Sponsored by:
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District 33 (Hudson)
Assemblyman GORDON M. JOHNSON
District 37 (Bergen)
Senator PAUL A. SARLO
District 36 (Bergen and Passaic)
Senator JOSEPH P. CRYAN
District 20 (Union)

Co-Sponsored by:
Senators Addiego, Diegnan, Cruz-Perez, Cardinale, Holzapfel and Singer

SYNOPSIS
Extends time period for filing and processing certain property tax appeals in 2020.

CURRENT VERSION OF TEXT
As introduced.

(Sponsorship Updated As Of: 5/14/2020)
AN ACT extending the time period for the filing and processing of

certain property tax appeals in 2020.

BE IT ENACTED by the Senate and General Assembly of the State

of New Jersey:

1. Notwithstanding the provisions of any law, rule, or
regulation to the contrary, for tax year 2020, the deadline to file an
appeal of the assessment of a parcel of real property pursuant to
R.S.54:3-21 shall be July 1, 2020, and the deadline for a county
board of taxation to render a decision on appeals filed by property
taxpayers shall be September 30, 2020. The provisions of this
section shall apply to an appeal of an assessment of a parcel of real
property even if the deadline for filing the appeal was prior to the
effective date of this act.

The provisions of this section shall not apply to appeals filed
with a county board of taxation with respect to parcels of real
property located in a county participating in the demonstration
program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
a county operating under the "Property Tax Assessment Reform
Act," P.L.2009, c.118 (C.54:1-86 et seq.), or in a county that has
adopted, by resolution, the provisions of section 1 of P.L.2018, c.94
(C.54:1-105).

2. This act shall take effect immediately, shall be retroactive to
April 1, 2020, and shall expire on December 31, 2020.

STATEMENT

This bill would extend, for tax year 2020, the deadline to file an
appeal of the assessment of a parcel of real property pursuant to
R.S.54:3-21 to July 1, 2020, and the deadline for county boards of
taxation to render decisions in tax appeal cases to September 30,
2020, except for appeals filed with a county board of taxation with
respect to parcels of real property located in a county participating
in the demonstration program established in section 4 of
P.L.2013, c.15 (C.54:1-104) (Monmouth County), in a county
operating under the "Property Tax Assessment Reform Act,"
P.L.2009, c.118 (C.54:1-86 et seq.) Gloucester County), or in a
county that has adopted, by resolution, the provisions of section 1