

[First Reprint]

ASSEMBLY, No. 4473

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED JULY 30, 2020

Sponsored by:

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

SYNOPSIS

Concerns assessment of real property in counties operating under “Real Property Assessment Demonstration Program.”

CURRENT VERSION OF TEXT

As reported by the Assembly State and Local Government Committee on February 22, 2021, with amendments.



(Sponsorship Updated As Of: 7/30/2020)

1 AN ACT concerning the assessment of real property in certain
 2 counties and amending various parts of the statutory law.

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

6
 7 1. Section 10 of P.L.2017, c.306 (C.54:4-23b) is amended to read
 8 as follows:

9 10. a. Regarding inspections of real property for purposes of a
 10 municipal-wide reassessment pursuant to R.S.54:4-23, in the case of a
 11 municipality located in a county wherein the county board of taxation
 12 is participating in the demonstration program established in section 4
 13 of ¹the “Real Property Assessment Demonstration Program,”¹
 14 P.L.2013, c.15 (C.54:1-104) **[and]** , in the case of a county operating
 15 under the "Property Tax Assessment Reform Act," P.L.2009, c.118
 16 (C.54:1-86 et seq.), and in the case of a county that has adopted, by
 17 resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105),
 18 the assessor shall make three good-faith attempts to physically inspect
 19 the interior of each of the properties in the municipality not later than
 20 December 31 of the eighth year immediately preceding the year of the
 21 implementation of the proposed district-wide reassessment. Such
 22 inspections may be performed in an ongoing eight-year assessment
 23 cycle. If, after the third attempt to inspect the interior of the premises,
 24 access to the interior of the premises has not been granted by the
 25 property owner, the assessor shall assess the property using other
 26 observations and sources, including information on the property record
 27 card maintained by the assessor.

28 As used in this section, “good-faith attempt to physically inspect”
 29 shall mean that the assessor, an employee of the municipality acting on
 30 behalf of the assessor, or a representative of a revaluation company or
 31 other company hired by the municipality to provide internal inspection
 32 services, shall physically arrive at the parcel of real property and
 33 request entry to the interior of the property. If that person is unable to
 34 gain entry to the property to perform an interior inspection, the person
 35 shall complete the exterior inspection and shall leave a notice affixed
 36 to the front door of the property stating that an attempt was made to
 37 inspect the interior of the property, with the appropriate contact
 38 information prominently displayed on the notice. ¹However,
 39 notwithstanding the provisions of this subsection, in the case of a
 40 municipality located in a county wherein the county board of taxation
 41 is participating in the demonstration program established in section 4
 42 of the “Real Property Assessment Demonstration Program,” P.L.2013,
 43 c.15 (C.54:1-104), the internal inspection may, at the taxpayer’s
 44 discretion, be performed virtually pursuant to the provisions of
 45 subsection b. of this section.¹

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

Matter underlined **thus** is new matter

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted February 22, 2021.

1 In the case of a municipality located in a county wherein the
2 county board of taxation is participating in the demonstration program
3 established in section 4 of the “Real Property Assessment
4 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), the notice shall
5 state in boldface type that an appeal of the property’s assessment shall
6 not be heard by the county board of taxation unless the interior of the
7 parcel of real property has been inspected.

8 b. In the case of a municipality located in a county wherein the
9 county board of taxation is participating in the demonstration program
10 established in section 4 of the “Real Property Assessment
11 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), at the
12 taxpayer’s discretion, the assessor may perform the internal
13 inspections described in subsection a. of this section in a virtual
14 manner, utilizing smartphone technology and protocols adopted by the
15 county board of taxation. No such video recordings may be retained
16 by the assessor. This virtual internal inspection alternative shall be
17 available to all assessment function inspections ¹‘[with] within’ the
18 county, including, but not limited to, revaluations, reassessments, the
19 annual reassessment, and inspections related to added or omitted
20 assessments.

