

ASSEMBLY, No. 1770

STATE OF NEW JERSEY

INTRODUCED MARCH 25, 1996

By Assemblyman GUSCIORA, and Assemblywoman TURNER

1 AN ACT concerning property tax appeals and amending R.S.54:3-21.

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

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

7 54:3-21. A taxpayer feeling aggrieved by the assessed valuation of
8 his property, or feeling that he is discriminated against by the assessed
9 valuation of other property in the county, or a taxing district which
10 may feel discriminated against by the assessed valuation of property in
11 the taxing district, or by the assessed valuation of property in another
12 taxing district in the county, may on or before April 1, or the 60th day
13 following mailing of the notice of tax assessment required by
14 R.S.54:4-38, whichever date is later, appeal to the county board of
15 taxation by filing with it a petition of appeal; provided, however, that
16 any such taxpayer or taxing district may on or before April 1, or the
17 60th day following mailing of the notice of tax assessment required
18 by R.S.54:4-38, whichever date is later, file a complaint directly with
19 the tax court, if the assessed valuation of the property subject to the
20 appeal exceeds \$750,000.00. A taxpayer shall have [45] 60 days to
21 file an appeal upon the issuance of a notification of a change in
22 assessment. All appeals to the tax court hereunder shall be in
23 accordance with the provisions of the State Tax Uniform Procedure
24 Law, R.S.54:48-1 et seq.

25 If a petition of appeal or a complaint is filed during the 19 days next
26 preceding [April 1] the tax appeal filing due date set forth
27 hereinabove, a taxpayer or a taxing district shall have 20 days from the
28 date of service of the petition or complaint to file a cross-petition of
29 appeal with a county board of taxation or a counterclaim with the
30 clerk of the tax court, as appropriate.

31 (cf: P.L.1991, c.75, s.28)

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33 2. This act shall take effect immediately.

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.

STATEMENT

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This bill amends current law, wherein April 1 is the tax appeal deadline, to provide that a taxpayer has until April 1, or the 60th day following mailing of the notification of property tax assessment for the current tax year, whichever date is later, to file a property tax appeal with the county board of taxation. The bill also amends current law to provide that if the assessed valuation of property subject to appeal exceeds \$750,000, the taxpayer has until April 1, or the 60th day following mailing of the notification of property tax assessment, whichever date is later, to file a property tax appeal directly with the tax court. Finally, the bill amends current law to state that if a petition of appeal or a complaint is filed during the 19 days next preceding the tax appeal filing due date, which is either April 1, or the 60th day after the notification of tax assessment required by R.S.54:4-38, whichever date is later, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the clerk of the tax court, as appropriate. Under current law, the 20-day time frame for the filing of those documents is triggered by the filing of an appeal or a complaint during the 19 days next preceding April 1. It is the intent of the sponsor to permit taxpayers additional time for the filing of property tax appeals when the notification of property tax assessment or notification of change in assessment as required by R.S.54:4-38 is not made in a timely fashion.

Extends deadline for filing of tax appeals in certain circumstances.