

54:4-65
LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2019 **CHAPTER:** 186

NJSA: 54:4-65 (Requires property tax bills to contain eligibility information on State tax relief programs.)

BILL NO: A1048 (Substituted for S855)

SPONSOR(S) Eric Houghtaling and others

DATE INTRODUCED: 1/9/2018

COMMITTEE: **ASSEMBLY:** State & Local Government

SENATE: Community & Urban Affairs

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** 6/10/2019

SENATE: 5/30/2019

DATE OF APPROVAL: 7/19/2019

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (First Reprint enacted) Yes

A1048

SPONSOR'S STATEMENT: (Begins on page 3 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: Yes

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

S855

SPONSOR'S STATEMENT: (Begins on page 3 of introduced bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: Yes

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT: No

LEGISLATIVE FISCAL ESTIMATE: No

(continued)

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext.103 or <mailto:refdesk@njstatelib.org>

REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

RWH/CL

P.L. 2019, CHAPTER 186, *approved July 19, 2019*
Assembly, No. 1048 (*First Reprint*)

1 AN ACT concerning notice of State property tax relief programs and
2 amending R.S.54:4-65.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.54:4-65 is amended to read as follows:

8 54:4-65. a. The Director of the Division of Local Government
9 Services in the Department of Community Affairs shall approve the
10 form and content of property tax bills.

11 b. (1) Each tax bill shall have printed thereon a brief
12 tabulation showing the distribution of the amount raised by taxation
13 in the taxing district, in such form as to disclose the rate per
14 \$100.00 of assessed valuation or the number of cents in each dollar
15 paid by the taxpayer which is to be used for the payment of State
16 school taxes, other State taxes, county taxes, local school
17 expenditures, free public library taxes, and other local expenditures.
18 The last named item may be further subdivided so as to show the
19 amount for each of the several departments of the municipal
20 government. In lieu of printing such information on the tax bill,
21 any municipality may furnish the tabulation required hereunder and
22 any other pertinent information in a statement accompanying the
23 mailing or delivery of the tax bill.

24 (2) When a parcel receives a homestead property tax credit
25 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
26 the amount of the credit shall be included with the tax calculation as
27 a reduction in the total tax calculation for the year. One-half of the
28 amount of the credit shall be deducted from taxes otherwise due for
29 the third installment and the remaining one-half shall be deducted
30 from taxes otherwise due for the fourth installment.

31 (3) There shall be included on or with the tax bill the delinquent
32 interest rate or rates to be charged and any end of year penalty that
33 is authorized and any other such information that the director may
34 require from time to time.

35 c. The tax bill shall also include a statement about the
36 availability **[of]**, on the Internet website of the Department of
37 Community Affairs, of the amounts of State aid and assistance
38 received by the municipality, school districts, special districts, free
39 public libraries, county governments that offset property taxes that
40 are otherwise due on each parcel, along with a statement about the
41 availability, on the Internet website of the Division of Taxation in

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

Matter underlined **thus** is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SCU committee amendments adopted March 25, 2019.

1 the Department of the Treasury, of a listing of, and eligibility
2 requirements for, the various State property tax relief programs.
3 The tax bill shall also include the **【link】** links to the Internet
4 **【website】** websites of the Department of Community Affairs and
5 the Division of Taxation containing this information. The director
6 shall cause the amounts of said State aid and assistance that shall
7 serve as the basis for the calculation for each parcel to be displayed
8 on the Internet website of the Department of Community Affairs.
9 The director shall set standards for the display of the statement on
10 the tax bill.

11 d. The tax bill or form mailed with the tax bill shall include
12 thereon the date upon which each installment is due.

13 e. If a property tax bill includes in its calculation a homestead
14 property tax credit, the bill shall, in addition to the calculation
15 showing taxes due, either display a notice concerning the credit on
16 the face of the property tax bill or with a separate notice, with the
17 content and wording as the director provides.

18 (cf: P.L.2015, c.95, s.31)

19

20 2. This act shall take effect immediately but shall apply only to
21 tax bills printed ¹**【45】** 60¹ days or more after its effective date.

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25

26 _____
27 Requires property tax bills to contain eligibility information on
State tax relief programs.

ASSEMBLY, No. 1048

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Assemblyman JAMEL C. HOLLEY

District 20 (Union)

Co-Sponsored by:

Assemblywoman Handlin and Assemblyman Eustace

SYNOPSIS

Requires property tax bills to contain eligibility information on State tax relief programs.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning notice of State property tax relief programs and
2 amending R.S.54:4-65.

