

**SENATE, No. 2212**

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**STATE OF NEW JERSEY**  
**217th LEGISLATURE**

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INTRODUCED MAY 16, 2016

**Sponsored by:**

**Senator ROBERT W. SINGER**

**District 30 (Monmouth and Ocean)**

**SYNOPSIS**

Prohibits certain third-party property tax appeals.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning property tax appeals and amending R.S.54:3-  
2 21.

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

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

8 54:3-21. a. (1) Except as provided in subsection b. of this  
9 section, a taxpayer feeling aggrieved by the assessed valuation or  
10 exempt status of the taxpayer's property **],** or feeling discriminated  
11 against by the assessed valuation of other property in the county, **]**  
12 or a taxing district which may feel discriminated against by the  
13 assessed valuation or exempt status of property in the taxing  
14 district, or by the assessed valuation or exempt status of property in  
15 another taxing district in the county, may on or before April 1, or 45  
16 days from the date the bulk mailing of notification of assessment is  
17 completed in the taxing district, whichever is later, appeal to the  
18 county board of taxation by filing with it a petition of appeal;  
19 provided, however, that any such taxpayer or taxing district may on  
20 or before April 1, or 45 days from the date the bulk mailing of  
21 notification of assessment is completed in the taxing district,  
22 whichever is later, file a complaint directly with the Tax Court, if  
23 the assessed valuation of the property subject to the appeal exceeds  
24 \$1,000,000. In a taxing district where a municipal-wide revaluation  
25 or municipal-wide reassessment has been implemented, a taxpayer  
26 or a taxing district may appeal before or on May 1 to the county  
27 board of taxation by filing with it a petition of appeal or, if the  
28 assessed valuation of the property subject to the appeal exceeds  
29 \$1,000,000, by filing a complaint directly with the **[State]** Tax  
30 Court. Within ten days of the completion of the bulk mailing of  
31 notification of assessment, the assessor of the taxing district shall  
32 file with the county board of taxation a certification setting forth the  
33 date on which the bulk mailing was completed. If a county board of  
34 taxation completes the bulk mailing of notification of assessment,  
35 the tax administrator of the county board of taxation shall within ten  
36 days of the completion of the bulk mailing prepare and keep on file  
37 a certification setting forth the date on which the bulk mailing was  
38 completed. A taxpayer shall have 45 days to file an appeal upon the  
39 issuance of a notification of a change in assessment. An appeal to  
40 the Tax Court by one party in a case in which the Tax Court has  
41 jurisdiction shall establish jurisdiction over the entire matter in the  
42 Tax Court. All appeals to the Tax Court hereunder shall be in  
43 accordance with the provisions of the State Uniform Tax Procedure  
44 Law, R.S.54:48-1 et seq.

45 If a petition of appeal or a complaint is filed on April 1 or during  
46 the 19 days next preceding April 1, a taxpayer or a taxing district

**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.

1 shall have 20 days from the date of service of the petition or  
2 complaint to file a cross-petition of appeal with a county board of  
3 taxation or a counterclaim with the Tax Court, as appropriate.

4 (2) With respect to property located in a county participating in  
5 the demonstration program established in section 4 of P.L.2013,  
6 c.15 (C.54:1-104), and except as provided in subsection b. of this  
7 section, a taxpayer feeling aggrieved by the assessed valuation or  
8 exempt status of the taxpayer's property **],** or feeling discriminated  
9 against by the assessed valuation of other property in the county, **]**  
10 or a taxing district which may feel discriminated against by the  
11 assessed valuation or exempt status of property in the taxing  
12 district, or by the assessed valuation or exempt status of property in  
13 another taxing district in the county, may on or before January 15,  
14 or 45 days from the date the bulk mailing of notification of  
15 assessment is completed in the taxing district, whichever date is  
16 later, appeal to the county board of taxation by filing with it a  
17 petition of appeal; provided, however, that any such taxpayer, or  
18 taxing district, may on or before April 1, or 45 days from the date  
19 the bulk mailing of notification of assessment is completed in the  
20 taxing district, whichever date is later, file a complaint directly with  
21 the Tax Court, if the assessed valuation of the property subject to  
22 the appeal exceeds \$1,000,000.

23 If a petition of appeal is filed on January 15 or during the 19  
24 days next preceding January 15, or a complaint is filed with the Tax  
25 Court on April 1 or during the 19 days next preceding April 1, a  
26 taxpayer or a taxing district shall have 20 days from the date of  
27 service of the petition or complaint to file a cross-petition of appeal  
28 with a county board of taxation or a counterclaim with the Tax  
29 Court, as appropriate.

30 Within 10 days of the completion of the bulk mailing of  
31 notification of assessment, the assessor of the taxing district shall  
32 file with the county board of taxation a certification setting forth the  
33 date on which the bulk mailing was completed. If a county board of  
34 taxation completes the bulk mailing of notification of assessment,  
35 the tax administrator of the county board of taxation shall within 10  
36 days of the completion of the bulk mailing prepare and keep on file  
37 a certification setting forth the date on which the bulk mailing was  
38 completed. A taxpayer shall have 45 days to file an appeal upon the  
39 issuance of a notification of a change in assessment. An appeal to  
40 the Tax Court by one party in a case in which the Tax Court has  
41 jurisdiction shall establish jurisdiction over the entire matter in the  
42 Tax Court. All appeals to the Tax Court hereunder shall be in  
43 accordance with the provisions of the State Uniform Tax Procedure  
44 Law, R.S.54:48-1 et seq.

45 b. No taxpayer or taxing district shall be entitled to appeal  
46 either an assessment or an exemption or both that is based on a  
47 financial agreement subject to the provisions of the "Long Term  
48 Tax Exemption **Law"] Law,"** P.L.1991, c.431 (C.40A:20-1 et

1 seq.), under the appeals process set forth in subsection a. of this  
2 section.

3 (cf: P.L.2013, c.15, s.9)

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5 2. This act shall take effect immediately and shall be applicable  
6 to property tax appeals filed for the tax year next following the date  
7 of enactment.

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10 STATEMENT

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12 This bill would prohibit property taxpayers from filing property  
13 tax appeals with respect to the property of others. Under current  
14 law, property taxpayers may challenge the assessment or exempt  
15 status of their own property as well as that of any other property in  
16 their county. Property tax appeals, however, can be costly and  
17 create uncertainty in local government finances. This bill would  
18 reduce property tax appeals by limiting property taxpayers to filing  
19 property tax appeals concerning their own property.

20 As the representatives of all local taxpayers, local governments  
21 are the best and most properly suited parties to challenge the  
22 assessment or exempt status of a property whenever the owner is  
23 not involved. Accordingly, the bill would not disturb the ability of  
24 local governments to appeal the assessment or exempt status of any  
25 property in the county.

26 Consistent with judicial precedent, this bill would also clarify  
27 that the process for challenging the exempt status of property is the  
28 same process for challenging the assessed valuation of property.