

[Third Reprint]

**ASSEMBLY, No. 1135**

**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

**Sponsored by:**

**Assemblyman CRAIG J. COUGHLIN**

**District 19 (Middlesex)**

**Assemblyman ROBERT J. KARABINCHAK**

**District 18 (Middlesex)**

**Assemblywoman VALERIE VAINIERI HUTTLE**

**District 37 (Bergen)**

**Senator PAUL A. SARLO**

**District 36 (Bergen and Passaic)**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**Senator JOSEPH F. VITALE**

**District 19 (Middlesex)**

**Senator TROY SINGLETON**

**District 7 (Burlington)**

**Co-Sponsored by:**

**Assemblyman Giblin, Assemblywomen Pinkin, Murphy, Assemblymen  
Caputo, Johnson and Senator Pou**

**SYNOPSIS**

Reinstates prior property tax exemption for nonprofit hospitals with on-site for-profit medical providers; requires some of these hospitals to pay community service contributions; establishes Nonprofit Hospital Community Service Contribution Study Commission; prohibits certain third-party property tax appeals.

**CURRENT VERSION OF TEXT**

As reported by the Senate Committee on December 14, 2020, with amendments.

**(Sponsorship Updated As Of: 12/17/2020)**

1 AN ACT concerning property tax exemptions, supplementing  
 2 chapter 48 of Title 40 and chapter 4 of Title 54 of the Revised  
 3 Statutes, and amending R.S.54:4-3.6 and R.S.54:3-21.  
 4

5 **BE IT ENACTED** by the Senate and General Assembly of the State  
 6 of New Jersey:  
 7

8 1. (New section) a. <sup>1</sup>(1)<sup>1</sup> The owner of property used as a  
 9 hospital or a satellite emergency care facility, which is exempt from  
 10 taxation pursuant to section 3 of P.L. , c. (C. ) (pending before  
 11 the Legislature as this bill), shall annually be assessed a community  
 12 service contribution to the municipality in which the licensed beds of  
 13 the hospital are located and, in the case of a satellite emergency care  
 14 facility, to the municipality in which such facility is located. These  
 15 contributions shall be remitted directly to the municipalities in which  
 16 the contributions are assessed.

17 <sup>1</sup>(2) If a hospital and municipality have entered into a voluntary  
 18 agreement prior to the enactment of P.L. , c. (C. ) (pending  
 19 before the Legislature as this bill), the hospital shall be required to pay  
 20 the greater of the community service contribution required under  
 21 paragraph (1) of subsection b. of this section, or the amount agreed  
 22 upon in a voluntary agreement for the duration of the agreement  
 23 between the municipality and the hospital.

24 (3) Nothing in this section shall be construed to prohibit a  
 25 municipality and a hospital from entering into a voluntary agreement  
 26 requiring additional payments by the hospital to the municipality  
 27 pursuant to this section.<sup>1</sup>

28 b. (1) For tax year <sup>1</sup>~~2018~~ <sup>1</sup>2021<sup>1</sup>, the annual community service  
 29 contribution required pursuant to this section shall, for a hospital, be  
 30 equal to <sup>3</sup>~~[\$2.50]~~ <sup>3</sup>\$3<sup>3</sup> a day for each licensed bed at the hospital in the  
 31 prior tax year, and shall, for a satellite emergency care facility, be  
 32 equal to <sup>3</sup>~~[\$250]~~ <sup>3</sup>\$300<sup>3</sup> for each day in the prior tax year. For tax year  
 33 <sup>1</sup>~~2019~~ <sup>1</sup>2022<sup>1</sup> and each tax year thereafter, the per day amount used  
 34 to calculate an annual community service contribution for a hospital  
 35 and a satellite emergency care facility shall increase by two percent  
 36 over the prior tax year. The Commissioner of Health shall annually  
 37 promulgate the per day amount to apply for each tax year. <sup>1</sup>For the  
 38 purposes of this subsection, the number of licensed beds per hospital  
 39 shall not be less than the number of such beds in existence on January  
 40 1, 2020.<sup>1</sup>

41 (2) An annual community service contribution shall be reduced by  
 42 an amount equal to the sum of any payments remitted to the  
 43 municipality in which the licensed beds of the hospital or satellite

**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:

<sup>1</sup>Assembly AAP committee amendments adopted September 17, 2020.

<sup>2</sup>Senate SBA committee amendments adopted October 22, 2020.

<sup>3</sup>Senate SBA committee amendments adopted December 14, 2020.

1 emergency care facility, as the case may be, is located, pursuant to a  
2 voluntary agreement operative in the prior tax year between the owner  
3 and the municipality to compensate for any municipal <sup>1</sup>["public  
4 safety"]<sup>1</sup> services benefitting the occupants and premises of the  
5 hospital or satellite emergency care facility<sup>1</sup>.

