

54:2-40

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:2-40; 54:3-21 (Tax appeal procedure)

LAWS OF 1978 CHAPTER 102

Bill No. A332

Sponsor(s) Muhler and others

Date Introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes

XX Amendments during passage denoted by asterisks

Date of Passage: Assembly April 27, 1978

Senate June 1, 1978

Date of approval August 16, 1978

Following statements are attached if available:

Sponsor statement Yes  No

Committee Statement: Assembly  No

Senate Yes  No

Fiscal Note  No

Veto message  No

Message on signing  No

Following were printed:

Reports  No

Hearings  No

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102  
8-16-78  
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**ASSEMBLY, No. 332**

**STATE OF NEW JERSEY**

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Assemblywoman MUHLER, Assemblymen VILLANE,  
SNEDEKER, SAXTON, OLSZOWY, DiFRANCESCO,  
ALBANESE and ORECHIO

AN ACT concerning filing of copies of petitions of appeal to county boards of taxation and the Division of Tax Appeals and amending R. S. 54:2-40 and 54:3-21.

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

1 1. R. S. 54:2-40 is amended to read as follows:

2 54:2-40. A copy of the petition of appeal shall be served by the  
3 appellant upon the county board of taxation whose judgment is  
4 appealed from, or its secretary, and upon the [assessor,] clerk [or  
5 attorney] of the taxing district *who shall \*forthwith\* notify the*  
6 *assessor, collector, \*[attorney]\* and such other municipal officials*  
7 *as the governing body shall direct of the content thereof.* Service  
8 of such copies shall be evidenced upon the original petition of appeal  
9 filed with the Division of Tax Appeals in the [State Department of  
10 Taxation and Finance] *Department of the Treasury* or service  
11 thereon acknowledged. A copy of each judgment of the division  
12 whether of affirmance, reversal, modification or otherwise shall be  
13 sent to the taxpayer and, at the same time, to the collector and to  
14 the assessor or board of assessors of the taxing district and the  
15 secretary of the county board of taxation in which said taxing  
16 district is situated. The division shall also give prompt notice to  
17 the taxpayer and, at the same time, to the collector and to the  
18 assessor or board of assessors of the taxing district and to the  
19 secretary of the county board of taxation, in whose county the tax-  
20 ing district is situated, of the withdrawal and dismissal of petitions  
21 of appeal filed with the division.

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

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

2 54:3-21. A taxpayer feeling aggrieved by the assessed valuation  
3 of his property, or feeling that he is discriminated against by the  
4 assessed valuation of other property in the county, or a taxing dis-  
5 trict which may feel discriminated against by the assessed valuation  
6 of property in the taxing district, or by the assessed valuation of  
7 property in another taxing district in the county, may on or before  
8 August 15 appeal to the county board of taxation by filing with it  
9 a petition of appeal. A copy thereof shall also be filed with the  
10 **【assessor,】** clerk **【or attorney】** of the taxing district *who shall*  
11 *\*forthwith\* notify the assessor, collector, **\*【attorney】\*** and such*  
12 *other municipal officials as the governing body shall direct of the*  
13 *content thereof.***【, setting】** *The petition shall set forth the cause of*  
14 *complaint, the nature and location of the assessed property and the*  
15 *relief sought. The petition shall be signed and sworn to by the*  
16 *petitioner or his agent, and shall be in such form and contain such*  
17 *further information as may be from time to time prescribed by*  
18 *rule of the board, for the better understanding and determination*  
19 *of the appeal.*

1 3. This act shall take effect immediately.

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 6 of property in the taxing district, or by the assessed valuation of  
 7 property in another taxing district in the county, may on or before  
 8 August 15 appeal to the county board of taxation by filing with it  
 9 a petition of appeal. A copy thereof shall also be filed with the  
 10 **[assessor,]** clerk **[or attorney]** of the taxing district *who shall*  
 11 *notify the assessor, collector, attorney and such other municipal*  
 12 *officials as the governing body shall direct of the content thereof.*  
 13 **[, setting]** *The petition shall set forth the cause of complaint, the*  
 14 *nature and location of the assessed property and the relief sought.*  
 15 *The petition shall be signed and sworn to by the petitioner or his*  
 16 *agent, and shall be in such form and contain such further informa-*  
 17 *tion as may be from time to time prescribed by rule of the board,*  
 18 *for the better understanding and determination of the appeal.*

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#### STATEMENT

Copies of petitions of tax appeals to county boards and to the State Division of Tax Appeals are now required to be filed with the municipal "assessor, clerk or attorney". The tax collector should also be advised of tax appeals. This amendment would call for filing of a copy of the petition of appeal with the municipal clerk only and require him to notify the other municipal officials.

A332 (1978)

SENATE REVENUE, FINANCE AND  
APPROPRIATIONS COMMITTEE

STATEMENT TO  
**ASSEMBLY, No. 332**

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**STATE OF NEW JERSEY**

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DATED: MAY 4, 1978

This bill proposes to amend that section of the current law as concerns filing of copies of petitions of appeal to county boards of taxation and the Division of Tax Appeals.

The purpose of the bill is to provide uniformity in the appeals process regarding the municipal officials with whom a copy of an appeal, either to the county board of taxation or the Division of Tax Appeals, must be filed by an appellant. Currently, a copy of any such appeal is filed with the assessor, the clerk, or the attorney of the taxing district. The bill would have a copy of the appeal filed with the clerk in every instance. The clerk would in turn notify the assessor, collector, and other municipal officials as directed by the governing body.