

January 18, 2008

Property Administration

**TO: COUNTY TAX ADMINISTRATORS AND
COUNTY TAX BOARD MEMBERS**

**FROM: STEPHEN M. SYLVESTER, ASSISTANT DIRECTOR
DIVISION OF TAXATION**

SUBJECT: CHAPTER 256, P.L. 2007

Senate Bill No. 1519, Second Reprint, "*An Act concerning filing deadlines for real property assessment appeals and amending R.S. 54:3-21*" was enacted on January 11, 2008 and became Chapter 256, P.L. 2007. Chapter 256 is effective immediately for the 2008 Tax Year but is not retroactive.

The new law states:

"In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal before or on May 1 to the county board of taxation by filing with it a petition of appeal or, if the assessed valuation of the property subject to the appeal exceeds \$750,000, by filing a complaint directly with the State Tax Court."

With the enactment of Chapter 256, in districts that have implemented a municipal-wide revaluation or reassessment program, the appeal date has thus been extended to "before or on May 1." In districts that have not implemented a municipal-wide revaluation or reassessment program, the appeal date remains on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.

Since notifications of assessment are currently being prepared for mailing, please notify vendors with municipalities that will require the May 1 date on the postcard or letter.

Enclosed is a photocopy of Chapter 256. Please review the new law and distribute it to your staffs.

SMS: GDC
Enclosure

P.L. 2007, CHAPTER 256, *approved January 11, 2008*
Senate, No. 1519 (*Second Reprint*)

AN ACT concerning filing deadlines for real property assessment appeals and amending R.S.54:3-21.

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

1. R.S.54:3-21 is amended to read as follows:

54:3-21. a. Except as provided in subsection b. of this section a taxpayer feeling aggrieved by the assessed valuation of the taxpayer's property, or feeling discriminated against by the assessed valuation of other property in the county, or a taxing district which may feel discriminated against by the assessed valuation of property in the taxing district, or by the assessed valuation of property in another taxing district in the county, may on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later, appeal to the county board of taxation by filing with it a petition of appeal; provided, however, that any such taxpayer or taxing district may on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later, file a complaint directly with the Tax Court, if the assessed valuation of the property subject to the appeal exceeds \$750,000.00. ²[The county board of taxation, upon application by a municipal tax assessor, may extend the filing deadline for appeals by the taxing district of assessed valuations for any year in which a municipal-wide revaluation is implemented.] In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal before or on May 1 to the county board of taxation by filing with it a petition of appeal or, if the assessed valuation of the property subject to the appeal exceeds \$750,000, by filing a complaint directly with the State Tax Court. ² Within ten days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notification of assessment, the tax administrator of the county board of taxation shall within ten days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed. A taxpayer shall have 45 days to file an appeal upon the issuance of a notification of a change in assessment. An appeal to the Tax Court by one party in a case in which the Tax Court has jurisdiction shall establish jurisdiction over the entire matter in the Tax Court. All appeals to the Tax Court hereunder shall be in accordance with the provisions of the State Uniform Tax Procedure Law, R.S.54:48-1 et seq.

If a petition of appeal or a complaint is filed on April 1 or during the 19 days next preceding April 1, a taxpayer or a taxing district shall have 20 days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation or a counterclaim with the Tax Court, as appropriate.

b. No taxpayer or taxing district shall be entitled to appeal either an assessment or an exemption or both that is based on a financial agreement subject to the provisions of the "Long Term Tax Exemption Law" under the appeals process set forth in subsection a. of this section.

(cf: P.L.2003, c.125, s.13)

2. This act shall take effect immediately ¹[and shall be retroactive to January 1, 2006]¹.

Extends filing deadline for assessment appeals following municipal-wide revaluation or reassessment.