

54:3-21.3

LEGISLATIVE HISTORY CHECKLIST
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NJSA: 54:3-21.3

(Fees--filing
petition for
appeal)

LAWS OF: 1968

CHAPTER: 463

Bill No: A332

Sponsor(s): Wilson and others

Date Introduced: February 8, 1968

Committee: Assembly: Taxation

Senate: Taxation

Amended during passage: Yes Amendments during passage
denoted by asterisks.

Date of Passage: Assembly: May 6, 1968

Senate: November 25, 1968

Date of Approval: February 21, 1969

Following statements are attached if available:

Sponsor statement: No

Committee Statement: Assembly: No

Senate: No

Fiscal Note: No

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

KBG/SLJS

CHAPTER ~~463~~ LAWS OF N. J. 1968

APPROVED 2/2/69
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ASSEMBLY, No. 332

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 8, 1968

By Assemblymen WILSON, FIORE, CAPUTO, DENNIS, KEAN,
RINALDI and KALTENBACHER

Referred to Committee on Taxation

AN ACT to amend "An act requiring taxpayers to pay an expense fee as a condition precedent to filing petitions of appeal with the county board of taxation, and supplementing Title 54 of the Revised Statutes," approved May 1, 1947 (P. L. 1947, c. 93), as said Title was amended by chapter 140 of the laws of 1948.

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

1 1. Section 1 of the act of which this act is amendatory is amended
2 to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with
4 the county board of taxation in any county pursuant to section
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting
6 on his behalf shall pay to the secretary of such county board a
7 fee **[of \$1.00]** for each such petition *according to the following*
8 *schedule:*

***[Assessed Valuation of**

Property Subject of Appeal

Fee

9	\$5,000.00 or less	No Fee
10	\$5,000.01 to \$15,000.00	\$ 5 00
11	\$15,000.01 to \$25,000.00	\$10 00
12	\$25,000.01 to \$50,000.00	\$15 00
13	\$50,000.01 to \$100,000.00	\$25 00
14	\$100,000.01 to \$250,000.00	\$50 00
15	\$250,000.01 or more	\$75 00]*

15A *(a) *If the valuation involved is:*

15B *Less than \$5,000.00, the fee shall be*

\$1 00

15C *\$5,000.00 or more but less than \$20,000.00, the fee shall be* ..

\$2 00

15D *\$20,000.00 or more but less than \$50,000.00, the fee shall be* ..

\$3 00

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

15E \$50,000.00 or more but less than \$100,000.00, the fee shall be . \$5 00

15F \$100,000.00 or more, the fee shall be \$10 00

15G (b) When the appeal shall involve only the classification of prop-
15H erty, for each parcel of property sought to be reclassified the fee
15I shall be \$10.00.

15J (c) When the appeal shall involve both the assessed valuation of
15K property and the classification of property, the fees shall be accord-
16 ing to the provisions of (a) and (b) of this section.

16A (d) When the appeal shall involve a matter not covered by (a),
16B (b) or (c), the full fee to be paid shall be \$10.00.*

16C [No fee shall be required, however, where the assessed valuation
17 of any property is \$5,000.00 or less.] Each such secretary shall be
18 liable for all such fees paid into his hands and he shall pay over
19 all such fees to the treasurer of the county, who shall receive, ac-
20 count and dispose of such fees as revenues of the county.

1 2. This act shall take effect immediately.

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2 *of New Jersey:*

1 1. Section 1 of the act of which this act is amendatory is amended
2 to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with
4 the county board of taxation in any county pursuant to section
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting
6 on his behalf shall pay to the secretary of such county board a
7 fee **[of \$1.00]** for each such petition *according to the following*
8 *schedule:*

	<i>Assessed Valuation of Property Subject of Appeal</i>	<i>Fee</i>
9	<i>\$5,000.00 or less</i>	<i>No Fee</i>
10	<i>\$5,000.01 to \$15,000.00</i>	<i>\$ 5 00</i>
11	<i>\$15,000.01 to \$25,000.00</i>	<i>\$10 00</i>
12	<i>\$25,000.01 to \$50,000.00</i>	<i>\$15 00</i>
13	<i>\$50,000.01 to \$100,000.00</i>	<i>\$25 00</i>
14	<i>\$100,000.01 to \$250,000.00</i>	<i>\$50 00</i>
15	<i>\$250,000.01 or more</i>	<i>\$75 00</i>

16 **[No fee shall be required, however, where the assessed valuation**
17 **of any property is \$5,000.00 or less.]** Each such secretary shall be
18 liable for all such fees paid into his hands and he shall pay over
19 all such fees to the treasurer of the county, who shall receive, ac-
20 count and dispose of such fees as revenues of the county.

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.**

ASSEMBLY COMMITTEE AMENDMENTS TO

ASSEMBLY, No. 332

STATE OF NEW JERSEY

ADOPTED APRIL 29, 1968

Amend page 1, section 1, line 9-15, omit in their entirety and insert the following:

(a) If the valuation involved is:

Less than \$5,000.00, the fee shall be	\$1 00
\$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2 00
\$20,000.00 or more but less than \$50,000, the fee shall be	\$3 00
\$50,000.00 or more but less than \$100,000.00 the fee shall be ..	\$5 00
\$100,000.00 or more, the fee shall be	\$10 00

(b) When the appeal shall involve only the classification of property, for each parcel of property sought to be reclassified the fee shall be \$10.00.

(c) When the appeal shall involve both the assessed valuation of property and the classification of property, the fees shall be according to the provisions of (a) and (b) of this section.

(d) When the appeal shall involve a matter not covered by (a), (b) or (c), the full fee to be paid shall be \$10.00."

FISCAL NOTE TO
ASSEMBLY, No. 333

STATE OF NEW JERSEY

DATED: APRIL 8, 1968

Assembly Bill No. 333 would transfer costs of maintaining, operating, altering and constructing certain draw and high level bridges from the several counties to the State Department of Transportation.

If enacted, it is estimated that State expenditures would increase by \$6,000,000.00 annually.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.