

54:3-21

LEGISLATIVE HISTORY CHECKLIST

(Direct appeal of certain assessments to the tax court)

HJSA 54:3-21

LAWS OF 1979

CHAPTER 113

Bill No. S113

Sponsor(s) Perskie

Date Introduced Pre-filed

Committee: Assembly Taxation

Senate Revenue, Finance and Appropriations

Amended during passage

Yes

XX

Amendments during passage denoted by asterisks.

Date of Passage: Assembly June 26, 1978

Re-enacted 1-22-79

Senate April 24, 1978

Re-enacted 4-26-79

Date of approval June 28, 1979

Following statements are attached if available:

Sponsor statement

Yes

XX

(Below)

Committee Statement: Assembly

Yes

XX

Senate

Yes

XX

Fiscal Note

~~Yes~~

No

Veto message

Yes

XX

Message on signing

~~Yes~~ Yes

XX

Following were printed:

Reports

Yes

XX

Hearings

Yes

XX

Sponsor's statement:

This bill is a companion measure to the tax court bill to provide for direct appeal to the court on property assessments on large properties

med

(over)

9/1/79

SEP 1979

DEPOSITORY COPY
Do Not Remove From Library

See:

974.90 N.J. Legislature. Senate. Special
T235 Committee on Tax Appeals Procedure.
1977c Tax appeals in New Jersey:
a critique and a program for legislative
action, 1977.

974.90 N.J. Legislature, Senate. Special
T235 Committee on Tax Appeals Procedure.
1977b Public hearing, held 3-15-77
and 3-30-77. Trenton.

Recommendation for legislation also made in:

974.90 N.J. Tax Policy Committee
T235 Report; submitted to Governor
1972b Cahill, 1972.
(See Part II, pp 65)

Hearings held in 1970 and 1971 by N.J.
Tax Policy Committee.

CHAPTER 113 LAWS OF N. J. 1979
APPROVED, 6-28-79

[THIRD OFFICIAL COPY REPRINT]

SENATE, No. 113

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to
the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~].~~ A copy thereof~~];~~ *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 **[\$100,000.00]* **[\$500,000.00]** ***\$750,000.00***, and any*
14 *party to an appeal pending ****on July 1, 1979**** before a county*
15 *board of taxation in which the assessed valuation of the prop-*
16 *erty involved exceeds *[\$100,000.00]* **[\$500,000.00]** ****
17 ****\$750,000.00*** shall be entitled, upon application to the county*
17A *board, to have the appeal transferred to the tax court by the county*
18 *board. A copy **thereof** **[of any such petition of appeal]***
19 *shall also be filed with the **[assessor,]** clerk **[or attorney]***
20 *of the taxing district **who shall **** forthwith**** notify the*
21 *assessor, collector ****[, attorney]**** and such other municipal*
22 *officials as the governing body shall direct of the content thereof.***
23 ***[setting]** ** The petition shall set** forth the cause of com-*
24 *plaint, the nature and location of the assessed property and the*
25 *relief sought. The petition shall be signed and sworn to by 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.

26 petitioner or his agent and shall be in such form and contain such
27 further information as may be from time to time prescribed by rule
28 of the board, for the better understanding and determination of
29 the appeal. ****The tax court may, on or after April 1 next follow-*
30 *ing the filing of the petition of appeal proceed to hear and deter-*
31 *mine all issues raised therein.****

1 2. This act shall take effect July 1 ***[next following enactment of**
2 **pending legislation which would establish a tax court]*** **1979**.

