

# New Jersey State Tax news

a quarterly newsletter

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### State Treasurer Sworn In

Elizabeth Maher Muoio was nominated by Governor Phil Murphy as State Treasurer and assumed the duties of Acting State Treasurer on January 16, 2018. On April 13, 2018, having received Senate confirmation, Muoio was officially sworn in as the Treasurer. Muoio is the second woman in New Jersey history to be confirmed to the Cabinet post.



Before becoming Treasurer, Muoio served as a member of the New Jersey General Assembly, representing the 15th Legislative District in Mercer and Hunterdon counties. She joined the Assembly in February 2015.

During her time in the Assembly, Muoio represented her constituents on the Assembly Budget, Judiciary, and Commerce and Economic Development committees where she focused on improving access for women's healthcare, closing the gender pay equity gap, protecting the environment, reducing exposure to hazardous lead, improving prison re-entry services, increasing literacy rates, fighting against concentrated poverty, and expanding economic opportunities for New Jerseyans.

As a result of her legislative efforts, Muoio was honored by the Sierra Club of New Jersey, the Trenton Chapter of the NAACP, the New Jersey Association of the Deaf, the Constitutional Officers Association of New Jersey, the National Congress of Black Women – Trenton/Mercer Chapter, and for her efforts to improve literacy by the Trenton Public School system.



Muoio also served as Director of the Mercer County Office of Economic Development and Sustainability from 2008 to January 2018.

The new Treasurer was a member of the Mercer County Board of Chosen Freeholders from 2000–2008, serving as Chair in 2004 and Vice Chair in 2003 and 2008. While Chair, she worked with the County Executive to enact one of the first countywide anti-pay-to-play ordinances in the nation and led the effort to ensure that the \$81 million Mercer County Courthouse was constructed to Leadership in Energy and Environmental Design (LEED) standards.

Muoio began her career as an elected official serving as a member of the Pennington Borough Council from 1997 to 2002 and has been involved in a number of community-based organizations including as a Troop Leader for the Girl Scouts of Delaware Valley, coach of youth basketball for the Hopewell Valley YMCA and the Hopewell Hoops Basketball League, and a member of the Princeton Regional Chamber of Commerce Board of Directors, the Pennington Public Library Board of Trustees, the ARC of Mercer Board of Trustees, and the League of Women Voters.

An attorney, Muoio received her JD from Georgetown University and her BA from Wesleyan University. She lives with her family in Pennington. 

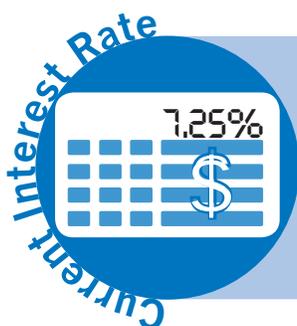
## The Cost of Noncompliance

Most people file and pay their taxes voluntarily and on time. However, circumstances sometimes make it difficult for a taxpayer to make required payments. It is important that taxpayers understand the costs that may result if they do not file and/or pay on time and the steps they can take to reduce those costs.

If you are unable to pay your taxes, it is important that you still file your return by the due date. Failure to file your return on time significantly increases the penalty that can be assessed. A penalty of 5% of the tax liability is assessed each month until the penalty reaches 25% of the tax liability. A \$100 per month penalty also may be imposed for each month (or part of a month) the return is late.

Always pay what you can even if it's not full amount. The Division will accept a partial payment, and you will only be charged interest for the unpaid portion of your taxes. The annual interest rate is 3% above the prime rate. Interest is imposed on every month or part of a month the tax is unpaid, compounded annually at the end of each year.

If you file your return but do not pay the full amount due, the Division will send you a bill. The first bill will show two "Amount Due" figures. The first amount applies only if paid by the "Pay By" date shown on the bill. This amount consists of tax, interest, late filing penalty (5% per month up to 25%), and amnesty penalty, if applicable. The second amount applies if the bill is not paid by the "Pay By" date and includes a late payment penalty of 5% in addition to the items in the first amount due. The 5% late payment penalty will be imposed on all audit assessments.



The assessed interest rate on tax balances for Jan. 1, 2018, to Dec.31, 2018, is 7.25%

View information on [how it is calculated](#) or find the [historical rates](#).

If you do not respond to a bill by the due date, the account will be sent to our collection agency, and a referral cost recovery fee of 10.7% of the liability due will be added to your required payment.

