

ASSEMBLY, No. 3404

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED FEBRUARY 25, 2020

Sponsored by:

Assemblywoman AURA K. DUNN

District 25 (Morris and Somerset)

SYNOPSIS

Extends deadline to file homestead property tax reimbursement application for applicants who receive an income tax filing extension.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning the deadline to file a homestead property tax
2 reimbursement application and amending P.L.1997, c.348.

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

6
7 1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to
8 read as follows:

9 3. An application for a homestead property tax reimbursement
10 hereunder shall be filed with the director annually beginning April 1
11 and ending October 31 of the year following the year for which the
12 claim is being made and shall reflect the prerequisites for a
13 homestead property tax reimbursement on December 31 of the tax
14 year for which the claim is being made; provided, however, that the
15 director may, by rule, designate a later date as the date by which the
16 application shall be filed or waive the requirement for filing an
17 annual application for any year or years subject to any limitations
18 and conditions the director may deem appropriate; and provided
19 further that a homestead property tax reimbursement application of
20 an applicant who has received an extension to file their income
21 taxes for the year for which the claim is being made shall be
22 considered timely filed if received by the director on or before the
23 60th day following the extended income tax filing deadline. The
24 application shall be on a form prescribed by the director and
25 provided for the use of applicants hereunder. Each applicant
26 making a claim for a homestead property tax reimbursement under
27 **[this act]** P.L.1997, c.348 (C.54:4-8.67 et seq.) shall provide, if
28 required by the director, to the director a copy of his or her current
29 year property tax bill or current year site fee bill on the homestead
30 constituting that person's principal residence and a copy of his or
31 her property tax bill for the base year or site fee bill for the base
32 year on the same homestead, or other equivalent proof as permitted
33 by the director.

34 It shall be the duty of every eligible claimant to inform the
35 director of any change in his or her status or homestead which may
36 affect his or her right to continuance of the homestead property tax
37 reimbursement.

38 If an eligible claimant receives an additional homestead property
39 tax reimbursement to which the claimant was not entitled or greater
40 than the reimbursement to which the claimant was entitled, the
41 director shall permit the claimant to enter into an installment
42 payment agreement for a reasonable period of time that will enable
43 the claimant to completely satisfy the amount of the reimbursement
44 paid to which the claimant was not entitled. If the claimant does
45 not enter into an installment payment agreement, the director may,

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.

1 in addition to all other available legal remedies, offset such amount
2 against a gross income tax refund or amount due pursuant to
3 P.L.1990, c.61.
4 (cf: P.L.2017, c.370, s.1)

5
6 2. This act shall take effect immediately.

7
8
9 STATEMENT

10
11 This bill would extend the deadline to file an application for a
12 homestead property tax reimbursement for those applicants who
13 have received an extension to file their income taxes. Under the
14 bill, these applicants would be able to file their homestead property
15 tax reimbursement applications up until the 60th day following their
16 new income tax filing deadline. This would allow eligible property
17 taxpayers who need more time to finalize their accounting of the
18 applicable year's income additional time in which to file for a
19 homestead property tax reimbursement in the event it is ultimately
20 determined that they are in fact eligible for it that year.