

[Second Reprint]

SENATE, No. 2725

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED JULY 28, 2020

Sponsored by:

Senator VIN GOPAL

District 11 (Monmouth)

Assemblyman ERIC HOUGHTALING

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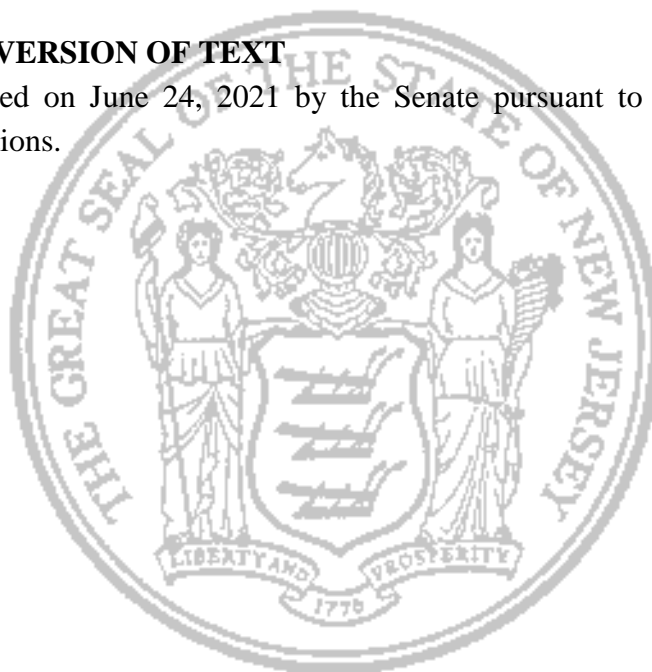
Senator O'Scanlon

SYNOPSIS

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

CURRENT VERSION OF TEXT

As amended on June 24, 2021 by the Senate pursuant to the Governor's recommendations.



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

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
 40 prominently displayed on the notice. ²¹However, notwithstanding
 41 the provisions of this subsection, in the case of a municipality
 42 located in a county wherein the county board of taxation is
 43 participating in the demonstration program established in section 4

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 of the “Real Property Assessment Demonstration Program,”
2 P.L.2013, c.15 (C.54:1-104), the internal inspection may, at the
3 taxpayer’s discretion, be performed virtually pursuant to the
4 provisions of subsection b. of this section.¹

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

12 b. ²**[In the case of a municipality located in a county wherein**
13 **the county board of taxation is participating in the demonstration**
14 **program established in section 4 of the “Real Property Assessment**
15 **Demonstration Program,” P.L.2013, c.15 (C.54:1-104).]**
16 Notwithstanding the provisions of this section, in any municipality
17 implementing a revaluation program approved by the Director of
18 the Division of Taxation pursuant to P.L.1971, c.424 (C.54:1-35.35
19 et seq.), district-wide reassessment program, compliance plan, or
20 other form of municipal-wide assessment review that requires the
21 revision of all property assessments to current market value, that is
22 approved by the county board of taxation² at the taxpayer’s
23 discretion, the assessor may perform the internal inspections
24 described in subsection a. of this section in a virtual manner,
25 utilizing smartphone technology and protocols adopted by the
26 county board of taxation. No such video recordings may be
27 retained by the assessor. This virtual internal inspection alternative
28 shall be available to all assessment function inspections ¹**[with]**
29 within¹ the county, including, but not limited to, revaluations,
30 reassessments, the annual reassessment, and inspections related to
31 added or omitted assessments.
32 (cf: P.L.2017, c.306, s.10)

33
34 2. R.S.54:3-21 is amended to read as follows:

35 54:3-21. a. (1) Except as provided in subsection b. of this
36 section a taxpayer feeling aggrieved by the assessed valuation of the
37 taxpayer's property, or feeling discriminated against by the assessed
38 valuation of other property in the county, or a taxing district which
39 may feel discriminated against by the assessed valuation of property
40 in the taxing district, or by the assessed valuation of property in
41 another taxing district in the county, may on or before April 1, or 45
42 days from the date the bulk mailing of notification of assessment is
43 completed in the taxing district, whichever is later, appeal to the
44 county board of taxation by filing with it a petition of appeal;
45 provided, however, that any such taxpayer or taxing district may on
46 or before April 1, or 45 days from the date the bulk mailing of
47 notification of assessment is completed in the taxing district,

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

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

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

1 complaint directly with the Tax Court, if the assessed valuation of
2 the property subject to the appeal exceeds \$1,000,000.

