

ASSEMBLY, No. 4821

STATE OF NEW JERSEY

219th LEGISLATURE

INTRODUCED OCTOBER 19, 2020

Sponsored by:

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

SYNOPSIS

Prohibits tax collector from selling tax lien of less than \$100.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning certain tax liens and amending P.L.2009, c.320.

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

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6 1. Section 12 of P.L.2009, c.320 (C.54:5-20.1) is amended to
7 read as follows:

8 12. When a tax on real property, or other municipal fee or
9 charge levied against real property, together with the interest,
10 penalties, charges and costs of advertising, would amount to less
11 than \$100, **[it shall be discretionary with the tax collector as to**
12 **whether or not]** the property shall not be advertised and sold for the
13 enforcement of the lien. The tax, fee or charge shall remain a lien
14 on the property and may be included in any tax sale or other
15 municipal lien sale affecting the property, notwithstanding any
16 other law to the contrary. When any such tax, lien or charge shall
17 be due for a period of five years following the year in which it
18 became in arrears, the collector shall sell the property.
19 (cf: P.L.2009, c.320, s.12)

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21 2. This act shall take effect immediately

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23

24 STATEMENT

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26 This bill would limit the value of unpaid property taxes or other
27 municipal fees or charges that can be sold as a tax lien.

28 Under current law, when property taxes or any other municipal
29 fee or charge levied against real property, together with the interest,
30 penalties, charges and costs of advertising, would amount to less
31 than \$100, the tax collector has discretion about whether or not the
32 property is advertised and sold for the enforcement of the lien.

33 This bill would prohibit the tax collector from enforcing such
34 a lien.

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.