

[First Reprint]

**SENATE, No. 2725**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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INTRODUCED JULY 28, 2020

**Sponsored by:**

**Senator VIN GOPAL**

**District 11 (Monmouth)**

**Assemblyman ERIC HOUGHTALING**

**District 11 (Monmouth)**

**Assemblywoman JOANN DOWNEY**

**District 11 (Monmouth)**

**Co-Sponsored by:**

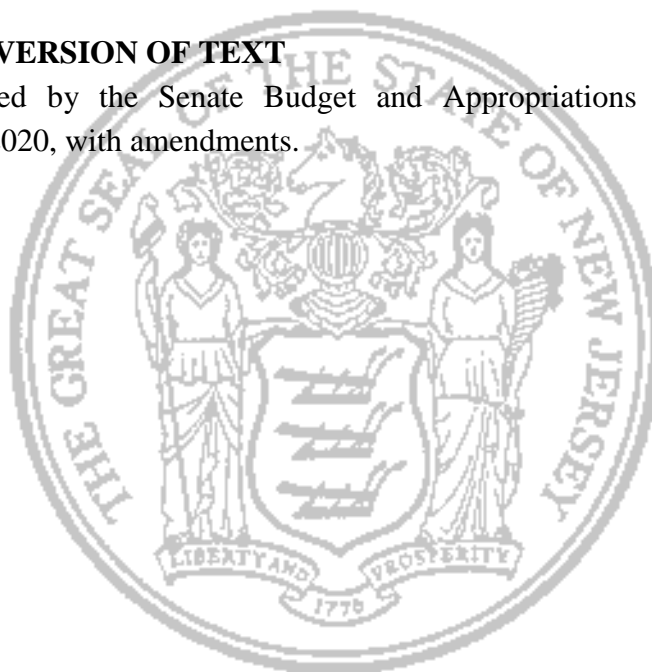
**Senator O'Scanlon**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As reported by the Senate Budget and Appropriations Committee on October 22, 2020, with amendments.



**(Sponsorship Updated As Of: 3/1/2021)**

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 <sup>1</sup>the “Real Property Assessment Demonstration Program,”<sup>1</sup>  
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. <sup>1</sup>However,  
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

**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:

<sup>1</sup>Senate SBA committee amendments adopted October 22, 2020.

1 discretion, be performed virtually pursuant to the provisions of  
2 subsection b. of this section.<sup>1</sup>

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

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

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

24  
25 2. R.S.54:3-21 is amended to read as follows:

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

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

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

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

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

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

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

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

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

31

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

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

43        b. In any proceedings before the board where deeds or other  
44 instruments of conveyance do not state the true consideration or  
45 sale price of the property, which is the subject of appeal, the realty  
46 transfer fee paid upon the recording of such deeds or instruments as  
47 well as an affidavit of consideration attached to and filed with any

1 such deed or instrument shall be admitted as prima facie evidence  
2 of the actual amount of money and the monetary value of any other  
3 thing of value constituting the entire compensation paid for such  
4 transfer of realty.

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

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

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

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

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

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

1 be waived by the taxpayer's decision not to attend the appeal  
2 hearing.

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

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

13  
14 4. R.S.54:51A-6 is amended to read as follows:

15 54:51A-6. a. Whenever the tax court is satisfied by the proofs  
16 that the ratio of the assessed valuation of the subject property to its  
17 true value exceeds the upper limit or falls below the lower limit of  
18 the common level range, it shall enter judgment revising the  
19 taxable value of the property by applying the average ratio to the  
20 true value of the property except as hereinafter provided.

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

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

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

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

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

1       <sup>1</sup> [5.R.S.54:3-26 is amended to read as follows:

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

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

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

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



1 judgment on the tax duplicate, the county board shall award to the  
2 taxpayer reasonable counsel fees, appraisal costs and other costs  
3 which shall be paid by the taxing district.

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

17  
18 <sup>1</sup>[6.R.S.54:51A-8 is amended to read as follows:

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

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

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

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

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

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

33 (cf: P.L.2019, c.230, s.2)]<sup>1</sup>

34  
35 <sup>1</sup>[7.] 5.<sup>1</sup> R.S.54:4-38 is amended to read as follows:

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

1 notify each taxpayer by mail within 30 days of any change to the  
 2 assessment. This notification of change of assessment shall contain  
 3 the prior assessment and the current assessment. Any notice issued  
 4 by the assessor shall contain information instructing taxpayers on  
 5 how to appeal their assessment along with the deadline to file an  
 6 appeal, printed in boldface type.

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

29 <sup>1</sup>With the exception of any judgment change notification notice  
 30 required by R.S.54:3-26 or R.S.54:51A-8, the The<sup>1</sup> notification  
 31 required by this section shall satisfy any notice requirement to a  
 32 property owner in a municipality located in a county wherein the  
 33 county board of taxation is participating in the "Real Property  
 34 Assessment Demonstration Program" established in section 4 of  
 35 P.L.2013, c.15 (C.54:1-104) concerning the assessment of that  
 36 property owner's preliminary assessment value for the tax year.

37 (cf: P.L.2018, c.94, s.8)

38  
 39 <sup>1</sup>[8.] 6.<sup>1</sup> Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended  
 40 to read as follows:

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

1 notice issued by the assessor or county board of taxation shall  
2 contain information instructing taxpayers on how to appeal their  
3 assessment along with the deadline to file an appeal, printed in  
4 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, on or before November 15 of the pretax year, shall notify  
13 by mail each taxpayer of the preliminary assessment and preceding  
14 year's taxes. Thereafter, the assessor or county board of taxation  
15 shall notify each taxpayer by mail within 30 days of any change to  
16 the assessment which has occurred as the result of a municipal-wide  
17 revaluation or reassessment of real property within the  
18 municipality. This notification of change of assessment shall  
19 contain the prior assessment and the current assessment. The  
20 director shall establish the form of notice of assessment and change  
21 of assessment. Any notice issued by the assessor or county board of  
22 taxation shall contain information instructing taxpayers on how to  
23 appeal their assessment along with the deadline to file an appeal,  
24 printed in boldface type. <sup>1</sup>【With the exception of any judgment  
25 change notification notice required by R.S.54:3-26 or R.S.54:51A-  
26 8, the】 The<sup>1</sup> notification required by this section shall satisfy any  
27 notice requirement to a property owner in a municipality located in  
28 a county wherein the county board of taxation is participating in the  
29 “Real Property Assessment Demonstration Program” established in  
30 section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment  
31 of that property owner’s preliminary assessment value for the tax  
32 year.

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

40 (cf: P.L.2018, c.94, s.9)

41  
42 <sup>1</sup>**【9.】 7.<sup>1</sup>** Section 1 of P.L.1945, c.260 (C.54:4-35.1) is  
43 amended to read as follows:

44 1. a. When any parcel of real property contains any building or  
45 other structure which has been destroyed, consumed by fire,  
46 demolished, or altered in such a way that its value has materially  
47 depreciated, either intentionally or by the action of storm, fire,  
48 cyclone, tornado, or earthquake, or other casualty, which

1 depreciation of value occurred after October 1 in any year and  
2 before January 1 of the following year, the assessor shall, upon  
3 notice thereof being given to him by the property owner prior to  
4 January 10 of that year, and after examination and inquiry,  
5 determine the value of such parcel of real property as of that  
6 January 1, and assess the same according to such value.

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

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

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

31  
32 <sup>1</sup>**【10.】** 8.<sup>1</sup> This act shall take effect immediately.