

[First Reprint]

ASSEMBLY, No. 1135

STATE OF NEW JERSEY
219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:

Assemblyman CRAIG J. COUGHLIN

District 19 (Middlesex)

Assemblyman ROBERT J. KARABINCHAK

District 18 (Middlesex)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

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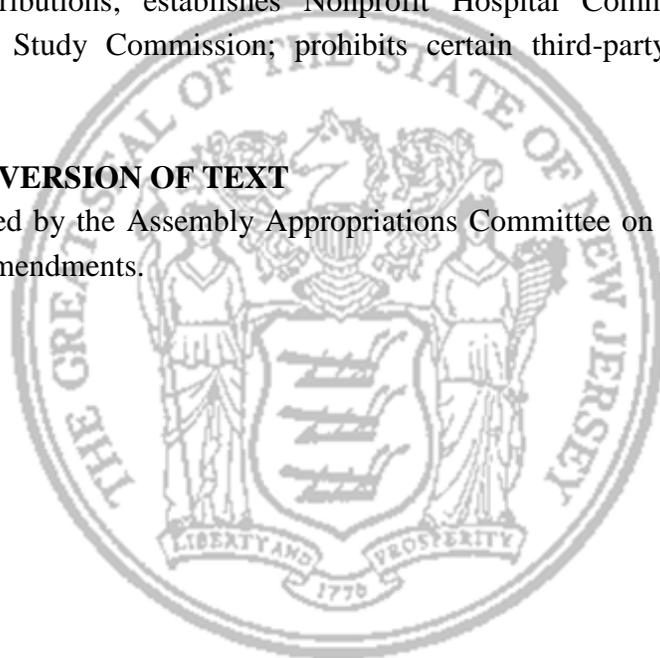
Assemblyman Giblin and Assemblywomen Pinkin and Murphy

SYNOPSIS

Reinstates prior property tax exemption for nonprofit hospitals with on-site for-profit medical providers; requires some of these hospitals to pay community service contributions; establishes Nonprofit Hospital Community Service Contribution Study Commission; prohibits certain third-party property tax appeals.

CURRENT VERSION OF TEXT

As reported by the Assembly Appropriations Committee on September 17, 2020, with amendments.



(Sponsorship Updated As Of: 7/16/2020)

1 AN ACT concerning property tax exemptions, supplementing
 2 chapter 48 of Title 40 and chapter 4 of Title 54 of the Revised
 3 Statutes, and amending R.S.54:4-3.6 and R.S.54:3-21.
 4

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

8 1. (New section) a. ¹(1)¹ The owner of property used as a
 9 hospital or a satellite emergency care facility, which is exempt from
 10 taxation pursuant to section 3 of P.L. , c. (C.) (pending
 11 before the Legislature as this bill), shall annually be assessed a
 12 community service contribution to the municipality in which the
 13 licensed beds of the hospital are located and, in the case of a
 14 satellite emergency care facility, to the municipality in which such
 15 facility is located. These contributions shall be remitted directly to
 16 the municipalities in which the contributions are assessed.

17 ¹(2) If a hospital and municipality have entered into a voluntary
 18 agreement prior to the enactment of P.L. , c. (C.) (pending
 19 before the Legislature as this bill), the hospital shall be required to
 20 pay the greater of the community service contribution required
 21 under paragraph (1) of subsection b. of this section, or the amount
 22 agreed upon in a voluntary agreement for the duration of the
 23 agreement between the municipality and the hospital.

24 (3) Nothing in this section shall be construed to prohibit a
 25 municipality and a hospital from entering into a voluntary
 26 agreement requiring additional payments by the hospital to the
 27 municipality pursuant to this section.¹

28 b. (1) For tax year ¹**[2018]** 2021¹, the annual community
 29 service contribution required pursuant to this section shall, for a
 30 hospital, be equal to \$2.50 a day for each licensed bed at the
 31 hospital in the prior tax year, and shall, for a satellite emergency
 32 care facility, be equal to \$250 for each day in the prior tax year.
 33 For tax year ¹**[2019]** 2022¹ and each tax year thereafter, the per day
 34 amount used to calculate an annual community service contribution
 35 for a hospital and a satellite emergency care facility shall increase
 36 by two percent over the prior tax year. The Commissioner of
 37 Health shall annually promulgate the per day amount to apply for
 38 each tax year. ¹For the purposes of this subsection, the number of
 39 licensed beds per hospital shall not be less than the number of such
 40 beds in existence on January 1, 2020.¹

41 (2) An annual community service contribution shall be reduced
 42 by an amount equal to the sum of any payments remitted to the
 43 municipality in which the licensed beds of the hospital or satellite
 44 emergency care facility, as the case may be, is located, pursuant to a

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 AAP committee amendments adopted September 17, 2020.