6 (3) An annual community service contribution shall be payable in  
7 equal quarterly installments. The installments shall be payable on  
8 February 1, May 1, August 1, and November 1.

9 c. The obligation to remit an annual community service  
10 contribution pursuant to this section is legal, valid, and binding. If a  
11 quarterly installment of an annual community service contribution  
12 installment is not paid as and when due pursuant to subsection b. of  
13 this section, the unpaid balance shall constitute a municipal lien on the  
14 hospital or satellite emergency care facility property after 30 days, and  
15 shall be enforced and collected in the same manner as unpaid property  
16 taxes.

17 d. A municipality that receives an annual community service  
18 contribution installment pursuant to this section, or a payment under a  
19 voluntary agreement that reduces the amount of such contribution  
20 pursuant to paragraph (2) of subsection b. of this section, shall  
21 forthwith, upon receipt, remit five percent of the installment or  
22 voluntary payment, as the case may be, to the county in which the  
23 municipality is located.

24 e. The Commissioner of Health, in consultation with the New  
25 Jersey Health Care Facilities Financing Authority in the Department of  
26 Health and the Director of the Division of Local Government Services  
27 in the Department of Community Affairs, shall, by <sup>1</sup>["January 1, 2019"]  
28 the first day of the fourth month next following the enactment of P.L.  
29 , c. (C. ) (pending before the Legislature as this bill)<sup>1</sup> ,  
30 adopt regulations necessary to effectuate the provisions of this section  
31 pursuant to the "Administrative Procedure Act," P.L.1968, c.410  
32 (C.52:14B-1 et seq.).

33 f. <sup>1</sup>Notwithstanding any other provision of this section to the  
34 contrary, an owner of property used as a hospital <sup>3</sup>["that would  
35 otherwise be required to remit a community service contribution  
36 pursuant to this section shall be exempt from remitting any such  
37 contribution for a tax year if prior to December 1 of the pre-tax year:  
38 (1) the owner certifies to the Department of Health that the hospital did  
39 not balance bill or collect payment from an individual for inpatient  
40 services rendered at the hospital by its employed physicians during the  
41 current calendar year, and that the hospital's forbearance of payment  
42 was lawful and consistent with an advisory opinion issued to the  
43 hospital by the federal government; and (2)"] shall be exempt from  
44 remitting an annual community service contribution for the hospital if  
45 the owner certifies to the Department of Health that, in the prior year,  
46 the hospital did not bill any patient for inpatient or outpatient  
47 professional or technical services rendered at the hospital and<sup>3</sup> the

1 hospital has provided community benefit over the preceding three  
2 years for which the hospital has filed such forms averaging at least 12  
3 percent of the hospital's total expenses, as documented on IRS Form  
4 990, Schedule H, part 1, line 7K, column F. The hospital shall file a  
5 copy of the documentation as enumerated in <sup>3</sup>[items (1) and (2) of]<sup>3</sup>  
6 this subsection with the municipal tax assessor on or before December  
7 1 of the pre-tax year. Upon receipt of a copy of the documentation, the  
8 tax assessor shall notify the hospital, on or before December 31, that it  
9 is exempt from payment of the community service contribution for the  
10 tax year commencing January 1.

11 g.<sup>1</sup> As used in this section:

12 "Hospital" means a general acute care hospital licensed pursuant to  
13 P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and operates  
14 organized facilities and services as approved and licensed by the  
15 Department of Health for the diagnosis, treatment, or care of persons  
16 suffering from acute illness, injury, or deformity and in which all  
17 diagnosis, treatment, and care are administered by or performed under  
18 the direction of persons licensed to practice medicine or osteopathy in  
19 the State, and includes all land and buildings that are used in the  
20 delivery of health care services by such hospital and its medical  
21 providers or that are used for the management, maintenance,  
22 administration, support, and security of such hospital and its medical  
23 providers. <sup>3</sup>"Hospital" shall not include a hospital owned or operated  
24 by a federal, State, regional, or local government entity, directly or as  
25 an instrumentality thereof.<sup>3</sup>

26 "Licensed bed" means one of the total number of acute care beds  
27 for which an acute care hospital is approved for patient care by the  
28 Commissioner of Health, excluding skilled nursing, psychiatric, sub-  
29 acute, and newborn beds, and further excluding any acute care beds  
30 not commissioned for use.

