

Title 40.  
Chapter  
48J.(New)  
Community  
Service  
Contribution.  
§§1,2 -  
C.40:48J-1 &  
40:48J-2  
§3 - C.54:4-3.6j  
§4 - T&E & Note  
§7 - Note

P.L. 2021, CHAPTER 17, *approved February 22, 2021*  
Assembly, No. 1135 (*Third Reprint*)

1    **AN ACT** concerning property tax exemptions, supplementing chapter  
2        48 of Title 40 and chapter 4 of Title 54 of the Revised Statutes,  
3        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 hospital  
9        or a satellite emergency care facility, which is exempt from taxation  
10       pursuant to section 3 of P.L.     , c.     (C.     ) (pending before the  
11       Legislature as this bill), shall annually be assessed a community service  
12       contribution to the municipality in which the licensed beds of the  
13       hospital are located and, in the case of a satellite emergency care facility,  
14       to the municipality in which such facility is located. These contributions  
15       shall be remitted directly to the municipalities in which the contributions  
16       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 upon  
22       in a voluntary agreement for the duration of the agreement between the  
23       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>

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       b. (1) For tax year <sup>1</sup>~~["2018"]~~ 2021<sup>1</sup>, the annual community service  
2 contribution required pursuant to this section shall, for a hospital, be  
3 equal to <sup>3</sup>~~["\$2.50"]~~ \$3<sup>3</sup> a day for each licensed bed at the hospital in the  
4 prior tax year, and shall, for a satellite emergency care facility, be equal  
5 to <sup>3</sup>~~["\$250"]~~ \$300<sup>3</sup> for each day in the prior tax year. For tax year  
6 <sup>1</sup>~~["2019"]~~ 2022<sup>1</sup> and each tax year thereafter, the per day amount used to  
7 calculate an annual community service contribution for a hospital and a  
8 satellite emergency care facility shall increase by two percent over the  
9 prior tax year. The Commissioner of Health shall annually promulgate  
10 the per day amount to apply for each tax year. <sup>1</sup>For the purposes of this  
11 subsection, the number of licensed beds per hospital shall not be less  
12 than the number of such beds in existence on January 1, 2020.<sup>1</sup>

13       (2) An annual community service contribution shall be reduced by  
14 an amount equal to the sum of any payments remitted to the  
15 municipality in which the licensed beds of the hospital or satellite  
16 emergency care facility, as the case may be, is located, pursuant to a  
17 voluntary agreement operative in the prior tax year between the owner  
18 and the municipality to compensate for any municipal <sup>1</sup>~~["public safety"]~~<sup>1</sup>  
19 services benefitting the occupants and premises of the hospital or  
20 satellite emergency care facility<sup>1</sup>.<sup>1</sup>

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

24       c. The obligation to remit an annual community service  
25 contribution pursuant to this section is legal, valid, and binding. If a  
26 quarterly installment of an annual community service contribution  
27 installment is not paid as and when due pursuant to subsection b. of this  
28 section, the unpaid balance shall constitute a municipal lien on the  
29 hospital or satellite emergency care facility property after 30 days, and  
30 shall be enforced and collected in the same manner as unpaid property  
31 taxes.

32       d. A municipality that receives an annual community service  
33 contribution installment pursuant to this section, or a payment under a  
34 voluntary agreement that reduces the amount of such contribution  
35 pursuant to paragraph (2) of subsection b. of this section, shall forthwith,  
36 upon receipt, remit five percent of the installment or voluntary payment,  
37 as the case may be, to the county in which the municipality is located.