21 (cf: P.L.2017, c.306, s.10)

22
23 2. R.S.54:3-21 is amended to read as follows:

24 54:3-21. a. (1) Except as provided in subsection b. of this
25 section a taxpayer feeling aggrieved by the assessed valuation of the
26 taxpayer's property, or feeling discriminated against by the assessed
27 valuation of other property in the county, or a taxing district which
28 may feel discriminated against by the assessed valuation of property
29 in the taxing district, or by the assessed valuation of property in
30 another taxing district in the county, may on or before April 1, or 45
31 days from the date the bulk mailing of notification of assessment is
32 completed in the taxing district, whichever is later, appeal to the
33 county board of taxation by filing with it a petition of appeal;
34 provided, however, that any such taxpayer or taxing district may on
35 or before April 1, or 45 days from the date the bulk mailing of
36 notification of assessment is completed in the taxing district,
37 whichever is later, file a complaint directly with the Tax Court, if
38 the assessed valuation of the property subject to the appeal exceeds
39 \$1,000,000. In a taxing district where a municipal-wide revaluation
40 or municipal-wide reassessment has been implemented, a taxpayer
41 or a taxing district may appeal before or on May 1 to the county
42 board of taxation by filing with it a petition of appeal or, if the
43 assessed valuation of the property subject to the appeal exceeds
44 \$1,000,000, by filing a complaint directly with the State Tax Court.
45 Within ten days of the completion of the bulk mailing of
46 notification of assessment, the assessor of the taxing district shall
47 file with the county board of taxation a certification setting forth the
48 date on which the bulk mailing was completed. If a county board of

1 taxation completes the bulk mailing of notification of assessment,
2 the tax administrator of the county board of taxation shall within ten
3 days of the completion of the bulk mailing prepare and keep on file
4 a certification setting forth the date on which the bulk mailing was
5 completed. A taxpayer shall have 45 days to file an appeal upon the
6 issuance of a notification of a change in assessment. An appeal to
7 the Tax Court by one party in a case in which the Tax Court has
8 jurisdiction shall establish jurisdiction over the entire matter in the
9 Tax Court. All appeals to the Tax Court hereunder shall be in
10 accordance with the provisions of the State Uniform Tax Procedure
11 Law, R.S.54:48-1 et seq.

12 If a petition of appeal or a complaint is filed on April 1 or during
13 the 19 days next preceding April 1, a taxpayer or a taxing district
14 shall have 20 days from the date of service of the petition or
15 complaint to file a cross-petition of appeal with a county board of
16 taxation or a counterclaim with the Tax Court, as appropriate.

17 (2) With respect to property located in a county participating in
18 the demonstration program established in section 4 of P.L.2013,
19 c.15 (C.54:1-104), a property located in a county operating under
20 the "Property Tax Assessment Reform Act," P.L.2009, c.118
21 (C.54:1-86 et seq.), or a property located in a county that has
22 adopted, by resolution, the provisions of section 1 of P.L.2018, c.94
23 (C.54:1-105), and except as provided in subsection b. of this
24 section, a taxpayer feeling aggrieved by the assessed valuation of
25 the taxpayer's property, or feeling discriminated against by the
26 assessed valuation of other property in the county, or a taxing
27 district which may feel discriminated against by the assessed
28 valuation of property in the taxing district, or by the assessed
29 valuation of property in another taxing district in the county, may
30 on or before January 15, or 45 days from the date the bulk mailing
31 of notification of assessment is completed in the taxing district,
32 whichever date is later, appeal to the county board of taxation by
33 filing with it a petition of appeal; provided, however, that any such
34 taxpayer, or taxing district, may on or before April 1, or 45 days
35 from the date the bulk mailing of notification of assessment is
36 completed in the taxing district, whichever date is later, file a
37 complaint directly with the Tax Court, if the assessed valuation of
38 the property subject to the appeal exceeds \$1,000,000.

39 If a petition of appeal is filed on January 15 or during the 19
40 days next preceding January 15, or a complaint is filed with the Tax
41 Court on April 1 or during the 19 days next preceding April 1, a
42 taxpayer or a taxing district shall have 20 days from the date of
43 service of the petition or complaint to file a cross-petition of appeal
44 with a county board of taxation or a counterclaim with the Tax
45 Court, as appropriate.

