

[First Reprint]

SENATE, No. 1298

STATE OF NEW JERSEY
218th LEGISLATURE

INTRODUCED FEBRUARY 1, 2018

Sponsored by:

Senator ANTHONY M. BUCCO

District 25 (Morris and Somerset)

Senator TROY SINGLETON

District 7 (Burlington)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Assemblywoman AURA DUNN

District 25 (Morris and Somerset)

Assemblyman PARKER SPACE

District 24 (Morris, Sussex and Warren)

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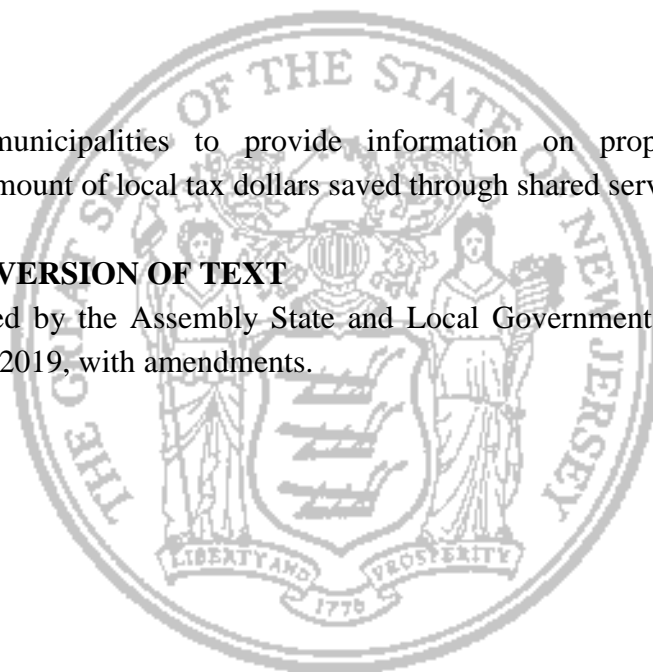
**Senator A.R.Bucco, Assemblyman Wirths, Assemblywoman Murphy,
Assemblymen Freiman and Calabrese**

SYNOPSIS

Permits municipalities to provide information on property tax bills concerning amount of local tax dollars saved through shared services.

CURRENT VERSION OF TEXT

As reported by the Assembly State and Local Government Committee on December 9, 2019, with amendments.



(Sponsorship Updated As Of: 1/14/2020)

1 AN ACT concerning the form and content of property tax bills and
2 amending R.S.54:4-65.

3

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

6

7 ¹[1. R.S.54:4-65 is amended to read as follows:

8 54:4-65. a. The Director of the Division of Local Government
9 Services in the Department of Community Affairs shall approve the
10 form and content of property tax bills.

11 b. (1) Each tax bill shall have printed thereon a brief tabulation
12 showing the distribution of the amount raised by taxation in the
13 taxing district, in such form as to disclose the rate per \$100.00 of
14 assessed valuation or the number of cents in each dollar paid by the
15 taxpayer which is to be used for the payment of State school taxes,
16 other State taxes, county taxes, local school expenditures, free
17 public library taxes, and other local expenditures. The last named
18 item may be further subdivided so as to show the amount for each
19 of the several departments of the municipal government. In lieu of
20 printing such information on the tax bill, any municipality may
21 furnish the tabulation required hereunder and any other pertinent
22 information in a statement accompanying the mailing or delivery of
23 the tax bill.

24 (2) When a parcel receives a homestead property tax credit
25 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
26 the amount of the credit shall be included with the tax calculation as
27 a reduction in the total tax calculation for the year. One-half of the
28 amount of the credit shall be deducted from taxes otherwise due for
29 the third installment and the remaining one-half shall be deducted
30 from taxes otherwise due for the fourth installment.

31 (3) There shall be included on or with the tax bill the delinquent
32 interest rate or rates to be charged and any end of year penalty that
33 is authorized and any other such information that the director may
34 require from time to time.

35 c. The tax bill shall also include a statement about the
36 availability of, on the Internet website of the Department of
37 Community Affairs, the amounts of State aid and assistance
38 received by the municipality, school districts, special districts, free
39 public libraries, county governments that offset property taxes that
40 are otherwise due on each parcel. The tax bill shall also include the
41 link to the Internet website of the Department of Community
42 Affairs containing this information. The director shall cause the
43 amounts of said State aid and assistance that shall serve as the basis
44 for the calculation for each parcel to be displayed on the Internet

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 December 9, 2019.

1 website of the Department of Community Affairs. The director
2 shall set standards for the display of the statement on the tax bill.

3 d. The tax bill or form mailed with the tax bill shall include
4 thereon the date upon which each installment is due.

