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IS 5/29/08

P.L. 2007, CHAPTER 256, *approved January 11, 2008*
Senate, No. 1519 (*Second Reprint*)

1 AN ACT concerning filing deadlines for real property assessment
2 appeals and amending R.S.54:3-21.

3

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

6

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

8 54:3-21. a. Except as provided in subsection b. of this section a
9 taxpayer feeling aggrieved by the assessed valuation of the
10 taxpayer's property, or feeling discriminated against by the assessed
11 valuation of other property in the county, or a taxing district which
12 may feel discriminated against by the assessed valuation of property
13 in the taxing district, or by the assessed valuation of property in
14 another taxing district in the county, may on or before April 1, or 45
15 days from the date the bulk mailing of notification of assessment is
16 completed in the taxing district, whichever is later, appeal to the
17 county board of taxation by filing with it a petition of appeal;
18 provided, however, that any such taxpayer or taxing district may on
19 or before April 1, or 45 days from the date the bulk mailing of
20 notification of assessment is completed in the taxing district,
21 whichever is later, file a complaint directly with the Tax Court, if
22 the assessed valuation of the property subject to the appeal exceeds
23 \$750,000.00. ²[The county board of taxation, upon application by a
24 municipal tax assessor, may extend the filing deadline for appeals
25 by the taxing district of assessed valuations for any year in which a
26 municipal-wide revaluation is implemented.] In a taxing district
27 where a municipal-wide revaluation or municipal-wide
28 reassessment has been implemented, a taxpayer or a taxing district
29 may appeal before or on May 1 to the county board of taxation by
30 filing with it a petition of appeal or, if the assessed valuation of the
31 property subject to the appeal exceeds \$750,000, by filing a
32 complaint directly with the State Tax Court.² Within ten days of
33 the completion of the bulk mailing of notification of assessment, the
34 assessor of the taxing district shall file with the county board of
35 taxation a certification setting forth the date on which the bulk
36 mailing was completed. If a county board of taxation completes the
37 bulk mailing of notification of assessment, the tax administrator of
38 the county board of taxation shall within ten days of the completion
39 of the bulk mailing prepare and keep on file a certification setting
40 forth the date on which the bulk mailing was completed. A
41 taxpayer shall have 45 days to file an appeal upon the issuance of a
42 notification of a change in assessment. An appeal to the Tax Court
43 by one party in a case in which the Tax Court has jurisdiction shall

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SCU committee amendments adopted May 21, 2007.

²Senate amendments adopted in accordance with Governor's recommendations
January 7, 2008.

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

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

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

15 (cf: P.L.2003, c.125, s.13)

16

17 2. This act shall take effect immediately ¹and shall be
18 retroactive to January 1, 2006¹.

19

20

21

22

23 _____
24 Extends filing deadline for assessment appeals following
municipal-wide revaluation or reassessment.

SENATE, No. 1519

STATE OF NEW JERSEY 212th LEGISLATURE

INTRODUCED MARCH 2, 2006

Sponsored by:

Senator LORETTA WEINBERG

District 37 (Bergen)

Senator JOSEPH CONIGLIO

District 38 (Bergen)

Co-Sponsored by:

Senator Doria

SYNOPSIS

Permits county board of taxation to extend municipality's filing deadline for assessment appeals for any year in which revaluation is implemented.

CURRENT VERSION OF TEXT

As introduced.



S1519 WEINBERG, CONIGLIO

2

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24 municipal tax assessor, may extend the filing deadline for appeals
25 by the taxing district of assessed valuations for any year in which a
26 municipal-wide revaluation is implemented. Within ten days of the
27 completion of the bulk mailing of notification of assessment, the
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S1519 WEINBERG, CONIGLIO

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2 taxation or a counterclaim with the Tax Court, as appropriate.

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7 subsection a. of this section.

8 (cf: P.L.2003, c.125, s.13)

9

10 2. This act shall take effect immediately and shall be retroactive
11 to January 1, 2006.

12

13

14

STATEMENT

15

16 This bill would permit a county board of taxation to extend the
17 filing deadline for tax appeals by the municipal assessor for any
18 year in which a municipal-wide revaluation has been implemented.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

[First Reprint]

SENATE, No. 1519

STATE OF NEW JERSEY

DATED: NOVEMBER 19, 2007

The Assembly Housing and Local Government Committee reports favorably Senate Bill No. 1519 (1R).

