

P.L. 2021, CHAPTER 136, *approved June 30, 2021*
Senate, No. 2725 (*Second Reprint*)

1 **AN ACT** concerning the assessment of real property ²**[in certain**
2 counties]² 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
8 read 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
11 a municipality located in a county wherein the county board of
12 taxation is participating in the demonstration program established in
13 section 4 of ¹the “Real Property Assessment Demonstration
14 Program,”¹ P.L.2013, c.15 (C.54:1-104) **[and]** , in the case of a
15 county operating under the "Property Tax Assessment Reform Act,"
16 P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of a county that
17 has adopted, by resolution, the provisions of section 1 of P.L.2018,
18 c.94 (C.54:1-105), the assessor shall make three good-faith attempts
19 to physically inspect the interior of each of the properties in the
20 municipality not later than December 31 of the ²**[eighth]**² year
21 immediately preceding the year of the implementation of the
22 proposed district-wide reassessment. Such inspections may be
23 performed in an ongoing ²**[eight-year]**² assessment cycle. If, after
24 the third attempt to inspect the interior of the premises, access to the
25 interior of the premises has not been granted by the property owner,
26 the assessor shall assess the property using other observations and
27 sources, including information on the property record card
28 maintained by the assessor.

29 As used in this section, “good-faith attempt to physically
30 inspect” shall mean that the assessor, an employee of the
31 municipality acting on behalf of the assessor, or a representative of
32 a revaluation company or other company hired by the municipality
33 to provide internal inspection services, shall physically arrive at the
34 parcel of real property and request entry to the interior of the
35 property. If that person is unable to gain entry to the property to
36 perform an interior inspection, the person shall complete the
37 exterior inspection and shall leave a notice affixed to the front door
38 of the property stating that an attempt was made to inspect the
39 interior of the property, with the appropriate contact information

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:

¹Senate SBA committee amendments adopted October 22, 2020.

²Senate amendments adopted in accordance with Governor's
recommendations June 24, 2021.

1 prominently displayed on the notice. ²¹However, notwithstanding
2 the provisions of this subsection, in the case of a municipality
3 located in a county wherein the county board of taxation is
4 participating in the demonstration program established in section 4
5 of the “Real Property Assessment Demonstration Program,”
6 P.L.2013, c.15 (C.54:1-104), the internal inspection may, at the
7 taxpayer’s discretion, be performed virtually pursuant to the
8 provisions of subsection b. of this section.¹

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

16 b. ²¹In the case of a municipality located in a county wherein
17 the county board of taxation is participating in the demonstration
18 program established in section 4 of the “Real Property Assessment
19 Demonstration Program,” P.L.2013, c.15 (C.54:1-104),¹
20 Notwithstanding the provisions of this section, in any municipality
21 implementing a revaluation program approved by the Director of
22 the Division of Taxation pursuant to P.L.1971, c.424 (C.54:1-35.35
23 et seq.), district-wide reassessment program, compliance plan, or
24 other form of municipal-wide assessment review that requires the
25 revision of all property assessments to current market value, that is
26 approved by the county board of taxation² at the taxpayer’s
27 discretion, the assessor may perform the internal inspections
28 described in subsection a. of this section in a virtual manner,
29 utilizing smartphone technology and protocols adopted by the
30 county board of taxation. No such video recordings may be
31 retained by the assessor. This virtual internal inspection alternative
32 shall be available to all assessment function inspections ¹¹[with]
33 within¹ the county, including, but not limited to, revaluations,
34 reassessments, the annual reassessment, and inspections related to
35 added or omitted assessments.

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

37
38 2. R.S.54:3-21 is amended to read as follows:

39 54:3-21. a. (1) Except as provided in subsection b. of this
40 section a taxpayer feeling aggrieved by the assessed valuation of the
41 taxpayer's property, or feeling discriminated against by the assessed
42 valuation of other property in the county, or a taxing district which
43 may feel discriminated against by the assessed valuation of property
44 in the taxing district, or by the assessed valuation of property in
45 another taxing district in the county, may on or before April 1, or 45
46 days from the date the bulk mailing of notification of assessment is
47 completed in the taxing district, whichever is later, appeal to the

