

[First Reprint]

ASSEMBLY, No. 544

STATE OF NEW JERSEY
217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

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Assemblywomen Downey, Spencer, Phoebus, Quijano, Oliver,

Assemblymen Holley, Chiaravalloti, Senators Diegnan, Oroho,

Assemblyman O'Scanlon, Assemblywomen Pintor Marin and Lampitt

SYNOPSIS

Requires annual notice of assessment on property to contain bolded notice of filing deadline for appeal.

CURRENT VERSION OF TEXT

As amended by the Senate on November 14, 2016.

(Sponsorship Updated As Of: 12/20/2016)

1 AN ACT concerning notice of property tax appeal deadline and
2 amending P.L.1991, c.75 ¹and R.S.54:4-38¹.

3

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

6

7 1. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to
8 read as follows:

9 32. a. Except as provided in subsection b. of this section, every
10 assessor, prior to February 1, shall notify by mail each taxpayer of
11 the current assessment and preceding year's taxes. Thereafter, the
12 assessor or county board of taxation shall notify each taxpayer by
13 mail within 30 days of any change to the assessment. This
14 notification of change of assessment shall contain the prior
15 assessment and the current assessment. The director shall establish
16 the form of notice of assessment and change of assessment. Any
17 notice issued by the assessor or county board of taxation shall
18 contain information instructing taxpayers on how to appeal their
19 assessment along with the deadline to file an appeal, printed in
20 boldface type.

21 b. In the case of a municipality located in a county where the
22 county board of taxation is participating in the demonstration
23 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
24 every assessor, on or before November 15 of the pretax year, shall
25 notify by mail each taxpayer of the preliminary assessment and
26 preceding year's taxes. Thereafter, the assessor or county board of
27 taxation shall notify each taxpayer by mail within 30 days of any
28 change to the assessment. This notification of change of assessment
29 shall contain the prior assessment and the current assessment. The
30 director shall establish the form of notice of assessment and change
31 of assessment. Any notice issued by the assessor or county board of
32 taxation shall contain information instructing taxpayers on how to
33 appeal their assessment ¹along with the deadline to file an appeal,
34 printed in boldface type¹.

35 c. The county board of taxation of the demonstration county
36 shall make the preliminary data electronically accessible to the
37 public by posting the data in searchable form on the county's
38 website not later than 15 business days after the submission of the
39 preliminary data.

40 (cf: P.L.2013, c.15, s.15)

41

42 ¹2. R.S.54:4-38 is amended to reads as follows:

43 a. Except as provided in subsection b. of this section, every
44 assessor, at least ten days before filing the complete assessment list

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 floor amendments adopted November 14, 2016.

1 and duplicate with the county board of taxation, and before
2 annexing thereto his affidavit as required in section 54:4-36 of this
3 title, shall notify each taxpayer of the current assessment and
4 preceding year's taxes and give public notice by advertisement in at
5 least one newspaper circulating within his taxing district of a time
6 and place when and where the assessment list may be inspected by
7 any taxpayer for the purpose of enabling the taxpayer to ascertain
8 what assessments have been made against him or his property and
9 to confer informally with the assessor as to the correctness of the
10 assessments, so that any errors may be corrected before the filing of
11 the assessment list and duplicate. Thereafter, the assessor shall
12 notify each taxpayer by mail within 30 days of any change to the
13 assessment. This notification of change of assessment shall contain
14 the prior assessment and the current assessment. Any notice issued
15 by the assessor shall contain information instructing taxpayers on
16 how to appeal their assessment along with the deadline to file an
17 appeal, printed in boldface type.

18 b. In the case of a municipality located in a county where the
19 county board of taxation is participating in the demonstration
20 program established in section 4 of P.L.2013, c.15 (C.54:1-104),
21 every assessor, before filing the preliminary assessment list with the
22 county board of taxation pursuant to subsection b. of R.S.54:4-35,
23 shall notify each taxpayer of the preliminary assessment and
24 preceding year's taxes and give public notice by advertisement in at
25 least one newspaper circulating within his taxing district of a time
26 and place when and where the assessment list may be inspected by
27 any taxpayer for the purpose of enabling the taxpayer to ascertain
28 what assessments have been made against the taxpayer or the
29 taxpayer's property. Thereafter, the assessor shall notify each
30 taxpayer by mail within 30 days of any change to the assessment.
31 This notification of change of assessment shall contain the prior
32 assessment and the current assessment. Any notice issued by the
33 assessor shall contain information instructing taxpayers on how to
34 appeal their assessment along with the deadline to file an appeal,
35 printed in boldface type.¹

36 (cf: P.L.2013, c.15, s.14)

37

38 ¹**[2.] 3.**¹ This act shall take effect immediately.