

(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: Yes 6/17/2015
7/6/2015

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: No

end

P.L.2015, CHAPTER 203, *approved January 11, 2016*
Assembly, No. 3052 (*Third Reprint*)

1 AN ACT concerning ²**[interest charged on unpaid]**² property taxes
2 ²**[in certain circumstances]** due and owing on real property in
3 certain circumstances² and amending R.S.54:4-67 ²and R.S.54:5-
4 19².

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

8
9 1. R.S.54:4-67 is amended to read as follows:

10 54:4-67. a. ³(1)³ The governing body of each municipality may
11 by resolution fix the rate of discount to be allowed for the payment
12 of taxes or assessments previous to the date on which they would
13 become delinquent. The rate so fixed shall not exceed 6% per
14 annum, shall be allowed only in case of payment on or before the
15 thirtieth day previous to the date on which the taxes or assessments
16 would become delinquent. No such discount shall apply to the
17 purchaser of a total property tax levy pursuant to section 16 of
18 P.L.1997, c.99 (C.54:5-113.5). The governing body may also fix
19 the rate of interest to be charged for the nonpayment of taxes,
20 assessments, or other municipal liens or charges, unless otherwise
21 provided by law, on or before the date when they would become
22 delinquent, and may provide that no interest shall be charged if
23 payment of any installment is made within the tenth calendar day
24 following the date upon which the same became payable. The rate
25 so fixed shall not exceed 8% per annum on the first \$1,500.00 of the
26 delinquency and 18% per annum on any amount in excess of
27 \$1,500.00, to be calculated from the date the tax was payable until
28 the date that actual payment to the tax collector is made.

29 ³(2)³ Notwithstanding the provisions of ³paragraph (1) of³ this
30 subsection ³regarding delinquent payments³, in the case of ³[real
31 property]³ ²[situate in a municipality that has experienced]
32 ³[damaged or destroyed during, or as the result of,²]³ a
33 ²[significant weather event] ³municipality that has experienced a³
34 flood, hurricane, superstorm, tornado,² or ²other² natural disaster,
35 ³[and] interest shall not be charged by the municipality to a
36 delinquent taxpayer if:

37 (a)³ a state of emergency has been declared as a result thereof by
38 the Governor¹ less than 30 days prior to the date upon which a

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 AHS committee amendments adopted October 27, 2014.

²Assembly AAP committee amendments adopted February 5, 2015.

³Senate SBA committee amendments adopted June 22, 2015.

1 property tax installment payment is payable pursuant to R.S. 54:4-66
2 or section 2 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, ³and

3 (b) the governing body of the municipality adopts a resolution
4 providing that³ interest shall not be charged ³【²by the
5 municipality】³ to ³【the】 a delinquent³ taxpayer² if payment of the
6 property tax installment is made on or before the first day of the
7 next calendar month from the date upon which it became payable.

8 ³(3) The municipal clerk shall notify the Director of the
9 Division of Local Government Services in the Department of
10 Community Affairs of its adoption of the resolution not later than
11 the third business day next following the municipal governing
12 body's adoption of the resolution. If the municipality is under State
13 supervision pursuant to the provisions of Article 4 of the "Local
14 Government Supervision Act (1947)," P.L.1947, c.151 (C.52:27BB-
15 54 et seq.), is subject to the provisions of the "Municipal
16 Rehabilitation and Economic Recovery Act," P.L.2002, c.43
17 (C.52:27BBB-1 et al.), or is otherwise subject to a memorandum of
18 understanding or similar agreement with the division as a condition
19 of receiving supplemental State aid, the resolution shall not be
20 effective unless it is approved by the director. ³

21 b. In any year when the governing body changes the rate of
22 interest to be charged for delinquent taxes, assessments or other
23 municipal charges, or to be charged for the end of the year penalty,
24 the governing body, after adoption of a resolution changing the rate
25 of interest, shall provide a notice to all taxpayers, prior to the date
26 taxes are next due or with the tax bill, stating the new rate or rates
27 to be charged and the date that the new rate or rates take effect.
28 The notice may be separate from the tax bill. No change in the rate
29 of interest or the end of year penalty shall take effect until the
30 required notice has been provided in accordance with this
31 subsection.

32 c. In municipalities that have sold their property tax levy
33 pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5), the rate of
34 interest to be charged for the nonpayment of taxes, assessments or
35 other municipal liens or charges shall be the same interest or
36 delinquency rate or rates otherwise charged by the municipality, to
37 be calculated from the date the tax was payable until the date of
38 actual payment to the tax collector. The purchaser of the total
39 property tax levy shall be paid only those amounts attributable to
40 properties included in the total property tax levy purchase and
41 actually collected by the tax collector and which amounts shall not
42 include any delinquent interest collected by the municipal tax
43 collector prior to the time that the total property tax levy purchaser
44 makes the levy payment to the municipality.

45 ¹d. Whenever the time period for a property tax installment
46 payment has been extended pursuant to the provisions of subsection
47 a. of this section, the Director of the Division of Local Government
48 Services in the Department of Community Affairs may, by

1 ²temporary³ [regulation] order³, extend the dates for payment of
2 taxes by a municipality due to a county pursuant to R.S.54:4-74,
3 any school district pursuant to R.S.54:4-75, and any other taxing
4 district as provided by law.¹

5 "Delinquency" means the sum of all taxes and municipal charges
6 due on a given parcel of property covering any number of quarters
7 or years. The property shall remain delinquent, as defined herein,
8 until such time as all unpaid taxes, including subsequent taxes and
9 liens, together with interest thereon shall have been fully paid and
10 satisfied. The delinquency shall remain notwithstanding the
11 issuance of a certificate of sale pursuant to R.S.54:5-32 and
12 R.S.54:5-46, the payment of delinquent tax by the purchaser of the
13 total property tax levy pursuant to section 16 of P.L.1997, c.99
14 (C.54:5-113.5) and for the purposes of satisfying the requirements
15 for filing any tax appeal with the county board of taxation or the
16 State tax court. The governing body may also fix a penalty to be
17 charged to a taxpayer with a delinquency in excess of \$10,000 who
18 fails to pay that delinquency as billed, prior to the end of the fiscal
19 year. If any fiscal year delinquency in excess of \$10,000 is paid by
20 the holder of an outstanding tax sale certificate or a total property
21 tax levy purchaser, the holder or purchaser, as appropriate, shall be
22 entitled to receive the amount of the penalty as part of the amount
23 required to redeem such certificate of sale providing the payment is
24 made by the tax lien holder or tax levy purchaser prior to the end of
25 the fiscal year. If the holder of the outstanding tax sale certificate
26 or the levy purchaser, as appropriate, does not make the payment in
27 full prior to the end of the fiscal year, then the holder or purchaser
28 shall be entitled to a pro rata share of the delinquency penalty upon
29 redemption, and the balance of the penalty shall inure to the benefit
30 of the municipality. The penalty so fixed shall not exceed 6% of
31 the amount of the delinquency with respect to each most recent
32 fiscal year only.

33 (cf: P.L.1997, c.99, s.4)

34

35 2. R.S.54:5-19 is amended to read as follows:

36 54:5-19. The term "collector" as hereinafter used includes any
37 such officer, and the term "officer" includes the collector.

38 A municipality shall have the authority to conduct both standard
39 and accelerated tax sales.

40 When unpaid taxes or any municipal lien, or part thereof, on real
41 property remain in arrears at the close of the fiscal year, the
42 collector or other officer charged by law in the municipality with
43 that duty, shall enforce the lien by selling the property in the
44 manner set forth in this article by holding a standard tax sale in the
45 following fiscal year.

46 When unpaid taxes or any municipal lien, or part thereof, on real
47 property remains in arrears on the 11th day of the eleventh month in
48 the fiscal year when the taxes or lien became in arrears, the
49 collector or other officer charged by law in the municipality with

1 that duty, shall enforce the lien by selling the property in the
2 manner set forth in this article by conducting an accelerated tax sale
3 by selling the property in the manner set forth in this article,
4 provided that the sale is conducted and completed no earlier than in
5 the last month of the fiscal year. Whenever the due date for the
6 fourth quarter property tax installment payment has been extended
7 for real property pursuant to the provisions of subsection a. of
8 R.S.54:4-67, a municipality shall not conduct an accelerated tax
9 sale with respect to that ³[property] installment³ pursuant to this
10 section.

