

**ASSEMBLY, No. 1314**

---

**STATE OF NEW JERSEY**

**220th LEGISLATURE**

---

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

**Sponsored by:**

**Assemblyman LOUIS D. GREENWALD**

**District 6 (Burlington and Camden)**

**Assemblywoman ANGELA V. MCKNIGHT**

**District 31 (Hudson)**

**Assemblywoman ELLEN J. PARK**

**District 37 (Bergen)**

**SYNOPSIS**

Requires municipality to return to taxpayer property taxes paid in error due to assessor's or owner's mistake.

**CURRENT VERSION OF TEXT**

As reported by the Assembly State and Local Government Committee with technical review.



**(Sponsorship Updated As Of: 10/4/2022)**

1 AN ACT concerning errors in the assessment of real property and  
2 property tax overpayment and amending R.S.54:4-54.

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

6  
7 1. R.S.54:4-54 is amended to read as follows:

8 54:4-54. a. Where by mistake property real or personal has been  
9 twice entered and assessed on the tax duplicate, the governing body  
10 of the taxing district or county board of taxation may order and  
11 cause the tax record to be corrected and if the tax has been twice  
12 paid the governing body of the taxing district shall refund the  
13 excessive payment without interest.

14 b. Where by mistake an assessment intended for one parcel has  
15 been placed upon another, the governing body may cancel the  
16 erroneous assessment, return without interest any money paid by  
17 one not the owner of the parcel intended to be assessed, and enter  
18 upon the record the assessment and tax against the proper parcel,  
19 after a hearing upon five days' notice to the owner.

20 c. Where one person has by mistake paid the tax on the property  
21 of another supposing it to be his own, the governing body after a  
22 hearing, on five days' notice to the owner, **[may]** shall return the  
23 money paid in error without interest and restore the record of the  
24 assessment and tax against the property in the name of the true  
25 owner, provided the lien of the tax has not expired and no transfer  
26 or encumbrance has been put on record against the property since  
27 the date of the payment in error.

28 d. No assessment of real or personal property shall be  
29 considered invalid because listed or assessed in the name of one  
30 not the owner thereof, or because erroneously classed as the land of  
31 an unknown or nonresident owner.

32 e. All refunds made pursuant to subsections a. through c. of this  
33 section shall be subject to a three-year statute of limitations, and  
34 shall be computed as refunds for the tax year in which the  
35 governing body has been notified by the taxpayer of the error, and  
36 the three tax years immediately preceding the notice.

37 (cf: R.S.54:4-54)

38  
39 2. This act shall take effect immediately.

**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.