

[First Reprint]

SENATE COMMITTEE SUBSTITUTE FOR
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STATE OF NEW JERSEY
219th LEGISLATURE

ADOPTED OCTOBER 22, 2020

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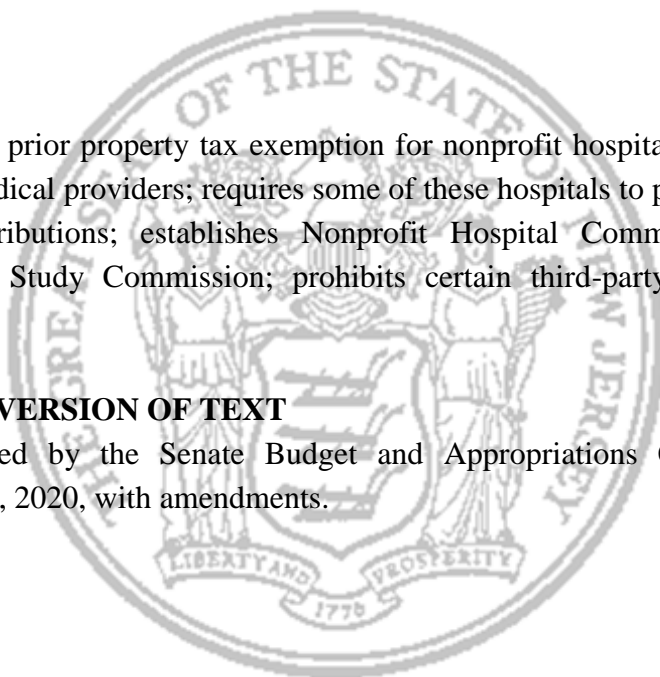
Senator Pou

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 Budget and Appropriations Committee on December 14, 2020, with amendments.



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. (1) 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
11 before the Legislature as this bill), shall annually be assessed a
12 community service contribution to the municipality in which the
13 licensed beds of the hospital are located and, in the case of a
14 satellite emergency care facility, to the municipality in which such
15 facility is located. These contributions shall be remitted directly to
16 the municipalities in which the contributions are assessed.

17 (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
20 pay the greater of the community service contribution required
21 under paragraph (1) of subsection b. of this section, or the amount
22 agreed upon in a voluntary agreement for the duration of the
23 agreement 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
26 agreement requiring additional payments by the hospital to the
27 municipality pursuant to this section.

28 b. (1) For tax year 2021, the annual community service
29 contribution required pursuant to this section shall, for a hospital,
30 be equal to ¹~~[\$2.50]~~ \$3¹ a day for each licensed bed at the hospital
31 in the prior tax year, and shall, for a satellite emergency care
32 facility, be equal to ¹~~[\$250]~~ \$300¹ for each day in the prior tax
33 year. For tax year 2022 and each tax year thereafter, the per day
34 amount used to calculate an annual community service contribution
35 for a hospital and a satellite emergency care facility shall increase
36 by two percent over the prior tax year. The Commissioner of
37 Health shall annually promulgate the per day amount to apply for
38 each tax year. For the purposes of this subsection, the number of
39 licensed beds per hospital shall not be less than the number of such
40 beds in existence on January 1, 2020.

41 (2) An annual community service contribution shall be reduced
42 by an amount equal to the sum of any payments remitted to the
43 municipality in which the licensed beds of the hospital or satellite
44 emergency care facility, as the case may be, is located, pursuant to a

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:

¹Senate SBA committee amendments adopted December 14, 2020.

