

ASSEMBLY, No. 4123

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED MAY 7, 2020

Sponsored by:

Assemblyman RAJ MUKHERJI

District 33 (Hudson)

Assemblyman GORDON M. JOHNSON

District 37 (Bergen)

Co-Sponsored by:

Assemblyman Mejia

SYNOPSIS

Extends time period for filing and processing certain property tax appeals in 2020.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/14/2020)

1 **AN ACT** extending the time period for the filing and processing of
2 certain property tax appeals in 2020.

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

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7 1. Notwithstanding the provisions of any law, rule, or
8 regulation to the contrary, for tax year 2020, the deadline to file an
9 appeal of the assessment of a parcel of real property pursuant to
10 R.S.54:3-21 shall be July 1, 2020, and the deadline for a county
11 board of taxation to render a decision on appeals filed by property
12 taxpayers shall be September 30, 2020. The provisions of this
13 section shall apply to an appeal of an assessment of a parcel of real
14 property even if the deadline for filing the appeal was prior to the
15 effective date of this act.

16 The provisions of this section shall not apply to appeals with
17 respect to parcels of real property located in a county participating
18 in the demonstration program established in section 4 of P.L.2013,
19 c.15 (C.54:1-104), in a county operating under the "Property Tax
20 Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), or in
21 a county that has adopted, by resolution, the provisions of section 1
22 of P.L.2018, c.94 (C.54:1-105).

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24 2. This act shall take effect immediately, shall be retroactive to
25 April 1, 2020, and shall expire on December 31, 2020.

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STATEMENT

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30 This bill would extend, for tax year 2020, the deadline to file an
31 appeal of the assessment of a parcel of real property pursuant to
32 R.S.54:3-21 to July 1, 2020, and the deadline for county boards of
33 taxation to render decisions in tax appeal cases to September 30,
34 2020, except for appeals with respect to parcels of real property
35 located in a county participating in the demonstration program
36 established in section 4 of P.L.2013, c.15 (C.54:1-104) (Monmouth
37 County), in a county operating under the "Property Tax Assessment
38 Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.) (Gloucester
39 County), or in a county that has adopted, by resolution, the
40 provisions of section 1 of P.L.2018, c.94 (C.54:1-105).

41 Current law requires that such appeals be filed no later than
42 April 1, or 45 days from the date the bulk mailing of notification of
43 assessment is completed in the municipality, whichever date is
44 later, and decisions regarding those appeals must be rendered by
45 county boards of taxation within three months after the last day for
46 filing appeals.