3

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

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8 54:4-65. a. The Director of the Division of Local Government
9 Services in the Department of Community Affairs shall approve the
10 form and content of property tax bills.

11 b. (1) Each tax bill shall have printed thereon a brief tabulation
12 showing the distribution of the amount raised by taxation in the
13 taxing district, in such form as to disclose the rate per \$100.00 of
14 assessed valuation or the number of cents in each dollar paid by the
15 taxpayer which is to be used for the payment of State school taxes,
16 other State taxes, county taxes, local school expenditures, free
17 public library taxes, and other local expenditures. The last named
18 item may be further subdivided so as to show the amount for each
19 of the several departments of the municipal government. In lieu of
20 printing such information on the tax bill, any municipality may
21 furnish the tabulation required hereunder and any other pertinent
22 information in a statement accompanying the mailing or delivery of
23 the tax bill.

24 (2) When a parcel receives a homestead property tax credit
25 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
26 the amount of the credit shall be included with the tax calculation as
27 a reduction in the total tax calculation for the year. One-half of the
28 amount of the credit shall be deducted from taxes otherwise due for
29 the third installment and the remaining one-half shall be deducted
30 from taxes otherwise due for the fourth installment.

31 (3) There shall be included on or with the tax bill the delinquent
32 interest rate or rates to be charged and any end of year penalty that
33 is authorized and any other such information that the director may
34 require from time to time.

35 c. The tax bill shall also include a statement about the
36 availability **【of】**, on the Internet website of the Department of
37 Community Affairs, of the amounts of State aid and assistance
38 received by the municipality, school districts, special districts, free
39 public libraries, county governments that offset property taxes that
40 are otherwise due on each parcel, along with a statement about the
41 availability, on the Internet website of the Division of Taxation in
42 the Department of the Treasury, of a listing of, and eligibility
43 requirements for, the various State property tax relief programs.
44 The tax bill shall also include the **【link】** links to the Internet

EXPLANATION – Matter enclosed in bold-faced brackets **【thus】** in the above bill is
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1 **【website】** websites of the Department of Community Affairs and
2 the Division of Taxation containing this information. The director
3 shall cause the amounts of said State aid and assistance that shall
4 serve as the basis for the calculation for each parcel to be displayed
5 on the Internet website of the Department of Community Affairs.
6 The director shall set standards for the display of the statement on
7 the tax bill.

8 d. The tax bill or form mailed with the tax bill shall include
9 thereon the date upon which each installment is due.

10 e. If a property tax bill includes in its calculation a homestead
11 property tax credit, the bill shall, in addition to the calculation
12 showing taxes due, either display a notice concerning the credit on
13 the face of the property tax bill or with a separate notice, with the
14 content and wording as the director provides.

15 (cf: P.L.2015, c.95, s.31)

16

17 2. This act shall take effect immediately but shall apply only to
18 tax bills printed 45 days or more after its effective date.

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STATEMENT

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23 This bill would require that property tax bills shall include a
24 statement about the availability, on the Internet website of the
25 Department of Community Affairs, of the amounts of State aid and
26 assistance received by the municipality, school districts, special
27 districts, free public libraries, county governments that offset
28 property taxes that are otherwise due on each parcel, along with a
29 statement about the availability, on the Internet website of the
30 Division of Taxation in the Department of the Treasury, of a listing
31 of, and eligibility requirements for, the various State property tax
32 relief programs. The bill also requires that the tax bill include the
33 links to the Internet websites of the Department of Community
34 Affairs and the Division of Taxation containing this information.

ASSEMBLY STATE AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1048

STATE OF NEW JERSEY

DATED: JUNE 18, 2018

The Assembly State and Local Government Committee reports favorably Assembly Bill No. 1048.

This bill would require that property tax bills include a statement about the availability, on the Internet website of the Department of Community Affairs, of the amounts of State aid and assistance received by the municipality, school districts, special districts, free public libraries, and county governments that offset property taxes that are otherwise due on each parcel. In addition, property tax bills are to also include a statement about the availability, on the Internet website of the Division of Taxation in the Department of the Treasury, of a listing of, and eligibility requirements for, the various State property tax relief programs. The bill requires that the tax bill include the links to the Internet websites of the Department of Community Affairs and the Division of Taxation containing this information.