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

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

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

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

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

40
41 3. R.S.54:3-22 is amended to read as follows:

42 54:3-22. a. The board shall thereupon make such order
43 respecting the time and manner for hearing the appeal as it may
44 deem just, and shall summarily hear and determine the appeal, and
45 revise and correct the assessment in accordance with the value
46 prescribed by law. All appeals filed pursuant to the provisions of
47 chapter 3 of Title 54 of the Revised Statutes shall be heard and

1 determined by the board. It may compel the attendance of
2 witnesses, the production of books and papers before it, examine
3 witnesses or cause witnesses to be examined under oath before it,
4 which oath may be administered by a member of the board.

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

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

20 d. If the average ratio is below the county percentage level and
21 the ratio of the assessed value of the subject property to its true
22 value exceeds the county percentage level, the county board of
23 taxation shall reduce the taxable value of the property by applying
24 the average ratio to the true value of the property.

25 e. If both the average ratio and the ratio of the assessed value
26 of the subject property to its true value exceed the county
27 percentage level, the county board of taxation shall revise the
28 taxable value of the property by applying the county percentage
29 level to the true value of the property.

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

40 ²[g. (1) With respect to real property located in a county
41 participating in the real property assessment demonstration program
42 established in section 4 of the “Real Property Assessment
43 Demonstration Program,” P.L.2013, c.15 (C.54:1-104), the
44 provisions of this section shall not apply to any appeal from an
45 assessment of real property taken with respect to the tax year in
46 which the assessor implements either a municipal-wide
47 reassessment, or other form of municipal-wide assessment review

1 that requires the revision of all property assessments to current
2 market value, that is approved by the county board of taxation.

3 (2) 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 **1** g. At²
7 the property owner’s written request submitted at the time of filing,
8 the county board of taxation may proceed with a full evidentiary
9 hearing based on the evidence submitted at least seven full days
10 prior to the original appeal hearing date, without the attendance of
11 the property owner. The ability to proceed based on the evidence
12 timely submitted is at the sole discretion of the property owner.
13 The attendance of the author of any expert appraisal or report
14 submitted as evidence in the appeal, if otherwise required, shall not
15 be waived by the taxpayer’s decision not to attend the appeal
16 hearing.

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

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

29
30 4. R.S.54:51A-6 is amended to read as follows:

31 54:51A-6. a. Whenever the tax court is satisfied by the proofs
32 that the ratio of the assessed valuation of the subject property to its
33 true value exceeds the upper limit or falls below the lower limit of
34 the common level range, it shall enter judgment revising the
35 taxable value of the property by applying the average ratio to the
36 true value of the property except as hereinafter provided.

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

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

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

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

23
24 ¹[5.R.S.54:3-26 is amended to read as follows:

25 54:3-26. The county board of taxation shall hear and
26 determine all such appeals within three months after the last day
27 for filing such appeals, and shall keep a record of its judgments
28 thereon in permanent form, and shall transmit a written
29 memorandum of its judgments to the assessor of the taxing district
30 and to the taxpayer, setting forth the reasons on which such
31 judgment was based, and in all cases where the amount of tax to be
32 paid shall be changed as the result of an appeal, to the collector of
33 the taxing district. The Director of the Division of Taxation shall
34 prescribe such procedures and forms for the setting forth of such
35 written memorandums of judgments as may be necessary.

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

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

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

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

27 With respect to real property located in a county participating in
28 the real property assessment program established in section 4 of the
29 “Real Property Assessment Demonstration Program,” P.L.2013,
30 c.15 (C.54:1-104), in a municipality that has performed municipal-
31 wide reassessments that were approved by the county board of
32 taxation, and required the review and revision of all parcels to
33 current market value, if the assessor changes an assessment judged
34 by appeal in the previous year by any amount, the assessor shall
35 send an additional notice to the owner of the property disclosing the
36 change in assessment. This assessment change notification shall be
37 sent by regular mail at least 45 days immediately prior to the
38 deadline for filing an appeal with the county board of taxation.
39 (cf: P.L.1999, c.208, s.3)】¹

40

41 ¹【6.R.S.54:51A-8 is amended to read as follows:

42 54:51A-8. a. Conclusiveness of judgment; changes in value;
43 effect of revaluation program. Where a judgment not subject to
44 further appeal has been rendered by the Tax Court involving real
45 property, the judgment shall be conclusive and binding upon the
46 municipal assessor and the taxing district, parties to the proceeding,
47 for the assessment year and for the two assessment years succeeding
48 the assessment year covered by the final judgment, except as to

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

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

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

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

43 d. With respect to real property located in a county
44 participating in the real property assessment program established in
45 section 4 of the “Real Property Assessment Demonstration
46 Program,” P.L.2013, c.15 (C.54:1-104), in a municipality that has
47 performed municipal-wide reassessment that were approved by the
48 county board of taxation, and required the review and revision of all

1 parcels to current market value, if the assessor changes an
2 assessment judged by appeal in the previous year by any amount,
3 the assessor shall send an additional notice to the owner of the
4 property disclosing the change in assessment. This assessment
5 change notification shall be sent by regular mail at least 45 days
6 immediately prior to the deadline for filing an appeal with the
7 county board of taxation.

