

SENATE COMMITTEE SUBSTITUTE FOR
SENATE, No. 357 and SENATE, No. 624

STATE OF NEW JERSEY
219th LEGISLATURE

ADOPTED OCTOBER 22, 2020

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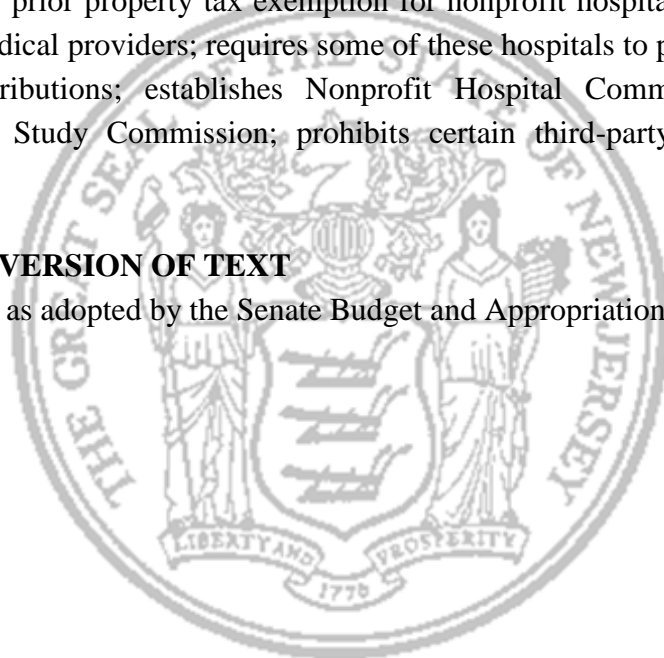
Senator Pou

SYNOPSIS

Reinstates prior property tax exemption for nonprofit hospitals with on-site for-profit medical providers; requires some of these hospitals to pay community service contributions; establishes Nonprofit Hospital Community Service Contribution Study Commission; prohibits certain third-party property tax appeals.

CURRENT VERSION OF TEXT

Substitute as adopted by the Senate Budget and Appropriations Committee.



1 AN ACT concerning property tax exemptions, supplementing
2 chapter 48 of Title 40 and chapter 4 of Title 54 of the Revised
3 Statutes, and amending R.S.54:4-3.6 and R.S.54:3-21.
4

5 **BE IT ENACTED** by the Senate and General Assembly of the State
6 of New Jersey:
7

8 1. (New section) a. (1) The owner of property used as a
9 hospital or a satellite emergency care facility, which is exempt from
10 taxation pursuant to section 3 of P.L. , c. (C.) (pending
11 before the Legislature as this bill), shall annually be assessed a
12 community service contribution to the municipality in which the
13 licensed beds of the hospital are located and, in the case of a
14 satellite emergency care facility, to the municipality in which such
15 facility is located. These contributions shall be remitted directly to
16 the municipalities in which the contributions are assessed.

17 (2) If a hospital and municipality have entered into a voluntary
18 agreement prior to the enactment of P.L. , c. (C.) (pending
19 before the Legislature as this bill), the hospital shall be required to
20 pay the greater of the community service contribution required
21 under paragraph (1) of subsection b. of this section, or the amount
22 agreed upon in a voluntary agreement for the duration of the
23 agreement between the municipality and the hospital.

24 (3) Nothing in this section shall be construed to prohibit a
25 municipality and a hospital from entering into a voluntary
26 agreement requiring additional payments by the hospital to the
27 municipality pursuant to this section.

28 b. (1) For tax year 2021, the annual community service
29 contribution required pursuant to this section shall, for a hospital,
30 be equal to \$2.50 a day for each licensed bed at the hospital in the
31 prior tax year, and shall, for a satellite emergency care facility, be
32 equal to \$250 for each day in the prior tax year. For tax year 2022
33 and each tax year thereafter, the per day amount used to calculate an
34 annual community service contribution for a hospital and a satellite
35 emergency care facility shall increase by two percent over the prior
36 tax year. The Commissioner of Health shall annually promulgate
37 the per day amount to apply for each tax year. For the purposes of
38 this subsection, the number of licensed beds per hospital shall not
39 be less than the number of such beds in existence on January 1,
40 2020.

