

Local Finance Notice

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Updated Property Tax Bill Language: State Aid Offset Calculator and Property Tax Relief Programs

This Notice updates the standard tax bill language promulgated in Local Finance Notices 2016-6 and 2019-11 notifying taxpayers of the State Aid Offset Calculator and the availability of information for State property tax relief programs, along with a reminder of the option to list savings attributable to shared services.

Change to Tax Bill Language for State Aid Offset Calculator

N.J.S.A. 54:4-65(c) requires each property tax bill to inform taxpayers that a State Aid offset calculator based on a parcel's assessed value is available on the Department of Community Affairs' website. This Notice updates the standard language to be printed on the tax bill as follows, namely updating the website address and the month on which the State Aid calculator becomes available:

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 August. To find the amount of State aid used to offset property taxes on this parcel (based on its assessed value), visit https://www.nj.gov/dca/dlgs/resources/Property_Tax_info.shtml.

The statement shall continue to be in 10-point type on the back or front of the bill with the font locally determined. Estimated tax bills are not required to include this statement.

Once the taxpayer selects their municipality from a dropdown menu and inputs the assessed value of their parcel (land and improvements), the amount of the offset will be automatically calculated and appear on the screen.

The Calculator currently posted on the Division's website incorporates data relating to 2024 tax bills. Data relating to tax bills for 2025 and future years will be initially uploaded at the end of August. For certain municipalities available data may be delayed due to factors such as later budget adoptions, and updates to the Calculator are made accordingly.

Change to Tax Bill Language for State Property Tax Relief Programs

P.L. 2019, c.186 amended 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. This Notice simplifies the standard language to be printed on the tax bill as follows:

Visit <https://www.nj.gov/treasury/taxation/relief.shtml> for a listing of State property tax relief programs and eligibility requirements.

The statement shall continue to be in 10-point type on the back or front of the bill with the font locally determined. Estimated tax bills are not required to 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.

Reminder: Municipal Discretion to Include Shared Service Information on Tax Bill

P.L. 2019, c.393 amended N.J.S.A. 54:4-65 to give municipalities the discretion to include a statement on the property tax bill listing the following shared services information:

- the number and type of shared services entered into by the municipality;
- dollar value of the savings to the municipality from each shared service; and
- the total amount of municipal savings resulting from those shared services.

The following is an example of how a shared services tax bill statement should appear:

Shared Services Realized Savings (Prior Budget Year)

of Shared Services w. Realized Savings/Total Annual Savings: 4/\$350,000

Types of Shared Services/Annual Realized Savings:

Zoning Officer (Provided)/\$10,000

Construction Code Enforcement (Provided)/\$50,000

Public Works (Provided)/\$100,000

Public Safety Dispatching (Received)/\$190,000

The Director of the Division of Local Government Services is responsible for establishing the format of the optional shared services statement on the tax bill. At the outset, we emphasize that any municipality's property tax bill has finite space, and much of that space contains mandatory information. The optional shared services statement cannot displace information that must appear on the tax bill. If a municipality elects to include a shared services statement on the tax bill, the statement must be in 10-point type on the back or front of the bill with the font locally determined. The municipality shall state the total number of shared services agreements it is a party to, including both the shared services it provides and receives, for which savings were

realized in the prior budget year and list the cumulative savings realized. If there is room on the tax bill, the municipality may also individually list each shared service along with the amount saved in the prior budget year. Descriptions of the types of shared services should use as few words as possible while still providing the taxpayer with a reasonably informative description. Space permitting, the municipality may list the government entities that provide or is providing each shared service.

Approved: Michael F. Rogers, Director

| Document | Internet Address |
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| State Aid Offset Calculator | https://www.nj.gov/dca/dlgs/resources/Property_Tax_info.shtml |
| State Property Tax Relief Program webpage | https://www.nj.gov/treasury/taxation/relief.shtml |