11 In either a standard or an accelerated tax sale, the municipality
12 may by resolution direct that when unpaid taxes or other municipal
13 liens or charges, or part thereof, are in arrears as of the 11th day of
14 the eleventh month of the fiscal year, such sale shall include only
15 such unpaid taxes or other municipal liens or charges as were in
16 arrears in the fiscal year designated in such resolution, and may by
17 resolution, either general or special, direct that there shall be
18 omitted from such sale any or all such unpaid taxes, and other
19 municipal liens, or parts thereof, on real property, upon which
20 regular, equal monthly installment payments are being made, in
21 pursuance to such agreement as may be authorized by said
22 resolution between the collector and the owner or person interested
23 in the property upon which such delinquent taxes may be due;
24 provided, that said agreement shall require payment of such
25 installment payments in amounts large enough to pay in full all
26 delinquent taxes, assessments and other municipal liens held by the
27 municipality, in not more than five years from the date of such
28 agreement; provided, that the extension of time for payment of such
29 arrearages herein authorized shall not apply to any parcel of
30 property which prior thereto has been included in any plan
31 theretofore adopted by any municipality of this State under and
32 pursuant to the provisions of any public statute of this State
33 whereunder prior extensions for the payment of delinquent taxes
34 were authorized; provided further, that the right of any person
35 interested in such property to pay such arrears in such installments
36 shall be conditioned on the prompt payment of the installments of
37 taxes for the current year in which such agreement is made, and all
38 subsequent taxes, assessments and other municipal liens imposed or
39 becoming a lien thereafter, including all installments thereafter
40 payable on assessments theretofore levied, and also the prompt
41 payment of all installments of arrears as hereinbefore authorized;
42 and provided further, that in case any such installment of arrears or
43 any new taxes, assessments or other liens are not promptly paid,
44 that is to say, within thirty days after the date when the same is due
45 and payable, then such agreement shall be void, and in any such
46 case the collector, or other officer charged by law with that duty,
47 shall proceed to enforce such lien by selling in the manner in this
48 article provided.

49 (cf: P.L.2009, c.320, s.1)

1 ²**[2.]** 3.² This act shall take effect immediately.

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6 Concerns property taxes due and owing on real property
7 damaged or destroyed during, or as the result of, a natural disaster
8 when a state of emergency is declared by the Governor.

ASSEMBLY, No. 3052

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED MARCH 24, 2014

Sponsored by:

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblywoman NANCY J. PINKIN

District 18 (Middlesex)

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

Co-Sponsored by:

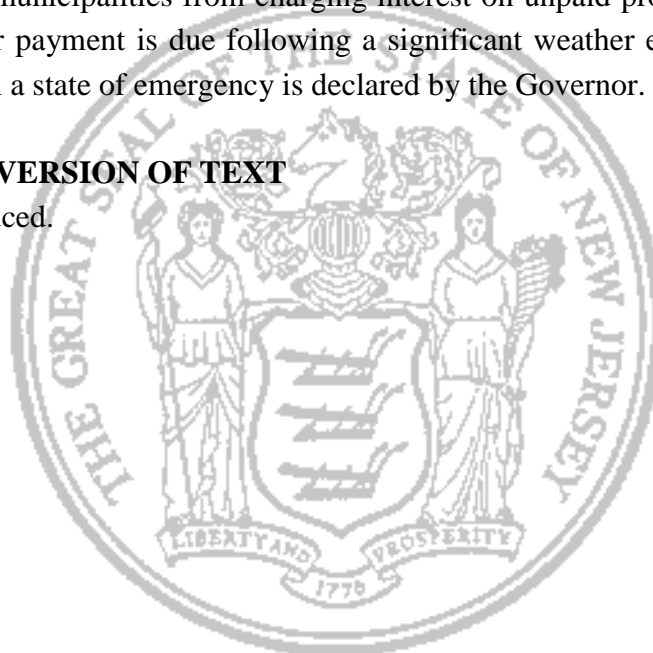
Assemblymen Andrzejczak, Coughlin, Wisniewski, Lagana, Eustace, Caputo, Gusciora, Garcia, Assemblywoman Vainieri Huttie, Assemblymen DeAngelo and Johnson

SYNOPSIS

Prohibits municipalities from charging interest on unpaid property taxes for a month after payment is due following a significant weather event or natural disaster when a state of emergency is declared by the Governor.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/28/2014)

1 AN ACT concerning interest charged on unpaid property taxes in
2 certain circumstances and amending R.S.54:4-67.

3

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

6

7 1. R.S.54:4-67 is amended to read as follows:

8 54:4-67. a. The governing body of each municipality may by
9 resolution fix the rate of discount to be allowed for the payment of
10 taxes or assessments previous to the date on which they would
11 become delinquent. The rate so fixed shall not exceed 6% per
12 annum, shall be allowed only in case of payment on or before the
13 thirtieth day previous to the date on which the taxes or assessments
14 would become delinquent. No such discount shall apply to the
15 purchaser of a total property tax levy pursuant to section 16 of
16 P.L.1997, c.99 (C.54:5-113.5). The governing body may also fix
17 the rate of interest to be charged for the nonpayment of taxes,
18 assessments, or other municipal liens or charges, unless otherwise
19 provided by law, on or before the date when they would become
20 delinquent, and may provide that no interest shall be charged if
21 payment of any installment is made within the tenth calendar day
22 following the date upon which the same became payable. The rate
23 so fixed shall not exceed 8% per annum on the first \$1,500.00 of the
24 delinquency and 18% per annum on any amount in excess of
25 \$1,500.00, to be calculated from the date the tax was payable until
26 the date that actual payment to the tax collector is made.
27 Notwithstanding the provisions of this subsection, in the case of
28 real property situate in a municipality that has experienced a
29 significant weather event or natural disaster, and a state of
30 emergency has been declared as a result thereof by the Governor
31 less than 30 days prior to the date upon which a property tax
32 installment payment is payable pursuant to R.S.54:4-66 or section 2
33 of P.L.1994, c.72 (C.54:4-66.1), as appropriate, interest shall not be
34 charged if payment of the property tax installment is made on or
35 before the first day of the next calendar month from the date upon
36 which it became payable.

37 b. In any year when the governing body changes the rate of
38 interest to be charged for delinquent taxes, assessments or other
39 municipal charges, or to be charged for the end of the year penalty,
40 the governing body, after adoption of a resolution changing the rate
41 of interest, shall provide a notice to all taxpayers, prior to the date
42 taxes are next due or with the tax bill, stating the new rate or rates
43 to be charged and the date that the new rate or rates take effect.
44 The notice may be separate from the tax bill. No change in the rate
45 of interest or the end of year penalty shall take effect until the

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 required notice has been provided in accordance with this
2 subsection.

3 c. In municipalities that have sold their property tax levy
4 pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5), the rate of
5 interest to be charged for the nonpayment of taxes, assessments or
6 other municipal liens or charges shall be the same interest or
7 delinquency rate or rates otherwise charged by the municipality, to
8 be calculated from the date the tax was payable until the date of
9 actual payment to the tax collector. The purchaser of the total
10 property tax levy shall be paid only those amounts attributable to
11 properties included in the total property tax levy purchase and
12 actually collected by the tax collector and which amounts shall not
13 include any delinquent interest collected by the municipal tax
14 collector prior to the time that the total property tax levy purchaser
15 makes the levy payment to the municipality.

16 "Delinquency" means the sum of all taxes and municipal charges
17 due on a given parcel of property covering any number of quarters
18 or years. The property shall remain delinquent, as defined herein,
19 until such time as all unpaid taxes, including subsequent taxes and
20 liens, together with interest thereon shall have been fully paid and
21 satisfied. The delinquency shall remain notwithstanding the
22 issuance of a certificate of sale pursuant to R.S.54:5-32 and
23 R.S.54:5-46, the payment of delinquent tax by the purchaser of the
24 total property tax levy pursuant to section 16 of P.L.1997, c.99
25 (C.54:5-113.5) and for the purposes of satisfying the requirements
26 for filing any tax appeal with the county board of taxation or the
27 State tax court. The governing body may also fix a penalty to be
28 charged to a taxpayer with a delinquency in excess of \$10,000 who
29 fails to pay that delinquency as billed, prior to the end of the fiscal
30 year. If any fiscal year delinquency in excess of \$10,000 is paid by
31 the holder of an outstanding tax sale certificate or a total property
32 tax levy purchaser, the holder or purchaser, as appropriate, shall be
33 entitled to receive the amount of the penalty as part of the amount
34 required to redeem such certificate of sale providing the payment is
35 made by the tax lien holder or tax levy purchaser prior to the end of
36 the fiscal year. If the holder of the outstanding tax sale certificate
37 or the levy purchaser, as appropriate, does not make the payment in
38 full prior to the end of the fiscal year, then the holder or purchaser
39 shall be entitled to a pro rata share of the delinquency penalty upon
40 redemption, and the balance of the penalty shall inure to the benefit
41 of the municipality. The penalty so fixed shall not exceed 6% of
42 the amount of the delinquency with respect to each most recent
43 fiscal year only.

44 (cf: P.L.1997, c.99, s.4)

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46 2. This act shall take effect immediately.

STATEMENT

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This bill would prohibit a municipality from charging interest for a late property tax installment payment on real property situate in a municipality that has experienced a significant weather event or natural disaster when a state of emergency has been declared as a result thereof by the Governor less than 30 days prior to the date upon which a property tax installment payment is payable. Under the provisions of the bill, property taxpayers would be provided additional time to pay that tax installment without accruing interest so long as payment is made on or before the first day of the next calendar month from the date upon which it became payable.

Under current law, property taxes are payable on February 1, May 1, August 1, and November 1, and current law also authorizes municipalities to allow a ten-day grace period during which no interest on the property taxes payable on any of those dates could be charged.

ASSEMBLY HOMELAND SECURITY AND STATE
PREPAREDNESS COMMITTEE

STATEMENT TO
ASSEMBLY, No. 3052

with committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 27, 2014

The Assembly Homeland Security and State Preparedness Committee reports favorably and with committee amendments Assembly Bill No. 3052.