FO
JU

Pe
As

o
co
co
o

w
t
d
\$
m
a

SENATE, No. 113

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~].~~ A copy thereof~~];~~ *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 *\$100,000.00, and any party to an appeal pending before a county*
14 *board of taxation in which the assessed valuation of the property*
15 *involved exceeds \$100,000.00 shall be entitled, upon application to*
16 *the county board, to have the appeal transferred to the tax court*
17 *by the county board. A copy of any such petition of appeal shall*
18 *also be filed with the assessor, clerk or attorney of the taxing*
19 *district, setting forth the cause of complaint, the nature and loca-*
20 *tion of the assessed property and the relief sought. The petition*
21 *shall be signed and sworn to by the petitioner or his agent, and*
22 *shall be in such form and contain such further information as may*
23 *be from time to time prescribed by rule of the board, for the better*
24 *understanding and determination of the appeal.*

1 2. This act shall take effect July 1 next following enactment of
2 pending legislation which would establish a tax court.

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

STATEMENT

This bill is a companion measure to the tax court bill to provide for direct appeal to the court on property assessments on large properties.

SENATE REVENUE, FINANCE AND
APPROPRIATIONS COMMITTEE

STATEMENT TO
SENATE, No. 113

STATE OF NEW JERSEY

DATED: FEBRUARY 14, 1978

This is a companion measure to Senate Bill No. 115 establishing a tax court. It provides that a taxpayer or taxing district appealing assessed valuation of property may appeal directly to the tax court where the assessed valuation of the property exceeds \$100,000.00 in value.

The bill is effective July 1 next following enactment of legislation establishing a tax court.

COMMITTEE AMENDMENTS:

Committee amendments establish \$500,000.00 or more, in place of \$100,000.00 or more, to be the assessed valuation level for which a direct appeal to the tax court may be taken.

Further, committee amendments change the effective date to be July 1, 1979, to coincide with the effective date of Senate Bill No. 115 establishing a tax court.

SENATE COMMITTEE AMENDMENTS TO
SENATE, No. 113

STATE OF NEW JERSEY

ADOPTED MARCH 2, 1978

Amend page 1, section 1, line 13, omit "\$100,000.00", insert "\$500,000.00".

Amend page 1, section 1, line 15, omit "\$100,000.00", insert "\$500,000.00".

Amend page 1, section 2, lines 1-2, after "July 1", omit all of line 1 and line 2, insert "1979."

ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

SENATE, No. 113

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

DATED: MAY 22, 1978

The Assembly Taxation Committee concurs with the Senate committee statement to this bill.

It was necessary to amend Senate Bill No. 113, Official Copy Reprint to bring it into agreement with Assembly Bill No. 332 which has passed both Houses and is expected to be signed by the Governor—a bill released favorably by this committee earlier in the year.

[OFFICIAL COPY REPRINT]

SENATE, No. 113

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~].~~ A copy thereof~~];~~ *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 **~~[\$100,000.00]~~ *\$500,000.00**, and any party to an appeal pending
14 before a county board of taxation in which the assessed valuation
15 of the property involved exceeds **~~[\$100,000.00]~~ *\$500,000.00**
16 shall be entitled, upon application to the county board, to have the
17 appeal transferred to the tax court by the county board. A copy
18 of any such petition of appeal shall also be filed with the assessor,
19 clerk or attorney of the taxing district, setting forth the cause of
20 complaint, the nature and location of the assessed property and the
21 relief sought. The petition shall be signed and sworn to by the
22 petitioner or his agent, and shall be in such form and contain such
23 further information as may be from time to time prescribed by
24 rule of the board, for the better understanding and determination
25 of the appeal.

1 2. This act shall take effect July 1 ~~*[~~next following enactment of
2 pending legislation which would establish a tax court~~]*~~ *1979*.

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

ASSEMBLY COMMITTEE AMENDMENTS TO

SENATE, No. 113

[OFFICIAL COPY REPRINT]

—◆—
STATE OF NEW JERSEY
—◆—

ADOPTED MAY 22, 1978

Amend page 1, section 1, line 17, after "copy", insert "thereof".

Amend page 1, section 1, line 18, omit "of any such petition of appeal"; omit "assessor".

Amend page 1, section 1, line 19, omit "or attorney"; after "district", insert "who shall notify the assessor, collector, attorney and such other municipal officials as the governing body shall direct of the content thereof."; omit "setting", insert "The petition shall set".

