

ASSEMBLY, No. 334

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblymen PASCRELL and ARNONE

1 AN ACT concerning the form of property tax bills and amending  
2 R.S.54:4-65.

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

6 1. R.S.54:4-65 is amended to read as follows:

7 54:4-65. a. The Director of the Division of Local Government  
8 Services in the Department of Community Affairs shall approve the  
9 form and content of property tax bills.

10 b. Each tax bill shall have printed thereon a brief tabulation  
11 showing the distribution of the amount raised by taxation in the taxing  
12 district, in such form as to disclose the rate per \$100.00 of assessed  
13 valuation or the number of cents in each dollar paid by the taxpayer  
14 which is to be used for the payment of State school taxes, other State  
15 taxes, county taxes, local school expenditures and other local  
16 expenditures. The last named item may be further subdivided so as to  
17 show the amount for each of the several departments of the municipal  
18 government. In lieu of printing such information on the tax bill, any  
19 municipality may furnish the tabulation required hereunder and any  
20 other pertinent information in a statement accompanying the mailing  
21 or delivery of the tax bill.

22 c. The appropriate tax bill or form mailed with the tax bill shall also  
23 contain a statement reporting amounts of State aid and assistance  
24 received by the municipality, school districts, special districts and  
25 county governments used to offset local tax levies. The director shall  
26 provide each tax collector with a certification of the amounts of said  
27 State aid and assistance for inclusion in the tax bill.

28 d. The tax bill or form mailed with the tax bill shall include thereon  
29 the date upon which each installment is due.

30 e. The tax bill shall have printed thereon a bar graph showing the  
31 relative distribution of real property taxes paid by the taxpayer to the  
32 State, if applicable, and to the county and each taxing district, in dollar

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 amounts, along with the telephone numbers of the county and each  
2 taxing district for taxpayer inquiries.

3 (cf: P.L.1994, c.32, s.2)

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5 2. This act shall take effect immediately.

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STATEMENT

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10 This bill would change the design of property tax bills so that they  
11 would show the taxpayer, through the use of a bar graph, the relative  
12 distribution of real taxes paid by the taxpayer to the State, if  
13 applicable, and to the county and each taxing district, in dollar  
14 amounts. The bar graph bill form is currently used by several tax bill  
15 vendors in various municipalities throughout the State and provides  
16 taxpayers with an easy-to-read format that quickly explains where the  
17 tax dollars are going. The sponsor believes that the bar graph  
18 description format will satisfy those municipal officials who have been  
19 requesting that each local unit be required to send out its own tax bill.  
20 The sponsor also believes that since several vendors are currently  
21 producing these forms, there will be no increased cost to  
22 municipalities.

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28 Changes design of real property tax bill to display tax distributions to  
local units in bar graph form.