



# State of New Jersey

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

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## 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**

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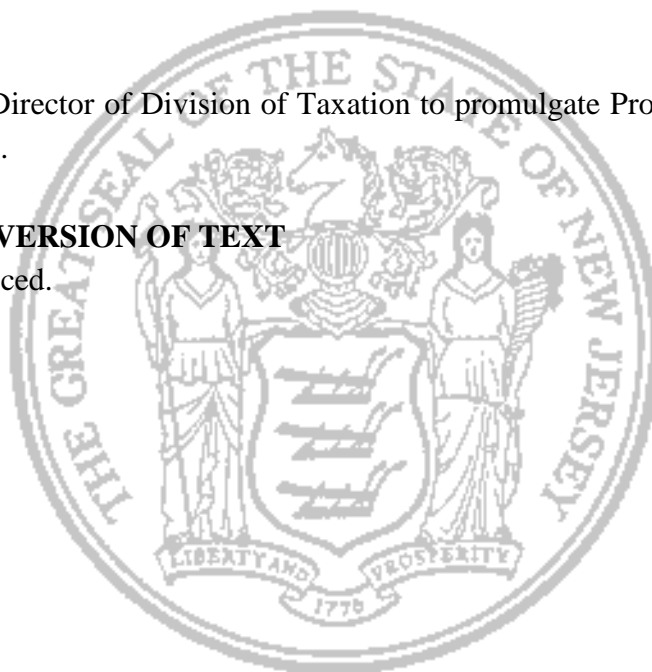
**Senator Beck and Assemblyman Space**

**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.

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33 2. This act shall take effect immediately.

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STATEMENT

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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**

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- 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.