1 voluntary agreement operative in the prior tax year between the
2 owner and the municipality to compensate for any municipal
3 **‘[public safety]’** services benefitting the occupants and premises of
4 the hospital or satellite emergency care facility

5 (3) An annual community service contribution shall be payable
6 in equal quarterly installments. The installments shall be payable
7 on February 1, May 1, August 1, and November 1.

8 c. The obligation to remit an annual community service
9 contribution pursuant to this section is legal, valid, and binding. If
10 a quarterly installment of an annual community service contribution
11 installment is not paid as and when due pursuant to subsection b. of
12 this section, the unpaid balance shall constitute a municipal lien on
13 the hospital or satellite emergency care facility property after 30
14 days, and shall be enforced and collected in the same manner as
15 unpaid property taxes.

16 d. A municipality that receives an annual community service
17 contribution installment pursuant to this section, or a payment under
18 a voluntary agreement that reduces the amount of such contribution
19 pursuant to paragraph (2) of subsection b. of this section, shall
20 forthwith, upon receipt, remit five percent of the installment or
21 voluntary payment, as the case may be, to the county in which the
22 municipality is located.

23 e. The Commissioner of Health, in consultation with the New
24 Jersey Health Care Facilities Financing Authority in the Department
25 of Health and the Director of the Division of Local Government
26 Services in the Department of Community Affairs, shall, by
27 **‘[January 1, 2019]’** the first day of the fourth month next following
28 the enactment of P.L. , c. (C.) (pending before the
29 Legislature as this bill)¹, adopt regulations necessary to effectuate
30 the provisions of this section pursuant to the "Administrative
31 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.).

32 f. ‘Notwithstanding any other provision of this section to the
33 contrary, an owner of property used as a hospital that would
34 otherwise be required to remit a community service contribution
35 pursuant to this section shall be exempt from remitting any such
36 contribution for a tax year if prior to December 1 of the pre-tax
37 year: (1) the owner certifies to the Department of Health that the
38 hospital did not balance bill or collect payment from an individual
39 for inpatient services rendered at the hospital by its employed
40 physicians during the current calendar year, and that the hospital’s
41 forbearance of payment was lawful and consistent with an advisory
42 opinion issued to the hospital by the federal government; and (2)
43 the hospital has provided community benefit over the preceding
44 three years for which the hospital has filed such forms averaging at
45 least 12 percent of the hospital’s total expenses, as documented on
46 IRS Form 990, Schedule H, part 1, line 7K, column F. The hospital
47 shall file a copy of the documentation as enumerated in items (1)
48 and (2) of this subsection with the municipal tax assessor on or

1 before December 1 of the pre-tax year. Upon receipt of a copy of
2 the documentation, the tax assessor shall notify the hospital, on or
3 before December 31, that it is exempt from payment of the
4 community service contribution for the tax year commencing
5 January 1.

6 g.¹ As used in this section:

7 “Hospital” means a general acute care hospital licensed pursuant
8 to P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and
9 operates organized facilities and services as approved and licensed
10 by the Department of Health for the diagnosis, treatment, or care of
11 persons suffering from acute illness, injury, or deformity and in
12 which all diagnosis, treatment, and care are administered by or
13 performed under the direction of persons licensed to practice
14 medicine or osteopathy in the State, and includes all land and
15 buildings that are used in the delivery of health care services by
16 such hospital and its medical providers or that are used for the
17 management, maintenance, administration, support, and security of
18 such hospital and its medical providers.

19 “Licensed bed” means one of the total number of acute care beds
20 for which an acute care hospital is approved for patient care by the
21 Commissioner of Health, excluding skilled nursing, psychiatric,
22 sub-acute, and newborn beds, and further excluding any acute care
23 beds not commissioned for use.

24 “Medical provider” means an individual or entity which, acting
25 within the scope of a licensure or certification, provides health care
26 services, and includes, but is not limited to, a physician, physician
27 assistant, psychologist, pharmacist, dentist, nurse, nurse
28 practitioner, social worker, paramedic, respiratory care practitioner,
29 medical or laboratory technician, ambulance or emergency medical
30 worker, orthotist or prosthetist, radiological or other diagnostic
31 service facility, bioanalytical laboratory, health care facility, or
32 other limited licensed health care professional, and further includes
33 administrative support staff of the individual or entity.

