

SENATE, No. 2452

STATE OF NEW JERSEY 217th LEGISLATURE

INTRODUCED JUNE 30, 2016

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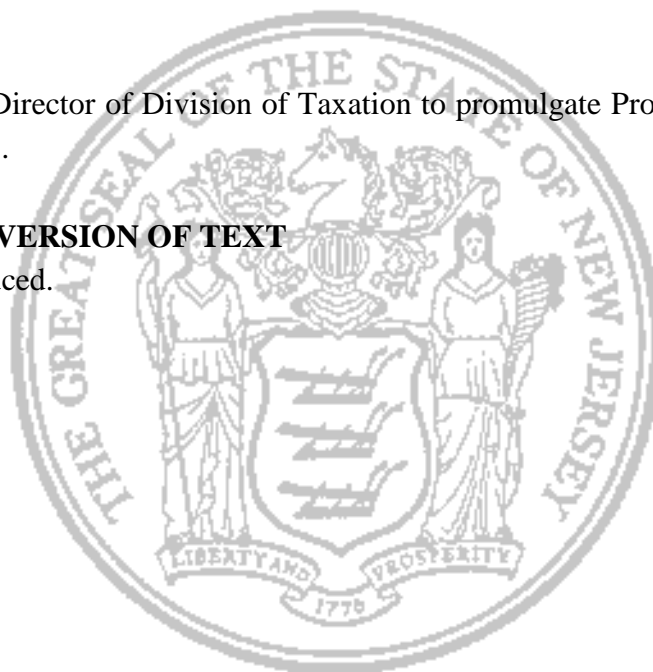
Senator Beck and Assemblyman Space

SYNOPSIS

Requires Director of Division of Taxation to promulgate Property Taxpayer Bill of Rights.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/30/2017)

1 AN ACT requiring the Director of the Division of Taxation in the
2 Department of the Treasury to promulgate a Property Taxpayer
3 Bill of Rights and supplementing Title 54 of the Revised
4 Statutes.

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

8
9 1. The Director of the Division of Taxation shall promulgate a
10 Property Taxpayer Bill of Rights and each county board of taxation
11 and each municipality in the State shall post it on their respective
12 websites, if any.

13 The Property Taxpayer Bill of Rights shall set forth in simple
14 and nontechnical terms that every property taxpayer has the right to
15 to understand their real property assessment and to appeal an
16 assessment that a taxpayer believes is too high. The Property
17 Taxpayer Bill of Rights shall specify that a property taxpayer has
18 the following rights under State law:

19 The right to understand the real property assessment process and
20 the requirements of the New Jersey Constitution concerning the
21 assessment of real property;

22 The right to understand the calculation of the assessment on their
23 real property;

24 The right to detailed information about how to appeal an
25 assessment of real property; and

26 The right to view the real property assessment of any other
27 parcel of real property in the municipality in which the taxpayer's
28 property is located.

29 The director shall require that the Property Taxpayer Bill of
30 Rights be posted on the webpage of each county board of taxation
31 and each municipality in the State with an Internet webpage.

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33 2. This act shall take effect immediately.

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STATEMENT

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38 This bill would require the Director of the Division of Taxation
39 to promulgate a Property Taxpayer Bill of Rights that sets forth in
40 simple and nontechnical terms the right of every property taxpayer
41 to understand their real property assessment and to appeal an
42 assessment that a taxpayer believes is too high. The director shall
43 require that the Property Taxpayer Bill of Rights be posted on the
44 webpage of each county board of taxation and each municipality in
45 the State with an Internet webpage.

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47 property taxpayer has the following rights under State law:

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- 2 the requirements of the New Jersey Constitution concerning the
- 3 assessment of real property;
- 4 The right to understand the calculation of the assessment on their
- 5 real property;
- 6 The right to detailed information about how to appeal an
- 7 assessment of real property; and
- 8 The right to view the real property assessment of any other
- 9 parcel of real property in the municipality in which the taxpayer's
- 10 property is located.