46 Within 10 days of the completion of the bulk mailing of
47 notification of assessment, the assessor of the taxing district shall
48 file with the county board of taxation a certification setting forth the

1 date on which the bulk mailing was completed. If a county board of
2 taxation completes the bulk mailing of notification of assessment,
3 the tax administrator of the county board of taxation shall within 10
4 days of the completion of the bulk mailing prepare and keep on file
5 a certification setting forth the date on which the bulk mailing was
6 completed. A taxpayer shall have 45 days to file an appeal upon the
7 issuance of a notification of a change in assessment. An appeal to
8 the Tax Court by one party in a case in which the Tax Court has
9 jurisdiction shall establish jurisdiction over the entire matter in the
10 Tax Court. All appeals to the Tax Court hereunder shall be in
11 accordance with the provisions of the State Uniform Tax Procedure
12 Law, R.S.54:48-1 et seq.

13 b. No taxpayer or taxing district shall be entitled to appeal
14 either an assessment or an exemption or both that is based on a
15 financial agreement subject to the provisions of the "Long Term
16 Tax Exemption Law" under the appeals process set forth in
17 subsection a. of this section.

18 c. In the case of a municipality located in a county wherein the
19 county board of taxation is participating in the demonstration
20 program established in section 4 of the "Real Property Assessment
21 Demonstration Program," P.L.2013, c.15 (C.54:1-104) ¹, absent
22 good cause,¹ a property owner shall not be entitled to appeal an
23 assessment on a parcel of real property if the assessor's ¹or the
24 county board of taxation's¹ request to internally inspect the
25 property ¹, made after the appeal is filed,¹ has been refused by the
26 property owner.

27 (cf: P.L.2018, c.94, s.5)

28

29 3. R.S.54:3-22 is amended to read as follows:

30 54:3-22. a. The board shall thereupon make such order
31 respecting the time and manner for hearing the appeal as it may
32 deem just, and shall summarily hear and determine the appeal, and
33 revise and correct the assessment in accordance with the value
34 prescribed by law. All appeals filed pursuant to the provisions of
35 chapter 3 of Title 54 of the Revised Statutes shall be heard and
36 determined by the board. It may compel the attendance of
37 witnesses, the production of books and papers before it, examine
38 witnesses or cause witnesses to be examined under oath before it,
39 which oath may be administered by a member of the board.

40 b. In any proceedings before the board where deeds or other
41 instruments of conveyance do not state the true consideration or
42 sale price of the property, which is the subject of appeal, the realty
43 transfer fee paid upon the recording of such deeds or instruments as
44 well as an affidavit of consideration attached to and filed with any
45 such deed or instrument shall be admitted as prima facie evidence
46 of the actual amount of money and the monetary value of any other

1 thing of value constituting the entire compensation paid for such
2 transfer of realty.

3 c. Whenever the county board of taxation is satisfied by the
4 proofs that the ratio of the assessed valuation of the subject property
5 to its true value exceeds the upper limit or falls below the lower
6 limit of the common level range, it shall revise the taxable value of
7 the property by applying the average ratio to the true value of the
8 property except as hereinafter provided.

9 d. If the average ratio is below the county percentage level and
10 the ratio of the assessed value of the subject property to its true
11 value exceeds the county percentage level, the county board of
12 taxation shall reduce the taxable value of the property by applying
13 the average ratio to the true value of the property.

14 e. If both the average ratio and the ratio of the assessed value of
15 the subject property to its true value exceed the county percentage
16 level, the county board of taxation shall revise the taxable value of
17 the property by applying the county percentage level to the true
18 value of the property.

19 f. The provisions of this section shall not apply to any appeal
20 from an assessment of real property taken with respect to the tax
21 year in which the taxing district shall have completed and put into
22 operation a district-wide revaluation program approved by the
23 Director of the Division of Taxation pursuant to [chapter 424, laws
24 of 1971] P.L.1971, c.424 (C. 54:1-35.35 et seq.).

25 g. (1) With respect to real property located in a county
26 participating in the real property assessment demonstration program
27 established in section 4 of the "Real Property Assessment
28 Demonstration Program," P.L.2013, c.15 (C.54:1-104), the
29 provisions of this section shall not apply to any appeal from an
30 assessment of real property taken with respect to the tax year in
31 which the assessor implements either a municipal-wide
32 reassessment, or other form of municipal-wide assessment review
33 that requires the revision of all property assessments to current
34 market value, that is approved by the county board of taxation.

