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SENATE BUDGET AND APPROPRIATIONS COMMITTEE

STATEMENT TO

**SENATE, No. 2387**

with committee amendments

**STATE OF NEW JERSEY**

DATED: MAY 7, 2020

The Senate Budget and Appropriations Committee reports favorably and with committee amendments Senate Bill No. 2387.

As amended by the committee, 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 of P.L.2018, c.94 (C.54:1-105).

COMMITTEE AMENDMENTS:

The committee amended the bill to require that the extensions of time provided in the bill are not applicable 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).

FISCAL IMPACT:

The bill is not certified as requiring a fiscal note because the bill substantively codifies a March 19 order by the Chief Justice of the Supreme Court of New Jersey that extended property tax appeal filing deadlines because of COVID-19 coronavirus concerns.