This bill was pre-filed for introduction in the 2018-2019 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1048

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 25, 2019

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Assembly Bill No. 1048.

This bill, as amended, would require that property tax bills include a statement about the availability, on the Internet website of the Division of Taxation in the Department of the Treasury, of a listing of, and eligibility requirements for, the various State property tax relief programs. The bill also requires that the tax bill include the links to the Internet websites of the Division of Taxation containing this information.

This bill was pre-filed for introduction in the 2018-2019 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

As amended and reported, this bill is identical to Senate Bill No. 855, as also amended and reported by the committee on this date.

COMMITTEE AMENDMENTS:

The committee amended the bill to provide that the bill will first apply to property tax bills printed 60 days after the bill's effective date, instead of 45 days thereafter.

SENATE, No. 855

STATE OF NEW JERSEY 218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

Sponsored by:

Senator SHIRLEY K. TURNER

District 15 (Hunterdon and Mercer)

Senator BRIAN P. STACK

District 33 (Hudson)

Co-Sponsored by:

Senator Gopal

SYNOPSIS

Requires property tax bills to contain eligibility information on State tax relief programs.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 4/13/2018)

1 AN ACT concerning notice of State property tax relief programs and
2 amending R.S.54:4-65.

3

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

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8 54:4-65. a. The Director of the Division of Local Government
9 Services in the Department of Community Affairs shall approve the
10 form and content of property tax bills.

11 b. (1) Each tax bill shall have printed thereon a brief tabulation
12 showing the distribution of the amount raised by taxation in the
13 taxing district, in such form as to disclose the rate per \$100.00 of
14 assessed valuation or the number of cents in each dollar paid by the
15 taxpayer which is to be used for the payment of State school taxes,
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18 item may be further subdivided so as to show the amount for each
19 of the several departments of the municipal government. In lieu of
20 printing such information on the tax bill, any municipality may
21 furnish the tabulation required hereunder and any other pertinent
22 information in a statement accompanying the mailing or delivery of
23 the tax bill.

24 (2) When a parcel receives a homestead property tax credit
25 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
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35 c. The tax bill shall also include a statement about the
36 availability **【of】**, on the Internet website of the Department of
37 Community Affairs, of the amounts of State aid and assistance
38 received by the municipality, school districts, special districts, free
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42 the Department of the Treasury, of a listing of, and eligibility
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45 **【website】** websites of the Department of Community Affairs and

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1 the Division of Taxation containing this information. The director
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30 of, and eligibility requirements for, the various State property tax
31 relief programs. The bill also requires that the tax bill include the
32 links to the Internet websites of the Department of Community
33 Affairs and the Division of Taxation containing this information.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 855

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 25, 2019

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 855.

This bill, as amended, would require that property tax bills include a statement about the availability, on the Internet website of the Division of Taxation in the Department of the Treasury, of a listing of, and eligibility requirements for, the various State property tax relief programs. The bill also requires that the tax bill include the links to the Internet websites of the Division of Taxation containing this information.

This bill was pre-filed for introduction in the 2018-2019 session pending technical review. As reported, the bill includes the changes required by technical review, which has been performed.

As amended and reported, this bill is identical to Assembly Bill No. 1048, as also amended and reported by the committee on this date.

COMMITTEE AMENDMENTS:

The committee amended the bill to provide that the bill will first apply to property tax bills printed 60 days after the bill's effective date, instead of 45 days thereafter.

Governor Murphy Takes Action on Legislation

07/19/2019

TRENTON – Today, Governor Phil Murphy signed the following bills and resolutions into law:

AJR26 (Downey, Houghtaling, Quijano, Mosquera, Vainieri Huttle, Benson, Jasey, McKnight/Pou, Codey) - Designates September of each year as "Youth Suicide Prevention Awareness Month" in New Jersey.

AJR87 (Murphy, Mosquera, Pinkin/Singleton, Addiego) - Designates January 11 of each year as "Alice Paul Day" in New Jersey.

A769 (Caputo, Giblin, Vainieri Huttle/A.R. Bucco, Ruiz) - Requires school districts to incorporate age-appropriate sexual abuse and assault awareness and prevention education in grades preschool through 12 as part of New Jersey Student Learning Standards in Comprehensive Health and Physical Education.

