

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1767

STATE OF NEW JERSEY

DATED: JULY 16, 2020

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 1767.

This bill would prohibit property taxpayers from filing property tax appeals with respect to the property of others. Under current law, property taxpayers may challenge the assessment or exempt status of their own property as well as that of any other property in their county. This bill would limit property taxpayers to filing property tax appeals concerning their own property. The bill would not disturb the ability of local governments to appeal the assessment or exempt status of any property in the county.

The bill also prohibits a taxpayer or taxing district from appealing an assessment or exemption granted to another taxpayer arising from a financial agreement between the taxpayer and the taxing district in which the taxpayer's property is located.

The bill also would clarify that the process for challenging the exempt status of property is the same process for challenging the assessed valuation of property.