As amended, Assembly Bill No. 3052 prohibits a municipality from charging interest for a late property tax installment payment on real property situate in a municipality that has experienced a significant weather event or natural disaster, resulting in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due.

Under the provisions of the amended bill, taxpayers would be provided additional time to pay the tax installment without accruing interest so long as payment is made on or before the first day of the next calendar month from the date upon which the installment became payable.

The amended bill also provides that whenever the time period for a property tax installment payment has been extended pursuant to the provisions of this bill, the Director of the Division of Local Government Services may, by regulation, extend the dates for payment of taxes by a municipality to the county, a local or regional school taxing district, and any other taxing district as provided by law.

Under current law, property taxes are payable on February 1, May 1, August 1, and November 1, and current law authorizes municipalities to allow a ten-day grace period during which no interest on the property taxes payable on any of those dates could be charged.

COMMITTEE AMENDMENTS

The committee amended the bill to allow the Director of the Division of Local Government Services in the Department of Community Affairs to extend the dates for the payment of taxes collected by a municipality that are due to the county, a local or regional school taxing district, and any other taxing district when the time period for a property tax installment payment has been extended pursuant to the provisions of this bill.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 3052

STATE OF NEW JERSEY 216th LEGISLATURE

DATED: JANUARY 15, 2015

SUMMARY

- Synopsis:** Prohibits municipalities from charging interest on unpaid property taxes for a month after payment is due following a significant weather event or natural disaster when a state of emergency is declared by the Governor.
- Type of Impact:** Indeterminate loss of municipal revenues.
- Agencies Affected:** Division of Local Government Services (Community Affairs)
Local units

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Local Revenue	Indeterminate Revenue Loss – See comments below		

- The enactment of the Assembly Bill No. 3052 (1R) would result in an indeterminate loss of municipal revenues generated by interest charged against delinquent property tax payments.
- Taxpayers would receive an additional 18 to 30 days to make their payments, with no interest penalty for the late payment of taxes, depending on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period.
- The bill permits the Director of Local Government Services to extend the dates for payment of taxes by a municipality to other taxing districts. Current law (R.S.54:4-76) requires municipalities to borrow sufficient funds to pay the county and school district tax levies in full if there are not enough property tax revenues collected to pay the amount of taxes due to the county and school district.

BILL DESCRIPTION

Assembly Bill No. 3052 (1R) of 2014 prohibits a municipality from charging interest for a late property tax installment payment on real property situate in a municipality that has experienced a significant weather event or natural disaster, resulting in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due. The bill provides taxpayers with additional time to pay the tax installment without accruing interest so long as payment is made on or before the first day of the next calendar month from the date upon which the installment became payable. The bill also permits the Director of the Division of Local Government Services to extend, by regulation, the dates for payment of taxes by a municipality to the county, a local or regional school taxing district, and any other taxing district as provided by law.

FISCAL ANALYSIS***EXECUTIVE BRANCH***

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates that the enactment of Assembly Bill No. 3052 (1R) would result in an indeterminate loss of municipal revenues. These revenues would be generated by interest charged against delinquent property tax payments. Current law (R.S.54:4-67) permits a municipality to fix the rate of interest to be charged for the nonpayment of property taxes, assessments, or other municipal liens or charges at maximum rates of 8 percent per year on the first \$1,500 of the delinquency and 18 percent per year on the any amount in excess of \$1,500. Although property taxes are payable in quarterly installments (February 1, May 1, August 1, and November 1) current law authorizes municipalities to allow a 10-day grace period during which no interest on the property taxes payable is charged.

If the due date is delayed, taxpayers would receive an additional 18 to 30 days to make their payments, with no interest penalty for the late payment of taxes. The amount of additional time taxpayers would have to make property tax payments without interest depends on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period. As noted above, the bill permits the Director of Local Government Services to extend the dates for payment of taxes by a municipality to the county and other taxing districts. Current law (R.S.54:4-76) requires municipalities to borrow sufficient funds to pay the county and school district if there are not enough moneys available to satisfy fully the amount of taxes due. If the due date is delayed, but the dates for payment of taxes to the county and other taxing districts are not, the borrowing requirement is still in effect.

Section: Local Government

Analyst: Scott A. Brodsky
Senior Fiscal Analyst

Approved: David J. Rosen
Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 3052

with committee amendments

STATE OF NEW JERSEY

DATED: FEBRUARY 5, 2015

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3052 (1R), with committee amendments.

As amended, this bill establishes a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster.

The bill provides that taxpayers will be allowed additional time to make payment without interest in certain instances in which the natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due. The bill provides that the additional time for payment will apply so long as payment of the unpaid installment is made on or before the first day of the next calendar month following the date the installment became payable.

The bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary regulation, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill.

The bill prohibits municipalities from conducting accelerated tax sales in connection with certain properties when the due date for the fourth quarter property tax installment payment is extended pursuant to the provisions of the bill.

The bill takes effect immediately upon enactment.

Under current law, municipal property taxes are due and payable in quarterly installments on February 1, May 1, August 1, and November 1. Current law authorizes municipalities to allow a ten-day grace period during which no interest on the property taxes payable on any of those dates could be charged, and permits municipalities to fix the rate of interest charged to taxpayers for unpaid property taxes at

maximum rates of eight percent per year on the first \$1,500 of the delinquency and 18 percent per year on any amount in excess of \$1,500.

FISCAL IMPACT:

The Office of Legislative Services expects the bill will result in an indeterminate loss of municipal revenues that otherwise would have been collected from interest charged against delinquent property tax payments and from tax liens that may have been sold at accelerated tax lien sales.

COMMITTEE AMENDMENTS:

The amendments limit the conditions under which an extension of time to make payment without interest is authorized so that the extension applies only to owners of property damaged by a natural disaster, not all owners of property situated in a municipality that experienced damage.

In addition, the amendments clarify that the extension of time is intended to apply to interest that is charged by the municipality to the taxpayer, specify that the Director of the Division of Local Government Services may extend the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district by *temporary* regulation, and prohibit municipalities from conducting accelerated tax sales in connection with properties for which an extension of time is allowed to make payment on a fourth quarter property tax installment.

The amendments also make changes to the title and synopsis of the bill to reflect substantive changes made by amendment.

LEGISLATIVE FISCAL ESTIMATE

[Second Reprint]

ASSEMBLY, No. 3052

STATE OF NEW JERSEY 216th LEGISLATURE

DATED: FEBRUARY 27, 2015

SUMMARY

- Synopsis:** Concerns property taxes due and owing on real property damaged or destroyed during, or as the result of, a natural disaster when a state of emergency is declared by the Governor.
- Type of Impact:** Indeterminate loss of municipal revenues.
- Agencies Affected:** Division of Local Government Services (Community Affairs)
Local units

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Local Revenue	Indeterminate Revenue Loss – See comments below		

- The enactment of Assembly Bill No. 3052 (2R) would result in a loss of municipal revenues generated by interest charged against delinquent tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale.
- The fiscal impact of the legislation depends on the extent of damage within a municipality, whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill, and the total amount of delinquent taxes and interest owed by properties removed from the accelerated tax sale list.
- If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next year because the municipality would be required to anticipate a lower amount of delinquent tax revenues in following year's budget.

BILL DESCRIPTION

Assembly Bill No. 3052 (2R) of 2014 establishes a special grace period that provides certain taxpayers additional time to make payment in installments of municipal property taxes, without

accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster. The bill provides that taxpayers will be allowed additional time to make payment in certain instances in which the natural disaster causing damage or destruction to real property results in the declaration of a state or emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due. The additional time for payment will apply so long as payment of the unpaid installment is made on or before the first day of the next calendar month following the date the installment became payable.

The bill authorizes the Director of the Division of Local Government Services to extend, by temporary regulation, the dates for payments of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill. The bill also prohibits municipalities from selling a lien on a property, for which the due date for the fourth quarter property tax payment has been extended, at an accelerated tax sale.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates that the enactment of Assembly Bill No. 3052 (2R) would result in an indeterminate loss of municipal revenues. These revenues would be generated by interest charged against delinquent property tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale. If the due date is delayed, taxpayers would receive an additional 18 to 30 days to make their payments, with no interest penalty for the late payment of taxes. The amount of additional time depends on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period permitted by current law.

The fiscal impact of the legislation depends on the extent of damage within a municipality and whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill. If a natural disaster causes less damage and the property tax payment extension is granted to only a few property owners, then the municipality would not collect a smaller amount of revenues generated by interest charged against delinquent property tax revenues. If the damage is widespread and the extension is granted to taxpayers throughout the municipality, then the municipality would not collect a larger amount of revenues generated by interest charged against delinquent property tax revenues.

This is also the case with regard to revenues collected by a municipality from the sale of liens at an accelerated tax sale. If the property tax payment extension is granted to a few property owners, it is likely that a municipality would be able to hold an accelerated tax sale. Only those properties for which there are delinquent taxes and an extension for the payment of fourth quarter property taxes has been granted would be removed from the tax sale list. If the damage within a municipality is widespread, and many properties are granted the extension, it's possible that a municipality would have to either remove several properties from the accelerated tax sale list or not hold an accelerate tax sale. In either scenario, it is possible, even likely, that the municipality will experience a loss of revenues.

