount of exempt property.
- 34 (16) State road tax;
- 35 (17) State school tax;
- 36 (18) County taxes apportioned, exclusive of bank stock taxes;
- 37 (19) Local taxes to be raised, exclusive of bank stock taxes,
- 38 subdivided as follows:
- 39 a. District school tax;
- 40 b. Other local taxes.
- 41 (20) Total amount of miscellaneous revenues, including surplus
- 42 revenue appropriated, for the support of the taxing district budget,
- 43 which, for a municipality operating under the State fiscal year, shall
- 44 be the amounts for the fiscal year ending June 30 of the year in
- 45 which the table is prepared;
- 46 (21) District court taxes;
- 47 (22) Library tax;
- 48 (23) Bank stock taxes due taxing district;

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12

1 (24) Tax rate for local taxing purposes to be known as general
2 tax rate to apply per \$100.00 of valuation, which general tax rate
3 shall be rounded up to the nearest one-half penny after receipt in
4 any year of a municipal resolution submitted to the county tax board
5 on or before April 1 of that tax year requesting that the general tax
6 rate be rounded up to the nearest one-half penny.

7 For municipalities operating under the State fiscal year, the
8 amount for local municipal purposes shall be the amount as
9 certified pursuant to section 16 of P.L.1994, c.72 (C.40A:4-12.1).
10 The table shall also include a footnote showing the amount raised
11 by taxation for municipal purposes as shown in the State fiscal year
12 budget ending June 30 of the year the table is prepared.

13 In addition to the above such other matters may be added, or
14 such changes in the foregoing items may be made, as may from
15 time to time be directed by the Director of the Division of Taxation.
16 The forms for filling out tables of aggregates shall be prescribed by
17 the director and sent by him to the county treasurers of the several
18 counties to be by them transmitted to the county board of taxation.
19 Such table of aggregates shall be correctly added by columns and
20 shall be signed by the members of the county board of taxation and
21 shall within three days thereafter be transmitted to the county
22 treasurer who shall file the same and forthwith cause it to be printed
23 in its entirety and shall transmit certified copy of same to the
24 Director of the Division of Taxation, the State Auditor, the Director
25 of the Division of Local Government Services in the Department of
26 Community Affairs, the clerk of the board of freeholders, and the
27 clerk of each municipality in the county.

28 (cf: P.L.2017, c.306, s.9)

29

30 11. (New section) The State Treasurer, in consultation with the
31 Director of the Division of Taxation in the Department of the
32 Treasury, pursuant to the provisions of the "Administrative
33 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), shall adopt
34 rules and regulations to effectuate the provisions of P.L. ,
35 c. (C.) (pending before the Legislature as this bill).

36

37 12. This act shall take effect immediately.

38

39

40

STATEMENT

41

42 This bill would permit any county, in addition to Monmouth
43 County and Gloucester County, to operate under the alternative real
44 property assessment dates established in the "Real Property
45 Assessment Demonstration Program," P.L.2013, c.15 (C.54:1-101
46 et al.) Adoption of the real property assessment calendar in that law
47 *does not* require a county to participate as a demonstration county
48 in the "Real Property Assessment Demonstration Program."

1 (Monmouth County is currently operating as a demonstration
2 county under the “Real Property Assessment Demonstration
3 Program,” and using that alternative real property assessment
4 calendar. Gloucester County is now using that alternative real
5 property assessment calendar as the result of the enactment of
6 P.L.2017, c.306 in early January, 2017.)

7 Under the bill, a county governing body would adopt the
8 alternative real property assessment calendar by resolution, and with
9 the approval, by resolution, of a majority of the members of the county
10 board of taxation. Not later than the first day of the second month
11 next following the adoption of the alternative real property
12 assessment calendar, the county must inform the county’s residents,
13 by publication in the official newspaper of the county, of the
14 adoption of the alternative real property assessment calendar, and
15 the effect of the adoption of that calendar on county property
16 taxpayers, including, but not limited to, the change in the date for
17 filing an assessment appeal with the county tax board.

18 Not later than the next business day following the adoption of the
19 resolution, the county clerk must inform the Director of the
20 Division of Taxation in the Department of Treasury of the
21 governing body’s decision.

22 The adoption of that alternative real property assessment
23 calendar by a county shall be permanent, and the county shall not be
24 permitted to adopt any other real property assessment calendar.

25 The alternative real property assessment calendar implemented
26 as part of the “Real Property Assessment Demonstration Program”
27 is designed to specifically address the systemic costs which result
28 from the losses due to successful assessment appeals by property
29 owners, which reduce the property tax base, and which require
30 municipalities to refund large amounts of property taxes previously
31 collected from those property owners. A successful appeal lowers
32 the property assessment, and thereby lowers the amount of property
33 taxes due and payable from those property owners in future years.

