

[Second Reprint]

ASSEMBLY, No. 312

STATE OF NEW JERSEY
217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

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District 5 (Camden and Gloucester)

Senator BRIAN P. STACK

District 33 (Hudson)

Co-Sponsored by:

Assemblyman Webber, Assemblywomen Mosquera, Jones, Assemblymen Houghtaling, Chiaravalloti, Space, Rooney, Caputo and O'Scanlon

SYNOPSIS

Requires Division of Local Government Services to include certain property tax information on division's web page.

CURRENT VERSION OF TEXT

As amended on January 10, 2017 by the General Assembly pursuant to the Governor's recommendations.

(Sponsorship Updated As Of: 2/16/2017)

1 AN ACT concerning property tax ²and local government budget²
 2 information posted on the web page of the Division of Local
 3 Government Services in the Department of Community Affairs
 4 and supplementing Title 52 of the Revised Statutes.

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

8
 9 1. The Division of Local Government Services in the
 10 Department of Community Affairs shall post on its Internet web
 11 page a summary of property tax data ², based on information
 12 provided by the Division of Taxation in the Department of the
 13 Treasury,² for the current calendar year, and for each of the
 14 immediately preceding 10 calendar years. ²The division shall also
 15 post on its web page a summary of local government budget data
 16 for the current calendar year, and for each of the immediately
 17 preceding 10 calendar years, except that the first calendar year such
 18 data shall be published for is calendar year 2015.²

19 The property tax data summary shall provide the public with
 20 information about the property tax levy for the previous year in
 21 each county, municipality, fire district, and school district in the
 22 State, and shall include such other statistical information as the
 23 division determines to be useful for the public's understanding of
 24 the individual components that make up each taxpayer's property
 25 tax bill.

26 In each year, the data shall include, but shall not be limited to,
 27 the amount of the average residential property tax bill ², the number
 28 of residential taxpayers who received a homestead credit payment,
 29 and the amount of the average homestead credit payment² for each
 30 municipality in the State ²], the amount of the average homestead
 31 credit payment credited against the average property tax bill for
 32 each municipality, and the net average residential property tax bill
 33 for each municipality, which shall be the remainder of the average
 34 residential property tax bill minus the average homestead credit
 35 payment]². ¹The property tax data summary shall also include
 36 information about the following property tax relief programs: the
 37 "Homestead Property Tax Credit Act," sections 1 through 10 of
 38 P.L.1990, c.61 (C.54:4-8.57 through 54:4-8.66) and sections 3, 14
 39 through 16, 18 and 19 of P.L.1999, c.63 (C.54:4-8.58a and C.54:4-
 40 8.66a through C.54:4-8.66e); the "Property Tax Deduction Act,"
 41 P.L.1996, c.60 (C.54A:3A-15 et seq.); the homestead property tax
 42 reimbursement program, P.L.1997, c.348 (C.54:4-8.67 et al.); the

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted April 4, 2016.

²Assembly amendments adopted in accordance with Governor's recommendations January 10, 2017.

1 disabled veterans property tax exemption, P.L.1948, c.259 (C.54:4-
2 3.30 et seq.); the veterans property tax deduction, P.L.1963, c.171
3 (C.54:4-8.10 et seq); and the senior and disabled property tax
4 deduction, P.L.1963, c.172 (C.54:4-8.40 et seq.).¹

5 The data shall also include, but shall not be limited to, the
6 following information:

- 7 a. total net valuation taxable,
 - 8 b. State equalization table average ratio,
 - 9 c. net county taxes,
 - 10 d. county library levy,
 - 11 e. county health services levy,
 - 12 f. county open space preservation levy,
 - 13 g. total county levy,
 - 14 h. school property tax levy,
 - 15 i. school property tax levy for consolidated, joint, and regional
16 school districts,
 - 17 j. municipal levy required for debt service of Type I school
18 districts,
 - 19 k. total school levy,
 - 20 l. municipal purposes property tax levy,
 - 21 m. municipal open space preservation levy,
 - 22 n. municipal library levy,
 - 23 o. total municipal levy,
 - 24 p. the total levy used to determine the tax rate for each county,
25 municipality, fire district, and school district; and
 - 26 q. the equalized and non-equalized tax rates for each local unit.
27
- 28 2. This act shall take effect immediately.