ASSEMBLY REPRINT
SENATE, No. 113
[OFFICIAL COPY REPRINT]

with Assembly committee amendments adopted May 22, 1978

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to
the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~].~~ A copy thereof~~];~~ *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 **~~[\$100,000.00]~~ *\$500,000.00*, and any party to an appeal pending*
14 *before a county board of taxation in which the assessed valuation*
15 *of the property involved exceeds *~~[\$100,000.00]~~ *\$500,000.00**
16 *shall be entitled, upon application to the county board, to have the*
17 *appeal transferred to the tax court by the county board. A copy*
18 ***thereof** **~~[of any such petition of appeal]~~** shall also be filed*
19 *with the **~~[assessor,]~~** clerk **~~[or attorney]~~** of the taxing*
20 *district **who shall notify the assessor, collector, attorney and*
21 *such other municipal officials as the governing body shall direct of*
22 *the content thereof.** **~~[setting]~~** **The petition shall set***

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

23 forth the cause of complaint, the nature and location of the assessed
24 property and the relief sought. The petition shall be signed and
25 sworn to by the petitioner or his agent, and shall be in such form
26 and contain such further information as may be from time to time
27 prescribed by rule of the board, for the better understanding and
28 determination of the appeal.

1 2. This act shall take effect July 1 *next following enactment of
2 pending legislation which would establish a tax court* *1979*.

ASSEMBLY AMENDMENTS TO

SENATE, No. 113

[ASSEMBLY REPRINT]

[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED JUNE 22, 1978

Amend page 1, section 1, line 13, omit "\$500,000.00", insert "\$750,000.00".

Amend page 2, section 1, line 28, after "appeal.", insert "The tax court may, on or after April 1 next following the filing of the petition of appeal proceed to hear and determine all issues raised therein."

CORRECTED COPY
ASSEMBLY AMENDMENTS TO
SENATE, No. 113
[ASSEMBLY REPRINT]
[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED JUNE 22, 1978

Amend page 1, section 1, line 13, omit "\$500,000.00", insert "\$750,000.00".

Amend page 1, section 1, line 15, omit "\$500,000.00", insert "\$750,000.00".

Amend page 2, section 1, line 28, after "appeal.", insert "The tax court may, on or after April 1 next following the filing of the petition of appeal proceed to hear and determine all issues raised therein."

[SECOND ASSEMBLY REPRINT]

SENATE, No. 113

[OFFICIAL COPY REPRINT]

with Assembly committee amendments adopted May 22, 1978

and Assembly amendments adopted June 22, 1978

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to
the tax court, and amending R. S. 54:3-21.

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

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

4 54:3-21. A taxpayer feeling aggrieved by the assessed valuation
5 of his property, or feeling that he is discriminated against by the
6 assessed valuation of other property in the county, or a taxing
7 district which may feel discriminated against by the assessed
8 valuation of property in the taxing district, or by the assessed
9 valuation of property in another taxing district in the county,
10 may on or before August 15 appeal to the county board of taxation
11 by filing with it a petition of appeal. A copy thereof; provided,
12 however, that any such taxpayer or taxing district may on or before
13 August 15 file a petition of appeal directly with the tax court, if
14 the assessed valuation of the property subject to the appeal exceeds
15 ***[\$100,000.00]*** *\$500,000.00*, and any party to an appeal pending
16 *****[\$500,000.00]***** **\$750,000.00*** shall be entitled, upon
16A application to the county board, to have the appeal trans-
17 ferred to the tax court by the county board. A copy
18 **thereof** ****[of any such petition of appeal]**** shall also be filed
19 with the ****[assessor,]**** clerk ****[or attorney]**** of the taxing
20 district **who shall notify the assessor, collector, attorney and
21 such other municipal officials as the governing body shall direct of
22 the content thereof.** ****[setting]**** **The petition shall set**

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

23 forth the cause of complaint, the nature and location of the assessed
24 property and the relief sought. The petition shall be signed and
25 sworn to by the petitioner or his agent, and shall be in such form
26 and contain such further information as may be from time to time
27 prescribed by rule of the board, for the better understanding and
28 determination of the appeal. ****The tax court may, on or after*
29 *April 1 next following the filing of the petition of appeal proceed*
30 *to hear and determine all issues raised therein.****

1 2. This act shall take effect July 1 ***[next following enactment of**
2 **pending legislation which would establish a tax court]*** *1979*.

