

LFN 2019-11

August 13, 2019

Local Finance Notice

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Property Tax Bills: New Law Requiring Language on State Property Tax Relief Programs

[P.L. 2019, c.186](#) amends N.J.S.A. 54:4-65(c) to require that property tax bills printed on or after September 17, 2019 include a statement indicating that State property tax relief program information is available on the New Jersey Division of Taxation's website. The Director of the Division of Local Government Services is required to set standards for how the statement shall appear on the tax bill.

This law will improve civic awareness about the Homestead Credit and Senior Freeze programs, the Disabled Veterans Property Tax Exemption, and the annual property tax deduction programs for senior citizens, disabled persons, and veterans.

Property tax bills printed on or after September 17, 2019 shall include the following statement in 10-point type on the back or front of the bill (font locally determined):

For information about State Property Tax Relief Programs, including eligibility criterion and potential deduction or credit amounts, please visit the Division of Taxation's website at <https://www.state.nj.us/treasury/taxation/relief.shtml>.

Estimated tax bills need not include this statement.

At the municipality's discretion, a statement that property tax deduction application forms can be obtained from the tax assessor or tax collector may supplement the prescribed statement.

Tax bills issued on or after September 17, 2019 on paper stock ordered before the issuance of this Notice and Replacement bills for tax bills issued before September 17, 2019 must include the statement. However, in these limited instances, the statement may be stamped on the existing stock or included as a separate document accompanying the bill instead of printed on the bill itself.

State Aid Offset to Property Tax Bills

The mandatory tax bill statement concerning availability of State Aid offset information on the Division of Local Government Services website remains unchanged, printed in the same location on the front of the bill in 10-point type (font locally determined).

State Aid Used to Offset Local Property Taxes: The budgets of the government agencies funded by this tax bill include State aid used to reduce property taxes. State aid offset information for current year municipal tax bills will start becoming available at the end of July. Access the Division of Local Government Services' website at http://www.nj.gov/dca/divisions/dlgs/resources/property_tax.html to find (based on the assessed value of this parcel) the amount of State aid used to offset property taxes on this parcel.

As with the property tax relief program statement, estimated tax bills are not required to include the State Aid offset statement.

The Division of Local Government Services' [Property Tax Information](#) and [Municipal State Aid](#) webpages link to a State Aid Property Tax Offset Calculator. Selecting a municipality from a dropdown menu and inputting a parcel's assessed value (land and improvements) automatically calculates and displays the offset amount.

Approved: Melanie R. Walter, Director

Document	Internet Address
P.L. 2019, c. 186	https://www.njleg.state.nj.us/2018/Bills/A1500/1048_R1.PDF
New Jersey Div. of Taxation – Property Tax Relief Programs Webpage	https://www.state.nj.us/treasury/taxation/relief.shtml
DLGS Property Tax Information Webpage	https://www.nj.gov/dca/divisions/dlgs/resources/property_tax.html
DLGS Municipal State Aid Webpage	https://www.nj.gov/dca/divisions/dlgs/resources/muni_stateaid.html