Revenues collected by a municipality at tax sale are recorded as “Receipts from Delinquent Taxes.” If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next fiscal year. Municipalities use a statutory formula to compute the maximum amount of revenue that may be anticipated in the following year’s budget as Receipts from Delinquent Taxes. The statutory formula (see N.J.S.40A:4-29) provides that the maximum amount that may be anticipated as Receipts from Delinquent Taxes is the amount of delinquent taxes outstanding on the first day of the current fiscal year multiplied by the percentage of collection of delinquent taxes for the year immediately preceding the current fiscal year. For example, lower delinquent tax collections would result in a lower maximum amount that may be anticipated in 2015. The municipality would have to adjust its revenues and expenditures accordingly. The Office of Legislative Services notes that some of the revenues not generated at the accelerated tax sale may be collected by the municipality when a lien is sold on the property at a later tax sale.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

[Second Reprint]
ASSEMBLY, No. 3052

STATE OF NEW JERSEY

DATED: MARCH 9, 2015

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 3052 (2R).

This bill would establish a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster.

The bill provides that taxpayers will be allowed additional time to make payment without interest in certain instances in which the natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due. The bill provides that the additional time for payment will apply so long as payment of the unpaid installment is made on or before the first day of the next calendar month following the date the installment became payable. The extension applies only to owners of property damaged by a natural disaster, not all owners of property situated in a municipality that experienced damage because of a natural disaster.

The bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary regulation, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill.

The bill prohibits municipalities from conducting accelerated tax sales in connection with certain properties when the provisions of this bill extend the due date for the fourth quarter property tax installment payment.

Under current law, municipal property taxes are due and payable in quarterly installments on February 1, May 1, August 1, and November 1. Current law authorizes municipalities to allow a 10-day grace period during which no interest on the property taxes payable on any of those dates could be charged, and permits municipalities to fix the rate of interest charged to taxpayers for unpaid property taxes at maximum rates of eight percent per year on the first \$1,500 of the

delinquency and 18 percent per year on any amount in excess of \$1,500.

Assembly Bill No. 3052 (2R) is identical to S1090 with committee amendments, also reported by the committee at today's meeting.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[Second Reprint]
ASSEMBLY, No. 3052

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 23, 2015

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3052 (2R), with committee amendments.

As amended, this bill establishes a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster.

The amended bill provides that taxpayers will be allowed additional time to make payment without interest when a natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable. The extension applies only to owners of property damaged by a natural disaster. It would not apply to all municipal property owners in a municipality that experienced damage because of a natural disaster.

The amended bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary order, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill.

The amended bill prohibits municipalities from conducting accelerated tax sales on fourth quarter property tax installments due on damaged properties when the provisions of this bill extend the due date for the fourth quarter property tax installment payment.

Under current law, municipal property taxes are due and payable in quarterly installments on February 1, May 1, August 1, and November 1. Current law authorizes municipalities to allow a 10-day grace period during which no interest on the property taxes payable on any of those dates is charged, and permits municipalities to fix the rate of interest charged to taxpayers for unpaid property taxes at maximum

rates of eight percent per year on the first \$1,500 of the delinquency and 18 percent per year on any amount in excess of \$1,500.

COMMITTEE AMENDMENTS:

The committee amendments to the bill:

- provide that interest shall not be charged to a taxpayer on a delinquent property tax installment on a damaged property located in a municipality that has experienced a natural disaster, if a state of emergency was declared by the Governor less than 30 days before the date upon which a property tax installment is due, and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable;
- require that the municipal clerk of a municipality that adopts such a resolution must notify the Director of the Division of Local Government Services in the Department of Community Affairs of its adoption of the resolution not later than the third business day next following that adoption. If the municipality is under State supervision pursuant to the provisions of Article 4 of the “Local Government Supervision Act (1947),” P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to the provisions of the “Municipal Rehabilitation and Economic Recovery Act,” P.L.2002, c.43 (C.52:27BBB-1 et al.), or is otherwise subject to a memorandum of understanding or similar agreement with the division as a condition of receiving supplemental State aid, the resolution shall not be effective unless it is approved by the director;
- clarify that when the time period for a property tax installment payment is extended, the director may, by temporary order, extend the dates for turning over taxes collected by a municipality to a county, a school district, or any other taxing district;
- clarify that whenever the due date for the fourth quarter property tax installment payment has been extended under the bill for damaged properties, a municipality shall not conduct an accelerated tax sale with respect to that installment;
- and make other clarifying amendments.

FISCAL IMPACT:

The Office of Legislative Services expects the bill will result in an indeterminate loss of municipal revenues that otherwise would have been collected from interest charged against delinquent property tax payments and from tax liens that may have been sold at accelerated tax lien sales.

LEGISLATIVE FISCAL ESTIMATE

[Third Reprint]

ASSEMBLY, No. 3052

STATE OF NEW JERSEY 216th LEGISLATURE

DATED: JULY 6, 2015

SUMMARY

- Synopsis:** Concerns property taxes due and owing on real property damaged or destroyed during, or as the result of, a natural disaster when a state of emergency is declared by the Governor.
- Type of Impact:** Indeterminate loss of municipal revenues.
- Agencies Affected:** Division of Local Government Services (Community Affairs)
Local units

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Local Revenue	Indeterminate Revenue Loss – See comments below		

- The enactment of Assembly Bill No. 3052 (3R) may result in a loss of municipal revenues generated by interest charged against delinquent tax payments and the sale of liens, against properties for which there are delinquent property taxes, at an accelerated tax sale.
- The fiscal impact of the legislation depends on the extent of disaster damage within a municipality, whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill, and the total amount of delinquent taxes and interest owed by properties removed from the accelerated tax sale list.
- If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next year because the municipality would be required to anticipate a lower amount of delinquent tax revenues in following year's budget.

BILL DESCRIPTION

Assembly Bill No. 3052 (3R) of 2014 establishes a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without accruing interest on the unpaid balance, when real property is damaged or destroyed as a result

of a natural disaster. The bill provides that taxpayers may be allowed additional time to make payment without interest when a natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable. The extension applies only to owners of property damaged by a natural disaster. It would not apply generally to all property owners who live in a municipality that experienced damaged because of a natural disaster.

The bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary order, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill. The bill also prohibits municipalities from conducting accelerated tax sales on fourth quarter property tax installments due on damaged properties when the due date for the fourth quarter property tax installment payment is extended.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services (OLS) estimates that the enactment of Assembly Bill No. 3052 (3R) may result in an indeterminate loss of municipal revenues. These revenues would be generated by interest charged against delinquent property tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale. If the due date is delayed, taxpayers would receive an additional 19 to 31 days to make their payments, with no interest penalty for the late payment of taxes. The amount of additional time depends on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period permitted by current law. The OLS notes that the bill is permissive and does not require any municipality to extend the due date for the fourth quarter property tax payment following a natural disaster.

The fiscal impact of the legislation depends on the extent of damage within a municipality and whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill. If a natural disaster causes less damage and the property tax payment extension is granted to only a few property owners, then the municipality would forgo collecting a smaller amount of revenues generated by interest charged against delinquent property tax revenues. If the damage is widespread and the extension is granted to taxpayers throughout the municipality, then the municipality would forgo collecting a larger amount of revenues generated by interest charged against delinquent property tax revenues.

This is also the case with regard to revenues collected by a municipality from the sale of liens at an accelerated tax sale. If the property tax payment extension is granted to a few property owners, it is likely that a municipality would be able to hold an accelerated tax sale. Only those properties for which there are delinquent taxes and for which an extension for the payment of fourth quarter property taxes has been granted would be removed from the tax sale list. If the

damage within a municipality is widespread and many properties are granted the extension, it is possible that a municipality would have to either remove several properties from the accelerated tax sale list or not hold an accelerated tax sale. In either scenario, it is possible, even likely, that the municipality will experience a loss of delinquent tax revenues.

Revenues collected by a municipality at tax sale are recorded as "Receipts from Delinquent Taxes." If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next fiscal year. Municipalities use a statutory formula to compute the maximum amount of revenue that may be anticipated in the following year's budget as Receipts from Delinquent Taxes. The statutory formula (see N.J.S.40A:4-29) provides that the maximum amount that may be anticipated as Receipts from Delinquent Taxes is the amount of delinquent taxes outstanding on the first day of the current fiscal year multiplied by the percentage of collection of delinquent taxes for the year immediately preceding the current fiscal year. For example, lower delinquent tax collections in 2014 would result in a lower maximum amount that may be anticipated in 2015. The municipality would have to adjust its revenues and expenditures accordingly. The OLS notes that some of the anticipated revenues not generated at the accelerated tax sale may be collected by the municipality when a lien is sold on the property at a later tax sale in the following year.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE, No. 1090

STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED JANUARY 30, 2014

Sponsored by:

Senator ANTHONY R. BUCCO
District 25 (Morris and Somerset)
Senator JIM WHELAN
District 2 (Atlantic)

Co-Sponsored by:

Senator Bateman

SYNOPSIS

Prohibits municipalities from charging interest on unpaid property taxes for 30 days after payment is due following hurricane or other catastrophic weather event.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 2/26/2014)

1 AN ACT concerning interest charged on unpaid property taxes in
2 certain circumstances and amending R.S.54:4-67.

3

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

6

7 1. R.S.54:4-67 is amended to read as follows:

