

**SENATE, No. 2387**

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**STATE OF NEW JERSEY**  
**219th LEGISLATURE**

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INTRODUCED MAY 4, 2020

**Sponsored by:**

**Senator PAUL A. SARLO**

**District 36 (Bergen and Passaic)**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**SYNOPSIS**

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

**CURRENT VERSION OF TEXT**

As introduced.



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  
19 P.L.2013, c.15 (C.54:1-104), in a county operating under the  
20 "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-  
21 86 et seq.), or in a county that has adopted, by resolution, the  
22 provisions of section 1 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.