When the debt is not resolved with the collection agency, a Certificate of Debt (COD) will be issued for the

outstanding liability, and a cost-of-collection fee will be imposed. Once the collection agency notifies you that a judgment was filed, you have 10 days to satisfy the debt. If you do not respond, the debt is referred back to the Division and assigned to our enforcement staff. Division employees will take steps to collect on the liability, which may include the following actions:

- Levies of bank accounts, rental income, account receivables or corporate distribution, or other identified assets;
- Wage garnishments;
- Seizure and auctions of real and personal property such as motor vehicles and boats.

As the level of enforcement action rises, the cost of collection may be increased.

It is in your best interest to file your return on time even if you cannot pay the full amount you owe. If you have a balance due and receive a bill, respond to the bill in a timely manner. Failure to do these things can substantially increase your debt. 📌

#### LOCAL PROPERTY TAX

### **Tax Assessor Certificates**

The Tax Assessor Examination is held in accordance with the Assessor Certification and Tenure Act, which requires anyone taking office as a tax assessor after July 1, 1971, to hold a tax assessor certificate.

Twelve persons passed the September 23, 2017, C.T.A. exam. They were issued tax assessor certificates on January 1, 2018. They are:

**Bergen County:** Sambamurty Arisetty, Washington Township; James O'Donnell, Lodi Borough.

**Burlington County:** Dawn Gorman, Delran Township.

**Gloucester County:** John Sheehan, Wenonah Borough.

**Mercer County:** Marjorie Abrams, Hamilton Township; Jonathan Gephart, Hamilton Township.

**Middlesex County:** Christopher Efstathiou, East Brunswick Township; Jacob Nieman, South Brunswick Township.

**Monmouth County:** Vilius Jankauskas, Eatontown Borough.

**Morris County:** David Glaser, Morris Plains Borough.

**Somerset County:** Kevin Palumbo, Hillsborough Township; William Raska, Bridgewater Township.

The next C.T.A. examination is scheduled for September 22, 2018. To apply, complete the Application for Admission to a Tax Assessor Certification Exam, **Form AC-1**. The deadline to file applications for this exam is August 23, 2018. The filing fee is \$10. If you have any questions regarding this exam, please contact Marilyn Gaines at 609-292-8823 or write to Property Administration, PO Box 251, Trenton, NJ 08695-0251. 📌

#### LOCAL PROPERTY TAX

### **Tax Assessors' Calendar**

#### **April 1–**

- Deadline for filing appeals of assessed valuations in nonrevalued and nonreassessed municipalities to County Tax Boards by taxpayers and taxing districts and for appeals of assessed valuations over \$1 million to State Tax Court.
- Percentage level of taxable value of real property established by the County Tax Boards.



- If appeal petition or complaint is filed April 1, or during the 19 days preceding April 1, the taxpayer or taxing district has 20 days from date of service of appeal petition or complaint to file cross-petition with County Tax Board or counterclaim with State Tax Court.
- Total tax amount to be raised for county purposes sent by County Board of Chosen Freeholders to County Tax Board, apportioned among the taxing districts.

**April 10–**

- Copy of County Tax Board resolution of real property taxable value percentage level mailed to assessors, municipal clerks, and the Division of Taxation Director.

**April 15–**

- County Board of Taxation files Form SR-3A with Property Administration.

**May 1–**

- Residential properties identified by assessors and certified to County Tax Board.
- Deadline for filing assessment appeals to the County Tax Board or where assessed values exceed \$1 million to the State Tax Court in taxing districts that have implemented a municipality-wide revaluation or reassessment.

**1st Business Day in May–**

- County Tax Board to organize and elect a president for one year.

**May 10–**

- Form TL-45 filed with Property Administration by County Tax Administrator.

**May 20–**

- Table of Aggregates completed by County Tax Board from assessor's tax duplicates and Taxation Director's certification of second class railroad property.
- General tax rates certified by County Tax Boards.

**May 23–**

- Table of Aggregates signed by County Tax Boards and transmitted to County Treasurer who files, prints, and transmits a certified copy to the Division of Taxation Director; State Auditor; Director,

Division of Local Government Services in the Department of Community Affairs; the clerk of the Board of Freeholders; and the clerk of each municipality in the county.

**June 1–**

- County Tax Administrator to furnish to Division of Taxation Director a list of current members, the appointment and expiration dates of their terms of office, and the status of the required courses.
- Assessors' Property Tax Deduction Disallowance Notices, Form PD4, sent.

**June 3–**

- Corrected Tax Duplicates sent by County Tax Board to tax collectors for billing purposes.

