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GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: Yes

"Murphy signs into law bill letting property tax prepayments," Associated Press State Wire: New Jersey, 4-20-2018

"New Jerseyans can now prepay their property taxes," Associated Press State Wire: New Jersey, 4-21-2018

"N.J. property-tax prepayments OK'd - Murphy signs into law bill letting property tax prepayments," The Press of Atlantic City, 4-21-2018

RWH/JA

P.L. 2018, CHAPTER 8, *approved April 20, 2018*

Assembly, No. 3382 (*First Reprint*)

1 AN ACT concerning the prepayment of property taxes, amending
2 R.S.54:4-68, and supplementing chapter 4 of Title 54 of the
3 Revised Statutes.

4

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

7

8 1. R.S.54:4-68 is amended as follows:

9 **When the governing body of a municipality shall by resolution**
10 **so direct, the** The officer charged with the collection of taxes or
11 assessments shall receive the tax or assessment due or to become
12 due for any current year at any time during the year as provided in
13 this section and section 54:4-69 of this title. The payments may be
14 made on the basis of taxes and assessments levied for the preceding
15 year and may be paid in full, or in installments in amounts of not
16 less than one dollar or multiples thereof. The collecting officer
17 shall issue a receipt therefor and credit the amount paid to the
18 account of any tax or assessment so levied or to be levied.
19 (cf: R.S.54:4-68)

20

21 2. (New Section) a. For the purposes of this section:

22 “Dedicated prepayment” means a payment toward an anticipated
23 quarterly installment property tax and assessment obligation that is
24 made prior to the issuance of the tax bill for that installment.

25 “Tax collector” means a municipal officer charged with the
26 collection of taxes.

27 b. Notwithstanding any provision of law or regulation to the
28 contrary, when a taxpayer makes a dedicated prepayment, the tax
29 collector shall issue a receipt therefor, and shall credit the amount
30 received toward the amount to become due and payable by the
31 taxpayer for the dedicated installment. The dedicated prepayment
32 shall be made payable to the ¹**tax collector** municipality¹ and shall
33 explicitly and conspicuously indicate the installment to which the
34 payment shall be credited. ¹If the taxpayer is otherwise delinquent on
35 property taxes or other municipal charges, the taxpayer shall first
36 satisfy all such outstanding delinquencies before being permitted to
37 make a dedicated prepayment.¹

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly amendments adopted in accordance with Governor's recommendations April 5, 2018.

1 c. (1) When the amount paid in a dedicated prepayment
2 exceeds the total property tax and assessment levied for the dedicated
3 installment, the ¹["tax collector"] municipality¹ shall ¹["], within 30 days
4 of the issuance of the tax bill,¹ refund the taxpayer the amount of the
5 excess ¹[".] within 60 days of issuance of the tax bill or, if the
6 governing body does not meet within those 60 days, the next regularly
7 scheduled governing body meeting thereafter.¹ When, upon issuing
8 the tax bill for a dedicated installment, the tax collector determines that
9 the dedicated prepayment is insufficient to equal the total property tax
10 and assessment levied, the difference due and payable shall be paid or
11 collected as other taxes are collected.

12 (2) When a mortgagee pays any property tax and assessment
13 installment for the mortgaged premises, and the owner of the
14 mortgaged premises also makes a dedicated prepayment toward the
15 installment, the ¹["tax collector"] municipality¹ shall, within ¹["30"] 60¹
16 days of the issuance of the tax bill ¹[".] or, if the governing body does
17 not meet within those 60 days, the next regularly scheduled governing
18 body meeting thereafter.¹ refund the ¹["owner of the mortgaged
19 premises"] second-in-time payor¹ the amount in excess of the tax and
20 assessment levied.

21
22 3. This act shall take effect immediately and shall be
23 retroactive to July 1, 2017.
24
25

26 _____
27
28 Permits taxpayers to make dedicated prepayment toward
29 anticipated property taxes.

