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P.L. 2020, CHAPTER 35, ***approved May 28, 2020***
Assembly, No. 4157

AN ACT extending the time period for the filing and processing of certain property tax appeals in 2020.

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

1. Notwithstanding the provisions of any law, rule, or regulation to the contrary, for tax year 2020, the deadline to file an appeal of the assessment of a parcel of real property pursuant to R.S.54:3-21 shall be July 1, 2020, and the deadline for a county board of taxation to render a decision on appeals filed by property taxpayers shall be September 30, 2020. The provisions of this section shall apply to an appeal of an assessment of a parcel of real property even if the deadline for filing the appeal was prior to the effective date of this act.

The provisions of this section shall not apply to appeals filed with a county board of taxation with respect to parcels of real property located in a county participating in the demonstration program established in section 4 of P.L.2013, c.15 (C.54:1-104), in a county operating under the "Property Tax Assessment Reform Act," P.L.2009, c.118 (C.54:1-86 et seq.), or in a county that has adopted, by resolution, the provisions of section 1 of P.L.2018, c.94 (C.54:1-105).

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

STATEMENT

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

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