35 (2) With respect to real property located in a county
36 participating in the real property assessment demonstration program
37 established in section 4 of the "Real Property Assessment
38 Demonstration Program," P.L.2013, c.15 (C.54:1-104), at the
39 property owner's written request submitted at the time of filing, the
40 county board of taxation may proceed with a full evidentiary
41 hearing based on the evidence submitted at least seven full days
42 prior to the original appeal hearing date, without the attendance of
43 the property owner. The ability to proceed based on the evidence
44 timely submitted is at the sole discretion of the property owner.
45 The attendance of the author of any expert appraisal or report
46 submitted as evidence in the appeal, if otherwise required, shall not
47 be waived by the taxpayer's decision not to attend the appeal
48 hearing.

(3) With respect to real property located in a county participating in the real property assessment demonstration program established in section 4 of the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-104), at the property owner’s written request submitted at the time of filing, assessment appeal hearings conducted by the county board of taxation may be conducted virtually, using the county’s online appeal system, and conference call technology and protocols adopted by the county board of taxation.

(cf: P.L.1973, c.123, s.3)

4. R.S.54:51A-6 is amended to read as follows:

54:51A-6. a. Whenever the tax court is satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall enter judgment revising the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided.

b. If the average ratio is below the county percentage level and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the tax court shall enter judgment revising the taxable value of the property by applying the average ratio to the true value of the property.

c. If both the average ratio and the ratio of the assessed value of the subject property to its true value exceed the county percentage level, the tax court shall enter judgment revising the taxable value of the property by applying the county percentage level to the true value of the property.

d. The provisions of this section shall not apply to any proceeding to review an assessment of real property taken with respect to the tax year in which the taxing district shall have completed and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to P.L.1971, c. 424 (C. 54:1-35.35 et seq.), or a reassessment program approved by the county board of taxation.

e. With respect to real property located in a county participating in the real property assessment program established in section 4 of the “Real Property Assessment Demonstration Program,” P.L.2013, c.15 (C.54:1-104), the provisions of this section shall not apply to any appeal from an assessment of real property taken with respect to the tax year in which the assessor implements either a municipal-wide reassessment or other form of municipal-wide assessment review that requires the revision of all property assessments to current market value, that is approved by the county board of taxation.

(cf: R.S.54:51A-6)

¹5. R.S.54:3-26 is amended to read as follows:

1 54:3-26. The county board of taxation shall hear and determine
2 all such appeals within three months after the last day for filing
3 such appeals, and shall keep a record of its judgments thereon in
4 permanent form, and shall transmit a written memorandum of its
5 judgments to the assessor of the taxing district and to the taxpayer,
6 setting forth the reasons on which such judgment was based, and in
7 all cases where the amount of tax to be paid shall be changed as the
8 result of an appeal, to the collector of the taxing district. The
9 Director of the Division of Taxation shall prescribe such procedures
10 and forms for the setting forth of such written memorandums of
11 judgments as may be necessary.

12 Whenever any review is sought of the determination of the
13 county board of taxation, the complaint shall contain a copy of the
14 memorandum of judgment of the county board.

15 Where no request for review is taken to the Tax Court to review
16 the action or determination of the county board involving real
17 property the judgment of the county board shall be conclusive and
18 binding upon the municipal assessor and the taxing district for the
19 assessment year, and for the two assessment years succeeding the
20 assessment year, covered by the judgment, except as to changes in
21 value of the property occurring after the assessment date. The
22 conclusive and binding effect of such judgment shall terminate with
23 the tax year immediately preceding the year in which a program for
24 a complete revaluation or complete reassessment of all real property
25 within the district has been put into effect, or, in the case of a
26 municipality located in a county wherein the county board of
27 taxation is participating in the real property assessment program
28 established in section 4 of the "Real Property Assessment
29 Demonstration Program," P.L.2013, c.15 (C.54:1-104), when the
30 assessor implements either a municipal-wide reassessment or other
31 form of district-wide assessment review that requires the revision of
32 all property assessments to current market value, that is approved
33 by the county board of taxation. If as of October 1 of the pretax
34 year, the property in question has been the subject of an addition
35 qualifying as an added assessment, a condominium or cooperative
36 conversion, a subdivision or a zoning change, the conclusive and
37 binding effect of such judgment shall terminate with said pretax
38 year.