ASSEMBLY, No. 3382

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED FEBRUARY 12, 2018

Sponsored by:

Assemblyman ROY FREIMAN

District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Senator PAUL A. SARLO

District 36 (Bergen and Passaic)

Co-Sponsored by:

**Assemblyman Benson, Assemblywomen Murphy, Pinkin, Mosquera and
Assemblyman Houghtaling**

SYNOPSIS

Permits taxpayers to make dedicated prepayment toward anticipated property taxes.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/27/2018)

1 AN ACT concerning the prepayment of property taxes, amending
2 R.S.54:4-68, and supplementing chapter 4 of Title 54 of the
3 Revised Statutes.

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

7
8 1. R.S.54:4-68 is amended as follows:

9 **【**When the governing body of a municipality shall by resolution
10 so direct, the**】** The officer charged with the collection of taxes or
11 assessments shall receive the tax or assessment due or to become
12 due for any current year at any time during the year as provided in
13 this section and section 54:4-69 of this title. The payments may be
14 made on the basis of taxes and assessments levied for the preceding
15 year and may be paid in full, or in installments in amounts of not
16 less than one dollar or multiples thereof. The collecting officer
17 shall issue a receipt therefor and credit the amount paid to the
18 account of any tax or assessment so levied or to be levied.

19 (cf: R.S.54:4-68)

20

21 2. (New Section) a. For the purposes of this section:

22 “Dedicated prepayment” means a payment toward an anticipated
23 quarterly installment property tax and assessment obligation that is
24 made prior to the issuance of the tax bill for that installment.

25 “Tax collector” means a municipal officer charged with the
26 collection of taxes.

27 b. Notwithstanding any provision of law or regulation to the
28 contrary, when a taxpayer makes a dedicated prepayment, the tax
29 collector shall issue a receipt therefor, and shall credit the amount
30 received toward the amount to become due and payable by the
31 taxpayer for the dedicated installment. The dedicated prepayment
32 shall be made payable to the tax collector and shall explicitly and
33 conspicuously indicate the installment to which the payment shall
34 be credited.

35 c. (1) When the amount paid in a dedicated prepayment
36 exceeds the total property tax and assessment levied for the
37 dedicated installment, the tax collector shall, within 30 days of the
38 issuance of the tax bill, refund the taxpayer the amount of the
39 excess. When, upon issuing the tax bill for a dedicated installment,
40 the tax collector determines that the dedicated prepayment is
41 insufficient to equal the total property tax and assessment levied,
42 the difference due and payable shall be paid or collected as other
43 taxes are collected.

44 (2) When a mortgagee pays any property tax and assessment
45 installment for the mortgaged premises, and the owner of the
46 mortgaged premises also makes a dedicated prepayment toward 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 installment, the tax collector shall, within 30 days of the issuance of
2 the tax bill, refund the owner of the mortgaged premises the amount
3 in excess of the tax and assessment levied.

4

5 3. This act shall take effect immediately and shall be
6 retroactive to July 1, 2017.

7

8

STATEMENT

9

10 This bill permits a property taxpayer to prepay any quarterly
11 property tax installment prior to the issuance of the tax bill for that
12 installment.

13 Under current law, a municipal tax collector is only required to
14 receive prepayments toward any property tax or assessment if the
15 governing body of a municipality has passed a resolution to that
16 effect. In that event, a property taxpayer may issue prepayments,
17 either in whole or in part, on the basis of taxes and assessments
18 levied for the preceding tax year. The tax collector also is required
19 to issue a receipt therefor and credit the amount paid to the account
20 of any tax or assessment levied. The bill amends current law to
21 permit property taxpayers to make prepayments toward property tax
22 and assessments at any time during the year without prior
23 authorization from the governing body of the municipality.

24 The bill further provides that early property tax payments may be
25 made through dedicated prepayments. A dedicated prepayment is
26 defined in the bill as a payment toward an anticipated quarterly
27 installment property tax and assessment obligation that is made
28 prior to the issuance of the tax bill for that installment. A dedicated
29 prepayment is to be payable to the tax collector and explicitly and
30 conspicuously indicate the property tax installment to which it is to
31 be credited.