31 "Medical provider" means an individual or entity which, acting  
32 within the scope of a licensure or certification, provides health care  
33 services, and includes, but is not limited to, a physician, physician  
34 assistant, psychologist, pharmacist, dentist, nurse, nurse practitioner,  
35 social worker, paramedic, respiratory care practitioner, medical or  
36 laboratory technician, ambulance or emergency medical worker,  
37 orthotist or prosthetist, radiological or other diagnostic service facility,  
38 bioanalytical laboratory, health care facility, or other limited licensed  
39 health care professional, and further includes administrative support  
40 staff of the individual or entity.

41 "Owner" means an association or corporation organized as a  
42 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title  
43 15A of the New Jersey Statutes exclusively for hospital purposes that  
44 owns a hospital.

45 "Satellite emergency care facility" means a facility, which is  
46 owned and operated by a hospital, and which provides emergency care  
47 and treatment for patients.

1 <sup>1</sup>“Voluntary agreement” means any payment in lieu of taxes  
2 agreement or other agreement entered into between the owner of the  
3 property and the municipality for the purpose of compensating the  
4 municipality for any municipal services the municipality provides to  
5 the hospital.<sup>1</sup>  
6

7 2. (New section) a. There is established, in but not of the  
8 Department of Health, a commission to be known as the Nonprofit  
9 Hospital Community Service Contribution Study Commission. The  
10 commission shall consist of <sup>3</sup>[~~nine~~] ten<sup>3</sup> members as follows: the  
11 Commissioner of Health, ex officio; <sup>3</sup>the Director of the Division of  
12 Local Government Services in the Department of Community Affairs,  
13 ex officio;<sup>3</sup> two members of the Senate to be appointed by the  
14 President of the Senate, who shall not both be of the same political  
15 party; two members of the General Assembly to be appointed by the  
16 Speaker of the General Assembly, who shall not both be of the same  
17 political party; two members, appointed by the Governor, who are  
18 mayors of municipalities entitled to receive annual community service  
19 contributions pursuant to section 1 of P.L. , c. (C. ) (pending  
20 before the Legislature as this bill); and two members, appointed by the  
21 Governor, who are chief executive officers of hospitals assessed  
22 annual community service contributions pursuant to section 1 of P.L.  
23 , c. (C. ) (pending before the Legislature as this bill). Each  
24 member may designate a representative to attend meetings of the  
25 commission, and each designee may lawfully vote and otherwise act  
26 on behalf of the member who designated that individual to serve as a  
27 designee. The members shall serve for terms of three years,  
28 commencing on the date of appointment, and may be reappointed.  
29 Vacancies in the membership of the commission shall be filled for the  
30 unexpired terms in the same manner as the original appointments.

31 b. The members shall be appointed within 60 days following the  
32 effective date of this section. The commission shall organize as soon  
33 as practicable after the appointment of a majority of its members and  
34 shall select a chair and a treasurer from among its members, and a  
35 secretary who need not be a member of the commission. The presence  
36 of <sup>3</sup>[~~five~~] six<sup>3</sup> members of the commission shall constitute a quorum.  
37 The commission may conduct business without a quorum, but may  
38 only vote on the issuance of the report required to be submitted to the  
39 Governor and the Legislature pursuant to subsection e. of this section,  
40 and on any recommendations, when a quorum is present.

41 c. All commission members shall serve without compensation,  
42 but shall be eligible for reimbursement of necessary and reasonable  
43 expenses incurred in the performance of their official duties within the  
44 limits of funds appropriated or otherwise made available to the  
45 commission for its purposes.

1 d. The commission may meet and hold public hearings at the  
2 place or places it designates during the sessions or recesses of the  
3 Legislature.

4 e. The commission shall study the implementation of P.L. ,  
5 c. (C. ) (pending before the Legislature as this bill) and shall  
6 issue a report to the Governor and the Legislature, pursuant to section  
7 2 of P.L.1991, c.164 (C.52:14-19.1), every three years from the  
8 effective date of this section; provided, however, that the initial report  
9 shall be issued within one year following that effective date. The  
10 reports shall include: (1) an analysis of the financial impact of P.L. ,  
11 c. (C. ) (pending before the Legislature as this bill) on both  
12 hospitals and satellite emergency care facilities assessed annual  
13 community service contributions thereunder and the municipalities  
14 receiving such contributions; (2) an assessment of the adequacy of the  
15 amount of the annual community service contributions; (3) an analysis  
16 of the administration and equity of these contributions; and (4) any  
17 recommendations that the commission determines would improve the  
18 administration, equity, or any other aspect of the annual community  
19 service contribution system established by P.L. , c. (C. )  
20 (pending before the Legislature as this bill).