39 If the assessor increases the assessment or fails to reflect on the
40 tax duplicate a county board of taxation or Tax Court judgment
41 issued prior to the final preparation of the tax duplicate in either of
42 the two years following the year for which the judgment of the
43 county board was rendered, and if said judgment is a final judgment
44 not further appealed, the burden of proof shall be on the taxing
45 district to establish that the assessor acted reasonably in increasing
46 the assessment. If the county board finds that the assessor did not
47 act reasonably in increasing the assessment or failed to reflect said
48 judgment on the tax duplicate, the county board shall award to the

1 taxpayer reasonable counsel fees, appraisal costs and other costs
2 which shall be paid by the taxing district.

3 With respect to real property located in a county participating in
4 the real property assessment program established in section 4 of the
5 “Real Property Assessment Demonstration Program,” P.L.2013,
6 c.15 (C.54:1-104), in a municipality that has performed municipal-
7 wide reassessments that were approved by the county board of
8 taxation, and required the review and revision of all parcels to
9 current market value, if the assessor changes an assessment judged
10 by appeal in the previous year by any amount, the assessor shall
11 send an additional notice to the owner of the property disclosing the
12 change in assessment. This assessment change notification shall be
13 sent by regular mail at least 45 days immediately prior to the
14 deadline for filing an appeal with the county board of taxation.
15 (cf: P.L.1999, c.208, s.3)]¹

16
17 ¹[6. R.S.54:51A-8 is amended to read as follows:

18 54:51A-8. a. Conclusiveness of judgment; changes in value;
19 effect of revaluation program. Where a judgment not subject to
20 further appeal has been rendered by the Tax Court involving real
21 property, the judgment shall be conclusive and binding upon the
22 municipal assessor and the taxing district, parties to the proceeding,
23 for the assessment year and for the two assessment years succeeding
24 the assessment year covered by the final judgment, except as to
25 changes in the value of the property occurring after the assessment
26 date. The conclusive and binding effect of the judgment shall
27 terminate with the tax year immediately preceding the year in which
28 a program for a complete revaluation or complete reassessment of
29 all real property within the district has been put into effect, or in the
30 case of a municipality located in a county wherein the county board
31 of taxation is participating in the demonstration program established
32 in section 4 of “the Real Property Assessment Demonstration
33 Program,” P.L.2013, c.15 (C.54:1-104), when the assessor
34 implements either a reassessment or other form of district-wide
35 assessment review that requires the revision of all property
36 assessments to current market value, that is approved by the county
37 board of taxation. If as of October 1 of the pretax year, the property
38 in question has been the subject of an addition qualifying as an
39 added assessment, a condominium or cooperative conversion, a
40 subdivision or a zoning change, the conclusive and binding effect of
41 such judgment shall terminate with said pretax year.

42 b. If the assessor increases the assessment or fails to reflect on
43 the tax duplicate a county board of taxation or Tax Court judgment
44 issued prior to the final preparation of the tax duplicate in either of
45 the two years following the year for which the judgment of the Tax
46 Court was rendered and if said judgment is a final judgment not
47 subject to further appeal, the burden of proof is on the taxing
48 district to establish that the assessor acted reasonably in increasing

1 the assessment. If the Tax Court finds that the assessor did not act
2 reasonably in increasing the assessment or failed to reflect said
3 judgment on the tax duplicate, the Tax Court shall award to the
4 taxpayer reasonable counsel fees, appraisal costs and other costs
5 which shall be paid by the taxing district.

6 c. In the event that a taxpayer is successful in an appeal from an
7 assessment on nonresidential real property, the respective taxing
8 district shall refund any excess taxes paid, less any amount of taxes,
9 interest, and penalties, which may be applied against delinquencies
10 pursuant to section 2 of P.L.1983, c.137 (C.54:4-134), in
11 substantially equal payment periods and substantially equal
12 payment amounts within three years of the date of final judgment.