8 54:4-67. a. The governing body of each municipality may by
9 resolution fix the rate of discount to be allowed for the payment of
10 taxes or assessments previous to the date on which they would
11 become delinquent. The rate so fixed shall not exceed 6% per
12 annum, shall be allowed only in case of payment on or before the
13 thirtieth day previous to the date on which the taxes or assessments
14 would become delinquent. No such discount shall apply to the
15 purchaser of a total property tax levy pursuant to section 16 of
16 P.L.1997, c.99 (C.54:5-113.5). The governing body may also fix
17 the rate of interest to be charged for the nonpayment of taxes,
18 assessments, or other municipal liens or charges, unless otherwise
19 provided by law, on or before the date when they would become
20 delinquent, and may provide that no interest shall be charged if
21 payment of any installment is made within the tenth calendar day
22 following the date upon which the same became payable. The rate
23 so fixed shall not exceed 8% per annum on the first \$1,500.00 of the
24 delinquency and 18% per annum on any amount in excess of
25 \$1,500.00, to be calculated from the date the tax was payable until
26 the date that actual payment to the tax collector is made.
27 Notwithstanding the provisions of this subsection, in the case of
28 real property situate in a municipality that has experienced a natural
29 or non-natural disaster less than 30 days prior to the date upon
30 which a property tax installment payment is payable pursuant to
31 R.S.54:4-66 or section 2 of P.L.1994, c.72 (C.54:4-66.1), as
32 appropriate, interest shall not be charged if payment of the property
33 tax installment payment is made on or before the 30th calendar day
34 following the date upon which it became payable.

35 b. In any year when the governing body changes the rate of
36 interest to be charged for delinquent taxes, assessments or other
37 municipal charges, or to be charged for the end of the year penalty,
38 the governing body, after adoption of a resolution changing the rate
39 of interest, shall provide a notice to all taxpayers, prior to the date
40 taxes are next due or with the tax bill, stating the new rate or rates
41 to be charged and the date that the new rate or rates take effect.
42 The notice may be separate from the tax bill. No change in the rate
43 of interest or the end of year penalty shall take effect until the
44 required notice has been provided in accordance with this
45 subsection.

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 c. In municipalities that have sold their property tax levy
2 pursuant to section 16 of P.L.1997, c.99 (C.54:5-113.5), the rate of
3 interest to be charged for the nonpayment of taxes, assessments or
4 other municipal liens or charges shall be the same interest or
5 delinquency rate or rates otherwise charged by the municipality, to
6 be calculated from the date the tax was payable until the date of
7 actual payment to the tax collector. The purchaser of the total
8 property tax levy shall be paid only those amounts attributable to
9 properties included in the total property tax levy purchase and
10 actually collected by the tax collector and which amounts shall not
11 include any delinquent interest collected by the municipal tax
12 collector prior to the time that the total property tax levy purchaser
13 makes the levy payment to the municipality.

14 "Delinquency" means the sum of all taxes and municipal charges
15 due on a given parcel of property covering any number of quarters
16 or years. The property shall remain delinquent, as defined herein,
17 until such time as all unpaid taxes, including subsequent taxes and
18 liens, together with interest thereon shall have been fully paid and
19 satisfied. The delinquency shall remain notwithstanding the
20 issuance of a certificate of sale pursuant to R.S.54:5-32 and
21 R.S.54:5-46, the payment of delinquent tax by the purchaser of the
22 total property tax levy pursuant to section 16 of P.L.1997, c.99
23 (C.54:5-113.5) and for the purposes of satisfying the requirements
24 for filing any tax appeal with the county board of taxation or the
25 State tax court. The governing body may also fix a penalty to be
26 charged to a taxpayer with a delinquency in excess of \$10,000 who
27 fails to pay that delinquency as billed, prior to the end of the fiscal
28 year. If any fiscal year delinquency in excess of \$10,000 is paid by
29 the holder of an outstanding tax sale certificate or a total property
30 tax levy purchaser, the holder or purchaser, as appropriate, shall be
31 entitled to receive the amount of the penalty as part of the amount
32 required to redeem such certificate of sale providing the payment is
33 made by the tax lien holder or tax levy purchaser prior to the end of
34 the fiscal year. If the holder of the outstanding tax sale certificate
35 or the levy purchaser, as appropriate, does not make the payment in
36 full prior to the end of the fiscal year, then the holder or purchaser
37 shall be entitled to a pro rata share of the delinquency penalty upon
38 redemption, and the balance of the penalty shall inure to the benefit
39 of the municipality. The penalty so fixed shall not exceed 6% of
40 the amount of the delinquency with respect to each most recent
41 fiscal year only.

42 (cf: P.L.1997, c.99, s.4)

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44 2. This act shall take effect immediately.

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STATEMENT

This bill would provide property taxpayers who own real property in a municipality that has experienced a natural or non-natural disaster less than 30 days prior to the date upon which a property tax installment payment is payable additional time to pay those property taxes without incurring interest.

Under current law, property taxes are payable on February 1, May 1, August 1, and November 1, and current law also authorizes a ten-day grace period during which no interest on the property taxes payable on any of those dates could be charged.

This bill would prohibit the charging of interest by a municipality impacted by a natural or non-natural disaster less than 30 days prior to the date upon which a property tax installment payment is payable, if payment of the property tax installment payment is made on or before the 30th calendar day following the date upon which it became payable.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1090

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 9, 2015

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1090.

As amended by the committee, this bill would establish a special grace period that provides to property taxpayers whose real property is damaged or destroyed as a result of a natural disaster, additional time to make a property tax payment without accruing interest on the unpaid balance.

The amendments to the bill provide that taxpayers will be allowed additional time to make a property tax payment without interest in certain instances in which the natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due. The bill provides that the additional time for payment will apply so long as payment of the unpaid installment is made on or before the first day of the next calendar month following the date the installment became payable.

The amended bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary regulation, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill.

The amended bill also prohibits municipalities from conducting accelerated tax sales in connection with certain properties when the due date for the fourth quarter property tax installment payment is extended pursuant to the provisions of the bill.

Under current law, municipal property taxes are due and payable in quarterly installments on February 1, May 1, August 1, and November 1. Current law authorizes municipalities to allow a 10-day grace period during which no interest on the property taxes payable on any of those dates could be charged, and permits municipalities to fix the rate of interest charged to taxpayers for unpaid property taxes at maximum rates of eight percent per year on the first \$1,500 of the delinquency and 18 percent per year on any amount in excess of \$1,500.

As amended by the committee, Senate Bill No. 1090 is identical to Assembly Bill No. 3052 (2R), also reported by the committee at today's meeting.

COMMITTEE AMENDMENTS

The committee amended the bill to:

- provide that a parcel of real property must be damaged or destroyed during, or as the result of, a flood, hurricane, superstorm, tornado, or other natural disaster, and a state of emergency must be declared by the Governor as the result of the natural disaster; in order to provide a property taxpayer with the additional time to make a property tax payment without accruing interest on the unpaid balance;
- clarify that the property taxpayer must then make the property tax payment on or before the first day of the next calendar month after the date the property tax payment was due and payable;
- require that whenever the time period for a property tax installment payment has been extended pursuant to the provisions of the bill, the Director of the Division of Local Government Services in the Department of Community Affairs may, by temporary regulation, extend the dates for payment of taxes by a municipality due to a county pursuant to R.S.54:4-74, any school district pursuant to R.S.54:4-75, and any other taxing district as provided by law;
- add to the bill a new section 2, amending R.S.54:5-19 to prohibit a municipality from conducting an accelerated tax sale on a parcel of real property when the due date for the fourth quarter property tax installment payment has been extended for real property pursuant to the provisions of the bill; and
- make technical changes to the bill's title and synopsis to reflect the amendments made by the committee.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

SENATE, No. 1090 STATE OF NEW JERSEY 216th LEGISLATURE

DATED: JUNE 17, 2015

SUMMARY

- Synopsis:** Concerns property taxes due and owing on real property damaged or destroyed during, or a the result of, a natural disaster when a state of emergency is declared by the Governor.
- Type of Impact:** Indeterminate loss of municipal revenues.
- Agencies Affected:** Division of Local Government Services (Community Affairs)
Local units

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Local Revenue	Indeterminate Revenue Loss – See comments below		

- The enactment of Senate Bill No. 1090 (1R) would result in a loss of municipal revenues generated by interest charged against delinquent tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale.
- The fiscal impact of the legislation depends on the extent of damage within a municipality, whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill, and the total amount of delinquent taxes and interest owed by properties removed from the accelerated tax sale list.
- If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next year because the municipality would be required to anticipate a lower amount of delinquent tax revenues in the following year's budget.

BILL DESCRIPTION

Senate Bill No. 1090 (1R) of 2014 establishes a special grace period that provides certain taxpayers additional time to make payment in installments of municipal property taxes, without

accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster. The bill provides that taxpayers will be allowed additional time to make payment in certain instances in which the natural disaster causing damage or destruction to real property results in the declaration of a state emergency by the Governor less than 30 days prior to the date that a property tax installment is due. The additional time for payment will apply so long as payment of the unpaid installment is made on or before the first day of the next calendar month following the date the installment became payable.

