

[First Reprint]

**SENATE, No. 2711**

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**STATE OF NEW JERSEY**  
**213th LEGISLATURE**

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INTRODUCED MARCH 10, 2009

**Sponsored by:**

**Senator ROBERT W. SINGER**

**District 30 (Burlington, Mercer, Monmouth and Ocean)**

**Senator PAUL A. SARLO**

**District 36 (Bergen, Essex and Passaic)**

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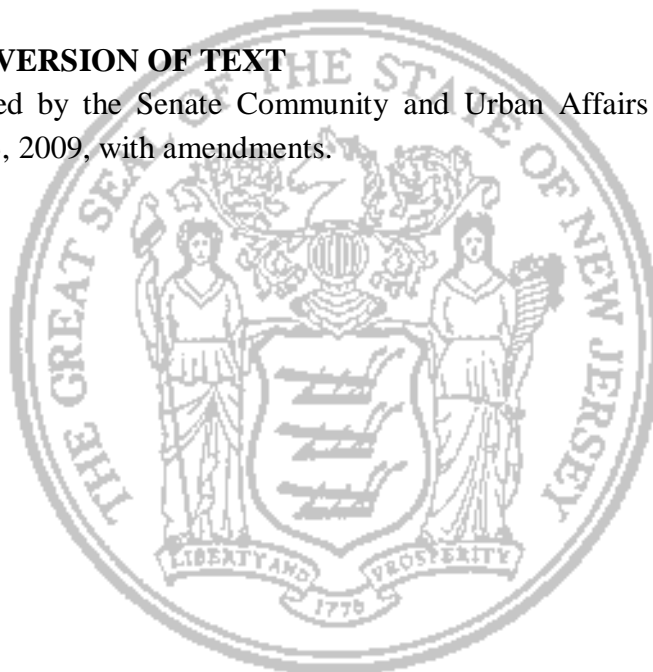
**Senator T.Kean**

**SYNOPSIS**

Revises procedure for reassessment of certain real property by assessor and appeal of assessment by certain property taxpayers.

**CURRENT VERSION OF TEXT**

As reported by the Senate Community and Urban Affairs Committee on November 23, 2009, with amendments.



1 AN ACT concerning the assessment of real property and <sup>1</sup>appeals of  
2 assessed valuations,<sup>1</sup> amending <sup>1</sup>R.S.54:3-21 and<sup>1</sup> R.S.54:4-23.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 <sup>1</sup> 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] \$1,000,000**. In a taxing district where a municipal-  
24 wide revaluation or municipal-wide reassessment has been  
25 implemented, a taxpayer or a taxing district may appeal before or  
26 on May 1 to the county board of taxation by filing with it a petition  
27 of appeal or, if the assessed valuation of the property subject to the  
28 appeal exceeds **[\$750,000] \$1,000,000**, by filing a complaint  
29 directly with the State Tax Court. Within ten days of the  
30 completion of the bulk mailing of notification of assessment, the  
31 assessor of the taxing district shall file with the county board of  
32 taxation a certification setting forth the date on which the bulk  
33 mailing was completed. If a county board of taxation completes the  
34 bulk mailing of notification of assessment, the tax administrator of  
35 the county board of taxation shall within ten days of the completion  
36 of the bulk mailing prepare and keep on file a certification setting  
37 forth the date on which the bulk mailing was completed. A  
38 taxpayer shall have 45 days to file an appeal upon the issuance of a  
39 notification of a change in assessment. An appeal to the Tax Court  
40 by one party in a case in which the Tax Court has jurisdiction shall  
41 establish jurisdiction over the entire matter in the Tax Court. All  
42 appeals to the Tax Court hereunder shall be in accordance with the  
43 provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et  
44 seq.

**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:

<sup>1</sup>Senate SCU committee amendments adopted November 23, 2009.

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

6 b. No taxpayer or taxing district shall be entitled to appeal  
7 either an assessment or an exemption or both that is based on a  
8 financial agreement subject to the provisions of the "Long Term  
9 Tax Exemption Law" under the appeals process set forth in  
10 subsection a. of this section.<sup>1</sup>

11 (cf: P.L.2007, c.256, s.1)

12  
13 <sup>1</sup>[1.] 2.<sup>1</sup> R.S.54:4-23 is amended to read as follows:

14 54:4-23. All real property shall be assessed to the person owning  
15 the same on October 1 in each year. The assessor shall ascertain the  
16 names of the owners of all real property situate in his taxing district,  
17 and after examination and inquiry, determine the full and fair value  
18 of each parcel of real property situate in the taxing district at such  
19 price as, in his judgment, it would sell for at a fair and bona fide  
20 sale by private contract on October 1 next preceding the date on  
21 which the assessor shall complete his assessments, as hereinafter  
22 required; provided, however, that in determining the full and fair  
23 value of land which is being assessed and taxed under the Farmland  
24 Assessment Act of 1964, chapter 48, laws of 1964, the assessor  
25 shall consider only those indicia of value which such land has for  
26 agricultural or horticultural use as provided by said act; and  
27 provided further however, that when the assessor has reason to  
28 believe that property comprising all or part of a taxing district has  
29 been assessed at a value lower or higher than is consistent with the  
30 purpose of securing uniform taxable valuation of property according  
31 to law for the purpose of taxation, or that the assessment of property  
32 comprising all or part of a taxing district is not in substantial  
33 compliance with the law and that the interests of the public will be  
34 promoted by a reassessment of such property, the assessor shall,  
35 after due investigation, make a reassessment of the property in the  
36 taxing district that is not in substantial compliance, provided that  
37 (1) the assessor has first notified, in writing, the [mayor, the  
38 municipal governing body, the Division of Taxation in the  
39 Department of the Treasury, the] county board of taxation[, ] and  
40 the county tax administrator of the basis of the assessor's  
41 determination that a reassessment of that property in the taxing  
42 district is warranted and (2) the assessor has submitted a copy of a  
43 compliance plan to the county board of taxation [and to the  
44 Division of Taxation] for approval. [If the assessor does not  
45 receive an approval decision or a decision disapproving the plan  
46 from either the county board of taxation or the Division of Taxation  
47 within 45 days of their receipt of the compliance plan, then the

1 entity that did not respond shall be deemed to have approved the  
2 plan.] Following a reassessment of a portion of the taxing district  
3 pursuant to an approved compliance plan, the assessor shall certify  
4 to the county board of taxation, through such sampling as the  
5 county board of taxation deems adequate, that the reassessment is in  
6 substantial compliance with the portions of the taxing district that  
7 were not reassessed. For the purposes of assessment, the assessor  
8 shall compute and determine the taxable value of such real property  
9 at the level established for the county pursuant to law.  
10 (cf: P.L.2001, c.101, s.1)

11

12 ' [2.] 3. ' This act shall take effect immediately.