34 Under current law, every municipal tax assessor files the
35 municipality’s tax list with the county board of taxation, which
36 subsequently sets the local tax rates. Assessment appeals are filed
37 by property owners on April 1 of each year, or on May 1 in the case
38 of a municipality that has undergone a municipal-wide revaluation
39 or reassessment of real property. Appeals are heard by the county
40 tax board and generally decided in most, if not all, cases by the end
41 of July. Successful appeals that late in the tax year result in
42 reduced assessments, which reduces the municipal tax base.
43 Because the county tax board has already apportioned the tax levy,
44 a decrease in the tax base will result in the under-collection of
45 property taxes to fund current year operations. The real property
46 assessment calendar enacted as part of the “Real Property
47 Assessment Demonstration Program” re-schedules the property
48 assessment appeal process to dates prior to the calculation of the

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1 local property tax rate, which allows for a more accurate local
 2 property tax rate to reflect local budgetary needs and the true value
 3 of the tax base that provides the property tax revenue to fund the
 4 local budget.

5 The chart below sets forth the current statutory dates relative to
 6 the individual functions that comprise the real property assessment
 7 process, and the dates for those functions under the “Real Property
 8 Assessment Demonstration Program.”

9

<i>DATES RELATIVE TO THE CERTIFICATION OF THE TAX LIST, ASSESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX RATES UNDER THE “REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM” (ADP)</i>		
<i>Description of Function</i>	<i>Non-ADP Date</i>	<i>ADP Date</i>
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in municipalities wherein revaluation of real property has occurred	January 15
Assessment Appeals Heard	May, June and July	February, March and April
Tax List Filed	January 10	May 5
County Preliminary Equalization	March 10	May 15
County Final Equalization	March 10	May 25
Municipal Budget to Tax Board	March 31	May 15
County Budget to Tax Board	April 1	May 15
School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 2257

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 18, 2018

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2257, with committee amendments.

As amended, this bill permits any county, in addition to Monmouth County and Gloucester County, to operate under the alternative real property assessment dates established in the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et al.) Adoption of the real property assessment calendar in that law does not require a county to participate as a demonstration county in the “Real Property Assessment Demonstration Program.” (Monmouth County is currently operating as a demonstration county under the “Real Property Assessment Demonstration Program,” and using that alternative real property assessment calendar. Gloucester County is now using that alternative real property assessment calendar as the result of the enactment of P.L.2017, c.306 in early January, 2017.)

Upon a county board of taxation’s adoption of an alternative real property assessment calendar per the “Real Property Assessment Demonstration Program,” N.J.S.A.54:1-101 et al., the county tax administrator must forward a copy of that resolution to the county governing body no later than seven business day thereafter. The county governing body must then consider the board of taxation’s resolution no later than 60 days after receipt of the resolution.

The county governing body is required to consider the resolution and either adopt the alternative real property assessment calendar by resolution or ordinance, as appropriate, or disapprove it by vote of a majority of its members. The county board of taxation, however, must consult with the county’s association of municipal assessors prior to approving the adoption of that calendar. If approved, implementation begins on the next following October 1.

Not later than the first day of the second month next following the adoption of the alternative real property assessment calendar, the county must inform the county’s residents, by publication in the official newspaper of the county, of the adoption of the alternative real property assessment calendar, and the effect of the adoption of that calendar on county property taxpayers, including, but not

limited to, the change in the date for filing an assessment appeal with the county tax board.

Not later than the next business day following the adoption of the resolution, the county clerk must inform the Director of the Division of Taxation in the Department of Treasury of the governing body's decision.

The adoption of that alternative real property assessment calendar by a county shall be permanent, and the county shall not be permitted to adopt any other real property assessment calendar.

The alternative real property assessment calendar implemented as part of the "Real Property Assessment Demonstration Program" is designed to specifically address the systemic costs which result from the losses due to successful assessment appeals by property owners, which reduce the property tax base, and which require municipalities to refund large amounts of property taxes previously collected from those property owners. A successful appeal lowers the property assessment, and thereby lowers the amount of property taxes due and payable from those property owners in future years.

Under current law, every municipal tax assessor files the municipality's tax list with the county board of taxation, which subsequently sets the local tax rates. Assessment appeals are filed by property owners on April 1 of each year, or on May 1 in the case of a municipality that has undergone a municipal-wide revaluation or reassessment of real property. Appeals are heard by the county tax board and generally decided in most, if not all, cases by the end of July. Successful appeals that late in the tax year result in reduced assessments, which reduces the municipal tax base. Because the county tax board has already apportioned the tax levy, a decrease in the tax base will result in the under-collection of property taxes to fund current year operations. The real property assessment calendar enacted as part of the "Real Property Assessment Demonstration Program" re-schedules the property assessment appeal process to dates prior to the calculation of the local property tax rate, which allows for a more accurate local property tax rate to reflect local budgetary needs and the true value of the tax base that provides the property tax revenue to fund the local budget.

The chart below sets forth the current statutory dates relative to the individual functions that comprise the real property assessment process, and the dates for those functions under the "Real Property Assessment Demonstration Program."