1 county board of taxation by filing with it a petition of appeal;
2 provided, however, that any such taxpayer or taxing district may on
3 or before April 1, or 45 days from the date the bulk mailing of
4 notification of assessment is completed in the taxing district,
5 whichever is later, file a complaint directly with the Tax Court, if
6 the assessed valuation of the property subject to the appeal exceeds
7 \$1,000,000. In a taxing district where a municipal-wide revaluation
8 or municipal-wide reassessment has been implemented, a taxpayer
9 or a taxing district may appeal before or on May 1 to the county
10 board of taxation by filing with it a petition of appeal or, if the
11 assessed valuation of the property subject to the appeal exceeds
12 \$1,000,000, by filing a complaint directly with the State Tax Court.
13 Within ten days of the completion of the bulk mailing of
14 notification of assessment, the assessor of the taxing district shall
15 file with the county board of taxation a certification setting forth the
16 date on which the bulk mailing was completed. If a county board of
17 taxation completes the bulk mailing of notification of assessment,
18 the tax administrator of the county board of taxation shall within ten
19 days of the completion of the bulk mailing prepare and keep on file
20 a certification setting forth the date on which the bulk mailing was
21 completed. A taxpayer shall have 45 days to file an appeal upon the
22 issuance of a notification of a change in assessment. An appeal to
23 the Tax Court by one party in a case in which the Tax Court has
24 jurisdiction shall establish jurisdiction over the entire matter in the
25 Tax Court. All appeals to the Tax Court hereunder shall be in
26 accordance with the provisions of the State Uniform Tax Procedure
27 Law, R.S.54:48-1 et seq.

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

33 (2) With respect to property located in a county participating in
34 the demonstration program established in section 4 of P.L.2013,
35 c.15 (C.54:1-104), a property located in a county operating under
36 the "Property Tax Assessment Reform Act," P.L.2009, c.118
37 (C.54:1-86 et seq.), or a property located in a county that has
38 adopted, by resolution, the provisions of section 1 of P.L.2018, c.94
39 (C.54:1-105), and except as provided in subsection b. of this
40 section, a taxpayer feeling aggrieved by the assessed valuation of
41 the taxpayer's property, or feeling discriminated against by the
42 assessed valuation of other property in the county, or a taxing
43 district which may feel discriminated against by the assessed
44 valuation of property in the taxing district, or by the assessed
45 valuation of property in another taxing district in the county, may
46 on or before January 15, or 45 days from the date the bulk mailing
47 of notification of assessment is completed in the taxing district,
48 whichever date is later, appeal to the county board of taxation by

1 filing with it a petition of appeal; provided, however, that any such
2 taxpayer, or taxing district, may on or before April 1, or 45 days
3 from the date the bulk mailing of notification of assessment is
4 completed in the taxing district, whichever date is later, file a
5 complaint directly with the Tax Court, if the assessed valuation of
6 the property subject to the appeal exceeds \$1,000,000.

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

14 Within 10 days of the completion of the bulk mailing of
15 notification of assessment, the assessor of the taxing district shall
16 file with the county board of taxation a certification setting forth the
17 date on which the bulk mailing was completed. If a county board of
18 taxation completes the bulk mailing of notification of assessment,
19 the tax administrator of the county board of taxation shall within 10
20 days of the completion of the bulk mailing prepare and keep on file
21 a certification setting forth the date on which the bulk mailing was
22 completed. A taxpayer shall have 45 days to file an appeal upon the
23 issuance of a notification of a change in assessment. An appeal to
24 the Tax Court by one party in a case in which the Tax Court has
25 jurisdiction shall establish jurisdiction over the entire matter in the
26 Tax Court. All appeals to the Tax Court hereunder shall be in
27 accordance with the provisions of the State Uniform Tax Procedure
28 Law, R.S.54:48-1 et seq.

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

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

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

44
45 3. R.S.54:3-22 is amended to read as follows:

46 54:3-22. a. The board shall thereupon make such order
47 respecting the time and manner for hearing the appeal as it may

1 deem just, and shall summarily hear and determine the appeal, and
2 revise and correct the assessment in accordance with the value
3 prescribed by law. All appeals filed pursuant to the provisions of
4 chapter 3 of Title 54 of the Revised Statutes shall be heard and
5 determined by the board. It may compel the attendance of
6 witnesses, the production of books and papers before it, examine
7 witnesses or cause witnesses to be examined under oath before it,
8 which oath may be administered by a member of the board.