32 Upon receiving a dedicated prepayment, the tax collector is
33 required, under this bill, to issue a receipt of payment and credit the
34 amount paid toward the indicated installment. If the amount paid in
35 a dedicated prepayment exceeds the total property tax and
36 assessment levied for the installment, the bill requires the tax
37 collector to refund the excess amount within 30 days of the issuance
38 of the tax bill for that installment. In addition, when a mortgage
39 company pays a property tax for the mortgaged premises, and the
40 property owner has made a dedicated prepayment toward that tax,
41 the tax collector is to refund the property owner the amount in
42 excess of the tax and assessment levied. If the amount paid in a
43 dedicated prepayment is insufficient to equal the total property tax
44 and assessment levied, the difference due and payable is to be
45 collected or paid as other taxes are collected.

46 The bill is to take effect immediately and be retroactive to July 1,
47 2017. The provisions of this bill are to apply to any property
48 taxpayer who attempted to prepay a third or fourth quarter property
49 tax installment for tax year 2018 in calendar year 2017, prior to the
50 issuance of an actual tax bill in for that installment.

ASSEMBLY STATE AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3382

STATE OF NEW JERSEY

DATED: FEBRUARY 12, 2018

The Assembly State and Local Government Committee reports favorably Assembly Bill No. 3382.

This bill permits a property taxpayer to prepay any quarterly property tax installment prior to the issuance of the tax bill for that installment.

Under current law, a municipal tax collector is only required to receive prepayments toward any property tax or assessment if the governing body of a municipality has passed a resolution to that effect. In that event, a property taxpayer may issue prepayments, either in whole or in part, on the basis of taxes and assessments levied for the preceding tax year. The tax collector also is required to issue a receipt therefor and credit the amount paid to the account of any tax or assessment levied. The bill amends current law to permit property taxpayers to make prepayments toward property tax and assessments at any time during the year without prior authorization from the governing body of the municipality.

The bill further provides that early property tax payments may be made through dedicated prepayments. A dedicated prepayment is defined in the bill as a payment toward an anticipated quarterly installment property tax and assessment obligation that is made prior to the issuance of the tax bill for that installment. A dedicated prepayment is to be payable to the tax collector and explicitly and conspicuously indicate the property tax installment to which it is to be credited.

Upon receiving a dedicated prepayment, the tax collector is required, under this bill, to issue a receipt of payment and credit the amount paid toward the indicated installment. If the amount paid in a dedicated prepayment exceeds the total property tax and assessment levied for the installment, the bill requires the tax collector to refund the excess amount within 30 days of the issuance of the tax bill for that installment. In addition, when a mortgage company pays a property tax for the mortgaged premises, and the property owner has made a dedicated prepayment toward that tax, the tax collector is to refund the property owner the amount in excess of the tax and assessment levied. If the amount paid in a dedicated prepayment is insufficient to equal

the total property tax and assessment levied, the difference due and payable is to be collected or paid as other taxes are collected.

The bill is to take effect immediately and be retroactive to July 1, 2017. The provisions of this bill are to apply to any property taxpayer who attempted to prepay a third or fourth quarter property tax installment for tax year 2018 in calendar year 2017, prior to the issuance of an actual tax bill for that installment.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3382

STATE OF NEW JERSEY

DATED: MARCH 13, 2018

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3382.

This bill permits a property taxpayer to prepay any quarterly property tax installment prior to the issuance of the tax bill for that installment.

The bill permits property taxpayers to make prepayments toward property tax and assessments at any time during the year, irrespective of whether the governing body of the municipality authorizes prepayments. In contrast, under current law, a municipal tax collector is only required to receive prepayments toward any property tax or assessment if the governing body of a municipality has passed a resolution to that effect. A property taxpayer may make prepayments, either in whole or in part, on the basis of taxes and assessments levied for the preceding tax year. The tax collector also is required to issue a receipt for the prepayment and credit the amount paid to the account of the property taxpayer.