<i>DATES RELATIVE TO THE CERTIFICATION OF THE TAX LIST, ASSESSMENT APPEALS, AND THE CALCULATION OF LOCAL TAX RATES UNDER THE "REAL PROPERTY ASSESSMENT DEMONSTRATION PROGRAM" (ADP)</i>		
<i>Description of Function</i>	<i>Non-ADP Date</i>	<i>ADP Date</i>
Assessing Date	October 1 of pre-tax year	October 1 of pre-tax year
Certification of Preliminary Assessment	N/A	November 1 of pre-tax year
Notification of Assessment Postcards	February 1	November 15 of pre-tax year
Assessment Appeal Filing Deadline	April 1; May 1 in municipalities wherein revaluation of real property has occurred	January 15
Assessment Appeals Heard	May, June and July	February, March and April
Tax List Filed	January 10	May 5
County Preliminary Equalization	March 10	May 15
County Final Equalization	March 10	May 25
Municipal Budget to Tax Board	March 31	May 15
County Budget to Tax Board	April 1	May 15
School Budget to Tax Board	May 19	May 15
Certified Tax Rates	May 20	May 31
Tax Duplicates	June 3	June 3
Tax Bills	June 14	June 14

As amended and reported, this bill is identical to Assembly Bill No. 538 (ACS/1R), as also reported by the committee.

COMMITTEE AMENDMENTS:

The committee amendments:

(1) require that the county tax administrator of a county board of taxation that adopts a resolution approving the adoption of the alternative real property assessment must forward a copy of the resolution to the county governing body not later than the seventh business day next following the adoption of the resolution;

(2) require the county governing body to consider the board of taxation's resolution not later than the 60th day next following its receipt of the resolution, and to either shall approve by ordinance or resolution, or disapprove by vote of a majority of its members, the board of taxation's resolution;

(3) require that the county board of taxation consult with the county's association of municipal assessors prior to approving the adoption of the calendar; and

(4) clarify language concerning the process by which the governing body of a county adopts the calendar.

FISCAL IMPACT:

This bill is not certified as requiring a fiscal note.



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Newark, N.J.

Governor Murphy Takes Action on Legislation

08/17/2018

TRENTON – Governor Phil Murphy earlier today signed the following bills into law:

AJR-125/SJR-85 (Quijano, Jimenez/Pou, Cruz-Perez) - Designates June 20th annually as “World Refugee Day” in New Jersey.

ACS for A-538/S-2257 (Mazzeo, Murphy, Mukherji/Beach) - Permits county governing body, with approval of county board of taxation, to revise real property assessment calendar.

A-1033/S-1760 (Johnson, Vainieri Huttel/Weinberg) - Makes Palisades Interstate Park Commission eligible for certain open space and historic preservation funding.

A-1627/S-1873 (Schepisi, A.M. Bucco, Auth, Danielsen, DiMaio/Sarlo, T. Kean) - Provides that PERS or PFRS member who continues to be volunteer firefighter or emergency services worker after retirement with employer from whom member retires has bona fide severance for compliance with State and federal law.

A-2041/S-1840 (Coughlin, Holley, Pintor Marin/Vitale, Gopal) - Establishes “Economic Redevelopment and Growth Grant Bond Financing Act,” authorizing issuance of bonds secured by pledge of Economic Redevelopment and Growth Grant proceeds, municipal liens, and special assessment; expands “Redevelopment Area Bond Financing Law;” extends time to complete certain projects under “Long Term Tax Exemption Law”.

ACS for A-2747, 880/S-1532 (Houghtaling, Downey, Munoz, Danielsen/Bateman) - Limits time continuing care retirement communities may retain refundable entrance fee after resident vacates facility; provides for disposition of certain personal property.

A-3704/S-2550 (DeAngelo, Space, Quijano/Cryan, Sweeney) - Clarifies training requirements of certain HVACR contractors.

A-3765/S-2456 (Houghtaling, Downey, Jones, Wimberly/Gopal, Oroho) - Permits school district superintendent to designate school employee with certain expertise as school safety specialist.

A-3888/S-2498 (Houghtaling, Downey, Egan/Gopal, Scutari) - Allows issuance of additional alcoholic beverage licenses within boundaries of formerly federally owned or operated military installations.

A-4065/S-2724 (Lopez, Mukherji/Vitale) - Authorizes State Treasurer to sell surplus real property located in Township of Woodbridge, Middlesex County.

A-4194/S-2738 (Coughlin/Weinberg, Beach) - Requires NJ Historical Commission to establish program for commemorations and observance of 250th anniversary of United States; permits commission to enter into public-private partnership agreement in preparation of anniversary; appropriates \$500,000.

S-767/A-3829 (Cunningham, Sweeney, T. Kean/Jasey) - Directs Secretary of Higher Education to establish

communication campaign to encourage students to enroll in 30 credits per year and institutions to report to secretary on strategies and incentives to accomplish this goal.

S-1265/A-3634 (Turner, Cruz-Perez, Singer/Jasey, Pinkin) - Provides that no more than 120 credits will be required for baccalaureate degree awarded by a public institution and no more than 60 credits for associate degree.

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