21  
22 3. (New section) a. Property, including land and buildings, used  
23 as a hospital or a satellite emergency care facility, which is owned by  
24 an association or corporation organized as a nonprofit entity pursuant  
25 to Title 15 of the Revised Statutes or Title 15A of the New Jersey  
26 Statutes exclusively for hospital purposes, shall be exempt from  
27 taxation, <sup>2</sup>and the exemption shall extend to any portion of the  
28 hospital property that is leased to or otherwise used by a profit-making  
29 medical provider for medical purposes; provided, however, that any  
30 portion of the property that is leased to any other profit-making  
31 organization or otherwise used for any other purposes which are not  
32 themselves exempt from taxation shall be subject to taxation and the  
33 remaining portion only shall be exempt from taxation] provided that,  
34 except as provided in subsection b. of this section, if any portion of the  
35 property is leased to a profit-making organization or otherwise used  
36 for purposes which are not themselves exempt from taxation, that  
37 portion shall be subject to taxation and the remaining portion only  
38 shall be exempt from taxation<sup>2</sup>.

39 b. <sup>2</sup>If any portion of a hospital or a satellite emergency care  
40 facility is leased to or otherwise used by a profit-making medical  
41 provider for medical purposes related to the delivery of health care  
42 services directly to the hospital, that portion shall be exempt from  
43 taxation <sup>3</sup>, provided that the portion of the hospital or satellite  
44 emergency care facility is used exclusively for hospital purposes<sup>3</sup>.

45 c. <sup>2</sup> The owner of property exempt from taxation pursuant to  
46 subsection a. of this section shall be assessed an annual community

1 service contribution pursuant to section 1 of P.L. , c. (C. )  
 2 (pending before the Legislature as this bill).

3 <sup>2</sup>**[c.] d.**<sup>2</sup> As used in this section:

4 “Hospital” means a general acute care hospital licensed pursuant to  
 5 P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and operates  
 6 organized facilities and services as approved and licensed by the  
 7 Department of Health for the diagnosis, treatment, or care of persons  
 8 suffering from acute illness, injury, or deformity and in which all  
 9 diagnosis, treatment, and care are administered by or performed under  
 10 the direction of persons licensed to practice medicine or osteopathy in  
 11 the State, and includes all land and buildings that are used in the  
 12 delivery of health care services by such hospital and its medical  
 13 providers or that are used for the management, maintenance,  
 14 administration, support, and security of such hospital and its medical  
 15 providers. <sup>3</sup>“Hospital” shall not include a hospital owned or operated  
 16 by a federal, State, regional, or local government entity, directly or as  
 17 an instrumentality thereof.<sup>3</sup>

18 “Medical provider” means an individual or entity which, acting  
 19 within the scope of a licensure or certification, provides health care  
 20 services, and includes, but is not limited to, a physician, physician  
 21 assistant, psychologist, pharmacist, dentist, nurse, nurse practitioner,  
 22 social worker, paramedic, respiratory care practitioner, medical or  
 23 laboratory technician, ambulance or emergency medical worker,  
 24 orthotist or prosthetist, radiological or other diagnostic service facility,  
 25 bioanalytical laboratory, health care facility, or other limited licensed  
 26 health care professional, and further includes administrative support  
 27 staff of the individual or entity.

28 “Satellite emergency care facility” means a facility, which is  
 29 owned and operated by a hospital, and which provides emergency care  
 30 and treatment for patients.

31

32 4. (New section) For tax years 2014, 2015, 2016, <sup>1</sup>**[and]**<sup>1</sup>  
 33 <sup>1</sup>2017, 2018, 2019, and 2020,<sup>1</sup> property that would have been  
 34 exempt from taxation pursuant to section 3 of P.L. , c. (C. )  
 35 (pending before the Legislature as this bill), had that section been  
 36 effective in those tax years, shall not be assessed as <sup>1</sup>an<sup>1</sup> omitted  
 37 <sup>1</sup>**[property]** <sup>1</sup>assessment<sup>1</sup> pursuant to P.L.1947, c.413 (C.54:4-63.12  
 38 et seq.) <sup>1</sup>or as a regular assessment pursuant to R.S.54:4-1<sup>1</sup>. This  
 39 section shall apply to all property owned by an association or  
 40 corporation organized as a nonprofit entity pursuant to Title 15 of  
 41 the Revised Statutes or Title 15A of the New Jersey Statutes  
 42 exclusively for hospital purposes, whether or not assessed as <sup>1</sup>an<sup>1</sup>  
 43 omitted <sup>1</sup>**[property]** <sup>1</sup>assessment or a regular assessment<sup>1</sup>, as well as  
 44 the omitted assessments <sup>1</sup>or regular assessments<sup>1</sup> of such property  
 45 that is the subject of litigation that is pending or that may be subject  
 46 to appeal before the county board of taxation, the tax court, or any  
 47 other court on or after the date of enactment of P.L. ,

1 c. (C. ) (pending before the Legislature as this bill). <sup>1</sup>**[Any]**  
2 Nothing in this section shall be construed to require a municipality  
3 to refund any<sup>1</sup> taxes paid on such property <sup>1</sup>as a result of such  
4 omitted assessments or regular assessments pursuant to any  
5 previous settlement of litigation or other agreement<sup>1</sup> for tax years  
6 2014, 2015, 2016, <sup>1</sup>**[or]**<sup>1</sup> 2017 <sup>1</sup>**[shall be refunded]** , 2018, 2019,  
7 and 2020<sup>1</sup>.

