

**SENATE, No. 2075**

**STATE OF NEW JERSEY**  
**214th LEGISLATURE**

INTRODUCED JUNE 10, 2010

**Sponsored by:**

**Senator ROBERT W. SINGER**

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

**SYNOPSIS**

Requires a minimum assessed value of \$1,000,000 to have appeal of property assessment heard directly by Tax Court in certain circumstances.

**CURRENT VERSION OF TEXT**

As introduced.



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1 AN ACT concerning the appeal of property assessments for the  
2 purposes of taxation and amending P.L.1941, c.397, P.L.1968,  
3 c.184, and R.S.54:51A-9.

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

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8 1. Section 11 of P.L.1941, c.397 (C.54:4-63.11) is amended to  
9 read as follows:

10 11. Appeals from added assessments may be made to the county  
11 board of taxation on or before December 1 of the year of levy, or 30  
12 days from the date the collector of the taxing district completes the  
13 bulk mailing of tax bills for added assessments, whichever is later,  
14 and the county board of taxation shall hear and determine all such  
15 appeals within one month after the last day for filing such appeals;  
16 provided, however, that appeals from added assessments may be  
17 made directly to the Tax Court on or before December 1 of the year  
18 of levy, or 30 days from the date the collector of the taxing district  
19 completes the bulk mailing of tax bills for added assessments,  
20 whichever is later, if the aggregate assessed valuation of the  
21 property exceeds **[\$750,000.00]** \$1,000,000. Within ten days of  
22 the completion of the bulk mailing of tax bills for added  
23 assessments, the collector of the taxing district shall file with the  
24 county board of taxation a certification setting forth the date on  
25 which the bulk mailing was completed. Appeals to the Tax Court  
26 from the judgment of the county board of taxation shall be made  
27 within 45 days from the date fixed for final decisions by the county  
28 board of taxation on appeals from added assessments. In all other  
29 respects such appeals shall be governed by the laws concerning  
30 appeals from real property assessments.

31 (cf: P.L.1999, c.208, s.7)

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33 2. Section 9 of P.L.1968, c.184 (C.54:4-63.39) is amended to  
34 read as follows:

35 9. Appeals from assessor's omitted assessments may be made  
36 to the county board of taxation on or before December 1 of the year  
37 of levy or 30 days from the date the collector of the taxing district  
38 completes the bulk mailing of tax bills for omitted assessments,  
39 whichever is later, and the county board shall hear and determine all  
40 such appeals within one month after the last day for filing such  
41 appeals, provided, however, that appeals from assessor's omitted  
42 assessments may be made directly to the Tax Court on or before  
43 December 1 of the year of levy, or 30 days from the date the  
44 collector of the taxing district completes the bulk mailing of tax  
45 bills for omitted assessments, whichever is later, if the aggregate

**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.

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1 assessed valuation of the property exceeds **[\$750,000.00]**  
2 \$1,000,000. Within ten days of completion of the bulk mailing of  
3 tax bills for omitted assessments, the collector of the taxing district  
4 shall file with the county board of taxation a certification setting  
5 forth the date on which the bulk mailing was completed. Appeals to  
6 the Tax Court from the judgment of the county board of taxation  
7 shall be made within 45 days from the date fixed for final decisions  
8 by the county board of taxation on appeals from assessor's omitted  
9 assessments. In all other respects such appeals shall be governed by  
10 the laws concerning appeals from real and personal property  
11 assessments.

12 (cf: P.L.1999, c.208, s.9)

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14 3. R.S.54:51A-9 is amended to read as follows:

15 54:51A-9. Time for taking real property tax cases to tax court.

16 a. Except as otherwise provided in this section, a complaint  
17 seeking review of adjudication or judgment of the county board of  
18 taxation shall be filed within 45 days of the service of the judgment.

19 b. Direct appeals to the Tax Court of assessments of property  
20 with an assessed valuation in excess of **[\$750,000.00]** \$1,000,000  
21 as provided in R.S.54:3-21 shall be filed on or before April 1 of the  
22 tax year or 45 days from the date the bulk mailing of notifications  
23 of assessment is completed for the taxing district, whichever is  
24 later, or with regard to added or omitted assessments, on or before  
25 December 1 of the year of levy, or 30 days from the date the  
26 collector of the taxing district completes the bulk mailing of tax  
27 bills for added assessment or omitted assessments, whichever is  
28 later.

29 c. All real property tax cases not provided for herein shall be  
30 taken in the manner and time prescribed for such appeals by the  
31 rules of the Tax Court.

32 (cf: P.L.1999, c.208, s.17)

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34 4. This act shall take effect immediately and shall be  
35 retroactive to January 16, 2010.

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STATEMENT

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40 This bill would increase the threshold for taking an appeal of a  
41 property tax assessment directly to the tax court. On January 16,  
42 2010 the Governor signed into law P.L.2009, c.251, which increases  
43 the threshold to take a property tax assessment directly to Superior  
44 Court from \$750,000 to \$1,000,000. That law did not increase the  
45 amount of the assessed value with regard to the appeal of added or  
46 omitted assessments. Additionally, the law did not modify the  
47 statute governing the deadline for filing an appeal of an assessment  
48 with the tax court. This bill would increase the threshold in these

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1 situations to \$1,000,000 making these statutes consistent with  
2 P.L.2009, c.251.

3 The bill is retroactive to January 16, 2010, the effective date of  
4 P.L.2009, c.251.