9 b. In any proceedings before the board where deeds or other
10 instruments of conveyance do not state the true consideration or
11 sale price of the property, which is the subject of appeal, the realty
12 transfer fee paid upon the recording of such deeds or instruments as
13 well as an affidavit of consideration attached to and filed with any
14 such deed or instrument shall be admitted as prima facie evidence
15 of the actual amount of money and the monetary value of any other
16 thing of value constituting the entire compensation paid for such
17 transfer of realty.

18 c. Whenever the county board of taxation is satisfied by the
19 proofs that the ratio of the assessed valuation of the subject property
20 to its true value exceeds the upper limit or falls below the lower
21 limit of the common level range, it shall revise the taxable value of
22 the property by applying the average ratio to the true value of the
23 property except as hereinafter provided.

24 d. If the average ratio is below the county percentage level and
25 the ratio of the assessed value of the subject property to its true
26 value exceeds the county percentage level, the county board of
27 taxation shall reduce the taxable value of the property by applying
28 the average ratio to the true value of the property.

29 e. If both the average ratio and the ratio of the assessed value
30 of the subject property to its true value exceed the county
31 percentage level, the county board of taxation shall revise the
32 taxable value of the property by applying the county percentage
33 level to the true value of the property.

34 f. The provisions of this section shall not apply to any appeal
35 from an assessment of real property taken with respect to the tax
36 year in which the taxing district shall have completed and put into
37 operation a district-wide revaluation program approved by the
38 Director of the Division of Taxation pursuant to [chapter 424, laws
39 of 1971] P.L.1971, c.424 (C. 54:1-35.35 et seq.) ², district-wide
40 reassessment program, compliance plan, or other form of
41 municipal-wide assessment review that requires the revision of all
42 property assessments to current market value, that is approved by
43 the county board of taxation pursuant to R.S.54:4-23².

44 ²[g. (1) With respect to real property located in a county
45 participating in the real property assessment demonstration program
46 established in section 4 of the “Real Property Assessment
47 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), the
48 provisions of this section shall not apply to any appeal from an

1 assessment of real property taken with respect to the tax year in
2 which the assessor implements either a municipal-wide
3 reassessment, or other form of municipal-wide assessment review
4 that requires the revision of all property assessments to current
5 market value, that is approved by the county board of taxation.

6 (2) With respect to real property located in a county
7 participating in the real property assessment demonstration program
8 established in section 4 of the “Real Property Assessment
9 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), at] g. At²
10 the property owner’s written request submitted at the time of filing,
11 the county board of taxation may proceed with a full evidentiary
12 hearing based on the evidence submitted at least seven full days
13 prior to the original appeal hearing date, without the attendance of
14 the property owner. The ability to proceed based on the evidence
15 timely submitted is at the sole discretion of the property owner.
16 The attendance of the author of any expert appraisal or report
17 submitted as evidence in the appeal, if otherwise required, shall not
18 be waived by the taxpayer’s decision not to attend the appeal
19 hearing.

20 ²[(3) With respect to real property located in a county
21 participating in the real property assessment demonstration program
22 established in section 4 of the “Real Property Assessment
23 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), at] h. At²
24 the property owner’s written request submitted at the time of filing,
25 assessment appeal hearings conducted by the county board of
26 taxation may be conducted virtually, using ²[the county’s online
27 appeal system, and]² conference call technology and protocols
28 adopted by the county board of taxation. ²The county board of
29 taxation may relax the requirement of the time of the taxpayer’s
30 appeal as the needs of justice allow.²

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

32
33 4. R.S.54:51A-6 is amended to read as follows:

34 54:51A-6. a. Whenever the tax court is satisfied by the proofs
35 that the ratio of the assessed valuation of the subject property to its
36 true value exceeds the upper limit or falls below the lower limit of
37 the common level range, it shall enter judgment revising the
38 taxable value of the property by applying the average ratio to the
39 true value of the property except as hereinafter provided.

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

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

1 taxable value of the property by applying the county percentage
2 level to the true value of the property.

3 d. The provisions of this section shall not apply to any
4 proceeding to review an assessment of real property taken with
5 respect to the tax year in which the taxing district shall have
6 completed and put into operation a district-wide revaluation
7 program approved by the Director of the Division of Taxation
8 pursuant to P.L.1971, c. 424 (C. 54:1-35.35 et seq.), ²or a
9 reassessment program approved by the county board of taxation.