The bill further provides that early property tax payments may be made through dedicated prepayments. A dedicated prepayment is defined in the bill to mean a payment toward an anticipated quarterly installment property tax and assessment obligation that is made prior to the issuance of the tax bill for that installment. A dedicated prepayment is payable to the tax collector and must clearly indicate the installment to which it is to be credited.

Upon receiving a dedicated prepayment, the tax collector is required to issue a receipt of payment and credit the amount paid toward the indicated installment. If the amount paid exceeds the total property tax and assessment levied for the installment, the tax collector must refund the excess amount within 30 days of the issuance of the tax bill for that installment. In addition, when a mortgage company pays property tax for mortgaged premises, and the property owner has made a dedicated prepayment toward that tax, the tax collector is to refund the property owner the amount in excess of the tax and assessment levied. If the amount paid in a dedicated prepayment is insufficient to equal the total property tax and assessment levied, the difference due and payable is to be collected or paid as other taxes are collected.

The bill is retroactive to July 1, 2017, and applies to any property taxpayer who attempted to prepay a third or fourth quarter property

tax installment for tax year 2018 in calendar year 2017, prior to the issuance of an actual tax bill in for that installment.

As reported, this bill is identical to Senate Bill No. 1971, as also reported by the committee.

FISCAL IMPACT:

This bill has not been certified as requiring a fiscal note.

SENATE, No. 1971

STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED FEBRUARY 22, 2018

Sponsored by:

Senator PAUL A. SARLO

District 36 (Bergen and Passaic)

Senator LINDA R. GREENSTEIN

District 14 (Mercer and Middlesex)

SYNOPSIS

Permits taxpayers to make dedicated prepayment toward anticipated property taxes.

CURRENT VERSION OF TEXT

As introduced.



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

1 AN ACT concerning the prepayment of property taxes, amending
2 R.S.54:4-68, and supplementing chapter 4 of Title 54 of the
3 Revised Statutes.

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

7
8 1. R.S.54:4-68 is amended as follows:

9 **【**When the governing body of a municipality shall by resolution
10 so direct, the**】** The officer charged with the collection of taxes or
11 assessments shall receive the tax or assessment due or to become
12 due for any current year at any time during the year as provided in
13 this section and section 54:4-69 of this title. The payments may be
14 made on the basis of taxes and assessments levied for the preceding
15 year and may be paid in full, or in installments in amounts of not
16 less than one dollar or multiples thereof. The collecting officer
17 shall issue a receipt therefor and credit the amount paid to the
18 account of any tax or assessment so levied or to be levied.

19 (cf: R.S.54:4-68)

20

21 2. (New Section) a. For the purposes of this section:

22 “Dedicated prepayment” means a payment toward an anticipated
23 quarterly installment property tax and assessment obligation that is
24 made prior to the issuance of the tax bill for that installment.

25 “Tax collector” means a municipal officer charged with the
26 collection of taxes.

27 b. Notwithstanding any provision of law or regulation to the
28 contrary, when a taxpayer makes a dedicated prepayment, the tax
29 collector shall issue a receipt therefor, and shall credit the amount
30 received toward the amount to become due and payable by the
31 taxpayer for the dedicated installment. The dedicated prepayment
32 shall be made payable to the tax collector and shall explicitly and
33 conspicuously indicate the installment to which the payment shall
34 be credited.

35 c. (1) When the amount paid in a dedicated prepayment
36 exceeds the total property tax and assessment levied for the
37 dedicated installment, the tax collector shall, within 30 days of the
38 issuance of the tax bill, refund the taxpayer the amount of the
39 excess. When, upon issuing the tax bill for a dedicated installment,
40 the tax collector determines that the dedicated prepayment is
41 insufficient to equal the total property tax and assessment levied,
42 the difference due and payable shall be paid or collected as other
43 taxes are collected.

44 (2) When a mortgagee pays any property tax and assessment
45 installment for the mortgaged premises, and the owner of 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 mortgaged premises also makes a dedicated prepayment toward the
2 installment, the tax collector shall, within 30 days of the issuance of
3 the tax bill, refund the owner of the mortgaged premises the amount
4 in excess of the tax and assessment levied.