13 In the event that a taxpayer is successful in an appeal from an
14 assessment on residential real property, the respective taxing district
15 shall refund any excess taxes paid, less any amount of taxes,
16 interest, and penalties, which may be applied against delinquencies
17 pursuant to section 2 of P.L.1983, c.137 (C.54:4-134) within 60
18 days of the date of final judgment.

19 d. With respect to real property located in a county participating
20 in the real property assessment program established in section 4 of
21 the "Real Property Assessment Demonstration Program," P.L.2013,
22 c.15 (C.54:1-104), in a municipality that has performed municipal-
23 wide reassessment that were approved by the county board of
24 taxation, and required the review and revision of all parcels to
25 current market value, if the assessor changes an assessment judged
26 by appeal in the previous year by any amount, the assessor shall
27 send an additional notice to the owner of the property disclosing the
28 change in assessment. This assessment change notification shall be
29 sent by regular mail at least 45 days immediately prior to the
30 deadline for filing an appeal with the county board of taxation.

31 (cf: P.L.2019, c.230, s.2)】¹
32

33 ¹【7.】 5.¹ R.S.54:4-38 is amended to read as follows:

34 54:4-38. a. Except as provided in subsection b. of this section,
35 every assessor, at least ten days before filing the complete
36 assessment list and duplicate with the county board of taxation, and
37 before annexing thereto his affidavit as required in section 54:4-36
38 of this title, shall notify each taxpayer of the current assessment and
39 preceding year's taxes and give public notice by advertisement in at
40 least one newspaper circulating within his taxing district of a time
41 and place when and where the assessment list may be inspected by
42 any taxpayer for the purpose of enabling the taxpayer to ascertain
43 what assessments have been made against him or his property and
44 to confer informally with the assessor as to the correctness of the
45 assessments, so that any errors may be corrected before the filing of
46 the assessment list and duplicate. Thereafter, the assessor shall
47 notify each taxpayer by mail within 30 days of any change to the
48 assessment. This notification of change of assessment shall contain

1 the prior assessment and the current assessment. Any notice issued
2 by the assessor shall contain information instructing taxpayers on
3 how to appeal their assessment along with the deadline to file an
4 appeal, printed in boldface type.

5 b. In the case of a municipality located in a county where the
6 county board of taxation is participating in the demonstration
7 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
8 the case of a county operating under the "Property Tax Assessment
9 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of
10 a municipality located in a county that has adopted, by resolution,
11 the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every
12 assessor, before filing the preliminary assessment list with the
13 county board of taxation pursuant to subsection b. of R.S.54:4-35,
14 shall notify each taxpayer of the preliminary 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
17 and place when and where the assessment list may be inspected by
18 any taxpayer for the purpose of enabling the taxpayer to ascertain
19 what assessments have been made against the taxpayer or the
20 taxpayer's property. Thereafter, the assessor shall notify each
21 taxpayer by mail within 30 days of any change to the assessment.
22 This notification of change of assessment shall contain the prior
23 assessment and the current assessment. Any notice issued by the
24 assessor shall contain information instructing taxpayers on how to
25 appeal their assessment along with the deadline to file an appeal,
26 printed in boldface type.

27 ¹【With the exception of any judgment change notification notice
28 required by R.S.54:3-26 or R.S.54:51A-8, the】 The¹ notification
29 required by this section shall satisfy any notice requirement to a
30 property owner in a municipality located in a county wherein the
31 county board of taxation is participating in the “Real Property
32 Assessment Demonstration Program” established in section 4 of
33 P.L.2013, c.15 (C.54:1-104) concerning the assessment of that
34 property owner’s preliminary assessment value for the tax year.
35 (cf: P.L.2018, c.94, s.8)

36
37 ¹【8.】 6.¹ Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended
38 to read as follows:

39 32. a. Except as provided in subsection b. of this section, every
40 assessor, prior to February 1, shall notify by mail each taxpayer of
41 the current assessment and preceding year's taxes. Thereafter, the
42 assessor or county board of taxation shall notify each taxpayer by
43 mail within 30 days of any change to the assessment. This
44 notification of change of assessment shall contain the prior
45 assessment and the current assessment. The director shall establish
46 the form of notice of assessment and change of assessment. Any
47 notice issued by the assessor or county board of taxation shall
48 contain information instructing taxpayers on how to appeal their

1 assessment along with the deadline to file an appeal, printed in
2 boldface type.

