

SENATE, No. 2313

STATE OF NEW JERSEY

INTRODUCED DECEMBER 11, 1997

By Senator BARK

1 AN ACT extending the property tax appeal filing date after revaluation
2 and amending R.S.54:3-21.

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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 except as
14 provided below for municipalities implementing a revaluation, appeal
15 to the county board of taxation by filing with it a petition of appeal;
16 provided, however, that any such taxpayer or taxing district may on or
17 before April 1 except as provided below, file a complaint directly with
18 the tax court, if the assessed valuation of the property subject to the
19 appeal exceeds \$750,000.00. A taxpayer not in a municipality
20 implementing a revaluation in the current tax year shall have 45 days
21 to file an appeal upon the issuance of a notification of a change in
22 assessment. A taxpayer in a municipality implementing a revaluation
23 in the current tax year shall have until December 31 of that current tax
24 year to file an appeal with the county board of taxation or, if the
25 assessed valuation of the property subject to the appeal exceeds
26 \$750,000, directly with the tax court. All appeals to the tax court
27 hereunder shall be in accordance with the provisions of the State Tax
28 Uniform Procedure Law, R.S.54:48-1 et seq.

29 If a petition of appeal or a complaint is filed during the 19 days next
30 preceding [April 1] the filing deadline, a taxpayer or a taxing district
31 shall have 20 days from the date of service of the petition or complaint
32 to file a cross-petition of appeal with a county board of taxation or a
33 counterclaim with the clerk of the tax court, as appropriate.

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

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 2. This act shall take effect immediately.

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STATEMENT

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6 This bill extends a taxpayer's property tax appeal filing date in
7 municipalities implementing a revaluation until December 31 of that
8 same year.

9 Basically, a taxpayer not in a municipality implementing a
10 revaluation in the current tax year will have 45 days to file an appeal
11 upon the issuance of a notification of a change in assessment. A
12 taxpayer in a municipality implementing a revaluation in the current
13 tax year will have until December 31 of that current tax year to file an
14 appeal.

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19 Extends taxpayer's property tax appeal filing date in municipalities
20 implementing a revaluation until December 31 of that same year.