

54:4-34

LEGISLATIVE HISTORY CHECKLIST

(Taxation-Income--producing property--Assessment appeals--conditions)

HJSA 54:4-34

LAWS OF 1979 CHAPTER 91

Bill No. S309

Sponsor(s) Ewing

Date Introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance & Appropriations

Amended during passage Yes

Amendments during passage denoted by asterisks

Date of Passage: Assembly October 5, 1978

Senate February 14, 1978

Date of approval May 16, 1979

Following statements are attached if available:

Sponsor statement Yes

Committee Statement: Assembly

Senate Yes

Fiscal Note

Veto message

Message on signing YES

Following were printed:

Reports

Hearings

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CHAPTER 91... 1979
5-16-79

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SENATE, No. 309

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator EWING

AN ACT concerning the valuation and assessment of income-producing real property and amending R. S. 54:4-34.

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

1 1. R. S. 54:4-34 is amended to read as follows:

2 54:4-34. Every owner of real property of the taxing district shall,
3 on **[application]** *written request* of the assessor, *made by certified*
4 *mail*, render a full and true account of his name and real property
5 and the income therefrom, in the case of income-producing prop-
6 erty, and produce his title papers, and he may be examined on
7 oath by the assessor, and if he shall *fail or* refuse **[so to do]** *to*
8 *respond to the written request of the assessor *within 45 days of*
9 *such request**, or to testify on oath when required, or shall render
10 a false or fraudulent account, the assessor shall value his property
11 at such amount as he may, from any information in his possession
12 or available to him, reasonably determine to be the full and fair
13 value thereof. *No appeal shall be heard from the assessor's valua-*
14 *tion and assessment with respect to income-producing property*
15 *where the owner has failed or refused to respond to such written*
16 *request for information *within 45 days of such request* or to*
17 *testify ***[with respect thereto]*** *on oath when required, or shall*
18 *have rendered a false or fraudulent account*. **The county board*
19 *of taxation may impose such terms and conditions for furnishing*
20 *the requested information where it appears that the owner, for*
21 *good cause shown, could not furnish the information within the*
22 *required period of time.** In making such written request for*
23 *information pursuant to this section the assessor shall enclose*
24 *therewith a copy of this section.*

1 2. This act shall take effect immediately.

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

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10 assessor shall value his property at such amount as he may, from
11 any information in his possession or available to him, reasonably
12 determine to be the full and fair value thereof. *No appeal shall*
13 *be heard from the assessor's valuation and assessment with respect*
14 *to income-producing property where the owner has failed or*
15 *refused to respond to such written request for information or to*
16 *testify with respect thereto. In making such written request for*
17 *information pursuant to this section the assessor shall enclose*
18 *therewith a copy of this section.*

1 2. This act shall take effect immediately.

STATEMENT

This bill amends current statutory requirements concerning the valuation, for property tax purposes, of income-producing property. Information regarding income from income-producing properties is required of a property owner upon the request of an assessor. When such relevant information is not made available

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to the assessor, the valuation of the property is based on assessor's judgment making use of the information that is available. The property owner then can appeal the assessment, notwithstanding his refusal or failure to provide information which may have affected the valuation.

Under the provisions of this bill a hearing on an appeal from the assessor's valuation is precluded unless and until the required information is provided.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO
SENATE, No. 309

STATE OF NEW JERSEY

DATED: JANUARY 26, 1978

PROVISIONS OF BILL:

This bill amends current statutory requirements concerning the valuation, for property tax purposes, of income-producing property. The hearing of an appeal from an assessor's valuation of income-producing property is precluded where the owner of such property fails, or refuses, to provide information requested by an assessor pertinent to the valuation of the property for property tax purposes.

CURRENT STATUTES:

Current statutory provisions require the owner of income-producing property to provide the assessor, upon request, with a "... true account of his name and real property and the income therefrom..." and should the owner refuse to do so, the assessor is free to assess the property based on any information available to him.

PROBLEM ADDRESSED:

While current statutes provide the assessor with a procedure whereby an assessment can be made notwithstanding the refusal of a property owner to provide income information, the property owner is not subject to any penalty for not disclosing property income information. The property owner is free to appeal the assessment, notwithstanding his refusal to provide information which would have affected the valuation, and, perhaps, avoided the appeal from the assessment. Further, where an appeal has been filed, the assessor currently has no access to information on which the appellant is basing his appeal and thus the assessor is unprepared to testify in argument to the appellant's representations. This bill grants the assessor access to the information and he is, therefore, properly prepared to argue the appeal.

COMMITTEE AMENDMENTS:

Further committee amendments are technical in nature, conforming the amendatory language to be consistent with existing language in this section of law.

Committee amendments fix a 45-day time period in which the income-producing property owner must respond to the written request from the assessor. A specific time requirement is necessary to provide for an orderly procedure.

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

MAY 16, 1979

FOR FURTHER INFORMATION

KATHRYN FORSYTH

Governor Brendan Byrne today signed the following bills into law:

S-309, sponsored by Senator John Ewing (R-Somerset), which denies the owner of income-producing property the right to appeal an assessment if he fails to produce certain information to the assessor.

Under prior law, the owner of income-producing property is required to provide the assessor upon request with a "true account of his ~~name~~ and real property and the income therefrom." However, should the owner refuse to provide the information, the assessor is free to assess the property based on any information available to him.

Under the bill, the owner would be denied an appeal of the assessment when he either failed or refused to: 1) respond to a written request for such information with 45 days of the request; or 2) testify on oath when required or if he rendered a false or fraudulent account.

A-366, sponsored by Assemblyman John Paul Doyle and Daniel ~~Newman~~ (both D-Ocean) which permits instruments to be notarized outside New Jersey without a seal, if the out-of-state notary's own state does not require such a seal.

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