5

6 3. This act shall take effect immediately and shall be
7 retroactive to July 1, 2017.

8

9

10 STATEMENT

11

12 This bill permits a property taxpayer to prepay any quarterly
13 property tax installment prior to the issuance of the tax bill for that
14 installment.

15 Under current law, a municipal tax collector is only required to
16 receive prepayments toward any property tax or assessment if the
17 governing body of a municipality has passed a resolution to that
18 effect. In that event, a property taxpayer may issue prepayments,
19 either in whole or in part, on the basis of taxes and assessments
20 levied for the preceding tax year. The tax collector also is required
21 to issue a receipt therefor and credit the amount paid to the account
22 of any tax or assessment levied. The bill amends current law to
23 permit property taxpayers to make prepayments toward property tax
24 and assessments at any time during the year without prior
25 authorization from the governing body of the municipality.

26 The bill further provides that early property tax payments may be
27 made through dedicated prepayments. A dedicated prepayment is
28 defined in the bill as a payment toward an anticipated quarterly
29 installment property tax and assessment obligation that is made
30 prior to the issuance of the tax bill for that installment. A dedicated
31 prepayment is to be payable to the tax collector and explicitly and
32 conspicuously indicate the property tax installment to which it is to
33 be credited.

34 Upon receiving a dedicated prepayment, the tax collector is
35 required, under this bill, to issue a receipt of payment and credit the
36 amount paid toward the indicated installment. If the amount paid in
37 a dedicated prepayment exceeds the total property tax and
38 assessment levied for the installment, the bill requires the tax
39 collector to refund the excess amount within 30 days of the issuance
40 of the tax bill for that installment. In addition, when a mortgage
41 company pays a property tax for the mortgaged premises, and the
42 property owner has made a dedicated prepayment toward that tax,
43 the tax collector is to refund the property owner the amount in
44 excess of the tax and assessment levied. If the amount paid in a
45 dedicated prepayment is insufficient to equal the total property tax
46 and assessment levied, the difference due and payable is to be
47 collected or paid as other taxes are collected.

S1971 SARLO, GREENSTEIN

4

1 The bill is to take effect immediately and be retroactive to July 1,
2 2017. The provisions of this bill are to apply to any property
3 taxpayer who attempted to prepay a third or fourth quarter property
4 tax installment for tax year 2018 in calendar year 2017, prior to the
5 issuance of an actual tax bill in for that installment.

SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1971

STATE OF NEW JERSEY

DATED: MARCH 13, 2018

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 1971.

This bill permits a property taxpayer to prepay any quarterly property tax installment prior to the issuance of the tax bill for that installment.

The bill permits property taxpayers to make prepayments toward property tax and assessments at any time during the year, irrespective of whether the governing body of the municipality authorizes prepayments. In contrast, under current law, a municipal tax collector is only required to receive prepayments toward any property tax or assessment if the governing body of a municipality has passed a resolution to that effect. A property taxpayer may make prepayments, either in whole or in part, on the basis of taxes and assessments levied for the preceding tax year. The tax collector also is required to issue a receipt for the prepayment and credit the amount paid to the account of the property taxpayer.

The bill further provides that early property tax payments may be made through dedicated prepayments. A dedicated prepayment is defined in the bill to mean a payment toward an anticipated quarterly installment property tax and assessment obligation that is made prior to the issuance of the tax bill for that installment. A dedicated prepayment is payable to the tax collector and must clearly indicate the installment to which it is to be credited.

Upon receiving a dedicated prepayment, the tax collector is required to issue a receipt of payment and credit the amount paid toward the indicated installment. If the amount paid exceeds the total property tax and assessment levied for the installment, the tax collector must refund the excess amount within 30 days of the issuance of the tax bill for that installment. In addition, when a mortgage company pays property tax for mortgaged premises, and the property owner has made a dedicated prepayment toward that tax, the tax collector is to refund the property owner the amount in excess of the tax and assessment levied. If the amount paid in a dedicated prepayment is insufficient to equal the total property tax and assessment levied, the difference due and payable is to be collected or paid as other taxes are collected.