10 e. With respect to real property located in a county
11 participating in the real property assessment program established in
12 section 4 of the “Real Property Assessment Demonstration
13 Program,” P.L.2013, c.15 (C.54:1-104), the provisions of this
14 section shall not apply to any appeal from an assessment of real
15 property taken with respect to the tax year in which the assessor
16 implements either a municipal-wide reassessment or other form of
17 municipal-wide assessment review that requires the revision of all
18 property assessments to current market value, that is approved by
19 the county board of taxation.] district-wide reassessment program,
20 compliance plan, or other form of municipal-wide assessment
21 review that requires the revision of all property assessments to
22 current market value, that is approved by the county board of
23 taxation pursuant to R.S.54:4-23.²
24 (cf: R.S.54:51A-6)

25

26 ¹【5.R.S.54:3-26 is amended to read as follows:

27 54:3-26. The county board of taxation shall hear and
28 determine all such appeals within three months after the last day
29 for filing such appeals, and shall keep a record of its judgments
30 thereon in permanent form, and shall transmit a written
31 memorandum of its judgments to the assessor of the taxing district
32 and to the taxpayer, setting forth the reasons on which such
33 judgment was based, and in all cases where the amount of tax to be
34 paid shall be changed as the result of an appeal, to the collector of
35 the taxing district. The Director of the Division of Taxation shall
36 prescribe such procedures and forms for the setting forth of such
37 written memorandums of judgments as may be necessary.

38 Whenever any review is sought of the determination of the
39 county board of taxation, the complaint shall contain a copy of the
40 memorandum of judgment of the county board.

41 Where no request for review is taken to the Tax Court to review
42 the action or determination of the county board involving real
43 property the judgment of the county board shall be conclusive and
44 binding upon the municipal assessor and the taxing district for the
45 assessment year, and for the two assessment years succeeding the
46 assessment year, covered by the judgment, except as to changes in
47 value of the property occurring after the assessment date. The
48 conclusive and binding effect of such judgment shall terminate with

1 the tax year immediately preceding the year in which a program for
2 a complete revaluation or complete reassessment of all real property
3 within the district has been put into effect, or, in the case of a
4 municipality located in a county wherein the county board of
5 taxation is participating in the real property assessment program
6 established in section 4 of the “Real Property Assessment
7 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), when the
8 assessor implements either a municipal-wide reassessment or other
9 form of district-wide assessment review that requires the revision of
10 all property assessments to current market value, that is approved
11 by the county board of taxation. If as of October 1 of the pretax
12 year, the property in question has been the subject of an addition
13 qualifying as an added assessment, a condominium or cooperative
14 conversion, a subdivision or a zoning change, the conclusive and
15 binding effect of such judgment shall terminate with said pretax
16 year.

17 If the assessor increases the assessment or fails to reflect on the
18 tax duplicate a county board of taxation or Tax Court judgment
19 issued prior to the final preparation of the tax duplicate in either of
20 the two years following the year for which the judgment of the
21 county board was rendered, and if said judgment is a final judgment
22 not further appealed, the burden of proof shall be on the taxing
23 district to establish that the assessor acted reasonably in increasing
24 the assessment. If the county board finds that the assessor did not
25 act reasonably in increasing the assessment or failed to reflect said
26 judgment on the tax duplicate, the county board shall award to the
27 taxpayer reasonable counsel fees, appraisal costs and other costs
28 which shall be paid by the taxing district.

29 With respect to real property located in a county participating in
30 the real property assessment program established in section 4 of the
31 “Real Property Assessment Demonstration Program,” P.L.2013,
32 c.15 (C.54:1-104), in a municipality that has performed municipal-
33 wide reassessments that were approved by the county board of
34 taxation, and required the review and revision of all parcels to
35 current market value, if the assessor changes an assessment judged
36 by appeal in the previous year by any amount, the assessor shall
37 send an additional notice to the owner of the property disclosing the
38 change in assessment. This assessment change notification shall be
39 sent by regular mail at least 45 days immediately prior to the
40 deadline for filing an appeal with the county board of taxation.