41 (2) An annual community service contribution shall be reduced
42 by an amount equal to the sum of any payments remitted to the
43 municipality in which the licensed beds of the hospital or satellite
44 emergency care facility, as the case may be, is located, pursuant to a
45 voluntary agreement operative in the prior tax year between the

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 owner and the municipality to compensate for any municipal
2 services benefitting the occupants and premises of the hospital or
3 satellite emergency care facility

4 (3) An annual community service contribution shall be payable
5 in equal quarterly installments. The installments shall be payable
6 on February 1, May 1, August 1, and November 1.

7 c. The obligation to remit an annual community service
8 contribution pursuant to this section is legal, valid, and binding. If
9 a quarterly installment of an annual community service contribution
10 installment is not paid as and when due pursuant to subsection b. of
11 this section, the unpaid balance shall constitute a municipal lien on
12 the hospital or satellite emergency care facility property after 30
13 days, and shall be enforced and collected in the same manner as
14 unpaid property taxes.

15 d. A municipality that receives an annual community service
16 contribution installment pursuant to this section, or a payment under
17 a voluntary agreement that reduces the amount of such contribution
18 pursuant to paragraph (2) of subsection b. of this section, shall
19 forthwith, upon receipt, remit five percent of the installment or
20 voluntary payment, as the case may be, to the county in which the
21 municipality is located.

22 e. The Commissioner of Health, in consultation with the New
23 Jersey Health Care Facilities Financing Authority in the Department
24 of Health and the Director of the Division of Local Government
25 Services in the Department of Community Affairs, shall, by the first
26 day of the fourth month next following the enactment of P.L. ,
27 c. (C.) (pending before the Legislature as this bill),
28 adopt regulations necessary to effectuate the provisions of this
29 section pursuant to the "Administrative Procedure Act," P.L.1968,
30 c.410 (C.52:14B-1 et seq.).

31 f. Notwithstanding any other provision of this section to the
32 contrary, an owner of property used as a hospital that would
33 otherwise be required to remit a community service contribution
34 pursuant to this section shall be exempt from remitting any such
35 contribution for a tax year if prior to December 1 of the pre-tax
36 year: (1) the owner certifies to the Department of Health that the
37 hospital did not balance bill or collect payment from an individual
38 for inpatient services rendered at the hospital by its employed
39 physicians during the current calendar year, and that the hospital's
40 forbearance of payment was lawful and consistent with an advisory
41 opinion issued to the hospital by the federal government; and (2)
42 the hospital has provided community benefit over the preceding
43 three years for which the hospital has filed such forms averaging at
44 least 12 percent of the hospital's total expenses, as documented on
45 IRS Form 990, Schedule H, part 1, line 7K, column F. The hospital
46 shall file a copy of the documentation as enumerated in items (1)
47 and (2) of this subsection with the municipal tax assessor on or
48 before December 1 of the pre-tax year. Upon receipt of a copy of

1 the documentation, the tax assessor shall notify the hospital, on or
2 before December 31, that it is exempt from payment of the
3 community service contribution for the tax year commencing
4 January 1.

5 g. As used in this section:

6 “Hospital” means a general acute care hospital licensed pursuant
7 to P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and
8 operates organized facilities and services as approved and licensed
9 by the Department of Health for the diagnosis, treatment, or care of
10 persons suffering from acute illness, injury, or deformity and in
11 which all diagnosis, treatment, and care are administered by or
12 performed under the direction of persons licensed to practice
13 medicine or osteopathy in the State, and includes all land and
14 buildings that are used in the delivery of health care services by
15 such hospital and its medical providers or that are used for the
16 management, maintenance, administration, support, and security of
17 such hospital and its medical providers.

