

## CHAPTER 36

**AN ACT** concerning property tax and local government budget information posted on the web page of the Division of Local Government Services in the Department of Community Affairs and supplementing Title 52 of the Revised Statutes.

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

C.52:27D-18.3 Posting of certain property tax, budget data on Internet web page.

1. The Division of Local Government Services in the Department of Community Affairs shall post on its Internet web page a summary of property tax data, based on information provided by the Division of Taxation in the Department of the Treasury, for the current calendar year, and for each of the immediately preceding 10 calendar years. The division shall also post on its web page a summary of local government budget data for the current calendar year, and for each of the immediately preceding 10 calendar years, except that the first calendar year such data shall be published for is calendar year 2015.

The property tax data summary shall provide the public with information about the property tax levy for the previous year in each county, municipality, fire district, and school district in the State, and shall include such other statistical information as the division determines to be useful for the public's understanding of the individual components that make up each taxpayer's property tax bill.

In each year, the data shall include, but shall not be limited to, the amount of the average residential property tax bill, the number of residential taxpayers who received a homestead credit payment, and the amount of the average homestead credit payment for each municipality in the State. The property tax data summary shall also include information about the following property tax relief programs: the "Homestead Property Tax Credit Act," sections 1 through 10 of P.L.1990, c.61 (C.54:4-8.57 through 54:4-8.66) and sections 3, 14 through 16, 18 and 19 of P.L.1999, c.63 (C.54:4-8.58a and C.54:4-8.66a through C.54:4-8.66e); the "Property Tax Deduction Act," P.L.1996, c.60 (C.54A:3A-15 et seq.); the homestead property tax reimbursement program, P.L.1997, c.348 (C.54:4-8.67 et al.); the disabled veterans property tax exemption, P.L.1948, c.259 (C.54:4-3.30 et seq.); the veterans property tax deduction, P.L.1963, c.171 (C.54:4-8.10 et seq.); and the senior and disabled property tax deduction, P.L.1963, c.172 (C.54:4-8.40 et seq.).

The data shall also include, but shall not be limited to, the following information:

- a. total net valuation taxable,
- b. State equalization table average ratio,
- c. net county taxes,
- d. county library levy,
- e. county health services levy,
- f. county open space preservation levy,
- g. total county levy,
- h. school property tax levy,
- i. school property tax levy for consolidated, joint, and regional school districts,
- j. municipal levy required for debt service of Type I school districts,
- k. total school levy,
- l. municipal purposes property tax levy,
- m. municipal open space preservation levy,
- n. municipal library levy,
- o. total municipal levy,

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p. the total levy used to determine the tax rate for each county, municipality, fire district, and school district; and

q. the equalized and non-equalized tax rates for each local unit.

2. This act shall take effect immediately.

Approved March 22, 2017.