[SECOND OFFICIAL COPY REPRINT]

SENATE, No. 113

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~].~~ A copy thereof~~];~~ *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 **~~[\$100,000.00]~~* *\$500,000.00*, and any party to an appeal pending*
14 *before a county board of taxation in which the assessed*
15 *valuation of the property involved exceeds *~~[\$100,000.00]~~**
16 ****~~[\$500,000.00]~~*** ***\$750,000.00*** shall be entitled, upon*
16A *application to the county board, to have the appeal trans-*
17 *ferred to the tax court by the county board. A copy*
18 ***thereof** **~~[of any such petition of appeal]~~** shall also be filed*
19 *with the **~~[assessor,]~~** clerk **~~[or attorney]~~** of the taxing*
20 *district **who shall notify the assessor, collector, attorney and*
21 *such other municipal officials as the governing body shall direct of*
22 *the content thereof.** **~~[setting]~~** **The petition shall set***

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

23 forth the cause of complaint, the nature and location of the assessed
24 property and the relief sought. The petition shall be signed and
25 sworn to by the petitioner or his agent, and shall be in such form
26 and contain such further information as may be from time to time
27 prescribed by rule of the board, for the better understanding and
28 determination of the appeal. ****The tax court may, on or after*
29 *April 1 next following the filing of the petition of appeal proceed*
30 *to hear and determine all issues raised therein.****

1 2. This act shall take effect July 1 *~~next following enactment of~~
2 pending legislation which would establish a tax court]* *1979*.

CORRECTED COPY
[SECOND OFFICIAL COPY REPRINT]

SENATE, No. 113

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1978 SESSION

By Senator PERSKIE

AN ACT to provide for the direct appeal of certain assessments to
the tax court, and amending R. S. 54:3-21.

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

1 1. R. S. 54:3-21 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
5 district which may feel discriminated against by the assessed
6 valuation of property in the taxing district, or by the assessed
7 valuation of property in another taxing district in the county,
8 may on or before August 15 appeal to the county board of taxation
9 by filing with it a petition of appeal~~]. A copy thereof~~; *provided,*
10 *however, that any such taxpayer or taxing district may on or before*
11 *August 15 file a petition of appeal directly with the tax court, if*
12 *the assessed valuation of the property subject to the appeal exceeds*
13 ~~*\$100,000.00*~~ ~~***\$500,000.00***~~ ~~***\$750,000.00***~~, and any
14 party to an appeal pending before a county board of taxation in
15 which the assessed valuation of the property involved exceeds
16 ~~*\$100,000.00*~~ ~~***\$500,000.00***~~ ~~***\$750,000.00***~~ shall be
16^Δ entitled, upon application to the county board, to have the appeal
17 transferred to the tax court by the county board. A copy
18 ~~thereof~~ ~~of any such petition of appeal~~ shall also be filed
19 with the ~~assessor,~~ clerk ~~or attorney~~ of the taxing
20 district ~~who shall notify the assessor, collector, attorney and~~
21 ~~such other municipal officials as the governing body shall direct of~~
22 ~~the content thereof.~~ ~~setting~~ ~~The petition shall set~~

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

23 forth the cause of complaint, the nature and location of the assessed
24 property and the relief sought. The petition shall be signed and
25 sworn to by the petitioner or his agent, and shall be in such form
26 and contain such further information as may be from time to time
27 prescribed by rule of the board, for the better understanding and
28 determination of the appeal. ****The tax court may, on or after*
29 *April 1 next following the filing of the petition of appeal proceed*
30 *to hear and determine all issues raised therein.****

1 2. This act shall take effect July 1 ***[**next following enactment of
2 pending legislation which would establish a tax court**]*** *1979*.



he
la
ar
as
to
Th
a
no
t.
v.
a
a
t
a
o
a
t
a
R
o
o
m
l



SENATE AMENDMENTS TO
SENATE, No. 113

STATE OF NEW JERSEY

ADOPTED JANUARY 11, 1979

Page 1, section 1, line 14: after "pending" insert "on July 1, 1979".