18 “Licensed bed” means one of the total number of acute care beds
19 for which an acute care hospital is approved for patient care by the
20 Commissioner of Health, excluding skilled nursing, psychiatric,
21 sub-acute, and newborn beds, and further excluding any acute care
22 beds not commissioned for use.

23 “Medical provider” means an individual or entity which, acting
24 within the scope of a licensure or certification, provides health care
25 services, and includes, but is not limited to, a physician, physician
26 assistant, psychologist, pharmacist, dentist, nurse, nurse
27 practitioner, social worker, paramedic, respiratory care practitioner,
28 medical or laboratory technician, ambulance or emergency medical
29 worker, orthotist or prosthetist, radiological or other diagnostic
30 service facility, bioanalytical laboratory, health care facility, or
31 other limited licensed health care professional, and further includes
32 administrative support staff of the individual or entity.

33 “Owner” means an association or corporation organized as a
34 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title
35 15A of the New Jersey Statutes exclusively for hospital purposes
36 that owns a hospital.

37 “Satellite emergency care facility” means a facility, which is
38 owned and operated by a hospital, and which provides emergency
39 care and treatment for patients.

40 “Voluntary agreement” means any payment in lieu of taxes
41 agreement or other agreement entered into between the owner of the
42 property and the municipality for the purpose of compensating the
43 municipality for any municipal services the municipality provides
44 to the hospital.

45

46 2. (New section) a. There is established, in but not of the
47 Department of Health, a commission to be known as the Nonprofit
48 Hospital Community Service Contribution Study Commission. The

1 commission shall consist of nine members as follows: the
2 Commissioner of Health, ex officio; two members of the Senate to
3 be appointed by the President of the Senate, who shall not both be
4 of the same political party; two members of the General Assembly
5 to be appointed by the Speaker of the General Assembly, who shall
6 not both be of the same political party; two members, appointed by
7 the Governor, who are mayors of municipalities entitled to receive
8 annual community service contributions pursuant to section 1 of
9 P.L. , c. (C.) (pending before the Legislature as this bill);
10 and two members, appointed by the Governor, who are chief
11 executive officers of hospitals assessed annual community service
12 contributions pursuant to section 1 of P.L. , c. (C.)
13 (pending before the Legislature as this bill). Each member may
14 designate a representative to attend meetings of the commission,
15 and each designee may lawfully vote and otherwise act on behalf of
16 the member who designated that individual to serve as a designee.
17 The members shall serve for terms of three years, commencing on
18 the date of appointment, and may be reappointed. Vacancies in the
19 membership of the commission shall be filled for the unexpired
20 terms in the same manner as the original appointments.

21 b. The members shall be appointed within 60 days following
22 the effective date of this section. The commission shall organize as
23 soon as practicable after the appointment of a majority of its
24 members and shall select a chair and a treasurer from among its
25 members, and a secretary who need not be a member of the
26 commission. The presence of five members of the commission
27 shall constitute a quorum. The commission may conduct business
28 without a quorum, but may only vote on the issuance of the report
29 required to be submitted to the Governor and the Legislature
30 pursuant to subsection e. of this section, and on any
31 recommendations, when a quorum is present.

32 c. All commission members shall serve without compensation,
33 but shall be eligible for reimbursement of necessary and reasonable
34 expenses incurred in the performance of their official duties within
35 the limits of funds appropriated or otherwise made available to the
36 commission for its purposes.

37 d. The commission may meet and hold public hearings at the
38 place or places it designates during the sessions or recesses of the
39 Legislature.

