

# ASSEMBLY, No. 3113

## STATE OF NEW JERSEY 218th LEGISLATURE

INTRODUCED FEBRUARY 8, 2018

**Sponsored by:**

**Assemblyman REED GUSCIORA**

**District 15 (Hunterdon and Mercer)**

**Assemblywoman NANCY J. PINKIN**

**District 18 (Middlesex)**

**SYNOPSIS**

Prohibits certain third-party property tax appeals.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 7/1/2018)

A3113 GUSCIORA, PINKIN

2

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

3

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.

**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 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 (2) With respect to property located in a county participating in  
7 the demonstration program established in section 4 of P.L.2013,  
8 c.15 (C.54:1-104), and 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 January 15,  
16 or 45 days from the date the bulk mailing of notification of  
17 assessment is completed in the taxing district, whichever date is  
18 later, appeal to the county board of taxation by filing with it a  
19 petition of appeal; provided, however, that any such taxpayer, or  
20 taxing district, may on or before April 1, or 45 days from the date  
21 the bulk mailing of notification of assessment is completed in the  
22 taxing district, whichever date is later, file a complaint directly with  
23 the Tax Court, if the assessed valuation of the property subject to  
24 the appeal exceeds \$1,000,000.

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

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

47 b. No taxpayer or taxing district shall be entitled to appeal  
48 either an assessment or an exemption or both that is granted to

1 another taxpayer and is based on , related to, results from, or in any  
2 way arises from a financial agreement subject to the provisions of  
3 the "Long Term Tax Exemption **【Law】** Law," P.L.1991, c.431  
4 (C.40A:20-1 et seq.), or any other financial agreement entered into  
5 between a taxpayer and a taxing district in which the taxpayer's  
6 property is located, including, but not limited to, a host community  
7 agreement, settlement agreement, or voluntary contribution  
8 agreement, under the appeals process set forth in subsection a. of  
9 this section.  
10 (cf: P.L.2013, c.15, s.9)

11  
12 2. This act shall take effect immediately and shall be applicable  
13 to property tax appeals filed for the tax year next following the date  
14 of enactment.

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17 STATEMENT

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19 This bill would prohibit property taxpayers from filing property  
20 tax appeals with respect to the property of others. Under current  
21 law, property taxpayers may challenge the assessment or exempt  
22 status of their own property as well as that of any other property in  
23 their county. Property tax appeals, however, can be costly and  
24 create uncertainty in local government finances. This bill would  
25 reduce property tax appeals by limiting property taxpayers to filing  
26 property tax appeals concerning their own property. The bill would  
27 not disturb the ability of local governments to appeal the assessment  
28 or exempt status of any property in the county.

29 The bill also prohibits a taxpayer or taxing district from  
30 appealing an assessment or exemption granted to another taxpayer  
31 arising from a financial agreement between the taxpayer and the  
32 taxing district in which the taxpayer's property is located.

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