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

1 f. <sup>1</sup>Notwithstanding any other provision of this section to the  
2 contrary, an owner of property used as a hospital <sup>3</sup>[that would otherwise  
3 be required to remit a community service contribution pursuant to this  
4 section shall be exempt from remitting any such contribution for a tax  
5 year if prior to December 1 of the pre-tax year: (1) the owner certifies  
6 to the Department of Health that the hospital did not balance bill or  
7 collect payment from an individual for inpatient services rendered at the  
8 hospital by its employed physicians during the current calendar year,  
9 and that the hospital's forbearance of payment was lawful and consistent  
10 with an advisory opinion issued to the hospital by the federal  
11 government; and (2)] shall be exempt from remitting an annual  
12 community service contribution for the hospital if the owner certifies to  
13 the Department of Health that, in the prior year, the hospital did not bill  
14 any patient for inpatient or outpatient professional or technical services  
15 rendered at the hospital and <sup>3</sup> the hospital has provided community  
16 benefit over the preceding three years for which the hospital has filed  
17 such forms averaging at least 12 percent of the hospital's total expenses,  
18 as documented on IRS Form 990, Schedule H, part 1, line 7K, column  
19 F. The hospital shall file a copy of the documentation as enumerated in  
20 <sup>3</sup>[items (1) and (2) of] <sup>3</sup> this subsection with the municipal tax assessor  
21 on or before December 1 of the pre-tax year. Upon receipt of a copy of  
22 the documentation, the tax assessor shall notify the hospital, on or before  
23 December 31, that it is exempt from payment of the community service  
24 contribution for the tax year commencing January 1.

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

26 "Hospital" means a general acute care hospital licensed pursuant to  
27 P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and operates  
28 organized facilities and services as approved and licensed by the  
29 Department of Health for the diagnosis, treatment, or care of persons  
30 suffering from acute illness, injury, or deformity and in which all  
31 diagnosis, treatment, and care are administered by or performed under  
32 the direction of persons licensed to practice medicine or osteopathy in  
33 the State, and includes all land and buildings that are used in the delivery  
34 of health care services by such hospital and its medical providers or that  
35 are used for the management, maintenance, administration, support, and  
36 security of such hospital and its medical providers. <sup>3</sup>"Hospital" shall  
37 not include a hospital owned or operated by a federal, State, regional, or  
38 local government entity, directly or as an instrumentality thereof. <sup>3</sup>

39 "Licensed bed" means one of the total number of acute care beds for  
40 which an acute care hospital is approved for patient care by the  
41 Commissioner of Health, excluding skilled nursing, psychiatric, sub-  
42 acute, and newborn beds, and further excluding any acute care beds not  
43 commissioned for use.

44 "Medical provider" means an individual or entity which, acting  
45 within the scope of a licensure or certification, provides health care  
46 services, and includes, but is not limited to, a physician, physician  
47 assistant, psychologist, pharmacist, dentist, nurse, nurse practitioner,

1 social worker, paramedic, respiratory care practitioner, medical or  
 2 laboratory technician, ambulance or emergency medical worker,  
 3 orthotist or prosthetist, radiological or other diagnostic service facility,  
 4 bioanalytical laboratory, health care facility, or other limited licensed  
 5 health care professional, and further includes administrative support  
 6 staff of the individual or entity.

7 “Owner” means an association or corporation organized as a  
 8 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title 15A  
 9 of the New Jersey Statutes exclusively for hospital purposes that owns  
 10 a hospital.

11 “Satellite emergency care facility” means a facility, which is owned  
 12 and operated by a hospital, and which provides emergency care and  
 13 treatment for patients.

14 <sup>1</sup>“Voluntary agreement” means any payment in lieu of taxes  
 15 agreement or other agreement entered into between the owner of the  
 16 property and the municipality for the purpose of compensating the  
 17 municipality for any municipal services the municipality provides to the  
 18 hospital.<sup>1</sup>

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

44 b. The members shall be appointed within 60 days following the  
 45 effective date of this section. The commission shall organize as soon as  
 46 practicable after the appointment of a majority of its members and shall  
 47 select a chair and a treasurer from among its members, and a secretary

1 who need not be a member of the commission. The presence of <sup>3</sup>~~five~~  
2 ~~six~~<sup>3</sup> members of the commission shall constitute a quorum. The  
3 commission may conduct business without a quorum, but may only vote  
4 on the issuance of the report required to be submitted to the Governor  
5 and the Legislature pursuant to subsection e. of this section, and on any  
6 recommendations, when a quorum is present.

7 c. All commission members shall serve without compensation, but  
8 shall be eligible for reimbursement of necessary and reasonable  
9 expenses incurred in the performance of their official duties within the  
10 limits of funds appropriated or otherwise made available to the  
11 commission for its purposes.