40 e. The commission shall study the implementation of P.L. ,
41 c (C.) (pending before the Legislature as this bill) and shall
42 issue a report to the Governor and the Legislature, pursuant to
43 section 2 of P.L.1991, c.164 (C.52:14-19.1), every three years from
44 the effective date of this section; provided, however, that the initial
45 report shall be issued within one year following that effective date.
46 The reports shall include: (1) an analysis of the financial impact of
47 P.L. , c. (C.) (pending before the Legislature as this bill) on
48 both hospitals and satellite emergency care facilities assessed

1 annual community service contributions thereunder and the
2 municipalities receiving such contributions; (2) an assessment of
3 the adequacy of the amount of the annual community service
4 contributions; (3) an analysis of the administration and equity of
5 these contributions; and (4) any recommendations that the
6 commission determines would improve the administration, equity,
7 or any other aspect of the annual community service contribution
8 system established by P.L. , c. (C.) (pending before the
9 Legislature as this bill).

10
11 3. (New section) a. Property, including land and buildings,
12 used as a hospital or a satellite emergency care facility, which is
13 owned by an association or corporation organized as a nonprofit
14 entity pursuant to Title 15 of the Revised Statutes or Title 15A of
15 the New Jersey Statutes exclusively for hospital purposes, shall be
16 exempt from taxation, provided that, except as provided in
17 subsection b. of this section, if any portion of the property is leased
18 to a profit-making organization or otherwise used for purposes
19 which are not themselves exempt from taxation, that portion shall
20 be subject to taxation and the remaining portion only shall be
21 exempt from taxation.

22 b. If any portion of a hospital or a satellite emergency care
23 facility is leased to or otherwise used by a profit-making medical
24 provider for medical purposes related to the delivery of health care
25 services directly to the hospital, that portion shall be exempt from
26 taxation.

27 c. The owner of property exempt from taxation pursuant to
28 subsection a. of this section shall be assessed an annual community
29 service contribution pursuant to section 1 of P.L. , c. (C.)
30 (pending before the Legislature as this bill).

31 d. As used in this section:

32 “Hospital” means a general acute care hospital licensed pursuant
33 to P.L.1971, c.136 (C.26:2H-1 et seq.), which maintains and
34 operates organized facilities and services as approved and licensed
35 by the Department of Health for the diagnosis, treatment, or care of
36 persons suffering from acute illness, injury, or deformity and in
37 which all diagnosis, treatment, and care are administered by or
38 performed under the direction of persons licensed to practice
39 medicine or osteopathy in the State, and includes all land and
40 buildings that are used in the delivery of health care services by
41 such hospital and its medical providers or that are used for the
42 management, maintenance, administration, support, and security of
43 such hospital and its medical providers.

44 “Medical provider” means an individual or entity which, acting
45 within the scope of a licensure or certification, provides health care
46 services, and includes, but is not limited to, a physician, physician
47 assistant, psychologist, pharmacist, dentist, nurse, nurse
48 practitioner, social worker, paramedic, respiratory care practitioner,

1 medical or laboratory technician, ambulance or emergency medical
2 worker, orthotist or prosthetist, radiological or other diagnostic
3 service facility, bioanalytical laboratory, health care facility, or
4 other limited licensed health care professional, and further includes
5 administrative support staff of the individual or entity.

6 “Satellite emergency care facility” means a facility, which is
7 owned and operated by a hospital, and which provides emergency
8 care and treatment for patients.

9
10 4. (New section) For tax years 2014, 2015, 2016, 2017, 2018,
11 2019, and 2020, property that would have been exempt from
12 taxation pursuant to section 3 of P.L. , c. (C.) (pending
13 before the Legislature as this bill), had that section been effective in
14 those tax years, shall not be assessed as an omitted assessment
15 pursuant to P.L.1947, c.413 (C.54:4-63.12 et seq.) or as a regular
16 assessment pursuant to R.S.54:4-1. This section shall apply to all
17 property owned by an association or corporation organized as a
18 nonprofit entity pursuant to Title 15 of the Revised Statutes or Title
19 15A of the New Jersey Statutes exclusively for hospital purposes,
20 whether or not assessed as an omitted assessment or a regular
21 assessment, as well as the omitted assessments or regular
22 assessments of such property that is the subject of litigation that is
23 pending or that may be subject to appeal before the county board of
24 taxation, the tax court, or any other court on or after the date of
25 enactment of P.L. , c. (C.) (pending before the Legislature
26 as this bill). Nothing in this section shall be construed to require a
27 municipality to refund any taxes paid on such property as a result of
28 such omitted assessments or regular assessments pursuant to any
29 previous settlement of litigation or other agreement for tax years
30 2014, 2015, 2016, 2017, 2018, 2019, and 2020.