34 “Owner” means an association or corporation organized as a
35 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title
36 15A of the New Jersey Statutes exclusively for hospital purposes
37 that owns a hospital.

38 “Satellite emergency care facility” means a facility, which is
39 owned and operated by a hospital, and which provides emergency
40 care and treatment for patients.

41 ¹“Voluntary agreement” means any payment in lieu of taxes
42 agreement or other agreement entered into between the owner of the
43 property and the municipality for the purpose of compensating the
44 municipality for any municipal services the municipality provides
45 to the hospital.¹

46

47 2. (New section) a. There is established, in but not of the
48 Department of Health, a commission to be known as the Nonprofit

1 Hospital Community Service Contribution Study Commission. The
2 commission shall consist of nine members as follows: the
3 Commissioner of Health, ex officio; two members of the Senate to
4 be appointed by the President of the Senate, who shall not both be
5 of the same political party; two members of the General Assembly
6 to be appointed by the Speaker of the General Assembly, who shall
7 not both be of the same political party; two members, appointed by
8 the Governor, who are mayors of municipalities entitled to receive
9 annual community service contributions pursuant to section 1 of
10 P.L. , c. (C.) (pending before the Legislature as this bill);
11 and two members, appointed by the Governor, who are chief
12 executive officers of hospitals assessed annual community service
13 contributions pursuant to section 1 of P.L. , c. (C.)
14 (pending before the Legislature as this bill). Each member may
15 designate a representative to attend meetings of the commission,
16 and each designee may lawfully vote and otherwise act on behalf of
17 the member who designated that individual to serve as a designee.
18 The members shall serve for terms of three years, commencing on
19 the date of appointment, and may be reappointed. Vacancies in the
20 membership of the commission shall be filled for the unexpired
21 terms in the same manner as the original appointments.

22 b. The members shall be appointed within 60 days following
23 the effective date of this section. The commission shall organize as
24 soon as practicable after the appointment of a majority of its
25 members and shall select a chair and a treasurer from among its
26 members, and a secretary who need not be a member of the
27 commission. The presence of five members of the commission
28 shall constitute a quorum. The commission may conduct business
29 without a quorum, but may only vote on the issuance of the report
30 required to be submitted to the Governor and the Legislature
31 pursuant to subsection e. of this section, and on any
32 recommendations, when a quorum is present.

33 c. All commission members shall serve without compensation,
34 but shall be eligible for reimbursement of necessary and reasonable
35 expenses incurred in the performance of their official duties within
36 the limits of funds appropriated or otherwise made available to the
37 commission for its purposes.

38 d. The commission may meet and hold public hearings at the
39 place or places it designates during the sessions or recesses of the
40 Legislature.

41 e. The commission shall study the implementation of P.L. ,
42 c (C.) (pending before the Legislature as this bill) and shall
43 issue a report to the Governor and the Legislature, pursuant to
44 section 2 of P.L.1991, c.164 (C.52:14-19.1), every three years from
45 the effective date of this section; provided, however, that the initial
46 report shall be issued within one year following that effective date.
47 The reports shall include: (1) an analysis of the financial impact of
48 P.L. , c. (C.) (pending before the Legislature as this bill) on

1 both hospitals and satellite emergency care facilities assessed
2 annual community service contributions thereunder and the
3 municipalities receiving such contributions; (2) an assessment of
4 the adequacy of the amount of the annual community service
5 contributions; (3) an analysis of the administration and equity of
6 these contributions; and (4) any recommendations that the
7 commission determines would improve the administration, equity,
8 or any other aspect of the annual community service contribution
9 system established by P.L. , c. (C.) (pending before the
10 Legislature as this bill).

11

12 3. (New section) a. Property, including land and buildings,
13 used as a hospital or a satellite emergency care facility, which is
14 owned by an association or corporation organized as a nonprofit
15 entity pursuant to Title 15 of the Revised Statutes or Title 15A of
16 the New Jersey Statutes exclusively for hospital purposes, shall be
17 exempt from taxation, and the exemption shall extend to any
18 portion of the hospital property that is leased to or otherwise used
19 by a profit-making medical provider for medical purposes;
20 provided, however, that any portion of the property that is leased to
21 any other profit-making organization or otherwise used for any
22 other purposes which are not themselves exempt from taxation shall
23 be subject to taxation and the remaining portion only shall be
24 exempt from taxation.

