

P.L. 2019, CHAPTER 186, *approved July 19, 2019*
Assembly, No. 1048 (*First Reprint*)

1 AN ACT concerning notice of State property tax relief programs and
2 amending R.S.54:4-65.

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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.54:4-65 is amended to read as follows:
8 54:4-65. a. The Director of the Division of Local Government
9 Services in the Department of Community Affairs shall approve the
10 form and content of property tax bills.

11 b. (1) Each tax bill shall have printed thereon a brief
12 tabulation showing the distribution of the amount raised by taxation
13 in the taxing district, in such form as to disclose the rate per
14 \$100.00 of assessed valuation or the number of cents in each dollar
15 paid by the taxpayer which is to be used for the payment of State
16 school taxes, other State taxes, county taxes, local school
17 expenditures, free public library taxes, and other local expenditures.
18 The last named item may be further subdivided so as to show the
19 amount for each of the several departments of the municipal
20 government. In lieu of printing such information on the tax bill,
21 any municipality may furnish the tabulation required hereunder and
22 any other pertinent information in a statement accompanying the
23 mailing or delivery of the tax bill.

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

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

35 c. The tax bill shall also include a statement about the
36 availability **[of]**, on the Internet website of the Department of
37 Community Affairs, of the amounts of State aid and assistance
38 received by the municipality, school districts, special districts, free
39 public libraries, county governments that offset property taxes that
40 are otherwise due on each parcel, along with a statement about the
41 availability, on the Internet website of the Division of Taxation in

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:

¹Senate SCU committee amendments adopted March 25, 2019.

1 the Department of the Treasury, of a listing of, and eligibility
2 requirements for, the various State property tax relief programs.
3 The tax bill shall also include the **【link】** links to the Internet
4 **【website】** websites of the Department of Community Affairs and
5 the Division of Taxation containing this information. The director
6 shall cause the amounts of said State aid and assistance that shall
7 serve as the basis for the calculation for each parcel to be displayed
8 on the Internet website of the Department of Community Affairs.
9 The director shall set standards for the display of the statement on
10 the tax bill.

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

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

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

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20 2. This act shall take effect immediately but shall apply only to
21 tax bills printed ¹**【45】** 60¹ days or more after its effective date.

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