31
32 5. R.S.54:4-3.6 is amended to read as follows:

33 54:4-3.6. The following property shall be exempt from taxation
34 under this chapter: all buildings actually used for colleges, schools,
35 academies or seminaries, provided that if any portion of such
36 buildings are leased to profit-making organizations or otherwise
37 used for purposes which are not themselves exempt from taxation,
38 said portion shall be subject to taxation and the remaining portion
39 only shall be exempt; all buildings actually used for historical
40 societies, associations or exhibitions, when owned by the State,
41 county or any political subdivision thereof or when located on land
42 owned by an educational institution which derives its primary
43 support from State revenue; all buildings actually and exclusively
44 used for public libraries, asylum or schools for adults and children
45 with intellectual disabilities; all buildings used exclusively by any
46 association or corporation formed for the purpose and actually
47 engaged in the work of preventing cruelty to animals; all buildings
48 actually and exclusively used and owned by volunteer first-aid

1 squads, which squads are or shall be incorporated as associations
2 not for pecuniary profit; all buildings actually used in the work of
3 associations and corporations organized exclusively for the moral
4 and mental improvement of men, women and children, provided
5 that if any portion of a building used for that purpose is leased to
6 profit-making organizations or is otherwise used for purposes which
7 are not themselves exempt from taxation, that portion shall be
8 subject to taxation and the remaining portion only shall be exempt;
9 all buildings actually used in the work of associations and
10 corporations organized exclusively for religious purposes, including
11 religious worship, or charitable purposes, provided that if any
12 portion of a building used for that purpose is leased to a profit-
13 making organization or is otherwise used for purposes which are not
14 themselves exempt from taxation, that portion shall be subject to
15 taxation and the remaining portion shall be exempt from taxation,
16 and provided further that if any portion of a building is used for a
17 different exempt use by an exempt entity, that portion shall also be
18 exempt from taxation; all buildings other than those exempt from
19 taxation pursuant to section 3 of P.L. , c. (C.) (pending
20 before the Legislature as this bill), actually used in the work of
21 associations and corporations organized exclusively for hospital
22 purposes, provided that if any portion of a building used for hospital
23 purposes is leased to profit-making organizations or otherwise used
24 for purposes which are not themselves exempt from taxation, that
25 portion shall be subject to taxation and the remaining portion only
26 shall be exempt; all buildings owned or held by an association or
27 corporation created for the purpose of holding the title to such
28 buildings as are actually and exclusively used in the work of two or
29 more associations or corporations organized exclusively for the
30 moral and mental improvement of men, women and children; all
31 buildings owned by a corporation created under or otherwise
32 subject to the provisions of Title 15 of the Revised Statutes or Title
33 15A of the New Jersey Statutes and actually and exclusively used in
34 the work of one or more associations or corporations organized
35 exclusively for charitable or religious purposes, which associations
36 or corporations may or may not pay rent for the use of the premises
37 or the portions of the premises used by them; the buildings, not
38 exceeding two, actually occupied as a parsonage by the officiating
39 clergymen of any religious corporation of this State, together with
40 the accessory buildings located on the same premises; the land
41 whereon any of the buildings hereinbefore mentioned are erected,
42 and which may be necessary for the fair enjoyment thereof, and
43 which is devoted to the purposes above mentioned and to no other
44 purpose and does not exceed five acres in extent; the furniture and
45 personal property in said buildings if used in and devoted to the
46 purposes above mentioned; all property owned and used by any
47 nonprofit corporation in connection with its curriculum, work, care,
48 treatment and study of men, women, or children with intellectual