8

9 5. R.S.54:4-3.6 is amended to read as follows:

10 54:4-3.6. The following property shall be exempt from taxation  
11 under this chapter: all buildings actually used for colleges, schools,  
12 academies or seminaries, provided that if any portion of such  
13 buildings are leased to profit-making organizations or otherwise  
14 used for purposes which are not themselves exempt from taxation,  
15 said portion shall be subject to taxation and the remaining portion  
16 only shall be exempt; all buildings actually used for historical  
17 societies, associations or exhibitions, when owned by the State,  
18 county or any political subdivision thereof or when located on land  
19 owned by an educational institution which derives its primary  
20 support from State revenue; all buildings actually and exclusively  
21 used for public libraries, asylum or schools for adults and children  
22 with intellectual disabilities; all buildings used exclusively by any  
23 association or corporation formed for the purpose and actually  
24 engaged in the work of preventing cruelty to animals; all buildings  
25 actually and exclusively used and owned by volunteer first-aid  
26 squads, which squads are or shall be incorporated as associations  
27 not for pecuniary profit; all buildings actually used in the work of  
28 associations and corporations organized exclusively for the moral  
29 and mental improvement of men, women and children, provided  
30 that if any portion of a building used for that purpose is leased to  
31 profit-making organizations or is otherwise used for purposes which  
32 are not themselves exempt from taxation, that portion shall be  
33 subject to taxation and the remaining portion only shall be exempt;  
34 all buildings actually used in the work of associations and  
35 corporations organized exclusively for religious purposes, including  
36 religious worship, or charitable purposes, provided that if any  
37 portion of a building used for that purpose is leased to a profit-  
38 making organization or is otherwise used for purposes which are not  
39 themselves exempt from taxation, that portion shall be subject to  
40 taxation and the remaining portion shall be exempt from taxation,  
41 and provided further that if any portion of a building is used for a  
42 different exempt use by an exempt entity, that portion shall also be  
43 exempt from taxation; all buildings , other than those exempt from  
44 taxation pursuant to section 3 of P.L. , c. (C. ) (pending  
45 before the Legislature as this bill), actually used in the work of  
46 associations and corporations organized exclusively for hospital  
47 purposes, provided that if any portion of a building used for hospital



1 purposes is leased to profit-making organizations or otherwise used  
2 for purposes which are not themselves exempt from taxation, that  
3 portion shall be subject to taxation and the remaining portion only  
4 shall be exempt; all buildings owned or held by an association or  
5 corporation created for the purpose of holding the title to such  
6 buildings as are actually and exclusively used in the work of two or  
7 more associations or corporations organized exclusively for the  
8 moral and mental improvement of men, women and children; all  
9 buildings owned by a corporation created under or otherwise  
10 subject to the provisions of Title 15 of the Revised Statutes or Title  
11 15A of the New Jersey Statutes and actually and exclusively used in  
12 the work of one or more associations or corporations organized  
13 exclusively for charitable or religious purposes, which associations  
14 or corporations may or may not pay rent for the use of the premises  
15 or the portions of the premises used by them; the buildings, not  
16 exceeding two, actually occupied as a parsonage by the officiating  
17 clergymen of any religious corporation of this State, together with  
18 the accessory buildings located on the same premises; the land  
19 whereon any of the buildings hereinbefore mentioned are erected,  
20 and which may be necessary for the fair enjoyment thereof, and  
21 which is devoted to the purposes above mentioned and to no other  
22 purpose and does not exceed five acres in extent; the furniture and  
23 personal property in said buildings if used in and devoted to the  
24 purposes above mentioned; all property owned and used by any  
25 nonprofit corporation in connection with its curriculum, work, care,  
26 treatment and study of men, women, or children with intellectual  
27 disabilities shall also be exempt from taxation, provided that such  
28 corporation conducts and maintains research or professional  
29 training facilities for the care and training of men, women, or  
30 children with intellectual disabilities; provided, in case of all the  
31 foregoing, the buildings, or the lands on which they stand, or the  
32 associations, corporations or institutions using and occupying them  
33 as aforesaid, are not conducted for profit, except that the exemption  
34 of the buildings and lands used for charitable, benevolent or  
35 religious purposes shall extend to cases where the charitable,  
36 benevolent or religious work therein carried on is supported partly  
37 by fees and charges received from or on behalf of beneficiaries  
38 using or occupying the buildings; provided the building is wholly  
39 controlled by and the entire income therefrom is used for said  
40 charitable, benevolent or religious purposes; and any tract of land  
41 purchased pursuant to subsection (n) of section 21 of P.L.1971,  
42 c.199 (C.40A:12-21), and located within a municipality, actually  
43 used for the cultivation and sale of fresh fruits and vegetables and  
44 owned by a duly incorporated nonprofit organization or association  
45 which includes among its principal purposes the cultivation and sale  
46 of fresh fruits and vegetables, other than a political, partisan,  
47 sectarian, denominational or religious organization or association.  
48 The foregoing exemption shall apply only where the association,