**June 5 (on or before)–**

- Certification of Property Tax Deductions, Form PD-65.10, and Certification of Veterans' Deductions, Form VE-WVE-1, completed and forwarded by collector to County Tax Board.

**2nd Monday in June–**

- If the Division of Taxation Director requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes.

**June 15 (on or before)–**

- County Board of Taxation certifies to Division of Taxation Director the number and total dollar amount of property tax and veterans' deductions allowed and disallowed for the current tax year on Forms PD-65.15 and VE-WVE-2.

The complete [2018 Work Calendar](#) is available.

**Monmouth County Demonstration Program**

P.L. 2013, c.15, established a Real Property Assessment Demonstration program to make the assessment of real property more precise by using technology-driven procedures. This was designed to benefit municipalities by reducing the number of successful appeals, thereby protecting funding of municipal budgets from the impact of losses due to appeal refunds. Monmouth County was the first county to adopt this program, which began October 1, 2013. The following dates on the assessors' calendar have been revised for municipalities in Monmouth County:

**April 1–**

- Tax appeals are heard in February, March, and April.

**May 5–**

- Assessor to file final assessment lists and duplicates with County Tax Board.

**May 10 (after)–**

- County Tax Board may permit tax collector to have custody of tax duplicate.

**May 15 (before)–**

- County Tax Board to complete equalization table hearings.

**May 15–**

- Total tax amount to be raised for county purposes sent by County Board of Freeholders to County Tax Board, apportioned among the taxing districts.
- County Tax Board to notify Division of Local Government Services Director when copy of budget resolution (in CY municipality) showing amount to be raised is not received.
- County Tax Administrator to submit copy of equalization table to County Tax Board; each assessor;

Division of Taxation; Local Government Services Director (two copies); and post a copy at the courthouse.



**May 25–**

- Following confirmation of equalization table, County Tax Board to submit copy to each taxing district in the county; Division of Taxation Director; Tax Court; and Local Government Services Director (two copies).

**May 31–**

- General tax rates certified by County Tax Board.
- County Tax Board to file final SR-3A forms with Property Administration.

**June 15–**

- County Tax Board President to file annual appeal statistics report (Form TAS) with Division of Taxation Director.

The complete **2018 Monmouth County Work Calendar** is available. 

## **Criminal Enforcement**

- On September 27, 2017, Brian Murphy of Hainesport, New Jersey, pleaded guilty to second-degree misapplication of entrusted property and third-degree failure to pay taxes. Murphy is a financial advisor who received hundreds of thousands of dollars from a client to invest. Instead, Murphy used the money to buy a car and luxury items and pay for dinner outings and other personal expenses. As a result of the plea, the State recommended a sentence of seven years in State prison. Murphy will also pay restitution of \$255,000 to the victim and \$55,197.86 in taxes, penalty, and interest to the State of New Jersey.
- On October 1, 2017, Sarah Coon of Lumberton, New Jersey, pleaded guilty to second-degree theft by deception and third-degree failure to pay taxes. Coon embezzled funds from her employer and used them to pay personal bills and expenses. As a result of the plea, the State recommended a sentence of five years in State prison. Coon must also pay \$438,000 in restitution to her former employer and \$43,588.14 in taxes, penalty, and interest to the State of New Jersey.
- On October 17, 2017, Hyunwook Koh, of Palisades Park, New Jersey, was arrested by agents from the Office of Criminal Investigations (OCI) after he accepted receipt and took possession of 12 large boxes from a mail shipping and receiving business in Palisades Park. A customs search had been conducted before delivery since the boxes were shipped from outside the United States. The search revealed that the boxes were packed with 498 cartons of cigarettes and 60 cartons of cigars. The cigarettes had no tax stamps and were seized as contraband and untaxed goods. Koh was charged in Bergen County Superior Court with one count of possession of more than 20,000 untaxed cigarettes, which is a crime of the third degree. He was released on his own recognizance. The arrest was the result of a joint operation between OCI special agents, U.S. postal inspectors, and special agents from U.S. Homeland Security Investigations. On October 25, 2017,

OCI special agents seized additional contraband items from a U.S. Postal Facility in Ridgefield, New Jersey, that were bound for the same address in Palisades Park, but that had not yet been claimed. Postal inspectors had intercepted the shipping boxes, and an inspection by special agents from U.S. Homeland Security Investigations revealed the boxes contained 1,026 cartons of untaxed cigarettes and 73 cartons of cigars.