1 disabilities shall also be exempt from taxation, provided that such
2 corporation conducts and maintains research or professional
3 training facilities for the care and training of men, women, or
4 children with intellectual disabilities; provided, in case of all the
5 foregoing, the buildings, or the lands on which they stand, or the
6 associations, corporations or institutions using and occupying them
7 as aforesaid, are not conducted for profit, except that the exemption
8 of the buildings and lands used for charitable, benevolent or
9 religious purposes shall extend to cases where the charitable,
10 benevolent or religious work therein carried on is supported partly
11 by fees and charges received from or on behalf of beneficiaries
12 using or occupying the buildings; provided the building is wholly
13 controlled by and the entire income therefrom is used for said
14 charitable, benevolent or religious purposes; and any tract of land
15 purchased pursuant to subsection (n) of section 21 of P.L.1971,
16 c.199 (C.40A:12-21), and located within a municipality, actually
17 used for the cultivation and sale of fresh fruits and vegetables and
18 owned by a duly incorporated nonprofit organization or association
19 which includes among its principal purposes the cultivation and sale
20 of fresh fruits and vegetables, other than a political, partisan,
21 sectarian, denominational or religious organization or association.
22 The foregoing exemption shall apply only where the association,
23 corporation or institution claiming the exemption owns the property
24 in question and is incorporated or organized under the laws of this
25 State and authorized to carry out the purposes on account of which
26 the exemption is claimed or where an educational institution, as
27 provided herein, has leased said property to a historical society or
28 association or to a corporation organized for such purposes and
29 created under or otherwise subject to the provisions of Title 15 of
30 the Revised Statutes or Title 15A of the New Jersey Statutes.

31 As used in this section "hospital purposes" includes health care
32 facilities for the elderly, such as nursing homes; residential health
33 care facilities; assisted living residences; facilities with a Class C
34 license pursuant to P.L.1979, c.496 (C.55:13B-1 et al.), the
35 "Rooming and Boarding House Act of 1979"; similar facilities that
36 provide medical, nursing or personal care services to their residents;
37 and that portion of the central administrative or service facility of a
38 continuing care retirement community that is reasonably allocable
39 as a health care facility for the elderly.
40 (cf: P.L.2011, c.171, s.4)

41

42 6. R.S.54:3-21 is amended to read as follows:

43 54:3-21. a. (1) Except as provided in subsection b. of this
44 section a taxpayer feeling aggrieved by the assessed valuation or
45 exempt status of the taxpayer's property **】, or feeling discriminated**
46 **against by the assessed valuation of other property in the county,]**
47 or a taxing district which may feel discriminated against by the
48 assessed valuation or exempt status of property in the taxing

1 district, or by the assessed valuation or exempt status of property in
2 another taxing district in the county, may on or before April 1, or 45
3 days from the date the bulk mailing of notification of assessment is
4 completed in the taxing district, whichever is later, appeal to the
5 county board of taxation by filing with it a petition of appeal;
6 provided, however, that any such taxpayer or taxing district may on
7 or before April 1, or 45 days from the date the bulk mailing of
8 notification of assessment is completed in the taxing district,
9 whichever is later, file a complaint directly with the Tax Court, if
10 the assessed valuation of the property subject to the appeal exceeds
11 \$1,000,000. In a taxing district where a municipal-wide revaluation
12 or municipal-wide reassessment has been implemented, a taxpayer
13 or a taxing district may appeal before or on May 1 to the county
14 board of taxation by filing with it a petition of appeal or, if the
15 assessed valuation of the property subject to the appeal exceeds
16 \$1,000,000, by filing a complaint directly with the State Tax Court.
17 Within ten days of the completion of the bulk mailing of
18 notification of assessment, the assessor of the taxing district shall
19 file with the county board of taxation a certification setting forth the
20 date on which the bulk mailing was completed. If a county board of
21 taxation completes the bulk mailing of notification of assessment,
22 the tax administrator of the county board of taxation shall within ten
23 days of the completion of the bulk mailing prepare and keep on file
24 a certification setting forth the date on which the bulk mailing was
25 completed. A taxpayer shall have 45 days to file an appeal upon the
26 issuance of a notification of a change in assessment. An appeal to
27 the Tax Court by one party in a case in which the Tax Court has
28 jurisdiction shall establish jurisdiction over the entire matter in the
29 Tax Court. All appeals to the Tax Court hereunder shall be in
30 accordance with the provisions of the State Uniform Tax Procedure
31 Law, R.S.54:48-1 et seq.