The bill authorizes the Director of the Division of Local Government Services to extend, by temporary regulation, the dates for payments of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill. The bill also prohibits municipalities from selling a lien on the property, for which the due date for the quarter property tax payment has been extended, at an accelerated tax sale.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services estimates that the enactment of Senate Bill No. 1090 (1R) would result in an indeterminate loss of municipal revenues. These revenues would be generated by interest charged against delinquent property tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale. If the due date is delayed, taxpayers would receive an additional 18 to 30 days to make their payments, with no interest penalty for the late payment of taxes. The amount of additional time depends on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period permitted by current law.

The fiscal impact of the legislation depends on the extent of damage within a municipality and whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill. If a natural disaster causes less damage and the property tax payment extension is granted to only a few property owners, then the municipality would not collect a smaller amount of revenues generated by interest charged against delinquent property tax revenues. If the damage is widespread and the extension is granted to taxpayers throughout the municipality, then the municipality would not collect a larger amount of revenues generated by interest charged against delinquent property tax revenues.

This is also the case with regard to revenues collected by a municipality from the sale of liens at an accelerated tax sale. If the property tax payment extension is granted to a few property owners, it is likely that a municipality would be able to hold an accelerated tax sale. Only those properties for which there are delinquent taxes and an extension for the payment of fourth quarter property taxes has been granted would be removed from the tax sale list. If the damage within a municipality is widespread, and many properties are granted the extension, it's possible that a municipality would have to either remove several properties from the accelerated tax sale list or not hold an accelerated tax sale. In either scenario, it is possible, even likely, that the municipality will experience a loss of revenues.

Revenues collected by a municipality at tax sale are recorded as “Receipts from Delinquent Taxes.” If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next fiscal year. Municipalities use a statutory formula to compute the maximum amount of revenue that may be anticipated in the following year’s budget as Receipts from Delinquent Taxes. The statutory formula (see N.J.S.40A:4-29) provides that the maximum amount that may be anticipated as Receipts from Delinquent Taxes is the amount of delinquent taxes outstanding on the first day of the current fiscal year multiplied by the percentage of collection of delinquent taxes for the year immediately preceding the current fiscal year. For example, lower delinquent tax collections in 2014 would result in a lower maximum amount that may be anticipated in 2015. The municipality would have to adjust its revenues and expenditures accordingly. The Office of Legislative Services notes that some of the revenues not generated at the accelerated tax sale may be collected by the municipality when a lien is sold on the property at a later tax sale.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: David J. Rosen
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 1090

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 23, 2015

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1090 (1R), with committee amendments.

As amended, this bill establishes a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster.

The amended bill provides that taxpayers will be allowed additional time to make payment without interest when a natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable. The extension applies only to owners of property damaged by a natural disaster. It would not apply to all municipal property owners in a municipality that experienced damage because of a natural disaster.

The amended bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary order, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill.

The amended bill prohibits municipalities from conducting accelerated tax sales on fourth quarter property tax installments due on damaged properties when the provisions of this bill extend the due date for the fourth quarter property tax installment payment.

Under current law, municipal property taxes are due and payable in quarterly installments on February 1, May 1, August 1, and November 1. Current law authorizes municipalities to allow a 10-day grace period during which no interest on the property taxes payable on any of those dates is charged, and permits municipalities to fix the rate of interest charged to taxpayers for unpaid property taxes at maximum

rates of eight percent per year on the first \$1,500 of the delinquency and 18 percent per year on any amount in excess of \$1,500.

As amended and reported, this bill is identical to Assembly Bill No. 3052 (2R), as also amended and reported by the committee.

COMMITTEE AMENDMENTS

The committee amendments to the bill:

- provide that interest shall not be charged to a taxpayer on a delinquent property tax installment on a damaged property located in a municipality that has experienced a natural disaster, if a state of emergency was declared by the Governor less than 30 days before the date upon which a property tax installment is due, and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable;
- require that the municipal clerk of a municipality that adopts such a resolution must notify the Director of the Division of Local Government Services in the Department of Community Affairs of its adoption of the resolution not later than the third business day next following that adoption. If the municipality is under State supervision pursuant to the provisions of Article 4 of the “Local Government Supervision Act (1947),” P.L.1947, c.151 (C.52:27BB-54 et seq.), is subject to the provisions of the “Municipal Rehabilitation and Economic Recovery Act,” P.L.2002, c.43 (C.52:27BBB-1 et al.), or is otherwise subject to a memorandum of understanding or similar agreement with the division as a condition of receiving supplemental State aid, the resolution shall not be effective unless it is approved by the director;
- clarify that when the time period for a property tax installment payment is extended, the director may, by temporary order, extend the dates for turning over taxes collected by a municipality to a county, a school district, or any other taxing district;
- clarify that whenever the due date for the fourth quarter property tax installment payment has been extended under the bill for damaged properties, a municipality shall not conduct an accelerated tax sale with respect to that installment;
- and make other clarifying amendments.

FISCAL IMPACT:

The Office of Legislative Services expects the bill will result in an indeterminate loss of municipal revenues that otherwise would have been collected from interest charged against delinquent property tax payments and from tax liens that may have been sold at accelerated tax lien sales.

LEGISLATIVE FISCAL ESTIMATE

[Second Reprint]

SENATE, No. 1090 STATE OF NEW JERSEY 216th LEGISLATURE

DATED: JULY 6, 2015

SUMMARY

- Synopsis:** Concerns property taxes due and owing on real property damaged or destroyed during, or as the result of, a natural disaster when a state of emergency is declared by the Governor.
- Type of Impact:** Indeterminate loss of municipal revenues.
- Agencies Affected:** Division of Local Government Services
Local units

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
Local Revenue	Indeterminate Revenue Loss – See comments below		

- The enactment of Senate Bill No. 1090 (2R) may result in a loss of municipal revenues generated by interest charged against delinquent tax payments and the sale of liens, against properties for which there are delinquent property taxes, at an accelerated tax sale.
- The fiscal impact of the legislation depends on the extent of disaster damage within a municipality, whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill, and the total amount of delinquent taxes and interest owed by properties removed from the accelerated tax sale list.
- If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next year because the municipality would be required to anticipate a lower amount of delinquent tax revenues in following year's budget.

BILL DESCRIPTION

Senate Bill No. 1090 (2R) of 2014 establishes a special grace period that provides certain taxpayers additional time to make payment on installments of municipal property taxes, without

accruing interest on the unpaid balance, when real property is damaged or destroyed as a result of a natural disaster. The bill provides that taxpayers may be allowed additional time to make payment without interest when a natural disaster causing damage or destruction to real property results in the declaration of a state of emergency by the Governor less than 30 days prior to the date that a property tax installment payment is due and the municipal governing body adopts a resolution providing that interest shall not be charged if payment of the property tax installment is made on or before the first day of the next calendar month from the date upon which it became payable. The extension applies only to owners of property damaged by a natural disaster. It would not apply generally to all property owners who live in a municipality that experienced damaged because of a natural disaster.

The bill authorizes the Director of the Division of Local Government Services in the Department of Community Affairs to extend, by temporary order, the dates for payment of taxes by a municipality to the county, a local or regional school district, and any other taxing district as provided by law when the time period for a property tax payment is extended pursuant to the provisions of the bill. The bill also prohibits municipalities from conducting accelerated tax sales on fourth quarter property tax installments due on damaged properties when the due date for the fourth quarter property tax installment payment is extended.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services (OLS) estimates that the enactment of Senate Bill No. 1090 (2R) may result in an indeterminate loss of municipal revenues. These revenues would be generated by interest charged against delinquent property tax payments and the sale of liens against properties for which there are delinquent property taxes at an accelerated tax sale. If the due date is delayed, taxpayers would receive an additional 19 to 31 days to make their payments, with no interest penalty for the late payment of taxes. The amount of additional time depends on the month in which the state of emergency is declared and whether or not the municipality grants taxpayers the maximum 10-day grace period permitted by current law. The OLS notes that the bill is permissive and does not require any municipality to extend the due date for the fourth quarter property tax payment following a natural disaster.

The fiscal impact of the legislation depends on the extent of damage within a municipality and whether property taxes owed to the municipality are paid in accordance with the deadline established by the bill. If a natural disaster causes less damage and the property tax payment extension is granted to only a few property owners, then the municipality would forgo collecting a smaller amount of revenues generated by interest charged against delinquent property tax revenues. If the damage is widespread and the extension is granted to taxpayers throughout the municipality, then the municipality would forgo collecting a larger amount of revenues generated by interest charged against delinquent property tax revenues.

This is also the case with regard to revenues collected by a municipality from the sale of liens at an accelerated tax sale. If the property tax payment extension is granted to a few property owners, it is likely that a municipality would be able to hold an accelerated tax sale. Only those properties for which there are delinquent taxes and for which an extension for the payment of

fourth quarter property taxes has been granted would be removed from the tax sale list. If the damage within a municipality is widespread and many properties are granted the extension, it is possible that a municipality would have to either remove several properties from the accelerated tax sale list or not hold an accelerated tax sale. In either scenario, it is possible, even likely, that the municipality will experience a loss of delinquent tax sale revenues.