41 (cf: P.L.1999, c.208, s.3)]¹

42
43 ¹6.R.S.54:51A-8 is amended to read as follows:

44 54:51A-8. a. Conclusiveness of judgment; changes in value;
45 effect of revaluation program. Where a judgment not subject to
46 further appeal has been rendered by the Tax Court involving real
47 property, the judgment shall be conclusive and binding upon the
48 municipal assessor and the taxing district, parties to the proceeding,

1 for the assessment year and for the two assessment years succeeding
2 the assessment year covered by the final judgment, except as to
3 changes in the value of the property occurring after the assessment
4 date. The conclusive and binding effect of the judgment shall
5 terminate with the tax year immediately preceding the year in which
6 a program for a complete revaluation or complete reassessment of
7 all real property within the district has been put into effect, or in the
8 case of a municipality located in a county wherein the county board
9 of taxation is participating in the demonstration program established
10 in section 4 of “the Real Property Assessment Demonstration
11 Program,” P.L.2013, c.15 (C.54:1-104), when the assessor
12 implements either a reassessment or other form of district-wide
13 assessment review that requires the revision of all property
14 assessments to current market value, that is approved by the county
15 board of taxation. If as of October 1 of the pretax year, the property
16 in question has been the subject of an addition qualifying as an
17 added assessment, a condominium or cooperative conversion, a
18 subdivision or a zoning change, the conclusive and binding effect of
19 such judgment shall terminate with said pretax year.

20 b. If the assessor increases the assessment or fails to reflect on
21 the tax duplicate a county board of taxation or Tax Court judgment
22 issued prior to the final preparation of the tax duplicate in either of
23 the two years following the year for which the judgment of the Tax
24 Court was rendered and if said judgment is a final judgment not
25 subject to further appeal, the burden of proof is on the taxing
26 district to establish that the assessor acted reasonably in increasing
27 the assessment. If the Tax Court finds that the assessor did not act
28 reasonably in increasing the assessment or failed to reflect said
29 judgment on the tax duplicate, the Tax Court shall award to the
30 taxpayer reasonable counsel fees, appraisal costs and other costs
31 which shall be paid by the taxing district.

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

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

45 d. With respect to real property located in a county
46 participating in the real property assessment program established in
47 section 4 of the “Real Property Assessment Demonstration
48 Program,” P.L.2013, c.15 (C.54:1-104), in a municipality that has

1 performed municipal-wide reassessment that were approved by the
2 county board of taxation, and required the review and revision of all
3 parcels to current market value, if the assessor changes an
4 assessment judged by appeal in the previous year by any amount,
5 the assessor shall send an additional notice to the owner of the
6 property disclosing the change in assessment. This assessment
7 change notification shall be sent by regular mail at least 45 days
8 immediately prior to the deadline for filing an appeal with the
9 county board of taxation.

10 (cf: P.L.2019, c.230, s.2)]¹

11
12 ¹[7.] 5.¹ R.S.54:4-38 is amended to read as follows:

13 54:4-38. a. Except as provided in subsection b. of this section,
14 every assessor, at least ten days before filing the complete
15 assessment list and duplicate with the county board of taxation, and
16 before annexing thereto his affidavit as required in section 54:4-36
17 of this title, shall notify each taxpayer of the current assessment and
18 preceding year's taxes and give public notice by advertisement in at
19 least one newspaper circulating within his taxing district of a time
20 and place when and where the assessment list may be inspected by
21 any taxpayer for the purpose of enabling the taxpayer to ascertain
22 what assessments have been made against him or his property and
23 to confer informally with the assessor as to the correctness of the
24 assessments, so that any errors may be corrected before the filing of
25 the assessment list and duplicate. Thereafter, the assessor shall
26 notify each taxpayer by mail within 30 days of any change to the
27 assessment. This notification of change of assessment shall contain
28 the prior assessment and the current assessment. Any notice issued
29 by the assessor shall contain information instructing taxpayers on
30 how to appeal their assessment along with the deadline to file an
31 appeal, printed in boldface type.

32 b. In the case of a municipality located in a county where the
33 county board of taxation is participating in the demonstration
34 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
35 the case of a county operating under the "Property Tax Assessment
36 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and in the case of
37 a municipality located in a county that has adopted, by resolution,
38 the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every
39 assessor, before filing the preliminary assessment list with the
40 county board of taxation pursuant to subsection b. of R.S.54:4-35,
41 shall notify each taxpayer of the preliminary assessment and
42 preceding year's taxes and give public notice by advertisement in at
43 least one newspaper circulating within his taxing district of a time
44 and place when and where the assessment list may be inspected by
45 any taxpayer for the purpose of enabling the taxpayer to ascertain
46 what assessments have been made against the taxpayer or the
47 taxpayer's property. Thereafter, the assessor shall notify each
48 taxpayer by mail within 30 days of any change to the assessment.