32 If a petition of appeal or a complaint is filed on April 1 or during
33 the 19 days next preceding April 1, a taxpayer or a taxing district
34 shall have 20 days from the date of service of the petition or
35 complaint to file a cross-petition of appeal with a county board of
36 taxation or a counterclaim with the Tax Court, as appropriate.

37 (2) With respect to property located in a county participating in
38 the demonstration program established in section 4 of P.L.2013,
39 c.15 (C.54:1-104), a property located in a county operating under
40 the "Property Tax Assessment Reform Act," P.L.2009, c.118
41 (C.54:1-86 et seq.), or a property located in a county that has
42 adopted, by resolution, the provisions of section 1 of P.L.2018, c.94
43 (C.54:1-105), and except as provided in subsection b. of this
44 section, a taxpayer feeling aggrieved by the assessed valuation or
45 exempt status of the taxpayer's property**],** or feeling discriminated
46 against by the assessed valuation of other property in the county,**]**
47 or a taxing district which may feel discriminated against by the
48 assessed valuation or exempt status of property in the taxing

1 district, or by the assessed valuation or exempt status of property in
2 another taxing district in the county, may on or before January 15,
3 or 45 days from the date the bulk mailing of notification of
4 assessment is completed in the taxing district, whichever date is
5 later, appeal to the county board of taxation by filing with it a
6 petition of appeal; provided, however, that any such taxpayer, or
7 taxing district, may on or before April 1, or 45 days from the date
8 the bulk mailing of notification of assessment is completed in the
9 taxing district, whichever date is later, file a complaint directly with
10 the Tax Court, if the assessed valuation of the property subject to
11 the appeal exceeds \$1,000,000.

12 If a petition of appeal is filed on January 15 or during the 19
13 days next preceding January 15, or a complaint is filed with the Tax
14 Court on April 1 or during the 19 days next preceding April 1, a
15 taxpayer or a taxing district shall have 20 days from the date of
16 service of the petition or complaint to file a cross-petition of appeal
17 with a county board of taxation or a counterclaim with the Tax
18 Court, as appropriate.

19 Within 10 days of the completion of the bulk mailing of
20 notification of assessment, the assessor of the taxing district shall
21 file with the county board of taxation a certification setting forth the
22 date on which the bulk mailing was completed. If a county board of
23 taxation completes the bulk mailing of notification of assessment,
24 the tax administrator of the county board of taxation shall within 10
25 days of the completion of the bulk mailing prepare and keep on file
26 a certification setting forth the date on which the bulk mailing was
27 completed. A taxpayer shall have 45 days to file an appeal upon the
28 issuance of a notification of a change in assessment. An appeal to
29 the Tax Court by one party in a case in which the Tax Court has
30 jurisdiction shall establish jurisdiction over the entire matter in the
31 Tax Court. All appeals to the Tax Court hereunder shall be in
32 accordance with the provisions of the State Uniform Tax Procedure
33 Law, R.S.54:48-1 et seq.

34 b. No taxpayer or taxing district shall be entitled to appeal
35 either an assessment or an exemption or both that is based on a
36 financial agreement subject to the provisions of the "Long Term
37 Tax Exemption Law" under the appeals process set forth in
38 subsection a. of this section.

39 (cf: P.L.2018. c.94, s.5)

40

41 7. This act shall take effect immediately, except that section 4
42 of the bill shall be retroactive and apply to tax years 2014, 2015,
43 2016, 2017, 2018, 2019, and 2020 only.