5 e. If a property tax bill includes in its calculation a homestead
6 property tax credit, the bill shall, in addition to the calculation
7 showing taxes due, either display a notice concerning the credit on
8 the face of the property tax bill or with a separate notice, with the
9 content and wording as the director provides.

10 f. (1) At the sole discretion of the municipality, the tax bill may
11 also include a statement listing the number and type of shared
12 services entered into by the municipality, the dollar value of the
13 savings to the municipality from each of those shared services, and
14 a total amount of municipal savings resulting from those shared
15 services. The statement shall be in a format promulgated by the
16 Director of the Division of Local Government Services in the
17 Department of Community Affairs pursuant to paragraph (2) of this
18 subsection.

19 (2) On or before the first day of the third month next following
20 the enactment of P.L. , c. (pending before the Legislature as this
21 bill), the Director of the Division of Local Government Services in
22 the Department of Community Affairs shall promulgate the format
23 for the shared services statement permitted to be placed on the tax
24 bill by a municipality pursuant to paragraph (1) of this subsection.
25 (cf: P.L.2015, c.95, s.31)]¹

26

27 ¹1. R.S.54:4-65 is amended to read as follows:

28 54:4-65. a. The Director of the Division of Local Government
29 Services in the Department of Community Affairs shall approve the
30 form and content of property tax bills.

31 b. (1) Each tax bill shall have printed thereon a brief tabulation
32 showing the distribution of the amount raised by taxation in the taxing
33 district, in such form as to disclose the rate per \$100.00 of assessed
34 valuation or the number of cents in each dollar paid by the taxpayer
35 which is to be used for the payment of State school taxes, other State
36 taxes, county taxes, local school expenditures, free public library
37 taxes, and other local expenditures. The last named item may be
38 further subdivided so as to show the amount for each of the several
39 departments of the municipal government. In lieu of printing such
40 information on the tax bill, any municipality may furnish the
41 tabulation required hereunder and any other pertinent information in a
42 statement accompanying the mailing or delivery of the tax bill.

43 (2) When a parcel receives a homestead property tax credit
44 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.), the
45 amount of the credit shall be included with the tax calculation as a
46 reduction in the total tax calculation for the year. One-half of the
47 amount of the credit shall be deducted from taxes otherwise due for the

1 third installment and the remaining one-half shall be deducted from
2 taxes otherwise due for the fourth installment.

3 (3) There shall be included on or with the tax bill the delinquent
4 interest rate or rates to be charged and any end of year penalty that is
5 authorized and any other such information that the director may
6 require from time to time.

7 c. The tax bill shall also include a statement about the
8 availability, on the Internet website of the Department of Community
9 Affairs, of the amounts of State aid and assistance received by the
10 municipality, school districts, special districts, free public libraries,
11 county governments that offset property taxes that are otherwise due
12 on each parcel, along with a statement about the availability, on the
13 Internet website of the Division of Taxation in the Department of the
14 Treasury, of a listing of, and eligibility requirements for, the various
15 State property tax relief programs. The tax bill shall also include the
16 links to the Internet websites of the Department of Community Affairs
17 and the Division of Taxation containing this information. The director
18 shall cause the amounts of said State aid and assistance that shall serve
19 as the basis for the calculation for each parcel to be displayed on the
20 Internet website of the Department of Community Affairs. The
21 director shall set standards for the display of the statement on the tax
22 bill.

23 d. The tax bill or form mailed with the tax bill shall include
24 thereon the date upon which each installment is due.

25 e. If a property tax bill includes in its calculation a homestead
26 property tax credit, the bill shall, in addition to the calculation showing
27 taxes due, either display a notice concerning the credit on the face of
28 the property tax bill or with a separate notice, with the content and
29 wording as the director provides.

30 f. (1) At the sole discretion of the municipality, the tax bill
31 may also include a statement listing the number and type of shared
32 services entered into by the municipality, the dollar value of the
33 savings to the municipality from each of those shared services, and
34 a total amount of municipal savings resulting from those shared
35 services. The statement shall be in a format promulgated by the
36 Director of the Division of Local Government Services in the
37 Department of Community Affairs pursuant to paragraph (2) of this
38 subsection.

39 (2) On or before the first day of the third month next following
40 the enactment of P.L. , c. (pending before the Legislature as this
41 bill), the Director of the Division of Local Government Services in
42 the Department of Community Affairs shall promulgate the format
43 for the shared services statement permitted to be placed on the tax
44 bill by a municipality pursuant to paragraph (1) of this subsection.¹

45 (cf: P.L.2019, c.186, s.1)

46

47 2. This act shall take effect immediately.