

ASSEMBLY, No. 2475

STATE OF NEW JERSEY

INTRODUCED NOVEMBER 7, 1996

By Assemblymen DeCROCE and ARNONE

1 AN ACT concerning taxpayer assessment notification and amending
2 R.S.54:3-21, P.L.1973, c.69, R.S.54:4-38, and P.L.1991, c.75.

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

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

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

24 If a petition of appeal or a complaint is filed during the 19 days next
25 preceding April 1, a taxpayer or a taxing district shall have 20 days
26 from the date of service of the petition or complaint to file a
27 cross-petition of appeal with a county board of taxation or a
28 counterclaim with the clerk of the tax court, as appropriate.
29 (cf: P.L.1991, c.75, s.28)

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31 2. Section 1 of P.L.1973, c.69 (C.54:3-21.4) is amended to read as
32 follows:

33 1. Notwithstanding the provisions of any law, rule or regulation to
34 the contrary, a county board of taxation may, upon the written

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 application of the taxpayer and the approval of the Director of the
2 Division of Taxation, whenever a local assessor fails, for any reason,
3 to mail or otherwise deliver a notification of assessment or change in
4 assessment in a tax bill or otherwise, extend the time for appeal
5 provided in R.S.54:3-21 for any taxpayer feeling aggrieved by the
6 assessed valuation of his property, or feeling that he is discriminated
7 against by the assessed valuation of other property in the county.

8 (cf: P.L.1991, c.75, s.29)

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10 3. R.S.54:4-38 is amended to read as follows:

11 54:4-38. Every assessor, at least ten days before filing the complete
12 assessment list and duplicate with the county board of taxation, and
13 before annexing thereto his affidavit as required in section 54:4-36 of
14 this title, shall [notify each taxpayer of the current assessment and
15 preceding year's taxes and] give public notice by advertisement in at
16 least one newspaper circulating within his taxing district of a time and
17 place when and where the assessment list may be inspected by any
18 taxpayer for the purpose of enabling the taxpayer to ascertain what
19 assessments have been made against him or his property and to confer
20 informally with the assessor as to the correctness of the assessments,
21 so that any errors may be corrected before the filing of the assessment
22 list and duplicate. Thereafter, the assessor [shall] may notify each
23 taxpayer by mail within 30 days of any change to the assessment.
24 [This] Any notification of change of assessment shall contain the prior
25 assessment and the current assessment.

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

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28 4. Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended to read
29 as follows:

30 32. [Every] An assessor, prior to February 1, [shall] may notify by
31 mail each taxpayer of the current assessment and preceding year's
32 taxes. Thereafter, the assessor or county board of taxation [shall], as
33 appropriate, may notify each taxpayer by mail within 30 days of any
34 change to the assessment. This notification of change of assessment
35 shall contain the prior assessment and the current assessment. The
36 director shall establish the form of notice of assessment and change of
37 assessment. Any notice issued by the assessor or county board of
38 taxation shall contain information instructing taxpayers on how to
39 appeal their assessment.

40 (cf: P.L.1991, c.75, s.32)

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42 5. This act shall take effect immediately.

STATEMENT

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3 This bill makes it optional for the municipal tax assessor to annually
4 notify property taxpayers by mail of current assessments and the
5 preceding year's taxes so as to relieve municipalities and their
6 taxpayers of a costly and inflexible State mandate of requiring annual
7 assessment notification.

8 Section 32 of P.L.1991, c.75 (C.54:4-38.1) currently requires every
9 assessor to notify each property taxpayer of the current assessment
10 and the preceding year's taxes by mail prior to February 1 of each year.
11 Thereafter, the assessor or county board of taxation must notify each
12 taxpayer by mail within 30 days of any change to the assessment.
13 R.S.54:3-21, as amended by section 28 of P.L.1991, c.75, currently
14 allows an aggrieved taxpayer to file an appeal of the assessed valuation
15 of his property by April 1 or within 45 days of the issuance of a
16 notification of a change in assessment.

17 Previously, tax appeals were required to be filed by August 15,
18 after the property tax bills for the third and fourth quarters had been
19 mailed. Since the appeals deadline was changed to April 1, P.L.1991,
20 c.75 required municipal tax assessors to mail a statement by the first
21 of February of each year to each property taxpayer stating the current
22 assessment and the taxes that are currently paid on their parcel. This
23 notice by mail was important in tax year 1992 in that it ensured
24 taxpayers would be aware of the change in the deadline for filing a tax
25 appeal. The purpose of the 1991 law of providing notice to property
26 taxpayers of the change of the tax appeal date has been achieved and
27 so the costly notices by mail should be at the option of each
28 municipality.

29 This bill affords every assessor with the option of directly notifying
30 each taxpayer of the current assessment and preceding year's taxes. It
31 retains the requirement found in current law that an assessor give
32 public notice, by advertisement in at least one newspaper circulating
33 within the taxing district, of a time and place when and where the
34 assessment list may be inspected by any taxpayer for the purpose of
35 enabling the taxpayer to ascertain what assessments have been made
36 against him or his property and to confer informally with the assessor
37 as to the correctness of the assessments, so that any errors may be
38 corrected before the filing of the assessment list and duplicate remains
39 unchanged. The bill further provides that after February 1, the
40 assessor or county board of taxation, as appropriate, may notify each
41 taxpayer by mail within 30 days of any change to the assessment. Any
42 notification of change of assessment must contain the prior assessment
43 and the current assessment. Further, each taxpayer has 45 days to file
44 an appeal upon the issuance of a notification of a change in assessment
45 or of a tax bill containing a change to the assessed value, whichever is
46 issued earlier.

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3 Provides municipal tax assessors with the option of annually notifying

4 property taxpayers by mail of current assessments and preceding year's

5 taxes.