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

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

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

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

7        c.<sup>2</sup> The owner of property exempt from taxation pursuant to  
 8 subsection a. of this section shall be assessed an annual community  
 9 service contribution pursuant to section 1 of P.L. , c. (C. )  
 10 (pending before the Legislature as this bill).

11        <sup>2</sup>**[c.] d.<sup>2</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 delivery  
 20 of health care services by such hospital and its medical providers or that  
 21 are used for the management, maintenance, administration, support, and  
 22 security of such hospital and its medical providers. <sup>3</sup>“Hospital” shall  
 23 not include a hospital owned or operated by a federal, State, regional, or  
 24 local government entity, directly or as an instrumentality thereof.<sup>3</sup>

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

35        “Satellite emergency care facility” means a facility, which is owned  
 36 and operated by a hospital, and which provides emergency care and  
 37 treatment for patients.

38  
 39        4. (New section) For tax years 2014, 2015, 2016, <sup>1</sup>**[and]**<sup>1</sup> 2017,  
 40 <sup>1</sup>2018, 2019, and 2020.<sup>1</sup> property that would have been exempt from  
 41 taxation pursuant to section 3 of P.L. , c. (C. ) (pending before  
 42 the Legislature as this bill), had that section been effective in those  
 43 tax years, shall not be assessed as <sup>1</sup>an<sup>1</sup> omitted <sup>1</sup>**[property]**  
 44 assessment<sup>1</sup> pursuant to P.L.1947, c.413 (C.54:4-63.12 et seq.) <sup>1</sup>or as  
 45 a regular assessment pursuant to R.S.54:4-1<sup>1</sup>. This section shall  
 46 apply to all property owned by an association or corporation  
 47 organized as a nonprofit entity pursuant to Title 15 of the Revised

1 Statutes or Title 15A of the New Jersey Statutes exclusively for  
2 hospital purposes, whether or not assessed as <sup>1</sup>an<sup>1</sup> omitted  
3 <sup>1</sup>**['property]** assessment or a regular assessment<sup>1</sup>, as well as the  
4 omitted assessments <sup>1</sup>or regular assessments<sup>1</sup> of such property that is  
5 the subject of litigation that is pending or that may be subject to  
6 appeal before the county board of taxation, the tax court, or any other  
7 court on or after the date of enactment of P.L. , c. (C. )  
8 (pending before the Legislature as this bill). <sup>1</sup>**['Any]** Nothing in this  
9 section shall be construed to require a municipality to refund any<sup>1</sup>  
10 taxes paid on such property <sup>1</sup>as a result of such omitted assessments  
11 or regular assessments pursuant to any previous settlement of  
12 litigation or other agreement<sup>1</sup> for tax years 2014, 2015, 2016, <sup>1</sup>**['or]**<sup>1</sup>  
13 2017 <sup>1</sup>**['shall be refunded]** , 2018, 2019, and 2020<sup>1</sup>.  
14

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

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

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



1 owned by a duly incorporated nonprofit organization or association  
2 which includes among its principal purposes the cultivation and sale  
3 of fresh fruits and vegetables, other than a political, partisan,  
4 sectarian, denominational or religious organization or association.  
5 The foregoing exemption shall apply only where the association,  
6 corporation or institution claiming the exemption owns the property  
7 in question and is incorporated or organized under the laws of this  
8 State and authorized to carry out the purposes on account of which  
9 the exemption is claimed or where an educational institution, as  
10 provided herein, has leased said property to a historical society or  
11 association or to a corporation organized for such purposes and  
12 created under or otherwise subject to the provisions of Title 15 of the  
13 Revised Statutes or Title 15A of the New Jersey Statutes.

