

Senate Bill No. 1519, Second Reprint, "An Act concerning filing deadlines for real property assessment appeals and amending R.S. 54:3-21" was enacted on January 11, 2008 and became Chapter 256, P.L. 2007. Chapter 256 is effective immediately for the 2008 Tax Year but is not retroactive.

The new law states:

"In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal before May 1 to the county board of taxation by filing with it a petition of appeal or if the assessed valuation of the property subject to the appeal exceeds \$750,000, by filing a complaint directly with the State Tax Court."

With the enactment of Chapter 256, in the districts that have implemented a municipal-wide revaluation or reassessment program, the appeal date has thus been extended to "before or on May 1." In districts that have not implemented a municipal-wide revaluation or municipal-wide reassessment program, the appeal date remains on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.