8 (cf: P.L.2019, c.230, s.2)]¹

9
10 ¹[7.] 5.¹ R.S.54:4-38 is amended to read as follows:

11 54:4-38. a. Except as provided in subsection b. of this section,
12 every assessor, at least ten days before filing the complete
13 assessment list and duplicate with the county board of taxation, and
14 before annexing thereto his affidavit as required in section 54:4-36
15 of this title, shall notify each taxpayer of the current assessment and
16 preceding year's taxes and give public notice by advertisement in at
17 least one newspaper circulating within his taxing district of a time
18 and place when and where the assessment list may be inspected by
19 any taxpayer for the purpose of enabling the taxpayer to ascertain
20 what assessments have been made against him or his property and
21 to confer informally with the assessor as to the correctness of the
22 assessments, so that any errors may be corrected before the filing of
23 the assessment list and duplicate. Thereafter, the assessor shall
24 notify each taxpayer by mail within 30 days of any change to the
25 assessment. This notification of change of assessment shall contain
26 the prior assessment and the current assessment. Any notice issued
27 by the assessor shall contain information instructing taxpayers on
28 how to appeal their assessment along with the deadline to file an
29 appeal, printed in 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, before filing the preliminary assessment list with the
38 county board of taxation pursuant to subsection b. of R.S.54:4-35,
39 shall notify each taxpayer of the preliminary assessment and
40 preceding year's taxes and give public notice by advertisement in at
41 least one newspaper circulating within his taxing district of a time
42 and place when and where the assessment list may be inspected by
43 any taxpayer for the purpose of enabling the taxpayer to ascertain
44 what assessments have been made against the taxpayer or the
45 taxpayer's property. Thereafter, the assessor shall notify each
46 taxpayer by mail within 30 days of any change to the assessment.
47 This notification of change of assessment shall contain the prior
48 assessment and the current assessment. Any notice issued by the

1 assessor shall contain information instructing taxpayers on how to
2 appeal their assessment along with the deadline to file an appeal,
3 printed in boldface type.

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

13
14 ¹ [8.] 6.¹ Section 32 of P.L.1991, c.75 (C.54:4-38.1) is amended
15 to read as follows:

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

28 b. In the case of a municipality located in a county where the
29 county board of taxation is participating in the demonstration
30 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in
31 the case of a county operating under the "Property Tax Assessment
32 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.) and in the case of
33 a municipality located in a county that has adopted, by resolution,
34 the provisions of section 1 of P.L.2018, c.94 (C.54:1-105), every
35 assessor, on or before November 15 of the pretax year, shall notify
36 by mail each taxpayer of the preliminary assessment and preceding
37 year's taxes. Thereafter, the assessor or county board of taxation
38 shall notify each taxpayer by mail within 30 days of any change to
39 the assessment which has occurred as the result of a municipal-wide
40 revaluation or reassessment of real property within the
41 municipality. This notification of change of assessment shall
42 contain the prior assessment and the current assessment. The
43 director shall establish the form of notice of assessment and change
44 of assessment. Any notice issued by the assessor or county board of
45 taxation shall contain information instructing taxpayers on how to
46 appeal their assessment along with the deadline to file an appeal,
47 printed in boldface type. ¹ [With the exception of any judgment
48 change notification notice required by R.S.54:3-26 or R.S.54:51A-

1 8, the] The¹ notification required by this section shall satisfy any
2 notice requirement to a property owner in a municipality located in
3 a county wherein the county board of taxation is participating in the
4 “Real Property Assessment Demonstration Program” established in
5 section 4 of P.L.2013, c.15 (C.54:1-104) concerning the assessment
6 of that property owner’s preliminary assessment value for the tax
7 year.

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

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

16
17 ¹[9.] 7.¹ Section 1 of P.L.1945, c.260 (C.54:4-35.1) is
18 amended to read as follows:

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

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

47 (2) To properly capture the value of the building or structure
48 from January 1 to the date of the depreciation of the building or

1 structure, the assessor's **【final tax】** added assessment list shall
2 include an improvement value that reflects the prorated value of the
3 building or structure as of January 1 for the number of days prior to
4 the date of the depreciation of the building or structure.
5 (cf: P.L.2017, c.228, s.1)

6

7 **¹【10.】 8.¹** This act shall take effect immediately.