1 voluntary agreement operative in the prior tax year between the
2 owner and the municipality to compensate for any municipal
3 services benefitting the occupants and premises of the hospital or
4 satellite emergency care facility^{1, 1}

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

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

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

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

32 f. Notwithstanding any other provision of this section to the
33 contrary, an owner of property used as a hospital ¹that would
34 otherwise be required to remit a community service contribution
35 pursuant to this section shall be exempt from remitting any such
36 contribution for a tax year if prior to December 1 of the pre-tax
37 year: (1) the owner certifies to the Department of Health that the
38 hospital did not balance bill or collect payment from an individual
39 for inpatient services rendered at the hospital by its employed
40 physicians during the current calendar year, and that the hospital's
41 forbearance of payment was lawful and consistent with an advisory
42 opinion issued to the hospital by the federal government; and (2)
43 shall be exempt from remitting an annual community service
44 contribution for the hospital if the owner certifies to the Department
45 of Health that, in the prior year, the hospital did not bill any patient
46 for inpatient or outpatient professional or technical services
47 rendered at the hospital and¹ the hospital has provided community
48 benefit over the preceding three years for which the hospital has

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

10 g. As used in this section:

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

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

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

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

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

47 "Voluntary agreement" means any payment in lieu of taxes
48 agreement or other agreement entered into between the owner of the

1 property and the municipality for the purpose of compensating the
2 municipality for any municipal services the municipality provides
3 to the hospital.
4

5 2. (New section) a. There is established, in but not of the
6 Department of Health, a commission to be known as the Nonprofit
7 Hospital Community Service Contribution Study Commission. The
8 commission shall consist of ¹~~nine~~ 10¹ members as follows: the
9 Commissioner of Health, ex officio; ¹the Director of the Division of
10 Local Government Services in the Department of Community
11 Affairs, ex officio;¹ two members of the Senate to be appointed by
12 the President of the Senate, who shall not both be of the same
13 political party; two members of the General Assembly to be
14 appointed by the Speaker of the General Assembly, who shall not
15 both be of the same political party; two members, appointed by the
16 Governor, who are mayors of municipalities entitled to receive
17 annual community service contributions pursuant to section 1 of
18 P.L. , c. (C.) (pending before the Legislature as this bill);
19 and two members, appointed by the Governor, who are chief
20 executive officers of hospitals assessed annual community service
21 contributions pursuant to section 1 of P.L. , c. (C.)
22 (pending before the Legislature as this bill). Each member may
23 designate a representative to attend meetings of the commission,
24 and each designee may lawfully vote and otherwise act on behalf of
25 the member who designated that individual to serve as a designee.
26 The members shall serve for terms of three years, commencing on
27 the date of appointment, and may be reappointed. Vacancies in the
28 membership of the commission shall be filled for the unexpired
29 terms in the same manner as the original appointments.

30 b. The members shall be appointed within 60 days following
31 the effective date of this section. The commission shall organize as
32 soon as practicable after the appointment of a majority of its
33 members and shall select a chair and a treasurer from among its
34 members, and a secretary who need not be a member of the
35 commission. The presence of ¹~~five~~ six¹ members of the
36 commission shall constitute a quorum. The commission may
37 conduct business without a quorum, but may only vote on the
38 issuance of the report required to be submitted to the Governor and
39 the Legislature pursuant to subsection e. of this section, and on any
40 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
44 the limits of funds appropriated or otherwise made available to the
45 commission for its purposes.

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

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

19

20 3. (New section) a. Property, including land and buildings,
21 used as a hospital or a satellite emergency care facility, which is
22 owned by an association or corporation organized as a nonprofit
23 entity pursuant to Title 15 of the Revised Statutes or Title 15A of
24 the New Jersey Statutes exclusively for hospital purposes, shall be
25 exempt from taxation, provided that, except as provided in
26 subsection b. of this section, if any portion of the property is leased
27 to a profit-making organization or otherwise used for purposes
28 which are not themselves exempt from taxation, that portion shall
29 be subject to taxation and the remaining portion only shall be
30 exempt from taxation.

31 b. If any portion of a hospital or a satellite emergency care
32 facility is leased to or otherwise used by a profit-making medical
33 provider for medical purposes related to the delivery of health care
34 services directly to the hospital, that portion shall be exempt from
35 taxation ¹, provided that the portion of the hospital or satellite
36 emergency care facility is used exclusively for hospital purposes¹.