1 corporation or institution claiming the exemption owns the property  
2 in question and is incorporated or organized under the laws of this  
3 State and authorized to carry out the purposes on account of which  
4 the exemption is claimed or where an educational institution, as  
5 provided herein, has leased said property to a historical society or  
6 association or to a corporation organized for such purposes and  
7 created under or otherwise subject to the provisions of Title 15 of  
8 the Revised Statutes or Title 15A of the New Jersey Statutes.

9 As used in this section "hospital purposes" includes health care  
10 facilities for the elderly, such as nursing homes; residential health  
11 care facilities; assisted living residences; facilities with a Class C  
12 license pursuant to P.L.1979, c.496 (C.55:13B-1 et al.), the  
13 "Rooming and Boarding House Act of 1979"; similar facilities that  
14 provide medical, nursing or personal care services to their residents;  
15 and that portion of the central administrative or service facility of a  
16 continuing care retirement community that is reasonably allocable  
17 as a health care facility for the elderly.

18 (cf: P.L.2011, c.171, s.4)

19

20 <sup>1</sup>[6. R.S.54:3-21 is amended to read as follows:

21 54:3-21. a. (1) Except as provided in subsection b. of this  
22 section a taxpayer feeling aggrieved by the assessed valuation or  
23 exempt status of the taxpayer's property **],** or feeling discriminated  
24 against by the assessed valuation of other property in the county, **]**  
25 or a taxing district which may feel discriminated against by the  
26 assessed valuation or exempt status of property in the taxing  
27 district, or by the assessed valuation or exempt status of property in  
28 another taxing district in the county, may on or before April 1, or 45  
29 days from the date the bulk mailing of notification of assessment is  
30 completed in the taxing district, whichever is later, appeal to the  
31 county board of taxation by filing with it a petition of appeal;  
32 provided, however, that any such taxpayer or taxing district may on  
33 or before April 1, or 45 days from the date the bulk mailing of  
34 notification of assessment is completed in the taxing district,  
35 whichever is later, file a complaint directly with the Tax Court, if  
36 the assessed valuation of the property subject to the appeal exceeds  
37 \$1,000,000. In a taxing district where a municipal-wide revaluation  
38 or municipal-wide reassessment has been implemented, a taxpayer  
39 or a taxing district may appeal before or on May 1 to the county  
40 board of taxation by filing with it a petition of appeal or, if the  
41 assessed valuation of the property subject to the appeal exceeds  
42 \$1,000,000, by filing a complaint directly with the State Tax Court.  
43 Within ten days of the completion of the bulk mailing of  
44 notification of assessment, the assessor of the taxing district shall  
45 file with the county board of taxation a certification setting forth the  
46 date on which the bulk mailing was completed. If a county board of  
47 taxation completes the bulk mailing of notification of assessment,  
48 the tax administrator of the county board of taxation shall within ten

1 days of the completion of the bulk mailing prepare and keep on file  
2 a certification setting forth the date on which the bulk mailing was  
3 completed. A taxpayer shall have 45 days to file an appeal upon the  
4 issuance of a notification of a change in assessment. An appeal to  
5 the Tax Court by one party in a case in which the Tax Court has  
6 jurisdiction shall establish jurisdiction over the entire matter in the  
7 Tax Court. All appeals to the Tax Court hereunder shall be in  
8 accordance with the provisions of the State Uniform Tax Procedure  
9 Law, R.S.54:48-1 et seq.

10 If a petition of appeal or a complaint is filed on April 1 or during  
11 the 19 days next preceding April 1, a taxpayer or a taxing district  
12 shall have 20 days from the date of service of the petition or  
13 complaint to file a cross-petition of appeal with a county board of  
14 taxation or a counterclaim with the Tax Court, as appropriate.