The bill is retroactive to July 1, 2017, and applies to any property taxpayer who attempted to prepay a third or fourth quarter property

tax installment for tax year 2018 in calendar year 2017, prior to the issuance of an actual tax bill in for that installment.

As reported, this bill is identical to Assembly Bill No. 3382, as also reported by the committee.

FISCAL IMPACT:

This bill has not been certified as requiring a fiscal note.

ASSEMBLY BILL NO. 3382

To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Assembly Bill No. 3382 with my recommendations for reconsideration.

In December of 2017, the federal government passed the Tax Cuts and Jobs Act, a tax law that limits an individual's maximum state and local property tax ("SALT") deductions to \$10,000. In advance of the new tax law taking effect, some New Jersey taxpayers prepaid their property taxes. The Legislature passed Assembly Bill No. 3382 in an effort to eliminate possible confusion by explicitly clarifying that taxpayers may indeed prepay their property taxes, regardless of whether the municipality had issued the quarterly tax bills prior to submission of the prepayment.

This clarifying language is retroactive to July 1, 2017, and applies to any taxpayer who attempted to prepay a third or fourth quarter property tax installment for tax year 2018 in calendar year 2017.

I fully support efforts to protect New Jersey taxpayers, and I commend this bill's sponsors for their efforts to eliminate potential confusion with this useful clarification, but certain aspects of this bill could be improved with minor amendments. Therefore, I am recommending sensible changes to the bill that will address some of the technical concerns articulated by the State's various departments involved in fiscal matters.

Pursuant to the Local Fiscal Affairs Law, for example, I am recommending that any prepayment made by a taxpayer is paid to the municipality, rather than the tax collector. Further, and among other minor changes, I am recommending that it be made clear that a taxpayer must first satisfy any delinquent property tax or other municipal payments before making any prepayments.

Accordingly, I herewith return Assembly Bill No. 3382 and recommend that it be amended as follows:

Page 2, Section 2, Line 32: Delete "tax collector" and insert "municipality"

Page 2, Section 2, Line 34: After "credited." insert "If the taxpayer is otherwise delinquent on property taxes or other municipal charges, the taxpayer shall first satisfy all such outstanding delinquencies before being permitted to make a dedicated prepayment."

Page 2, Section 2, Line 37: Delete "tax collector" and insert "municipality"

Page 2, Section 2, Lines 37-38: Delete ", within 30 days of the issuance of the tax bill,"

Page 2, Section 2, Line 39: Delete "." after "excess" and insert "within 60 days of issuance of the tax bill or, if the governing body does not meet within those 60 days, the next regularly scheduled governing body meeting thereafter."

Page 3, Section 2, Line 1: Delete "tax collector" and insert "municipality"

Page 3, Section 2, Line 1: Delete "30" and insert "60"

Page 3, Section 2, Line 2: Delete ", " after "bill" and insert "or, if the governing body does not meet within those 60 days, the next regularly scheduled governing body meeting thereafter,"

Page 3, Section 2, Line 2: Delete "owner of the mortgaged premises" and insert "second-in-time payor"

Respectfully,

[seal]

/s/ Philip D. Murphy

Governor

Attest:

/s/ Matthew J. Platkin

Chief Counsel to the Governor



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Newark, N.J.

Governor Phil Murphy Signs Legislation into Law to Protect Property Taxpayers

04/20/2018

Trenton - Governor Phil Murphy today announced that he has signed the following bill into law:

A3382/S1971 (Freiman, Mazzeo, Downey/Sarlo) - Permits taxpayers to make dedicated prepayment toward anticipated property taxes.

"I thank the Legislature for reviewing my suggestions for this legislation," **said Governor Murphy**. "The revisions to this legislation further clarify the procedures property taxpayers can follow to make pre-payments. This bill will offer protection to New Jersey homeowners, including those who sought to pay their property taxes before the new federal tax law, which limits the SALT deduction."

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Governor Phil Murphy

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