25 b. The owner of property exempt from taxation pursuant to
26 subsection a. of this section shall be assessed an annual community
27 service contribution pursuant to section 1 of P.L. , c. (C.)
28 (pending before the Legislature as this bill).

29 c. As used in this section:

30 “Hospital” means a general acute care hospital licensed pursuant
31 to P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and
32 operates organized facilities and services as approved and licensed
33 by the Department of Health for the diagnosis, treatment, or care of
34 persons suffering from acute illness, injury, or deformity and in
35 which all diagnosis, treatment, and care are administered by or
36 performed under the direction of persons licensed to practice
37 medicine or osteopathy in the State, and includes all land and
38 buildings that are used in the delivery of health care services by
39 such hospital and its medical providers or that are used for the
40 management, maintenance, administration, support, and security of
41 such hospital and its medical providers.

42 “Medical provider” means an individual or entity which, acting
43 within the scope of a licensure or certification, provides health care
44 services, and includes, but is not limited to, a physician, physician
45 assistant, psychologist, pharmacist, dentist, nurse, nurse
46 practitioner, social worker, paramedic, respiratory care practitioner,
47 medical or laboratory technician, ambulance or emergency medical
48 worker, orthotist or prosthetist, radiological or other diagnostic

1 service facility, bioanalytical laboratory, health care facility, or
2 other limited licensed health care professional, and further includes
3 administrative support staff of the individual or entity.

4 “Satellite emergency care facility” means a facility, which is
5 owned and operated by a hospital, and which provides emergency
6 care and treatment for patients.

7
8 4. (New section) For tax years 2014, 2015, 2016, ¹**[and]**¹
9 2017, 2018, 2019, and 2020,¹ property that would have been
10 exempt from taxation pursuant to section 3 of P.L. , c. (C.)
11 (pending before the Legislature as this bill), had that section been
12 effective in those tax years, shall not be assessed as ¹an¹
13 **[property] assessment**¹ pursuant to P.L.1947, c.413 (C.54:4-63.12
14 et seq.) ¹or as a regular assessment pursuant to R.S.54:4-1¹. This
15 section shall apply to all property owned by an association or
16 corporation organized as a nonprofit entity pursuant to Title 15 of
17 the Revised Statutes or Title 15A of the New Jersey Statutes
18 exclusively for hospital purposes, whether or not assessed as ¹an¹
19 omitted ¹**[property] assessment or a regular assessment**¹, as well as
20 the omitted assessments ¹or regular assessments¹ of such property
21 that is the subject of litigation that is pending or that may be subject
22 to appeal before the county board of taxation, the tax court, or any
23 other court on or after the date of enactment of P.L. ,
24 c. (C.) (pending before the Legislature as this bill). ¹**[Any]**
25 Nothing in this section shall be construed to require a municipality
26 to refund any¹ taxes paid on such property ¹as a result of such
27 omitted assessments or regular assessments pursuant to any
28 previous settlement of litigation or other agreement¹ for tax years
29 2014, 2015, 2016, ¹**[or]**¹ 2017 ¹**[shall be refunded]** , 2018, 2019,
30 and 2020¹.

31
32 5. R.S.54:4-3.6 is amended to read as follows:

33 54:4-3.6. The following property shall be exempt from taxation
34 under this chapter: all buildings actually used for colleges, schools,
35 academies or seminaries, provided that if any portion of such
36 buildings are leased to profit-making organizations or otherwise
37 used for purposes which are not themselves exempt from taxation,
38 said portion shall be subject to taxation and the remaining portion
39 only shall be exempt; all buildings actually used for historical
40 societies, associations or exhibitions, when owned by the State,
41 county or any political subdivision thereof or when located on land
42 owned by an educational institution which derives its primary
43 support from State revenue; all buildings actually and exclusively
44 used for public libraries, asylum or schools for adults and children
45 with intellectual disabilities; all buildings used exclusively by any
46 association or corporation formed for the purpose and actually
47 engaged in the work of preventing cruelty to animals; all buildings

