

ASSEMBLY, No. 1675

STATE OF NEW JERSEY 213th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2008 SESSION

Sponsored by:

Assemblywoman ALISON LITTELL MCHOSE

District 24 (Sussex, Hunterdon and Morris)

Assemblyman JOHN J. BURZICHELLI

District 3 (Salem, Cumberland and Gloucester)

Co-Sponsored by:

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SYNOPSIS

Establishes the "Rural Police Services Relief Fund."

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel



(Sponsorship Updated As Of: 2/8/2008)

1 AN ACT concerning in-lieu of tax payments for local services
2 provided to certain State property and supplementing chapter 4
3 of Title 54 of the Revised Statutes and chapter 17B of Title 52 of
4 the Revised Statutes.

5

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

8

9 1. As used in this act:

10 “Eligible municipality” means a municipality in which qualified
11 State property is situated.

12 “Qualified State property” means land and improvements owned
13 or leased by the State:

14 a. For use by the State Police in the performance of their official
15 duties or held for future use by the State Police in the performance
16 of their official duties; and

17 b. Situate in a municipality where the State Police are providing
18 full-time or part-time rural patrol, regardless of whether or not those
19 lands and improvements are subject to any other State payment in
20 lieu of taxes program.

21

22 2. Notwithstanding the provisions of any other law, to
23 compensate eligible municipalities for the costs of providing local
24 services for qualified State property situated within their borders,
25 all qualified State properties shall be assessed and subject to an in
26 lieu tax payment as hereinafter provided in this act.

27

28 3. Commencing with the 2007 tax year, and annually thereafter,
29 the assessor of each eligible municipality shall, on or before
30 September 15, prepare and send to the Director of the Division of
31 Taxation the taxable value assessment of each parcel of qualified
32 State property situate within the eligible municipality. The taxable
33 value assessment shall be sent by the assessor on a form and in a
34 manner prescribed by the director.

35

36 4. The director shall review and, if appropriate, revise the list
37 and assessment of any parcel of qualified State property. On or
38 before November 15 of each year, the director shall notify the
39 county board of taxation and the taxing district affected by any such
40 change, addition or revision. The determination of the director shall
41 be final and there shall be no appeal taken with respect thereto,
42 except to correct typographical and mathematical errors.

43

44 5. After completing the review of assessments of qualified State
45 property, the director shall compute the State’s liability for in lieu
46 tax payments. The in lieu tax payments shall be calculated each tax
47 year by applying the effective local purpose tax rate of the

1 municipality for that tax year to the aggregate assessed value of the
2 qualified State property located within that municipality. The result
3 of these calculations shall constitute the State's liability.
4

5 6. The State Treasurer shall annually deposit the total amount of
6 the State's in lieu tax liability calculated under this section in the
7 "Rural Police Services Relief Fund" established pursuant to section
8 7 of P.L. , c. (C.) (pending before the Legislature as this
9 bill).
10

11 7. There is created in the Department of Law and Public Safety a
12 nonlapsing revolving fund to be known as the "Rural Police
13 Services Relief Fund." This fund shall be the repository for the
14 moneys paid in lieu of taxes pursuant to section 6 of P.L. , c.
15 (C.) (pending before the Legislature as this bill) and shall be
16 administered by the Attorney General.

17 The moneys deposited in the fund, and any interest earned
18 thereon, shall be used exclusively for the purpose of making grants
19 to municipalities that are required to pay any portion of the costs
20 assessed to the municipality by the State Police for providing full-
21 time or part time rural patrol services.

22 Each year the moneys in the fund shall be proportionately
23 distributed among the municipalities required to pay these assessed
24 costs. Each eligible municipality's portion shall be determined by
25 multiplying the fraction that results from dividing the amount a
26 particular municipality is assessed by the aggregate amount
27 assessed all such municipalities for the full-time and part-time rural
28 services provided by the State Police times the total amount of
29 moneys in the fund.
30

31 8. This act shall take effect immediately.
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33

34 STATEMENT
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36 This bill establishes a grant program to assist municipalities that
37 are assessed any portion of the costs incurred by the State Police in
38 providing full-time or part-time rural patrol services.

39 Under the provisions of the bill, the State is required to make in
40 lieu of tax payments on any properties owned or leased for use by
41 the State Police that are located in a municipality that is receiving
42 full-time or part-time rural patrols by the State Police. The amount
43 of the State's in lieu tax liability is to be determined by multiplying
44 the assessed value of the owned or leased property by the effective
45 local purpose tax rate of the municipality.

46 The resulting amount is to be deposited in the "Rural Police
47 Services Relief Fun," which is to be administered by the Attorney

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1 General. Each year the moneys in the fund are to be distributed
2 among the municipalities required to pay a portion of the costs
3 incurred by the State Police in providing these municipalities with
4 rural police services. Each eligible municipality's grant portion is
5 to be determined by multiplying the fraction that results from
6 dividing the amount a particular municipality is assessed by the
7 aggregate amount assessed all municipalities for full-time and part-
8 time rural services provided by the State Police times the total
9 amount of moneys in the fund.