

Property Taxpayer Bill of Rights

P.L. 2017, c. 128.

Overview

The Property Taxpayer Bill of Rights ensures that:

- 1) All property taxpayers are accorded the basic right of fair and equitable treatment under the State Constitution and laws of New Jersey;
- 2) All property taxpayers receive the information and assistance they need to understand and meet their property tax responsibilities.

Services to Property Taxpayers

As a property taxpayer, you have the right to obtain information explained in simple, nontechnical terms about:

- Your responsibilities and rights as a property owner and property taxpayer;
- Your real property assessment and how it is determined and calculated;
- Your right to appeal and how to appeal an assessment you believe is incorrect as to your property or as to another property in the same county and the time limits involved;
- Your right, in the context of a property tax appeal, to view the property record card of other real property in the municipality;
- **Responsiveness** You have the right to expect questions will be responded to within a reasonable amount of time;
- **Statements and Notices** You have the right to expect all notices you will receive clearly identify the purpose of the communication and the proper procedure when responding;
- **For More Information** Many Local Property Tax forms and publications are available on our website; ([localtax.shtml](#))



State of New Jersey

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MEMORANDUM

TO: Municipal and County Assessors, County Tax Administrators, and County Board of Taxation Commissioners

FROM: Shelly Reilly, Acting Assistant Director, Property Administration

DATE: May 29, 2020

SUBJECT: July 1, 2020 Property Tax Appeal Filing Deadline Extension

On May 28, 2020, Governor Murphy signed P.L. 2020, c. 35 into law. This law extends the filing deadline for property tax appeals at the county boards of taxation in counties operating under the "traditional" assessment calendar from April 1, 2020 to July 1, 2020. County boards of taxation operating under that calendar will have until September 30, 2020 to render decisions on the appeals before them.

Counties operating under the alternate assessment calendar through the "Real Property Assessment Demonstration Program" (N.J.S.A. 54:1-104), through the "Property Tax Assessment Reform Act" (N.J.S.A. 54:4-86 et seq.), or which have adopted that calendar pursuant to the provisions of P.L. 2018, c. 94 (N.J.S.A. 54:1-105) are **not** subject to this extension for filing appeals at the county boards of taxation.

The Division of Taxation will provide further guidance on these matters, including the deadline for filing appeals directly to the Tax Court, in the coming weeks.

If you have any questions, contact the Division of Taxation at (609) 292-7974 or (609) 292-7975.

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