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

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

16 ¹【8.】 6.¹ Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended
17 to read as follows:

18 32. a. Except as provided in subsection b. of this section, every
19 assessor, prior to February 1, shall notify by mail each taxpayer of
20 the current assessment and preceding year's taxes. Thereafter, the
21 assessor or county board of taxation shall notify each taxpayer by
22 mail within 30 days of any change to the assessment. This
23 notification of change of assessment shall contain the prior
24 assessment and the current assessment. The director shall establish
25 the form of notice of assessment and change of assessment. Any
26 notice issued by the assessor or county board of taxation shall
27 contain information instructing taxpayers on how to appeal their
28 assessment along with the deadline to file an appeal, printed in
29 boldface type.

30 b. In the case of a municipality located in a county where the
31 county board of taxation is participating in the demonstration
32 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
33 the case of a county operating under the "Property Tax Assessment
34 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.) and in the case of
35 a municipality located in a county that has adopted, by resolution,
36 the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every
37 assessor, on or before November 15 of the pretax year, shall notify
38 by mail each taxpayer of the preliminary assessment and preceding
39 year's taxes. Thereafter, the assessor or county board of taxation
40 shall notify each taxpayer by mail within 30 days of any change to
41 the assessment which has occurred as the result of a municipal-wide
42 revaluation or reassessment of real property within the
43 municipality. This notification of change of assessment shall
44 contain the prior assessment and the current assessment. The
45 director shall establish the form of notice of assessment and change
46 of assessment. Any notice issued by the assessor or county board of
47 taxation shall contain information instructing taxpayers on how to
48 appeal their assessment along with the deadline to file an appeal,

1 printed in boldface type. ¹~~["With the exception of any judgment~~
2 ~~change notification notice required by R.S.54:3-26 or R.S.54:51A-~~
3 ~~8, the"]~~ The¹ notification required by this section shall satisfy any
4 notice requirement to a property owner in a municipality located in
5 a county wherein the county board of taxation is participating in the
6 "Real Property Assessment Demonstration Program" established in
7 section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment
8 of that property owner's preliminary assessment value for the tax
9 year.

10 c. The county board of taxation of the **[demonstration]** county
11 participating in the real property assessment program established in
12 section 4 of the "Real Property Assessment Demonstration
13 Program," P.L.2013, c.15 (C.54:1-104) shall make the preliminary
14 data electronically accessible to the public by posting the data in
15 searchable form on the county's website not later than 15 business
16 days after the submission of the preliminary data.
17 (cf: P.L.2018, c.94, s.9)

18
19 ¹~~["9.]~~ 7.¹ Section 1 of P.L.1945, c.260 (C.54:4-35.1) is
20 amended to read as follows:

21 1. a. When any parcel of real property contains any building or
22 other structure which has been destroyed, consumed by fire,
23 demolished, or altered in such a way that its value has materially
24 depreciated, either intentionally or by the action of storm, fire,
25 cyclone, tornado, or earthquake, or other casualty, which
26 depreciation of value occurred after October 1 in any year and
27 before January 1 of the following year, the assessor shall, upon
28 notice thereof being given to him by the property owner prior to
29 January 10 of that year, and after examination and inquiry,
30 determine the value of such parcel of real property as of that
31 January 1, and assess the same according to such value.

32 b. (1) In the case of a county participating in the
33 demonstration program established by section 4 of P.L.2013, c.15
34 (C.54:1-104), a county operating under the "Property Tax
35 Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), and
36 a county that has adopted, by resolution, the provisions of section 1
37 of P.L.2018, c.94 (C.54:1-105, when any parcel of real property
38 contains any building or other structure which has been destroyed,
39 consumed by fire, demolished, or altered in such a way that its
40 value has materially depreciated, either intentionally or by the
41 action of storm, fire, cyclone, tornado, or earthquake, or other
42 casualty, which depreciation of value occurred after October 1 in
43 any year and before May 1 of the following year, the assessor shall,
44 upon notice thereof being given to him by the property owner prior
45 to May 3 of that year, and after examination and inquiry, determine
46 the value of the parcel of real property as of that May 1, and assess
47 the same according to such value within the final tax list delivered
48 to the county board of taxation on or before May 5 of that year.

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

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

9 **1[10.] 8.** This act shall take effect immediately.

10

11

12

13

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