

CHAPTER 370

AN ACT concerning the application deadline for the homestead property tax reimbursement and amending P.L.1997, c.348.

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

1. Section 3 of P.L.1997, c.348 (C.54:4-8.70) is amended to read as follows:

C.54:4-8.70 Application for homestead property tax reimbursement.

3. An application for a homestead property tax reimbursement hereunder shall be filed with the director annually beginning April 1 and ending October 31 of the year following the year for which the claim is being made and shall reflect the prerequisites for a homestead property tax reimbursement on December 31 of the tax year for which the claim is being made; provided, however, that the director may, by rule, designate a later date as the date by which the application shall be filed or waive the requirement for filing an annual application for any year or years subject to any limitations and conditions the director may deem appropriate. The application shall be on a form prescribed by the director and provided for the use of applicants hereunder. Each applicant making a claim for a homestead property tax reimbursement under this act shall provide, if required by the director, to the director a copy of his or her current year property tax bill or current year site fee bill on the homestead constituting that person's principal residence and a copy of his or her property tax bill for the base year or site fee bill for the base year on the same homestead, or other equivalent proof as permitted by the director.

It shall be the duty of every eligible claimant to inform the director of any change in his or her status or homestead which may affect his or her right to continuance of the homestead property tax reimbursement.

If an eligible claimant receives an additional homestead property tax reimbursement to which the claimant was not entitled or greater than the reimbursement to which the claimant was entitled, the director shall permit the claimant to enter into an installment payment agreement for a reasonable period of time that will enable the claimant to completely satisfy the amount of the reimbursement paid to which the claimant was not entitled. If the claimant does not enter into an installment payment agreement, the director may, in addition to all other available legal remedies, offset such amount against a gross income tax refund or amount due pursuant to P.L.1990, c.61.

2. This act shall take effect immediately.

Approved January 16, 2018.