

## CHAPTER 393

AN ACT concerning the form and content of property tax bills 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:

Form and content of property tax bills.

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, 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 links to the Internet 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.

f. (1) At the sole discretion of the municipality, the tax bill may also include a statement listing the number and type of shared services entered into by the municipality, the dollar value of the savings to the municipality from each of those shared services, and a total amount of municipal savings resulting from those shared services. The statement shall be in

a format promulgated by the Director of the Division of Local Government Services in the Department of Community Affairs pursuant to paragraph (2) of this subsection.

(2) On or before the first day of the third month next following the enactment of P.L.2019, c.393, the Director of the Division of Local Government Services in the Department of Community Affairs shall promulgate the format for the shared services statement permitted to be placed on the tax bill by a municipality pursuant to paragraph (1) of this subsection.

2. This act shall take effect immediately.

Approved January 21, 2020.