This bill would authorize a municipal tax assessor on behalf of a taxing district, to apply for an extension of the filing deadline for tax appeals by the taxing district. This bill would permit the county board of taxation to grant the extension only in those years in which a municipal-wide revaluation is implemented.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1519

with committee amendments

STATE OF NEW JERSEY

DATED: MAY 21, 2007

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1591.

As amended by the committee, this bill would authorize a municipal tax assessor to apply, on behalf of a taxing district, for an extension of the filing deadline for tax appeals by the taxing district. This bill would permit the county board of taxation to grant the extension only in those years in which a municipal-wide revaluation is implemented.

The committee amended the bill to eliminate the provision in section 2 of the bill that would have made the bill retroactive to January 1, 2006.

ASSEMBLY, No. 2751

STATE OF NEW JERSEY 212th LEGISLATURE

INTRODUCED MARCH 2, 2006

Sponsored by:

Assemblyman GORDON M. JOHNSON

District 37 (Bergen)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

SYNOPSIS

Permits county board of taxation to extend municipality's filing deadline for assessment appeals for any year in which revaluation is implemented.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 3/3/2006)

A2751 JOHNSON, VAINIERI HUTTLE

2

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17 filing deadline for tax appeals by the municipal assessor for any
18 year in which a municipal-wide revaluation has been implemented.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 2751

with committee amendments

STATE OF NEW JERSEY

DATED: NOVEMBER 19, 2007

The Assembly Housing and Local Government Committee reports favorably Assembly Bill No. 2751 with committee amendments.

This bill, as amended, would permit a county board of taxation to extend the filing deadline for tax appeals by the municipal assessor for any year in which a municipal-wide revaluation has been implemented.

COMMITTEE AMENDMENTS:

The committee amendment eliminates the provision in section 2 of the bill that would have made the bill retroactive to January 1, 2006.

SENATE BILL NO. 1519
(First Reprint)

To the Senate:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Senate Bill No. 1519 (First Reprint) with my recommendations for reconsideration.

A. Summary of Bill

This bill would permit a county board of taxation, upon application of the municipal assessor, to extend the filing deadline for tax appeals by taxing districts during any year in which a municipal-wide revaluation has been implemented. The bill would take effect immediately.

By its terms, the bill applies only to appeals by "the taxing district" of assessed valuations. As presently drafted, the bill would not apply to appeals brought by individual taxpayers.

B. Recommended Action

I commend the sponsors of this bill for their attention to this issue and their good-faith efforts to increase the fairness and flexibility of the process governing appeals of valuations to county tax boards during years when a municipal-wide revaluation is conducted. This administration has been committed to increased fairness in every aspect of our State's fiscal operations, and I share the sponsors' goal of assuring that taxpayers facing increased valuations have clear and reasonable opportunities to challenge those increases as economically unjustified.

I am concerned, however, that this bill does not clearly specify its intended scope. As presently drafted, it applies only to appeals by "taxing districts" rather

than individual taxpayers. I am also concerned that the bill could introduce some ambiguity about the timetable for challenging increases in assessed valuations. Accordingly, I recommend a limited number of additions and deletions to the bill, as set forth below. I believe these recommended amendments will help to ensure additional fairness, increased flexibility, and clear expectations for timely appeals. Accordingly, I herewith return Senate Bill No. 1519 (First Reprint) and recommend that it be amended as follows:

Page 2, Section 1, Line 23-26: Delete "The county board of taxation, upon application by a municipal tax assessor, may extend the filing deadline for appeals by the taxing district of assessed valuations for any year in which a municipal-wide revaluation is implemented." and insert "In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal before or on May 1 to the county board of taxation by filing with it a petition of appeal or, if the assessed valuation of the property subject to the appeal exceeds

\$750,000.00, by filing a
complaint directly with
the State Tax Court."

Respectfully,

/s/ Jon S. Corzine

Governor

[seal]

Attest:

/s/ Kenneth H. Zimmerman

Chief Counsel to the Governor