14 As used in this section "hospital purposes" includes health care  
15 facilities for the elderly, such as nursing homes; residential health  
16 care facilities; assisted living residences; facilities with a Class C  
17 license pursuant to P.L.1979, c.496 (C.55:13B-1 et al.), the  
18 "Rooming and Boarding House Act of 1979"; similar facilities that  
19 provide medical, nursing or personal care services to their residents;  
20 and that portion of the central administrative or service facility of a  
21 continuing care retirement community that is reasonably allocable as  
22 a health care facility for the elderly.  
23 (cf: P.L.2011, c.171, s.4)

24  
25 <sup>1</sup> [6. R.S.54:3-21 is amended to read as follows:

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

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

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

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

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

46 Within 10 days of the completion of the bulk mailing of  
47 notification of assessment, the assessor of the taxing district shall file  
48 with the county board of taxation a certification setting forth the date

1 on which the bulk mailing was completed. If a county board of  
2 taxation completes the bulk mailing of notification of assessment, the  
3 tax administrator of the county board of taxation shall within 10 days  
4 of the completion of the bulk mailing prepare and keep on file a  
5 certification setting forth the date on which the bulk mailing was  
6 completed. A taxpayer shall have 45 days to file an appeal upon the  
7 issuance of a notification of a change in assessment. An appeal to  
8 the Tax Court by one party in a case in which the Tax Court has  
9 jurisdiction shall establish jurisdiction over the entire matter in the  
10 Tax Court. All appeals to the Tax Court hereunder shall be in  
11 accordance with the provisions of the State Uniform Tax Procedure  
12 Law, R.S.54:48-1 et seq.

13 b. No taxpayer or taxing district shall be entitled to appeal either  
14 an assessment or an exemption or both that is based on a financial  
15 agreement subject to the provisions of the "Long Term  
16 Tax Exemption Law" under the appeals process set forth in  
17 subsection a. of this section.  
18 (cf: P.L.2017, c.306, s.4)】<sup>1</sup>  
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 section  
22 a taxpayer feeling aggrieved by the assessed valuation or exempt  
23 status of the taxpayer's property 【, or feeling discriminated against  
24 by the assessed valuation of other property in the county,】 or a taxing  
25 district which may feel discriminated against by the assessed  
26 valuation or exempt status of property in the taxing district, or by the  
27 assessed valuation or exempt status of property in another taxing  
28 district in the county, may on or before April 1, or 45 days from the  
29 date the bulk mailing of notification of assessment is completed in  
30 the taxing district, whichever is later, appeal to the county board of  
31 taxation by filing with it a petition of appeal; provided, however, that  
32 any such taxpayer or taxing district may on or before April 1, or 45  
33 days from the date the bulk mailing of notification of assessment is  
34 completed in the taxing district, whichever is later, file a complaint  
35 directly with the Tax Court, if the assessed valuation of the property  
36 subject to the appeal exceeds \$1,000,000. In a taxing district where  
37 a municipal-wide revaluation or municipal-wide reassessment has  
38 been implemented, a taxpayer or a taxing district may appeal before  
39 or on May 1 to the county board of taxation by filing with it a petition  
40 of appeal or, if the assessed valuation of the property subject to the  
41 appeal exceeds \$1,000,000, by filing a complaint directly with the  
42 State Tax Court. Within ten days of the completion of the bulk  
43 mailing of notification of assessment, the assessor of the taxing  
44 district shall file with the county board of taxation a certification  
45 setting forth the date on which the bulk mailing was completed. If a  
46 county board of taxation completes the bulk mailing of notification  
47 of assessment, the tax administrator of the county board of taxation  
48 shall within ten days of the completion of the bulk mailing prepare

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

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

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

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

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

1 of the completion of the bulk mailing prepare and keep on file a  
2 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 either  
11 an assessment or an exemption or both that is based on a financial  
12 agreement subject to the provisions of the "Long Term Tax  
13 Exemption Law" under the appeals process set forth in subsection a.  
14 of this section.<sup>1</sup>

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

16  
17 7. This act shall take effect immediately <sup>1</sup>and shall be  
18 retroactive to January 1, 2018<sup>1</sup>, except that section 4 of the bill shall  
19 <sup>1</sup>be retroactive and<sup>1</sup> apply to tax years 2014, 2015, 2016, <sup>1</sup>and<sup>1</sup>  
20 2017 <sup>1</sup>, 2018, 2019, and 2020<sup>1</sup> only.

21  
22  
23  
24  
25 Reinstates prior property tax exemption for nonprofit hospitals  
26 with on-site for-profit medical providers; requires some of these  
27 hospitals to pay community service contributions; establishes  
28 Nonprofit Hospital Community Service Contribution Study  
29 Commission; prohibits certain third-party property tax appeals.