15 (2) With respect to property located in a county participating in  
16 the demonstration program established in section 4 of P.L.2013,  
17 c.15 (C.54:1-104) or a property located in a county operating under  
18 the "Property Tax Assessment Reform Act," P.L.2009, c.118  
19 (C.54:1-86 et seq.), and except as provided in subsection b. of this  
20 section, a taxpayer feeling aggrieved by the assessed valuation or  
21 exempt status of the taxpayer's property **],** or feeling discriminated  
22 against by the assessed valuation of other property in the county, **]**  
23 or a taxing district which may feel discriminated against by the  
24 assessed valuation or exempt status of property in the taxing  
25 district, or by the assessed valuation or exempt status of property in  
26 another taxing district in the county, may on or before January 15,  
27 or 45 days from the date the bulk mailing of notification of  
28 assessment is completed in the taxing district, whichever date is  
29 later, appeal to the county board of taxation by filing with it a  
30 petition of appeal; provided, however, that any such taxpayer, or  
31 taxing district, may on or before April 1, or 45 days from the date  
32 the bulk mailing of notification of assessment is completed in the  
33 taxing district, whichever date is later, file a complaint directly with  
34 the Tax Court, if the assessed valuation of the property subject to  
35 the appeal exceeds \$1,000,000.

36 If a petition of appeal is filed on January 15 or during the 19  
37 days next preceding January 15, or a complaint is filed with the Tax  
38 Court on April 1 or during the 19 days next preceding April 1, a  
39 taxpayer or a taxing district shall have 20 days from the date of  
40 service of the petition or complaint to file a cross-petition of appeal  
41 with a county board of taxation or a counterclaim with the Tax  
42 Court, as appropriate.

43 Within 10 days of the completion of the bulk mailing of  
44 notification of assessment, the assessor of the taxing district shall  
45 file with the county board of taxation a certification setting forth the  
46 date on which the bulk mailing was completed. If a county board of  
47 taxation completes the bulk mailing of notification of assessment,  
48 the tax administrator of the county board of taxation shall within 10

1 days of the completion of the bulk mailing prepare and keep on file  
2 a certification setting forth the date on which the bulk mailing was  
3 completed. A taxpayer shall have 45 days to file an appeal upon the  
4 issuance of a notification of a change in assessment. An appeal to  
5 the Tax Court by one party in a case in which the Tax Court has  
6 jurisdiction shall establish jurisdiction over the entire matter in the  
7 Tax Court. All appeals to the Tax Court hereunder shall be in  
8 accordance with the provisions of the State Uniform Tax Procedure  
9 Law, R.S.54:48-1 et seq.

10 b. No taxpayer or taxing district shall be entitled to appeal  
11 either an assessment or an exemption or both that is based on a  
12 financial agreement subject to the provisions of the "Long Term  
13 Tax Exemption Law" under the appeals process set forth in  
14 subsection a. of this section.

15 (cf: P.L.2017, c.306, s.4)】<sup>1</sup>

16

17 <sup>1</sup>6. R.S.54:3-21 is amended to read as follows:

18 54:3-21. a. (1) Except as provided in subsection b. of this  
19 section a taxpayer feeling aggrieved by the assessed valuation or  
20 exempt status of the taxpayer's property **】, or feeling discriminated**  
21 **against by the assessed valuation of other property in the county,】**  
22 or a taxing district which may feel discriminated against by the  
23 assessed valuation or exempt status of property in the taxing  
24 district, or by the assessed valuation or exempt status of property in  
25 another taxing district in the county, may on or before April 1, or 45  
26 days from the date the bulk mailing of notification of assessment is  
27 completed in the taxing district, whichever is later, appeal to the  
28 county board of taxation by filing with it a petition of appeal;  
29 provided, however, that any such taxpayer or taxing district may on  
30 or before April 1, or 45 days from the date the bulk mailing of  
31 notification of assessment is completed in the taxing district,  
32 whichever is later, file a complaint directly with the Tax Court, if  
33 the assessed valuation of the property subject to the appeal exceeds  
34 \$1,000,000. In a taxing district where a municipal-wide revaluation  
35 or municipal-wide reassessment has been implemented, a taxpayer  
36 or a taxing district may appeal before or on May 1 to the county  
37 board of taxation by filing with it a petition of appeal or, if the  
38 assessed valuation of the property subject to the appeal exceeds  
39 \$1,000,000, by filing a complaint directly with the State Tax Court.  
40 Within ten days of the completion of the bulk mailing of  
41 notification of assessment, the assessor of the taxing district shall  
42 file with the county board of taxation a certification setting forth the  
43 date on which the bulk mailing was completed. If a county board of  
44 taxation completes the bulk mailing of notification of assessment,  
45 the tax administrator of the county board of taxation shall within ten  
46 days of the completion of the bulk mailing prepare and keep on file  
47 a certification setting forth the date on which the bulk mailing was  
48 completed. A taxpayer shall have 45 days to file an appeal upon the

