Sponsorship Updated As Of: 6/11/2019

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ASSEMBLY, No. 1048

STATE OF NEW JERSEY
218th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2018 SESSION

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SYNOPSIS
Requires property tax bills to contain eligibility information on State tax relief programs.

CURRENT VERSION OF TEXT
As reported by the Senate Community and Urban Affairs Committee on March 25, 2019, with amendments.

(Sponsorship Updated As Of: 6/11/2019)
AN ACT concerning notice of State property tax relief programs and
amending R.S.54:4-65.

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

1. R.S.54:4-65 is amended to read as follows:

   54:4-65. a. The Director of the Division of Local Government
   Services in the Department of Community Affairs shall approve the
   form and content of property tax bills.

   b. (1) Each tax bill shall have printed thereon a brief
   tabulation showing the distribution of the amount raised by taxation
   in the taxing district, in such form as to disclose the rate per
   $100.00 of assessed valuation or the number of cents in each dollar
   paid by the taxpayer which is to be used for the payment of State
   school taxes, other State taxes, county taxes, local school
   expenditures, free public library taxes, and other local expenditures.
   The last named item may be further subdivided so as to show the
   amount for each of the several departments of the municipal
government. In lieu of printing such information on the tax bill,
   any municipality may furnish the tabulation required hereunder and
   any other pertinent information in a statement accompanying the
   mailing or delivery of the tax bill.

   (2) When a parcel receives a homestead property tax credit
   pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
   the amount of the credit shall be included with the tax calculation as
   a reduction in the total tax calculation for the year. One-half of the
   amount of the credit shall be deducted from taxes otherwise due for
   the third installment and the remaining one-half shall be deducted
   from taxes otherwise due for the fourth installment.

   (3) There shall be included on or with the tax bill the delinquent
   interest rate or rates to be charged and any end of year penalty that
   is authorized and any other such information that the director may
   require from time to time.

   c. The tax bill shall also include a statement about the
   availability [of], on the Internet website of the Department of
   Community Affairs, of the amounts of State aid and assistance
   received by the municipality, school districts, special districts, free
   public libraries, county governments that offset property taxes that
   are otherwise due on each parcel, along with a statement about the
   availability, on the Internet website of the Division of Taxation in
   the Department of the Treasury, of a listing of, and eligibility
   requirements for, the various State property tax relief programs.

The tax bill shall also include the [link] links to the Internet

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:
Senate SCU committee amendments adopted March 25, 2019.
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The websites of the Department of Community Affairs and the Division of Taxation containing this information. The director shall cause the amounts of said State aid and assistance that shall serve as the basis for the calculation for each parcel to be displayed on the Internet website of the Department of Community Affairs.

The director shall set standards for the display of the statement on the tax bill.

d. The tax bill or form mailed with the tax bill shall include thereon the date upon which each installment is due.

e. If a property tax bill includes in its calculation a homestead property tax credit, the bill shall, in addition to the calculation showing taxes due, either display a notice concerning the credit on the face of the property tax bill or with a separate notice, with the content and wording as the director provides.

(cf: P.L.2015, c.95, s.31)

2. This act shall take effect immediately but shall apply only to tax bills printed 45 or more days or more after its effective date.