

CHAPTER 128

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:

C.54:1-2.1 Property Taxpayer Bill of Rights.

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 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.

Approved July 21, 2017.