1 issuance of a notification of a change in assessment. An appeal to  
2 the Tax Court by one party in a case in which the Tax Court has  
3 jurisdiction shall establish jurisdiction over the entire matter in the  
4 Tax Court. All appeals to the Tax Court hereunder shall be in  
5 accordance with the provisions of the State Uniform Tax Procedure  
6 Law, R.S.54:48-1 et seq.

7 If a petition of appeal or a complaint is filed on April 1 or during  
8 the 19 days next preceding April 1, a taxpayer or a taxing district  
9 shall have 20 days from the date of service of the petition or  
10 complaint to file a cross-petition of appeal with a county board of  
11 taxation or a counterclaim with the Tax Court, as appropriate.

12 (2) With respect to property located in a county participating in  
13 the demonstration program established in section 4 of  
14 P.L.2013, c.15 (C.54:1-104), a property located in a county  
15 operating under the "Property Tax Assessment Reform Act,"  
16 P.L.2009, c.118 (C.54:1-86 et seq.), or a property located in a  
17 county that has adopted, by resolution, the provisions of section 1  
18 of P.L.2018, c.94 (C.54:1-105), and except as provided in  
19 subsection b. of this section, a taxpayer feeling aggrieved by the  
20 assessed valuation or exempt status of the taxpayer's property **],** or  
21 feeling discriminated against by the assessed valuation of other  
22 property in the county,**]** or a taxing district which may feel  
23 discriminated against by the assessed valuation or exempt status  
24 of property in the taxing district, or by the assessed valuation or  
25 exempt status of property in another taxing district in the county,  
26 may on or before January 15, or 45 days from the date the bulk  
27 mailing of notification of assessment is completed in the taxing  
28 district, whichever date is later, appeal to the county board of  
29 taxation by filing with it a petition of appeal; provided, however,  
30 that any such taxpayer, or taxing district, may on or before April 1,  
31 or 45 days from the date the bulk mailing of notification of  
32 assessment is completed in the taxing district, whichever date is  
33 later, file a complaint directly with the Tax Court, if the assessed  
34 valuation of the property subject to the appeal exceeds \$1,000,000.

35 If a petition of appeal is filed on January 15 or during the 19  
36 days next preceding January 15, or a complaint is filed with the Tax  
37 Court on April 1 or during the 19 days next preceding April 1, a  
38 taxpayer or a taxing district shall have 20 days from the date of  
39 service of the petition or complaint to file a cross-petition of appeal  
40 with a county board of taxation or a counterclaim with the Tax  
41 Court, as appropriate.

42 Within 10 days of the completion of the bulk mailing of  
43 notification of assessment, the assessor of the taxing district shall  
44 file with the county board of taxation a certification setting forth the  
45 date on which the bulk mailing was completed. If a county board of  
46 taxation completes the bulk mailing of notification of assessment,  
47 the tax administrator of the county board of taxation shall within 10  
48 days of the completion of the bulk mailing prepare and keep on file

1 a certification setting forth the date on which the bulk mailing was  
2 completed. A taxpayer shall have 45 days to file an appeal upon the  
3 issuance of a notification of a change in assessment. An appeal to  
4 the Tax Court by one party in a case in which the Tax Court has  
5 jurisdiction shall establish jurisdiction over the entire matter in the  
6 Tax Court. All appeals to the Tax Court hereunder shall be in  
7 accordance with the provisions of the State Uniform Tax Procedure  
8 Law, R.S.54:48-1 et seq.

9 b. No taxpayer or taxing district shall be entitled to appeal  
10 either an assessment or an exemption or both that is based on a  
11 financial agreement subject to the provisions of the "Long Term  
12 Tax Exemption Law" under the appeals process set forth in  
13 subsection a. of this section.<sup>1</sup>

14 (cf: P.L.2018.c. 94, s.5)

15

16 7. This act shall take effect immediately <sup>1</sup>【and shall be  
17 retroactive to January 1, 2018】<sup>1</sup>, except that section 4 of the bill  
18 shall <sup>1</sup>be retroactive and<sup>1</sup> apply to tax years 2014, 2015, 2016,  
19 <sup>1</sup>【and】<sup>1</sup> 2017 <sup>1</sup>, 2018, 2019, and 2020<sup>1</sup> only.