

[First Reprint]

**SENATE, No. 2387**

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

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INTRODUCED MAY 4, 2020

**Sponsored by:**

**Senator PAUL A. SARLO**

**District 36 (Bergen and Passaic)**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**Co-Sponsored by:**

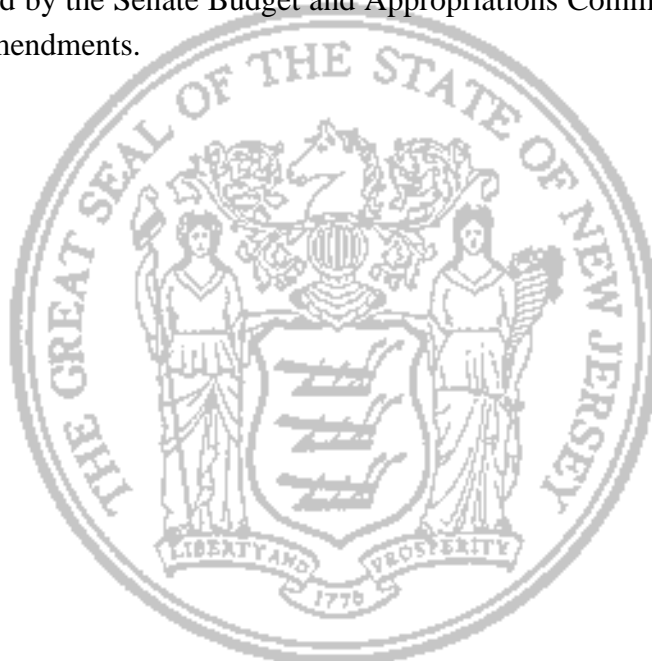
**Senators Addiego, Diegnan and Cruz-Perez**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As reported by the Senate Budget and Appropriations Committee on May 7, 2020, with amendments.



**(Sponsorship Updated As Of: 5/14/2020)**

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

3

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

6

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 <sup>1</sup>filed  
17 with a county board of taxation<sup>1</sup> 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).

24

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

**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>Senate SBA committee amendments adopted May 7, 2020.