3 b. In the case of a municipality located in a county where the
4 county board of taxation is participating in the demonstration
5 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
6 the case of a county operating under the "Property Tax Assessment
7 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.) and in the case of
8 a municipality located in a county that has adopted, by resolution,
9 the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every
10 assessor, on or before November 15 of the pretax year, shall notify
11 by mail each taxpayer of the preliminary assessment and preceding
12 year's taxes. Thereafter, the assessor or county board of taxation
13 shall notify each taxpayer by mail within 30 days of any change to
14 the assessment which has occurred as the result of a municipal-wide
15 revaluation or reassessment of real property within the
16 municipality. This notification of change of assessment shall
17 contain the prior assessment and the current assessment. The
18 director shall establish the form of notice of assessment and change
19 of assessment. Any notice issued by the assessor or county board of
20 taxation shall contain information instructing taxpayers on how to
21 appeal their assessment along with the deadline to file an appeal,
22 printed in boldface type. ¹【With the exception of any judgment
23 change notification notice required by R.S.54:3-26 or R.S.54:51A-
24 8, the】 The¹ notification required by this section shall satisfy any
25 notice requirement to a property owner in a municipality located in
26 a county wherein the county board of taxation is participating in the
27 “Real Property Assessment Demonstration Program” established in
28 section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment
29 of that property owner’s preliminary assessment value for the tax
30 year.

31 c. The county board of taxation of the **【demonstration】** county
32 participating in the real property assessment program established in
33 section 4 of the “Real Property Assessment Demonstration
34 Program,” P.L.2013, c.15 (C.54:1-104) shall make the preliminary
35 data electronically accessible to the public by posting the data in
36 searchable form on the county's website not later than 15 business
37 days after the submission of the preliminary data.
38 (cf: P.L.2018, c.94, s.9)

39
40 ¹**【9.】 7.**¹ Section 1 of P.L.1945, c.260 (C.54:4-35.1) is amended
41 to read as follows:

42 1. a. When any parcel of real property contains any building or
43 other structure which has been destroyed, consumed by fire,
44 demolished, or altered in such a way that its value has materially
45 depreciated, either intentionally or by the action of storm, fire,
46 cyclone, tornado, or earthquake, or other casualty, which
47 depreciation of value occurred after October 1 in any year and
48 before January 1 of the following year, the assessor shall, upon

1 notice thereof being given to him by the property owner prior to
2 January 10 of that year, and after examination and inquiry,
3 determine the value of such parcel of real property as of that
4 January 1, and assess the same according to such value.

5 b. (1) In the case of a county participating in the demonstration
6 program established by section 4 of P.L.2013, c.15 (C.54:1-104), a
7 county operating under the "Property Tax Assessment Reform Act,"
8 P.L.2009, c.118 (C.54:1-86 et seq.), and a county that has adopted,
9 by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-
10 105, when any parcel of real property contains any building or other
11 structure which has been destroyed, consumed by fire, demolished,
12 or altered in such a way that its value has materially depreciated,
13 either intentionally or by the action of storm, fire, cyclone, tornado,
14 or earthquake, or other casualty, which depreciation of value
15 occurred after October 1 in any year and before May 1 of the
16 following year, the assessor shall, upon notice thereof being given
17 to him by the property owner prior to May 3 of that year, and after
18 examination and inquiry, determine the value of the parcel of real
19 property as of that May 1, and assess the same according to such
20 value within the final tax list delivered to the county board of
21 taxation on or before May 5 of that year.

22 (2) To properly capture the value of the building or structure
23 from January 1 to the date of the depreciation of the building or
24 structure, the assessor's **【final tax】** added assessment list shall
25 include an improvement value that reflects the prorated value of the
26 building or structure as of January 1 for the number of days prior to
27 the date of the depreciation of the building or structure.

28 (cf: P.L.2017, c.228, s.1)

29
30 ¹**【10.】** 8.¹ This act shall take effect immediately.