- On October 19, 2017, OCI special agents performed an inspection of The Grove, a business in Irvington, New Jersey. Agents seized 381 untaxed tobacco products, Newport cigarettes with a Virginia tax stamp, and 12 loose cigarettes (loosies). Also, located during the inspection was a bag containing 368 glassine envelopes that were stamped “911” in red ink and packed with heroin, 75 aluminum foils containing crack cocaine, and \$1,092 in cash. The business owner, Shariyf Dunham, signed a Consent to Search his vehicle, which resulted in the seizure of two bags of marijuana. These items were turned over to the Irvington Police Department. Irvington police arrested Dunham and charged him with possession of heroin, intent to distribute, possession of cocaine, intent to distribute, and possession of marijuana. Additionally, OCI will be charging Dunham with possession of untaxed cigarettes, failure to maintain books and records, and the sale of loosies.
- On October 26, 2017, OCI special agents, U.S. postal inspectors, and special agents from U.S. Homeland Security Investigations approached Sungil Lee after he accepted receipt of numerous boxes at a Ridgefield postal facility. Lee was in the process of placing the boxes into his vehicle. U.S. Homeland Security Investigations special agents had previously conducted a search of the boxes and discovered they contained untaxed cigarettes. A total of 11 boxes containing 260 cartons of untaxed cigarettes were seized. Lee was taken into custody by OCI and charged with one count of possession of cigarettes without proper stamps. He was released on his own recognizance.
- On November 2, 2017, Yonglin Liu of Camden, New Jersey, was arrested by OCI special agents and processed for fourth degree hindering, possession of approximately 28 cartons of untaxed cigarettes, failure to maintain records, and dealing with an unlicensed person. The arrest resulted from an inspection of the New Shanghai Restaurant, in Camden, New Jersey, on August 15, 2017, at which time Liu was found to be in possession of Virginia tax-stamped cigarettes and untaxed tobacco. The suspect provided an expired Pennsylvania driver’s license as identification. Further examination of the license determined that he was not the individual pictured on the license. OCI agents returned with U.S. Homeland Security Investigations special agents and, through the use of a language interpreter and mobile technology, were able to determine his identity and that he was wanted on federal counts. During the follow-up investigation, OCI special agents found approximately 28 cartons of Virginia tax-stamped cigarettes concealed in numerous 4C Iced Tea containers. Also as a result of the August inspection, Liu pleaded guilty in Camden Municipal Court.
- On November 3, 2017, Ocean County Superior Court Judge Rochelle Gizinski sentenced Patrick A. Trushell II, of Toms River, New Jersey, to five years in State prison on charges of second-degree theft by deception and third-degree failure to file a State tax return. These charges were the result of a joint investigation conducted by the Ocean County Prosecutor’s Office Economic

**Enforcement Summary Statistics**  
**First Quarter 2018**

Following is a summary of enforcement actions for the quarter ending March 31, 2018.

	Number	Amount
• Bank Levies	712	\$ 2,175,403
• Certificates of Debt	4,501	102,863,373
• Seizures	72	1,291,938
• Auctions	10	194,609
• Warrants of Satisfaction	3,922	

Crimes Unit and an OCI forensic auditor. Trushell used his employment at three different energy brokerage companies to obtain customer lists and accounts. He filtered that information to a fourth company, which paid him a commission, and to his own company, Chrono Energy, LLC. Because Trushell had exclusive employment agreements with all three companies from 2013 through 2014, his receipt of over \$250,000 in compensation was considered theft.

- On November 21, 2017, in Englewood Municipal Court, Mohammed Alsaïdi pleaded guilty to drug possession and paid a \$2,500 fine. Alsaïdi was arrested on October 19, 2016 after OCI seized 284 cartons of Virginia tax-stamped cigarettes and Englewood police seized small amounts of marijuana and drug paraphernalia.
- On November 29, 2017, after a 14-day trial in Passaic County, Thomas Weir was convicted of theft by deception, money laundering, and tax evasion. Weir worked part-time as a bookkeeper for a granite company with locations in Haledon and Bayville, New Jersey. He misappropriated nearly \$200,000 from the company's bank account by disguising the money as business expenses and using it to pay off personal credit card bills. This case was a result of a joint investigation between OCI and the Passaic County Prosecutor's Office.
- On January 26, 2018, OCI seized 1,224 cartons of untaxed cigarettes from Jojooly LLC, doing business as Smart Zone, located in Palisades Park, New Jersey. Disorderly persons offense charges were filed against Xiangji Jin of Palisades Park.
- On February 23, 2018, Kalpesh Patel of Bensalem, Pennsylvania, was arrested as a result of a compliance inspection the previous day at Felix Deli & Grocery in Trenton during which contraband cigarettes were discovered. A total of 20 cartons of counterfeit cigarettes, 19 cartons of out-of-state stamped cigarettes, and 1 carton of unstamped cigarettes were seized. Patel was processed with the assistance of the Mercer County Prosecutor's Office. 