A1048 (Houghtaling, Downey, Mukherji, Holley/Turner, Stack) - Requires property tax bills to contain eligibility information on State tax relief programs.

A1190 (Jones, Giblin, Mukherji/Beach, Cruz-Perez) - Concerns appointment of person to control funeral and disposition of human remains.

A1369 (Kennedy, DeAngelo, Vainieri Huttle, Benson, Quijano/Greenstein, Addiego) - Allows for cancellation of certain service contracts without paying early termination fee if customer becomes deceased prior to end of service contract.

A1428 (McKnight, Chaparro, Chiaravalloti, Vainieri Huttle/Ruiz, Cunningham) - Requires Department of Education to develop guidelines for school districts concerning child trafficking awareness and prevention.

A3766 (Armato, Houghtaling, Murphy, Jones/Corrado) - Requires public officer or employee to forfeit pension upon conviction for corruption of public resources, sexual contact, lewdness, or sexual assault when offense involves or touches upon public office or employment.

A5162 (Speight, Reynolds-Jackson/Beach) - Permits county board of chosen freeholders to increase membership of county board of elections.

A5456 (Armato, Kennedy, Speight/Greenstein, Bateman) - Authorizes NJ Infrastructure Bank to expend certain sums to make loans for environmental infrastructure projects for FY2020.

A5457 (Danielsen, Swain, Milam/Codey) - Appropriates funds to DEP for environmental infrastructure projects for FY2020.

A5462 (Milam, Speight, Murphy/Smith) - Modifies powers and duties of New Jersey Infrastructure Bank.

S692 (Ruiz, Sarlo/Jasey, Caputo, Holley) - Prohibits the DOE from regulating maximum salary amount school district may pay its superintendent of schools and codifies standards for contract review.

S756 (Diegnan, Turner/Calabrese, Sumter, Pinkin) - Updates notice of elections requirements to include information for voter to obtain polling place locations.

S858 (Turner, Diegnan/Jasey, Caputo) - Requires teachers of health and physical education in grades kindergarten through six in public schools to possess appropriate endorsement to instructional certificate.

S954 (Vitale, Singleton, Madden/Conaway, Moriarty, Sumter, McKnight, Mukherji, Downey) - Enters New Jersey in enhanced multistate Nurse Licensure Compact.

S1373 (Andrzejczak/Land, Milam) - Expands option of governmental home health care agency to partner with non-governmental providers to deliver health care services.

S1707 (Oroho, Bateman, Andrzejczak/Space, Wirths) - Exempts governmental entities acquiring lands for open space located in a deed-authorized common interest community from paying community fees if, at time of acquisition, community has never been formed or has been dissolved or discontinued.

S1761 (Weinberg, Singleton/Pintor Marin, Lampitt, Pinkin, Munoz, McKeon) - Expands the Address Confidentiality Program to include victims of sexual assault and stalking; and reproductive health service patients and providers.

S1799 (A.R. Bucco/A.M. Bucco, Murphy, Caputo) - Increases membership of fire safety commission in DCA.

S2472 (Singleton, Murphy/Conaway, Timberlake) - Requires certain real estate licensees to complete courses of study concerning fair housing and housing discrimination.

S2489 (Cruz-Perez, Turner/Mosquera, Jones, Holley, McKnight, Downey) - Requires board of education to post information about child abuse hotline in each school.

S2575 (Diegnan, Greenstein/Karabinchak, Reynolds-Jackson) - Establishes task force to examine and make recommendations regarding implementation of "Anti-Bullying Bill of Rights Act."

S2944 (Ruiz, Cunningham/Pintor Marin, McKnight, Chiaravalloti) - Permits certain council members to appoint up to four fulltime equivalent aides; allows these aide positions to be divided into part-time positions.

S2994 (Ruiz/Freiman, McKeon, Schaer) – Concerns refunds following terminations or cancellations of guaranteed asset protection waivers.

S3043 (Madden, Oroho/Mosquera, Pintor Marin) - Clarifies that family day care providers or other persons who are subjects of criminal history record back checks have access to disqualifying information.

S3452 (Ruiz, Pou/Lopez, Holley, Schaer) - Requires certain consumer reporting agencies to make consumer reports available to consumers in Spanish and certain other languages.

S3899 (Ruiz/Burzichelli) - Allows TPAF retiree to be employed, without TPAF reenrollment, by school district as certificated superintendent or administrator for more than two years when in best interests of school district.