Revenues collected by a municipality at tax sale are recorded as “Receipts from Delinquent Taxes.” If a municipality collects a lower than anticipated amount of Receipts from Delinquent Taxes at an accelerated tax sale, it will affect budget planning for the next fiscal year. Municipalities use a statutory formula to compute the maximum amount of revenue that may be anticipated in the following year’s budget as Receipts from Delinquent Taxes. The statutory formula (see N.J.S.40A:4-29) provides that the maximum amount that may be anticipated as Receipts from Delinquent Taxes is the amount of delinquent taxes outstanding on the first day of the current fiscal year multiplied by the percentage of collection of delinquent taxes for the year immediately preceding the current fiscal year. For example, lower delinquent tax collections in 2014 would result in a lower maximum amount that may be anticipated in 2015. The municipality would have to adjust its revenues and expenditures accordingly. The OLS notes that some of the anticipated revenues not generated at the accelerated tax sale may be collected by the municipality when a lien is sold on the property at a later tax sale in the following year.

Section: Local Government

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Governor Christie Takes Action On Pending Legislation

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Trenton, NJ – Governor Chris Christie today took action on legislation, including a bill aimed at helping inmates who were victims of domestic violence and a second bill designed to help non-violent drug offenders reclaim their lives by streamlining the process for expungement of their criminal records.

The Governor suggested minor changes to strengthen Senate Bill No. 995, which seeks to help domestic violence victims who have been convicted of crimes against their abusers by establishing a community reentry program to assist victim-offenders assimilate into society upon release from custody and prevent further victimization.

Governor Christie conditionally vetoed the bill, proposing that the program be established solely in the Department of Corrections.

"The goal of this bill is commendable and I sincerely support its objective," Governor Christie said. "Domestic violence is tragic, and victims deserve support and counseling. However, the bill conflates the statutory and regulatory responsibilities of the Department of Corrections and the State Parole Board, combining the agencies' separate residential program functions. Accordingly, I suggest minor amendments, in accordance with the intent of the legislation to establish this program within the Department of Corrections, consistent with its existing reintegration programming and tailored to the specific needs of this limited inmate population."

The bill as written also called for an automatic early release program for this specific subset of inmates upon successful completion of the reentry program, an element of the bill that Governor Christie does not support.

"I cannot support the creation of early release programs because they would begin to chisel away at the long-standing function of the State Parole Board," Governor Christie said. "For decades, the State Parole Board has faithfully fulfilled its charge to carefully review and consider the underlying facts and circumstances of each applicant for parole. While I continue to encourage the Legislature to explore reforms that will create efficiencies in State government, I remain grounded in my belief that the review of parole applications is best accomplished through the reasoned, compassionate, experienced and individualized judgment of the State Parole Board and not through an automatic process based upon one factor."

Governor Christie similarly took action to strengthen the Assembly Committee Substitute for Assembly Bills Nos. 206, 471, 1663, 2879, 3060 and 3108, and urged quick approval from the Legislature.

The bill proposes to allow those who have successfully completed the Drug Court program to expunge the related criminal charges, and it further aims to make the expungement process more efficient.

Seeking to balance the needs of non-violent ex-offenders with public safety, Governor Christie conditionally vetoed the bill, retaining the current waiting period for expungements for indictable offenses, currently 10 years, or five years if a court determines that expungement is in the public's interest.

"While I support breaking down barriers to employment and education for non-violent ex-offenders, I cannot endorse a bill that compromises public safety," Governor Christie said. "As written, this bill would cut in half the presumptive waiting period to expunge indictable offenses, often felonies, from ten years to five years, and eliminate an important safeguard which allows a judge to consider whether granting an expungement is in the public's interest. The current public interest exception to the presumptive waiting period is an effective and efficient way to help ex-offenders combat the collateral consequences of their offense, while also ensuring that public safety is not compromised."

Governor Christie further suggested retaining the five-year waiting period for disorderly persons offenses, while adopting the bill's provision to lower this waiting period to three years, if a court determines that expungement is in the public interest.

The Governor also took the following action on other pending legislation:

BILL SIGNINGS:

S-475/A-3223 (Madden, Sweeney/Mosquera, Webber, Moriarty, Mukherji, Garcia, Munoz, Lampitt) - Requires certain information regarding Down syndrome be provided to certain parents and families

S-650 (Doherty, Beach/DiMaio, Andrzejczak, Peterson, DeAngelo) - Designates State Route 173 between Clinton and Phillipsburg as "173rd Airborne Brigade Highway"

S-835/A-1972 (Bateman/Garcia, Danielson) - Enhances penalties for false incrimination and making fictitious reports

S-939/A-2913 (Bateman, A.R. Bucco/Caride, Dancer, A.M. Bucco) - Designates Black Swallowtail butterfly as State Butterfly

S-1940/A-2893 (Oroho, Van Drew/Burzichelli, Space) - Exempts board of education and local government payments to entities under BPU jurisdiction from certain certification requirements

S-2145/A-631 (Van Drew, Madden/Moriarty, Burzichelli, Tucker, DeAngelo, Danielson, Mukherji) - Authorizes hiring preference for veterans in non-civil service jurisdictions

S-2301/A-3522 (Greenstein, Stack/Stender, Mukherji, Lagana, Diegnan) - Regulates pharmacy benefits managers and requires certain disclosures concerning multiple source generic drug pricing

S-2432/A-4720 (Madden/Moriarty, Mosquera) - Requires notification of member or retiree of State-administered retirement system under certain circumstances when member or retiree requests change in beneficiary for group life insurance

S-2453/A-3805 (Weinberg, Allen/Burzichelli, Singleton) - Requires earlier mandatory polling hours for school elections; requires discretionary additional polling hours be consistent with current primary and general elections

S-2523/A-3917 (Gill, Greenstein, Benson/DeAngelo, Johnson) - Permits municipalities and municipal parking authorities to create Senior Citizen Priority Parking Program

SCS for S-2586, 2587, A-3217, and 3218 (Stack, Cunningham, Mukherji, Pintor Marin, Garcia) - Requires certain sanitary and protective procedures for used mattresses

SCS for S-2668/A-4270 (Beach, Madden/Lampitt, Vainieri Huttle, Benson, Spencer, Wimberly, Mosquera) - Establishes "MVP Emergency Alert System" for missing persons with mental, intellectual, or developmental disabilities

SS for S-2770/AS for A-3956 (Sweeney, Addiego/Lampitt, Greenwald, Vainieri Huttle, Benson, Mazzeo) - Authorizes establishment of Achieving a Better Life Experience accounts for persons with certain disabilities

S-2940/A-4531 (Singer, Sweeney/Spencer, Benson, Casagrande, Muoio) - Creates new criminal offenses concerning endangering another person; repeals N.J.S.2C:12-2 and N.J.S.2C:24-7

S-2961/A-4188 (Codey, Vitale/Garcia, Lagana, Taliaferro, Vainieri Huttle, Danielsens, Holley, Benson, Jimenez) - Clarifies that Alzheimer's disease and related disorders may be listed as secondary cause of death on death certificate when appropriate

S-2978/A-4194 (Van Drew, Oroho/Burzichelli, Spencer, Rumana, Webber, Benson) - Authorizes mobile electronic waste destruction units to operate without DEP permit

S-3004/A-4685 (Cunningham, Van Drew/Andrzejczak, Johnson, Muoio, Wimberly) - Permits municipality with UEZ to participate in Downtown Business Improvements Zone Loan Fund

S-3076/A-4621 (Weinberg, Bateman/Johnson, Caride) - Increases maximum legal fee to represent victims from \$1,000 to \$3,000

S-3110/A-4617 (Scutari/Johnson, Webber) - Permits certain health clubs to offer swimming lessons and otherwise remain exempt from first aid personnel and lifeguarding requirements

S-3117/A-4781 (Gordon, Bateman, Sweeney, T. Kean/Vainieri Huttle, Eustace, Gusciora, Lampitt, Angelini, Moriarty) - Prohibits Division of Developmental Disabilities from compelling transfers of individuals with developmental disabilities from out-of-State to in-State facilities unless certain exceptions apply

S-3220/A-4790 (Sweeney, O'Toole, Vitale/Greenwald, Conaway, Vainieri Huttle, Handlin, Garcia) - Establishes a process to integrate certain health data and other data from publicly supported programs for population health research

S-3232/A-4834 (Sarlo, Oroho/Lagana, Burzichelli, Schaer, DeAngelo, Phoebus) - Allows businesses due to receive grant under Business Employment Incentive Program to receive tax credit instead of grant

S-3270/A-4705 (Gill, Bateman/Schaer, Coughlin, Lagana, S. Kean, Ciattarelli) - "Certificates of Insurance Act;" governs use of certificates of insurance; provides DOBI with enforcement authority

SJR-81/AJR-122 (Barnes/Vainieri Huttle, Schaer, Lampitt) - Condemns Boycott, Divestment, and Sanctions movement against Israel

A-308/S-2203 (Russo, Rumana/O'Toole, Smith) - Prohibits escrow agent evaluation services from charging escrow agents fees

A-1098/S-671 (Vainieri Huttle, Eustace, Diegnan, Giblin/Pou, Sarlo, Weinberg) - Requires DHS and DMVA to conduct or contract for follow-up studies of former residents transitioning to community from their facilities