1 actually and exclusively used and owned by volunteer first-aid
2 squads, which squads are or shall be incorporated as associations
3 not for pecuniary profit; all buildings actually used in the work of
4 associations and corporations organized exclusively for the moral
5 and mental improvement of men, women and children, provided
6 that if any portion of a building used for that purpose is leased to
7 profit-making organizations or is otherwise used for purposes which
8 are not themselves exempt from taxation, that portion shall be
9 subject to taxation and the remaining portion only shall be exempt;
10 all buildings actually used in the work of associations and
11 corporations organized exclusively for religious purposes, including
12 religious worship, or charitable purposes, provided that if any
13 portion of a building used for that purpose is leased to a profit-
14 making organization or is otherwise used for purposes which are not
15 themselves exempt from taxation, that portion shall be subject to
16 taxation and the remaining portion shall be exempt from taxation,
17 and provided further that if any portion of a building is used for a
18 different exempt use by an exempt entity, that portion shall also be
19 exempt from taxation; all buildings , other than those exempt from
20 taxation pursuant to section 3 of P.L. _____, c. _____ (C. _____) (pending
21 before the Legislature as this bill), actually used in the work of
22 associations and corporations organized exclusively for hospital
23 purposes, provided that if any portion of a building used for hospital
24 purposes is leased to profit-making organizations or otherwise used
25 for purposes which are not themselves exempt from taxation, that
26 portion shall be subject to taxation and the remaining portion only
27 shall be exempt; all buildings owned or held by an association or
28 corporation created for the purpose of holding the title to such
29 buildings as are actually and exclusively used in the work of two or
30 more associations or corporations organized exclusively for the
31 moral and mental improvement of men, women and children; all
32 buildings owned by a corporation created under or otherwise
33 subject to the provisions of Title 15 of the Revised Statutes or Title
34 15A of the New Jersey Statutes and actually and exclusively used in
35 the work of one or more associations or corporations organized
36 exclusively for charitable or religious purposes, which associations
37 or corporations may or may not pay rent for the use of the premises
38 or the portions of the premises used by them; the buildings, not
39 exceeding two, actually occupied as a parsonage by the officiating
40 clergymen of any religious corporation of this State, together with
41 the accessory buildings located on the same premises; the land
42 whereon any of the buildings hereinbefore mentioned are erected,
43 and which may be necessary for the fair enjoyment thereof, and
44 which is devoted to the purposes above mentioned and to no other
45 purpose and does not exceed five acres in extent; the furniture and
46 personal property in said buildings if used in and devoted to the
47 purposes above mentioned; all property owned and used by any
48 nonprofit corporation in connection with its curriculum, work, care,

1 treatment and study of men, women, or children with intellectual
2 disabilities shall also be exempt from taxation, provided that such
3 corporation conducts and maintains research or professional
4 training facilities for the care and training of men, women, or
5 children with intellectual disabilities; provided, in case of all the
6 foregoing, the buildings, or the lands on which they stand, or the
7 associations, corporations or institutions using and occupying them
8 as aforesaid, are not conducted for profit, except that the exemption
9 of the buildings and lands used for charitable, benevolent or
10 religious purposes shall extend to cases where the charitable,
11 benevolent or religious work therein carried on is supported partly
12 by fees and charges received from or on behalf of beneficiaries
13 using or occupying the buildings; provided the building is wholly
14 controlled by and the entire income therefrom is used for said
15 charitable, benevolent or religious purposes; and any tract of land
16 purchased pursuant to subsection (n) of section 21 of P.L.1971,
17 c.199 (C.40A:12-21), and located within a municipality, actually
18 used for the cultivation and sale of fresh fruits and vegetables and
19 owned by a duly incorporated nonprofit organization or association
20 which includes among its principal purposes the cultivation and sale
21 of fresh fruits and vegetables, other than a political, partisan,
22 sectarian, denominational or religious organization or association.
23 The foregoing exemption shall apply only where the association,
24 corporation or institution claiming the exemption owns the property
25 in question and is incorporated or organized under the laws of this
26 State and authorized to carry out the purposes on account of which
27 the exemption is claimed or where an educational institution, as
28 provided herein, has leased said property to a historical society or
29 association or to a corporation organized for such purposes and
30 created under or otherwise subject to the provisions of Title 15 of
31 the Revised Statutes or Title 15A of the New Jersey Statutes.

32 As used in this section "hospital purposes" includes health care
33 facilities for the elderly, such as nursing homes; residential health
34 care facilities; assisted living residences; facilities with a Class C
35 license pursuant to P.L.1979, c.496 (C.55:13B-1 et al.), the
36 "Rooming and Boarding House Act of 1979"; similar facilities that
37 provide medical, nursing or personal care services to their residents;
38 and that portion of the central administrative or service facility of a
39 continuing care retirement community that is reasonably allocable
40 as a health care facility for the elderly.