37 c. The owner of property exempt from taxation pursuant to
38 subsection a. of this section shall be assessed an annual community
39 service contribution pursuant to section 1 of P.L. , c. (C.)
40 (pending before the Legislature as this bill).

41 d. As used in this section:

42 “Hospital” means a general acute care hospital licensed pursuant
43 to P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and
44 operates organized facilities and services as approved and licensed
45 by the Department of Health for the diagnosis, treatment, or care of
46 persons suffering from acute illness, injury, or deformity and in
47 which all diagnosis, treatment, and care are administered by or
48 performed under the direction of persons licensed to practice

1 medicine or osteopathy in the State, and includes all land and
2 buildings that are used in the delivery of health care services by
3 such hospital and its medical providers or that are used for the
4 management, maintenance, administration, support, and security of
5 such hospital and its medical providers. ¹“Hospital” shall not
6 include a hospital owned or operated by a federal, State, regional, or
7 local government entity, directly or as an instrumentality thereof.¹

8 “Medical provider” means an individual or entity which, acting
9 within the scope of a licensure or certification, provides health care
10 services, and includes, but is not limited to, a physician, physician
11 assistant, psychologist, pharmacist, dentist, nurse, nurse
12 practitioner, social worker, paramedic, respiratory care practitioner,
13 medical or laboratory technician, ambulance or emergency medical
14 worker, orthotist or prosthetist, radiological or other diagnostic
15 service facility, bioanalytical laboratory, health care facility, or
16 other limited licensed health care professional, and further includes
17 administrative support staff of the individual or entity.

18 “Satellite emergency care facility” means a facility, which is
19 owned and operated by a hospital, and which provides emergency
20 care and treatment for patients.

21

22 4. (New section) For tax years 2014, 2015, 2016, 2017, 2018,
23 2019, and 2020, property that would have been exempt from
24 taxation pursuant to section 3 of P.L. , c. (C.) (pending
25 before the Legislature as this bill), had that section been effective in
26 those tax years, shall not be assessed as an omitted assessment
27 pursuant to P.L.1947, c.413 (C.54:4-63.12 et seq.) or as a regular
28 assessment pursuant to R.S.54:4-1. This section shall apply to all
29 property owned by an association or corporation organized as a
30 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title
31 15A of the New Jersey Statutes exclusively for hospital purposes,
32 whether or not assessed as an omitted assessment or a regular
33 assessment, as well as the omitted assessments or regular
34 assessments of such property that is the subject of litigation that is
35 pending or that may be subject to appeal before the county board of
36 taxation, the tax court, or any other court on or after the date of
37 enactment of P.L. , c. (C.) (pending before the Legislature
38 as this bill). Nothing in this section shall be construed to require a
39 municipality to refund any taxes paid on such property as a result of
40 such omitted assessments or regular assessments pursuant to any
41 previous settlement of litigation or other agreement for tax years
42 2014, 2015, 2016, 2017, 2018, 2019, and 2020.

43

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

45 54:4-3.6. The following property shall be exempt from taxation
46 under this chapter: all buildings actually used for colleges, schools,
47 academies or seminaries, provided that if any portion of such
48 buildings are leased to profit-making organizations or otherwise

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

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

43 As used in this section "hospital purposes" includes health care
44 facilities for the elderly, such as nursing homes; residential health
45 care facilities; assisted living residences; facilities with a Class C
46 license pursuant to P.L.1979, c.496 (C.55:13B-1 et al.), the
47 "Rooming and Boarding House Act of 1979"; similar facilities that
48 provide medical, nursing or personal care services to their residents;

1 and that portion of the central administrative or service facility of a
2 continuing care retirement community that is reasonably allocable
3 as a health care facility for the elderly.
4 (cf: P.L.2011, c.171, s.4)

5
6 6. R.S.54:3-21 is amended to read as follows:

7 54:3-21. a. (1) Except as provided in subsection b. of this
8 section a taxpayer feeling aggrieved by the assessed valuation or
9 exempt status of the taxpayer's property **],** or feeling discriminated
10 against by the assessed valuation of other property in the county, **]**
11 or a taxing district which may feel discriminated against by the
12 assessed valuation or exempt status of property in the taxing
13 district, or by the assessed valuation or exempt status of property in
14 another taxing district in the county, may on or before April 1, or 45
15 days from the date the bulk mailing of notification of assessment is
16 completed in the taxing district, whichever is later, appeal to the
17 county board of taxation by filing with it a petition of appeal;
18 provided, however, that any such taxpayer or taxing district may on
19 or before April 1, or 45 days from the date the bulk mailing of
20 notification of assessment is completed in the taxing district,
21 whichever is later, file a complaint directly with the Tax Court, if
22 the assessed valuation of the property subject to the appeal exceeds
23 \$1,000,000. In a taxing district where a municipal-wide revaluation
24 or municipal-wide reassessment has been implemented, a taxpayer
25 or a taxing district may appeal before or on May 1 to the county
26 board of taxation by filing with it a petition of appeal or, if the
27 assessed valuation of the property subject to the appeal exceeds
28 \$1,000,000, by filing a complaint directly with the State Tax Court.
29 Within ten days of the completion of the bulk mailing of
30 notification of assessment, the assessor of the taxing district shall
31 file with the county board of taxation a certification setting forth the
32 date on which the bulk mailing was completed. If a county board of
33 taxation completes the bulk mailing of notification of assessment,
34 the tax administrator of the county board of taxation shall within ten
35 days of the completion of the bulk mailing prepare and keep on file
36 a certification setting forth the date on which the bulk mailing was
37 completed. A taxpayer shall have 45 days to file an appeal upon the
38 issuance of a notification of a change in assessment. An appeal to
39 the Tax Court by one party in a case in which the Tax Court has
40 jurisdiction shall establish jurisdiction over the entire matter in the
41 Tax Court. All appeals to the Tax Court hereunder shall be in
42 accordance with the provisions of the State Uniform Tax Procedure
43 Law, R.S.54:48-1 et seq.

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

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

24 If a petition of appeal is filed on January 15 or during the 19
25 days next preceding January 15, or a complaint is filed with the Tax
26 Court on April 1 or during the 19 days next preceding April 1, a
27 taxpayer or a taxing district shall have 20 days from the date of
28 service of the petition or complaint to file a cross-petition of appeal
29 with a county board of taxation or a counterclaim with the Tax
30 Court, as appropriate.

31 Within 10 days of the completion of the bulk mailing of
32 notification of assessment, the assessor of the taxing district shall
33 file with the county board of taxation a certification setting forth the
34 date on which the bulk mailing was completed. If a county board of
35 taxation completes the bulk mailing of notification of assessment,
36 the tax administrator of the county board of taxation shall within 10
37 days of the completion of the bulk mailing prepare and keep on file
38 a certification setting forth the date on which the bulk mailing was
39 completed. A taxpayer shall have 45 days to file an appeal upon the
40 issuance of a notification of a change in assessment. An appeal to
41 the Tax Court by one party in a case in which the Tax Court has
42 jurisdiction shall establish jurisdiction over the entire matter in the
43 Tax Court. All appeals to the Tax Court hereunder shall be in
44 accordance with the provisions of the State Uniform Tax Procedure
45 Law, R.S.54:48-1 et seq.

46 b. No taxpayer or taxing district shall be entitled to appeal
47 either an assessment or an exemption or both that is based on a
48 financial agreement subject to the provisions of the "Long Term

1 Tax Exemption Law" under the appeals process set forth in
2 subsection a. of this section.

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

4

5 7. This act shall take effect immediately, except that section 4
6 of the bill shall be retroactive and apply to tax years 2014, 2015,
7 2016, 2017, 2018, 2019, and 2020 only.