

# ASSEMBLY, No. 4157

## STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED MAY 14, 2020

**Sponsored by:**

**Assemblyman RAJ MUKHERJI**

**District 33 (Hudson)**

**Assemblyman GORDON M. JOHNSON**

**District 37 (Bergen)**

**Senator PAUL A. SARLO**

**District 36 (Bergen and Passaic)**

**Senator JOSEPH P. CRYAN**

**District 20 (Union)**

**Co-Sponsored by:**

**Senators Addiego, Diegnan, Cruz-Perez, Cardinale, Holzapfel and Singer**

**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 filed  
17 with a county board of taxation with respect to parcels of real  
18 property located in a county participating in the demonstration  
19 program established in section 4 of P.L.2013, c.15 (C.54:1-104), in  
20 a county operating under the "Property Tax Assessment Reform  
21 Act," P.L.2009, c.118 (C.54:1-86 et seq.), or in a county that has  
22 adopted, by resolution, the provisions of section 1 of P.L.2018, c.94  
23 (C.54:1-105).

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

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#### STATEMENT

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