

P.L. 2020, CHAPTER 35, *approved May 28, 2020*
Assembly, No. 4157

1 **AN ACT** extending the time period for the filing and processing of
2 certain property tax appeals in 2020.

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

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

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

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29 **STATEMENT**

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31 This bill would extend, for tax year 2020, the deadline to file an
32 appeal of the assessment of a parcel of real property pursuant to
33 R.S.54:3-21 to July 1, 2020, and the deadline for county boards of
34 taxation to render decisions in tax appeal cases to September 30,
35 2020, except for appeals filed with a county board of taxation with
36 respect to parcels of real property located in a county participating
37 in the demonstration program established in section 4 of
38 P.L.2013, c.15 (C.54:1-104) (Monmouth County), in a county
39 operating under the "Property Tax Assessment Reform Act,"
40 P.L.2009, c.118 (C.54:1-86 et seq.) Gloucester County), or in a
41 county that has adopted, by resolution, the provisions of section 1
42 of P.L.2018, c.94 (C.54:1-105).

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