Memorandum

To: Municipal & County Assessors & County Tax Board Administrators

From: Shelly Reilly, 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)
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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)
AN ACT requiring the Director of the Division of Taxation in the
Department of the Treasury to promulgate a Property Taxpayer
Bill of Rights and supplementing Title 54 of the Revised
Statutes.

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

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

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

The right to understand the real property assessment process and
the requirements of the New Jersey Constitution concerning the
assessment of real property;
The right to understand the calculation of the assessment on their
real property;
The right to detailed information about how to appeal an
assessment of real property; and

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

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

2. This act shall take effect immediately.

STATEMENT

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

The Property Taxpayer Bill of Rights shall specify that a
property taxpayer has the following rights under State law:
The right to understand the real property assessment process and the requirements of the New Jersey Constitution concerning the assessment of real property; The right to understand the calculation of the assessment on their real property; The right to detailed information about how to appeal an assessment of real property; and The right to view the real property assessment of any other parcel of real property in the municipality in which the taxpayer’s property is located.