## Tax Briefs

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### Sales and Use Tax

***Exemption for Breast Pumps, Supplies and Replacement Parts, and Maintenance and Repair*** — Effective May 1, 2018, sales of breast pumps, breast pump repair and replacement parts, breast pump collection and storage supplies, and certain breast pump kits are exempt from Sales Tax when sold to an individual purchaser for home use. Maintenance and repair services for such items also are exempt. Sellers and providers of maintenance and repair for the affected items should not charge Sales Tax on receipts of those products beginning May 1, 2018.

**Breast Pumps.** A breast pump is an electronically or manually controlled pump device used to express milk from a human breast during lactation. This includes the electronically or manually controlled pump device and any AC adaptor or other external power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

**Breast Pump Collection and Storage Supplies.** Breast pump collection and storage supplies include, but are not limited to, breast shields and breast shield connectors; breast pump tubes and tubing adaptors; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottles and bottle caps specific to the operation of the breast pump; breast milk storage bags; and related items sold as part of a breast pump kit that has been prepackaged by the breast pump manufacturer.

Breast pump collection and storage supplies do not include: bottles and bottle caps not specific to the operation of the breast pump; breast pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products; and breast pump cleaning supplies. Although nursing bras, bra pads, breast shells, and other similar products are not covered by this new exemption, they are exempt from Sales and Use

Tax because they are clothing items. Creams, ointments, and other similar products that relieve breastfeeding symptoms or conditions of the breasts or nipples are not covered by this exemption, but may be exempt from Sales and Use Tax if they are drugs sold pursuant to a doctor's prescription or if they meet the definition of over-the-counter drugs.

**Breast Pump Kits.** A breast pump kit is a prepackaged set that contains one or more of the following items: breast pump; breast pump collection and storage supplies; and other items that may be useful to initiate, support, or sustain breastfeeding using a pump during lactation. The kit may also contain taxable items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation. If a breast pump kit contains both taxable and nontaxable items, the receipt from the sale of the kit is exempt from Sales Tax as long as the sales price of all taxable items in the kit is 10% or less of the total sales price of the entire kit.

**Native American Tribal ID Cards** — A Native American New Jersey resident taxpayer asked the Division if a tribal ID card containing a tax-exempt number would exempt him from paying New Jersey Sales and Use Tax.

Tribal ID cards prove membership in a tribe recognized under federal law and are generally considered a secondary document used to establish identity. A tribal ID offers information on its holder, including their photo, tribal enrollment number, date of birth, signature, tribal affiliation, and the tribe's contact information.

The Division responded that there are no provisions under New Jersey law to exempt individual Native Americans from Sales and Use Tax. Therefore, the Native American New Jersey resident taxpayer with a tribal ID card containing a tax-exempt number is not exempt from paying New Jersey Sales and Use Tax.

**Veterinary Medication** — A taxpayer inquired about the application of the New Jersey Sales and Use Tax to separately stated charges for veterinary medication. The taxpayer is a full-service veterinary hospital that administers medication when treating animals at the hospital. When the hospital issues an invoice to the customer, the charges for medications are itemized and separately stated from the veterinary services provided.

The Division responded that when veterinarians purchase medication for use in the medical treatment of animals, the purchase is taxable (N.J.S.A. 54:32B-3(a)). The veterinarian pays Sales Tax at the time of purchase because the veterinarian is considered the retail purchaser of medication he or she uses in performing professional services for clients. However, when the veterinarian separately states the charges for medication on the invoice to the customer, the veterinarian must charge Sales Tax. In that case, because the veterinarian is charging and collecting Sales Tax, he or she can purchase such medication without paying Sales Tax by issuing a fully completed resale certificate to the seller.

On the other hand, if the veterinarian gives the customer an invoice that merely states that medications were used in the performance of medical services but does not separately state the charges for them, the bill is not subject to tax. An example of this would be a bill that says: "Veterinarian services, including medication – \$100."

