



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 240
TRENTON, NEW JERSEY 08695-0240

CHRIS CHRISTIE
Governor

FORD M. SCUDDER
State Treasurer

KIM GUADAGNO
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

Memorandum

To: Municipal & County Assessors & County Tax Board Administrators

From: Shelly Reilly *SR* Chief, Policy and Planning

Date: August 2017

Subject: Property Taxpayer Bill of Rights

Attached is S-2452 which requires the Director of the Division of Taxation to promulgate a Property Taxpayer Bill of Rights and requires each county board of taxation and each municipality in the State to post it on their respective Internet webpage, if available.

The Bill of Rights shall specify property taxpayer rights under State Law and set forth in simple nontechnical terms that every property taxpayer has the right to understand their real property assessment and to appeal an assessment that a taxpayer believes is too high. This legislation is effective immediately.

A formal document outlining a Property Taxpayer's Rights under the law will be forthcoming in the near future via the Assessors' Portal.

SENATE, No. 2452

STATE OF NEW JERSEY 217th LEGISLATURE

INTRODUCED JUNE 30, 2016

Sponsored by:

Senator PATRICK J. DIEGNAN, JR.

District 18 (Middlesex)

Senator BRIAN P. STACK

District 33 (Hudson)

Assemblyman ERIC HOUGHTALING

District 11 (Monmouth)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Assemblywoman GABRIELA M. MOSQUERA

District 4 (Camden and Gloucester)

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

Co-Sponsored by:

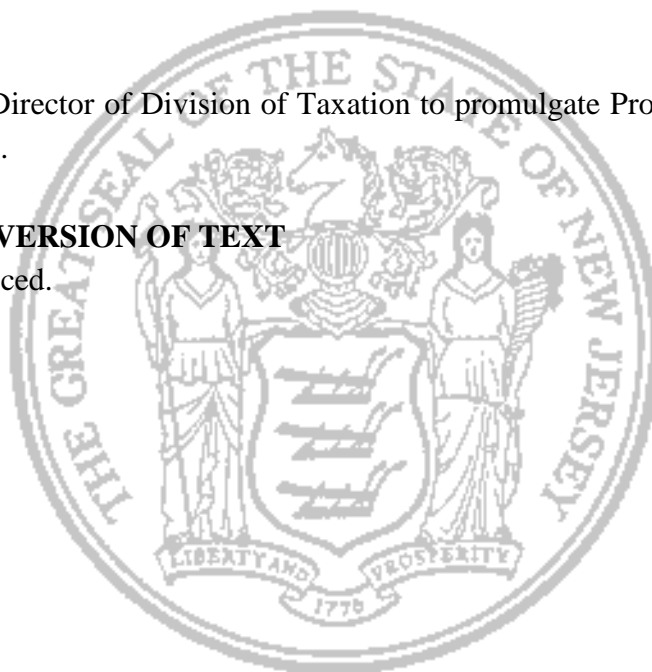
Senator Beck and Assemblyman Space

SYNOPSIS

Requires Director of Division of Taxation to promulgate Property Taxpayer Bill of Rights.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/30/2017)

1 AN ACT requiring the Director of the Division of Taxation in the
2 Department of the Treasury to promulgate a Property Taxpayer
3 Bill of Rights and supplementing Title 54 of the Revised
4 Statutes.

5
6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8
9 1. The Director of the Division of Taxation shall promulgate a
10 Property Taxpayer Bill of Rights and each county board of taxation
11 and each municipality in the State shall post it on their respective
12 websites, if any.

13 The Property Taxpayer Bill of Rights shall set forth in simple
14 and nontechnical terms that every property taxpayer has the right to
15 to understand their real property assessment and to appeal an
16 assessment that a taxpayer believes is too high. The Property
17 Taxpayer Bill of Rights shall specify that a property taxpayer has
18 the following rights under State law:

19 The right to understand the real property assessment process and
20 the requirements of the New Jersey Constitution concerning the
21 assessment of real property;

22 The right to understand the calculation of the assessment on their
23 real property;

24 The right to detailed information about how to appeal an
25 assessment of real property; and

26 The right to view the real property assessment of any other
27 parcel of real property in the municipality in which the taxpayer's
28 property is located.

29 The director shall require that the Property Taxpayer Bill of
30 Rights be posted on the webpage of each county board of taxation
31 and each municipality in the State with an Internet webpage.

32
33 2. This act shall take effect immediately.

34
35
36 STATEMENT

37
38 This bill would require the Director of the Division of Taxation
39 to promulgate a Property Taxpayer Bill of Rights that sets forth in
40 simple and nontechnical terms the right of every property taxpayer
41 to understand their real property assessment and to appeal an
42 assessment that a taxpayer believes is too high. The director shall
43 require that the Property Taxpayer Bill of Rights be posted on the
44 webpage of each county board of taxation and each municipality in
45 the State with an Internet webpage.

46 The Property Taxpayer Bill of Rights shall specify that a
47 property taxpayer has the following rights under State law:

S2452 DIEGNAN, STACK

3

- 1 The right to understand the real property assessment process and
- 2 the requirements of the New Jersey Constitution concerning the
- 3 assessment of real property;
- 4 The right to understand the calculation of the assessment on their
- 5 real property;
- 6 The right to detailed information about how to appeal an
- 7 assessment of real property; and
- 8 The right to view the real property assessment of any other
- 9 parcel of real property in the municipality in which the taxpayer's
- 10 property is located.