A-1355/S-2963 (Stender, Lampitt, Holley, Moriarty/T. Kean, Vitale) - Requires DOH to provide information about crib safety on its Internet website

A-1783/S-2020 (McKeon, Rible, Sumter, Moriarty/Vitale, Cunningham) - "Art Therapist Licensing Act"

A-2023/S-2675 (Greenwald, Benson/Cruz-Perez) - Revises definition of "responsible charge" as it pertains to licensed professional engineers and licensed architects

A-2229 (Wisniewski, Diegnan) - Concerns contracts for asphalt work under the "Local Public Contracts Law"

A-2301/S-1481 (Andrzejczak/Van Drew) - Designates certain interchanges of Garden State Parkway in honor of Melvin M. Loftus and Christopher Meyer

A-3052/S-1090 (Mazzeo, Pinkin, Mukherji, Wimberly/A.R. Bucco, Whelan) - Concerns property taxes due and owing on real property damaged or destroyed during, or as the result of, a natural disaster when a state of emergency is declared by the Governor

A-3246/S-3069 (Dancer, Burzichelli, Vainieri Huttle/Oroho, Sarlo) - Requires timeframe of standardbred mare residing in New Jersey breeding farm be inclusive of foaling instead of between foal's conception and birth

A-3293/S-2146 (Mazzeo, Andrzejczak, Pinkin, Webber, Simon, Mukherji/Van Drew, Doherty) - Allows military personnel and veterans to present certain identifying documents in lieu of municipal beach tags to gain admission to certain beaches

A-3331/S-3111 (Benson, Rodriguez-Gregg, Coughlin/Gill, Beach) - Requires health benefits coverage for synchronization of prescribed medications under certain circumstances

A-3390/S-2309 (Coughlin, Pinkin, Webber, Diegnan/Vitale) - Permits transmittal of certain land use documents via email

A-3395/S-2294 (Wisniewski/Sacco) - Allows insurer to obtain certificates of ownership or salvage certificates of title for motor vehicles under certain circumstances

A-3499/S-2256 (Andrzejczak, Mazzeo, Johnson, Pinkin, DeAngelo/Van Drew) - Requires DMVA to encourage and facilitate returning service members' registration with VA

A-3507/S-2677 (Eustace, Webber, Munoz, Schepisi, Rumana/Gordon, Sarlo) - Amends law concerning county and municipal stream cleaning activities

A-3749/S-2568 (Lampitt, Mazzeo, Andrzejczak, Mukherji, Pinkin/Beach, Allen) - Establishes program to provide assistance to qualified veterans in in-patient and out-patient treatment programs to travel to medical counseling in State

A-3849/SCS for S-2466 (DeAngelo, Eustace, Mazzeo, Pintor Marin, Benson/Turner, Singer) - Requires BPU to provide links to pricing information to customers from electric and gas public utilities, and third-party electric power and gas suppliers

A-3950/S-2832 (Prieto, Jimenez, Quijano/Greenstein, Turner) - Permits correctional facilities to utilize body imaging scanning equipment

A-4079/S-2819 (Eustace, Andrzejczak, Taliaferro, Benson, Dancer/Van Drew, Beach) - Directs Department of Agriculture to publish on its website "New Jersey Gleaning Week" and "Farmers Against Hunger Day" page

A-4094/S-2884 (Conaway, Singleton, Wimberly, Lampitt, Benson/Whelan, Madden) - Permits administration of epinephrine auto-injector device by persons who complete approved educational program

A-4438/S-3202 (Mukherji, Burzichelli/Scutari, Madden) - Raises maximum workers' compensation fees for evaluating physicians

A-4518/S-3010 (Schaer, Eustace, Benson, Pintor Marin/Sarlo) - Modifies and clarifies provisions of certain economic incentive programs

AJR-57/SJR-42 (Space/Oroho) - Designates April of each year as "Sarcoidosis Awareness Month"

AJR-93/SJR-73 (Eustace, Andrzejczak, Taliaferro, Benson/Van Drew, Beach) - Designates third week of September as "New Jersey Gleaning Week"

AJR-94/SJR-74 (Eustace, Andrzejczak, Taliaferro, Benson/Van Drew, Beach) - Designates Wednesday of third week of September as "Farmers Against Hunger Day"

AJR-100/SJR-70 (Andrzejczak, Tucker, DeAngelo, Mazzeo/Van Drew, Whelan) - Designates first week in August of each year as "Coast Guard Week" and honors Cape May as U.S. Coast Guard's enlisted accession point and recruit training center

BILLS VETOED:

S-264/A-1347 (Greenstein, Cunningham/Stender, Egan, O'Donnell, Wimberly) – **ABSOLUTE** - "Thomas P. Canzanella Twenty First Century First Responders Protection Act"; concerns workers compensation for public safety workers

S-374/A-3403 (Scutari, Beck/Rible, DeAngelo, Mukherji) - **ABSOLUTE** - Concerns attorney fees for workers' compensation awards

SCS for S-779, 1952/ACS for A-2474 (Weinberg, Sarlo, Lesniak/Johnson, Garcia, Vainieri Huttie, Lagana, Mukherji, Moriarty) - **ABSOLUTE** - "Garden State Film and Digital Media Jobs Act" expands existing film and digital media production tax credit programs

S-995/A-1677 (Weinberg, Allen/Johnson, Vainieri Huttie, Lampitt, Mosquera) – **CONDITIONAL** - Establishes in DOC, supervised community reintegration program for certain victims of domestic abuse

S-1346/A-3837 (Rice/Coughlin, Garcia, Rodriguez-Gregg, Pintor Marin, Jasey) - **CONDITIONAL** - Concerns the recording of mortgages

S-2260/A-688 (Scutari, Cardinale/Schaer) - **CONDITIONAL** - Modifies certain fees charged by, and requirements imposed on, check casher licensees

S-2524/A-4067 (Gill, Allen/Lagana, Singleton, Moriarty) - **CONDITIONAL** - The "Municipal Volunteer Property Tax Reduction Act"; permits certain municipal property owners to perform volunteer services in return for property tax vouchers

S-2577/ACS for A-4139 (Stack, Schaer/Mazzeo, Andrzejczak, Mukherji, Quijano) - **CONDITIONAL** - Establishes temporary mortgage relief programs for certain owners of real property impacted by "Superstorm Sandy"

S-2867/A-4248 (Ruiz, Pou/Jasey, Sumter, Vainieri Huttie, Green, Holley, Wimberly) - **ABSOLUTE** - Permits municipal land banking in conjunction with online property database development

S-3024/A-4463 (Scutari/Giblin, Diegnan, Jimenez, Caputo, Vainieri Huttie) – **CONDITIONAL** - Revises laws concerning real estate licensees

S-3282/A-4850 (Rice, Cunningham/Wimberly, Mainor, Johnson) - **CONDITIONAL** - Expands Police Training Commission membership to include representative from Northern New Jersey and South Jersey Chapters of National Organization of Black Law Enforcement Executives

ACS for A-206, 471, 1663, 2879, 3060, and 3108/S-2663 (Green, Spencer, Gusciora, Johnson, McKeon, Giblin, Wimberly, Mainor, Quijano/Turner, Lesniak, Pou) - **CONDITIONAL** - Shortens waiting periods for expungement of criminal and other records and information; makes various changes to other expungement procedures and requirements

A-3257/S-2125 (Andrzejczak, Mazzeo, Burzichelli/Van Drew) - **CONDITIONAL** - Provides that determination by county agriculture development board or State Agriculture Development Committee as to what qualifies as farm-based recreational activity in pinelands protection area is binding on Pinelands Commission

A-4103/S-2840 (Mazzeo, Andrzejczak, Giblin/Allen, Whelan) - **ABSOLUTE** - Creates workforce training program for former casino workers

A-4233/S-2435 (Jasey, McKeon, Vainieri Huttie, Mukherji, Lampitt/Codey, Vitale) - **ABSOLUTE** - Provides Medicaid coverage for advance care planning

A-4275/S2831 (Prieto, Eustace, Lagana, Greewald, Quijano, Danielsen, Mukherji/Sweeney, Turner, Sarlo) – **CONDITIONAL** - "New Jersey Secure Choice Savings Program Act"; establishes retirement savings program for certain workers

A-4326/S-2942 (Schaer, Lagana, Eustace, Prieto/Gordon, Barnes) - **ABSOLUTE** - Reforms annual State revenue estimating and reporting, and executive State budget presentation and revenue certification processes

A-4386/S-3042 (Coughlin, Pinkin/Vitale, Singer) - **CONDITIONAL** - Permits candidates for school board to circulate petitions jointly and be bracketed together on ballot; permits short nonpolitical designation of principles on petitions and ballots; provides for study of impact of changes

A-4638/S-3118 (Vainieri Huttie, Singleton, Holley, Mosquera, Tucker, Benson/Sweeney, Madden) - **ABSOLUTE** - Requires DCPP to implement policies and procedures to ensure caseworker safety; "Leah's Law"

A-4703/S-3172 (Spencer, Tucker, Pintor Marin, Egan, Muoio, Gusciora/Rice, Smith) - **ABSOLUTE** - Increases tax credit cap by \$165 million for certain qualified residential projects under Economic Redevelopment and Growth Grant program and restricts increase to certain projects

###

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