

ASSEMBLY, No. 2278

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED JANUARY 27, 2020

Sponsored by:
Assemblyman VINCENT MAZZEO
District 2 (Atlantic)

SYNOPSIS

Establishes “Property Tax Assessment Study Commission.”

CURRENT VERSION OF TEXT

As introduced.



1 **AN ACT** establishing a study commission to examine real property
2 assessment practices in this State.

3

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

6

7 1. There is established the “Property Tax Assessment Study
8 Commission.” The purpose of the commission shall be to examine
9 the State’s current real property assessment practices, including
10 assessment practices in Gloucester County under the “Property Tax
11 Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86 et seq.) and
12 in Monmouth County under the “Real Property Assessment
13 Demonstration Program,” P.L.2013, c.15 (C.54:1-101 et seq.), and
14 to develop recommendations for improvements to the process and
15 the practice of real property assessment in the State.

16 The commission shall study, analyze, and consider all issues
17 related to real property assessment in the State, including but not
18 limited to, the following:

19 a. the role of the county in the real property assessment
20 process;

21 b. the use of technology in the assessment of real property and
22 in the assessment appeal process, with the goal of developing
23 Statewide standards and practices for the use of technology to set
24 and maintain real property assessments;

25 c. the means by which to improve the accuracy and reliability
26 of real property assessments and the assessment appeal process,
27 including whether to statutorily require that all real property
28 assessments be maintained at no less than 100 percent of assessed to
29 true value in every year; and

30 d. the pros and cons of the assessment practices in Gloucester
31 and Monmouth counties, including an analysis of the efficacy of the
32 real property assessment calendar currently in use in Gloucester and
33 Monmouth counties, and whether that calendar should be
34 implemented Statewide.

35

36 2. a. The commission shall consist of nine members, as
37 follows:

38 (1) the Director of the Division of Taxation in the Department of
39 the Treasury, or the director’s designee;

40 (2) four members appointed by the Governor, including a
41 representative of the New Jersey State League of Municipalities; a
42 representative of the New Jersey Association of Counties; a
43 representative of the Gloucester County Board of Taxation; and a
44 representative of the Monmouth County Board of Taxation;

45 (3) two public members appointed by the President of the
46 Senate, one of whom shall have experience in the assessment of
47 residential real property, either as a municipal assessor or as an
48 employee of a revaluation company operating in the State; and

1 (4) two public members appointed by the Speaker of the General
2 Assembly, one of whom shall have experience in the assessment of
3 commercial real property, either as a municipal assessor or as an
4 employee of a revaluation company operating in the State.

5 b. Appointments to the commission shall be made no later than
6 the 30th day after the effective date of this act. Vacancies in the
7 membership of the commission shall be filled in the same manner
8 as the original appointments were made.

9 c. The commission shall organize as soon as practicable, but no
10 later than 30 days following the appointment of its members. The
11 commission shall choose a chairperson from among its members
12 and shall appoint a secretary who need not be a member of the
13 commission.

14 d. Members of the commission shall serve without
15 compensation but shall be reimbursed for necessary expenses
16 incurred in the performance of their duties within the limits of funds
17 made available to the commission for its purposes.

18 e. The Department of the Treasury shall provide such
19 professional staff and related support services as the commission
20 requires to carry out its work. The commission shall be entitled to
21 call to its assistance and avail itself of the services of the employees
22 of any State, county, or municipal department, board, bureau,
23 commission, or agency as it may require and as may be available to
24 it for its purposes.

25
26 3. The commission shall issue a report of its findings and
27 recommendations concerning the State's real property assessment
28 practices to the Governor, and to the Legislature pursuant to section
29 2 of P.L.1991, c.164 (C.52:14-19.1), no later than 12 months after
30 the commission organizes.

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32 4. This act shall take effect immediately, and the commission
33 shall expire 30 days after the submission of its report.

34 35 36 STATEMENT

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38 This bill would establish the "Property Tax Assessment Study
39 Commission" to examine the State's current real property
40 assessment practices, including assessment practices in Gloucester
41 County under the "Property Tax Assessment Reform Act,"
42 P.L.2009, c.118 (C.54:1-86 et seq.) and in Monmouth County under
43 the "Real Property Assessment Demonstration Program," P.L.2013,
44 c.15 (C.54:1-101 et seq.), and to develop recommendations for
45 improvements to the process and the practice of real property
46 assessment in the State. The commission is to study, analyze, and
47 consider all issues related to real property assessment in the State,
48 including but not limited to, the following:

1 the role of the county in the real property assessment process;
2 the use of technology in the assessment of real property and in
3 the assessment appeal process, with the goal of developing
4 Statewide standards and practices for the use of technology to set
5 and maintain real property assessments;
6 the means by which to improve the accuracy and reliability of
7 real property assessments and the assessment appeal process,
8 including whether to statutorily require that all real property
9 assessments be maintained at no less than 100 percent of assessed to
10 true value in every year; and
11 the pros and cons of the assessment practices in Gloucester and
12 Monmouth counties, including an analysis of the efficacy of the real
13 property assessment calendar currently in use in Gloucester and
14 Monmouth counties, and whether that calendar should be
15 implemented Statewide.

16 The commission would include the following nine members: the
17 Director of the Division of Taxation in the Department of the
18 Treasury, or the director's designee; four members appointed by the
19 Governor, including a representative of the New Jersey State
20 League of Municipalities, a representative of the New Jersey
21 Association of Counties, a representative of the Gloucester County
22 Board of Taxation, and a representative of the Monmouth County
23 Board of Taxation; two public members appointed by the President
24 of the Senate, one of whom shall have experience in the assessment
25 of residential real property, either as a municipal assessor or as an
26 employee of a revaluation company operating in the State; and two
27 public members appointed by the Speaker of the General Assembly,
28 one of whom shall have experience in the assessment of commercial
29 real property, either as a municipal assessor or as an employee of a
30 revaluation company operating in the State.

31 The bill directs the commission to issue a report of its findings
32 and recommendations to the Governor and the Legislature no later
33 than 12 months after the commission organizes.