## **Realty Transfer Fee**

**No Mortgage and No Consideration** — A taxpayer asked whether an LLC entity that is owned by two partners can transfer real estate to a single-member entity that is owned 100% by the LLC entity without paying the Realty Transfer Fee. The transfer will be done by deed and for no consideration. In addition, there is no mortgage on the real estate.

The Division responded that transfers where consideration is under \$100 are exempt from the Realty Transfer Fee in accordance with N.J.S.A. 46:15-10. The definition of consideration includes mortgages (N.J.S.A. 46:15-5(c)). Therefore, the taxpayer does not owe the Realty Transfer Fee because no mortgage exists and no consideration was paid. 

## From the Legislature

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### Administration

***Bulk Sales Notification Requirements for Homes and Seasonal Rentals*** — P.L. 2017, c.307, signed into law on January 16, 2018, and effective immediately, clarifies that the sale of a house and the sale of a seasonal rental unit are exempt from the bulk sale notification requirements if the seller of the property is an individual, trust, or estate, or any combination of these. These provisions are retroactive and applicable to sales, transfers, and assignments made on or after August 1, 2007.

### Corporation Business Tax

***Tax Credit for Drug Donation Programs*** — P.L. 2017, c.254, signed into law on January 8, 2018, and effective July 7, 2018, authorizes private entities to voluntarily establish drug donation programs to serve people who are indigent, uninsured, or underinsured. The law grants drug donors a Corporation Business Tax or Gross Income Tax credit equal to the sum of the cost of the donated over-the-counter drugs, prescription drugs, and administration supplies; and any verifiable cost incurred to make the donation of the drugs and supplies.

***Treatment of Tax Credit Transfer Certificates*** — P.L. 2017, c.313, signed into law on January 16, 2018, and effective immediately with select sections being applicable to accounting and privilege periods beginning on and after January 1, 2017, revises tax credit transfer certificate provisions for the Grow New Jersey Assistance Act (GROW NJ) and the Public Infrastructure Project Tax Credit program. The time period for transferees to redeem the tax credit transfer certificates is identical to the period permitted for the original tax credit certificate holder. It also exempts from the 75% minimum value requirement the sale or assignment of a tax credit transfer certificate to an affiliate, regardless of whether the affiliate met the capital investment and employment requirements specified in the incentive agreement. Additionally, the law excludes from taxation the gain or income derived from the sale or assignment of certain tax credit transfer certificates.

***Document Submission for Business Incentive Programs*** — P.L. 2017, c.314, signed into law January 16, 2018, and effective immediately, extends document submission deadlines for the Economic Redevelopment and Growth Grant, Grow New Jersey Assistance, and Urban Transit Hub Tax Credit programs.

### Gross Income Tax

***Tax Credit for Drug Donation Programs*** — see Corporation Business Tax.

### Local Property Tax

***Real Property Assessment Practices*** — P.L. 2017, c.306, signed into law on January 16, 2018, and effective immediately, modifies the dates for the administration of the assessment of real property and any subsequent appeal. The property assessment appeal process will occur before the calculation of the local property tax rate. This allows a more accurate local property tax rate to reflect local budgetary needs.

***Property Tax Exemption for Disabled Veterans*** — P.L. 2017, c.367, signed into law on January 16, 2018, and effective immediately, extends eligibility for the veterans' real property tax exemption to include veterans who became 100% disabled as the result of their service but who did not serve in a "theater of war."

### Property Tax Relief Programs

***Administrative Changes to the Senior Freeze (Property Tax Reimbursement) Program*** — P.L. 2017, c.370, signed into law on January 16, 2018, and effective immediately, changes the annual deadline for filing an application to October 31. Additionally, the law allows an individual who erroneously receives payment to set up an installment payment plan to repay any amounts owed. 

## New Look, New Approach

The Division of Taxation has seen quite a few media changes in the past months. We have a new website, new publications, a new logo, and now a newly designed *State Tax News*. Of course, one thing that remains unchanged: our commitment to you.

While the new appearance of our material is designed to be fresh and modern, the real purpose is to reflect our new approach. What that means for you is that you'll receive the same great service, but with a renewed focus on making it easier to navigate the taxes administered by the Division. We are here to serve you. 🇯🇵

### Public Auction



Information

### Contact Us



This quarterly newsletter is designed to inform practitioners and interested members of our taxpaying community about general New Jersey tax topics. It is accurate as of the date issued. Subsequent changes in tax law or its interpretation may affect the information contained in this publication. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for New Jersey tax laws and/or regulations.

Division of Taxation Acting Director John J. Ficara

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