

SENATE, No. 1298

STATE OF NEW JERSEY

218th LEGISLATURE

INTRODUCED FEBRUARY 1, 2018

Sponsored by:

Senator ANTHONY M. BUCCO

District 25 (Morris and Somerset)

Senator TROY SINGLETON

District 7 (Burlington)

Co-Sponsored by:

Senator A.R.Bucco

SYNOPSIS

Permits municipalities to provide information on property tax bills concerning amount of local tax dollars saved through shared services.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 11/15/2019)

1 AN ACT concerning the form and content of property tax bills and
2 amending R.S.54:4-65.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
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 tabulation
12 showing the distribution of the amount raised by taxation in the
13 taxing district, in such form as to disclose the rate per \$100.00 of
14 assessed valuation or the number of cents in each dollar paid by the
15 taxpayer which is to be used for the payment of State school taxes,
16 other State taxes, county taxes, local school expenditures, free
17 public library taxes, and other local expenditures. The last named
18 item may be further subdivided so as to show the amount for each
19 of the several departments of the municipal government. In lieu of
20 printing such information on the tax bill, any municipality may
21 furnish the tabulation required hereunder and any other pertinent
22 information in a statement accompanying the mailing or delivery of
23 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, 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. The tax bill shall also include the
41 link to the Internet website of the Department of Community
42 Affairs containing this information. The director shall cause the
43 amounts of said State aid and assistance that shall serve as the basis
44 for the calculation for each parcel to be displayed on the Internet
45 website of the Department of Community Affairs. The director
46 shall set standards for the display of the statement on the tax bill.

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

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

8 f. (1) At the sole discretion of the municipality, the tax bill may
9 also include a statement listing the number and type of shared
10 services entered into by the municipality, the dollar value of the
11 savings to the municipality from each of those shared services, and
12 a total amount of municipal savings resulting from those shared
13 services. The statement shall be in a format promulgated by the
14 Director of the Division of Local Government Services in the
15 Department of Community Affairs pursuant to paragraph (2) of this
16 subsection.

17 (2) On or before the first day of the third month next following
18 the enactment of P.L. , c. (pending before the Legislature as this
19 bill), the Director of the Division of Local Government Services in
20 the Department of Community Affairs shall promulgate the format
21 for the shared services statement permitted to be placed on the tax
22 bill by a municipality pursuant to paragraph (1) of this subsection.
23 (cf: P.L.2015, c.95, s.31)

24
25 2. This act shall take effect immediately.
26
27

28 STATEMENT
29

30 This bill permits a municipality to include on the tax bill a
31 statement listing the number and type of shared services entered
32 into by the municipality, the dollar value of the savings to the
33 municipality from each of those shared services, and a total amount
34 of municipal savings resulting from those shared services. The
35 statement on the tax bill must be in the format promulgated by the
36 Director of the Division of Local Government Services in the
37 Department of Community Affairs. The sponsor believes that it
38 will be helpful to local property taxpayers to have this information,
39 so that they may understand the efforts, if any, that have been made
40 by the municipality to control local property taxes.