Page 1, section 1, line 20: after "shall" and before "notify" insert
"forthwith"; delete ", attorney".

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

January 11, 1979

SENATE BILL NO. 113

Pursuant to Article V, Section I, Paragraph 14(b) of the Constitution, I herewith return Senate Bill No. 113, with my objections, for reconsideration.

This bill is a companion bill to Senate Bill No. 115 which I signed into law on June 13, 1978 establishing a tax court. Senate Bill No. 113 would amend R.S. 54:3-21, inter alia, to establish thresholds of assessed valuation as the bases for direct property tax appeals to the tax court and for the transfer of property tax appeals pending before county boards of taxation. The bill also would amend the present law concerning the persons to be notified of a tax appeal.

While I support the concept of this legislation, several amendments are needed. The bill provides that appeals pending before the county boards of taxation can be transferred to the tax court in cases where the assessed valuation of the property involved exceeds \$750,000. However, the level of assessed valuation at which appeals can be taken directly to the tax court is at \$500,000. I am recommending that the level for direct appeals be amended to \$750,000 to be consistent with the threshold for the transfer of pending appeals.

Further, the bill states that "an appeal pending" before a county board of taxation may be transferred to the tax court. Some confusion could occur about when the appeal is considered "pending" to enable such a transfer to take place. I am recommending an amendment to make clear that this provision applies to matters pending on the effective date of this act, July 1, 1979.

On August 16, 1978 I signed into law Assembly Bill No. 332 which amended R.S. 54:3-21 so that petitions of tax appeal are to be filed with the clerk of the taxing district who is then to notify the assessor, collector and any other municipal officials as the governing body should direct. I am recommending amendments to make this legislation consistent with this recently enacted law.

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

January 11, 1979

SENATE BILL NO. 113

Page 2

Accordingly, I herewith return Senate Bill No. 113 for reconsideration and recommend that it be amended as follows:

Page 1, Section 1, Line 13: Delete "500,000" and insert "750,000"; after "pending" insert "on July 1, 1979".

Page 1, Section 1, Line 20: After "shall" and before "notify" insert "forthwith"; delete "attorney".

Respectfully,

/s/ Brendan Byrne

GOVERNOR

/seal/

Attest:

/s/ Robert E. Mulcahy III

Chief of Staff, Secretary

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

JUNE 28, 1979

FOR FURTHER INFORMATION

PATRICK SWEENEY

Governor Brendan Byrne today signed S-3009, sponsored by Senator Steven P. Perskie (D-Atlantic), S-113, also sponsored by Perskie, and A-3231, sponsored by Assemblyman Kenneth A. Gewertz (D-Gloucester).

S-3009 amends and supplements a number of laws governing tax appeals in order to implement the Tax Court which becomes effective July 1, 1979. The bill conforms major New Jersey tax appeal statutes to the concept of review in a tax court of original jurisdiction rather than an administrative agency. The sections of the bill are concerned with changes in time periods, procedure and filing fees.

S-113 is a companion measure to S-115, also sponsored by Perskie, which was recently signed into law establishing a Tax Court. S-113 provides that a taxpayer or taxing district appealing assessed valuation of property can appeal directly to the Tax Court where the assessed valuation of the property exceeds \$750,000 in value.

A-3231 makes ~~permanent~~ existing pilot projects which render emergency mobile intensive ~~paramedic~~ care in coronary cases at nine hospitals. This legislation allows the pilot ~~program~~, which would have expired on June 30, 1979, to continue.

###

is not enacted and is intended to be omitted in the law.