41 (cf: P.L.2011, c.171, s.4)

42

43 ¹¶6. R.S.54:3-21 is amended to read as follows:

44 54:3-21. a. (1) Except as provided in subsection b. of this
45 section a taxpayer feeling aggrieved by the assessed valuation or
46 exempt status of the taxpayer's property **¶**, or feeling discriminated
47 against by the assessed valuation of other property in the county, **¶**
48 or a taxing district which may feel discriminated against by the

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

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

38 (2) With respect to property located in a county participating in
39 the demonstration program established in section 4 of P.L.2013,
40 c.15 (C.54:1-104) or a property located in a county operating under
41 the "Property Tax Assessment Reform Act," P.L.2009, c.118
42 (C.54:1-86 et seq.), and except as provided in subsection b. of this
43 section, a taxpayer feeling aggrieved by the assessed valuation or
44 exempt status of the taxpayer's property **],** or feeling discriminated
45 against by the assessed valuation of other property in the county, **]**
46 or a taxing district which may feel discriminated against by the
47 assessed valuation or exempt status of property in the taxing
48 district, or by the assessed valuation or exempt status of property in

1 another taxing district in the county, may on or before January 15,
2 or 45 days from the date the bulk mailing of notification of
3 assessment is completed in the taxing district, whichever date is
4 later, appeal to the county board of taxation by filing with it a
5 petition of appeal; provided, however, that any such taxpayer, or
6 taxing district, may on or before April 1, or 45 days from the date
7 the bulk mailing of notification of assessment is completed in the
8 taxing district, whichever date is later, file a complaint directly with
9 the Tax Court, if the assessed valuation of the property subject to
10 the appeal exceeds \$1,000,000.

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

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

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

38 (cf: P.L.2017, c.306, s.4)】¹

39

40 ¹6. R.S.54:3-21 is amended to read as follows:

41 54:3-21. a. (1) Except as provided in subsection b. of this
42 section a taxpayer feeling aggrieved by the assessed valuation or
43 exempt status of the taxpayer's property **】, or feeling discriminated**
44 **against by the assessed valuation of other property in the county,】**
45 or a taxing district which may feel discriminated against by the
46 assessed valuation or exempt status of property in the taxing
47 district, or by the assessed valuation or exempt status of property in
48 another taxing district in the county, may on or before April 1, or 45

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

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

35 (2) With respect to property located in a county participating in
36 the demonstration program established in section 4 of P.L.2013,
37 c.15 (C.54:1-104), a property located in a county operating under
38 the "Property Tax Assessment Reform Act," P.L.2009, c.118
39 (C.54:1-86 et seq.), or a property located in a county that has
40 adopted, by resolution, the provisions of section 1 of P.L.2018, c.94
41 (C.54:1-105), and except as provided in subsection b. of this
42 section, a taxpayer feeling aggrieved by the assessed valuation or
43 exempt status of the taxpayer's property **],** or feeling discriminated
44 against by the assessed valuation of other property in the county, **]**
45 or a taxing district which may feel discriminated against by the
46 assessed valuation or exempt status of property in the taxing
47 district, or by the assessed valuation or exempt status of property in
48 another taxing district in the county, may on or before January 15,

1 or 45 days from the date the bulk mailing of notification of
2 assessment is completed in the taxing district, whichever date is
3 later, appeal to the county board of taxation by filing with it a
4 petition of appeal; provided, however, that any such taxpayer, or
5 taxing district, may on or before April 1, or 45 days from the date
6 the bulk mailing of notification of assessment is completed in the
7 taxing district, whichever date is later, file a complaint directly with
8 the Tax Court, if the assessed valuation of the property subject to
9 the appeal exceeds \$1,000,000.

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

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

32 b. No taxpayer or taxing district shall be entitled to appeal
33 either an assessment or an exemption or both that is based on a
34 financial agreement subject to the provisions of the "Long Term
35 Tax Exemption Law" under the appeals process set forth in
36 subsection a. of this section.¹

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

38

39 7. This act shall take effect immediately ¹and shall be
40 retroactive to January 1, 2018¹, except that section 4 of the bill
41 shall ¹be retroactive and¹ apply to tax years 2014, 2015, 2016,
42 ¹and¹ 2017 ¹, 2018, 2019, and 2020¹ only.