

# SENATE, No. 2068

## STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JUNE 21, 2010

**Sponsored by:**

**Senator NIA H. GILL**

**District 34 (Essex and Passaic)**

**Co-Sponsored by:**

**Senator Cunningham**

**SYNOPSIS**

Provides dedicated line item on property tax bill to fund municipal free public libraries and joint free public libraries.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/29/2010)**

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1 AN ACT concerning the raising of revenue for free public libraries  
2 and joint free public libraries and amending various sections of  
3 statutory law.

4  
5 **BE IT ENACTED** by the Senate and General Assembly of the State  
6 of New Jersey:

7  
8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within  
10 every municipality governed by this article there shall annually  
11 **[appropriate and raise]** be raised by taxation a sum equal to one-  
12 third of a mill on every dollar of assessable property within such  
13 municipality based on the equalized valuation of such property as  
14 certified by the Director of the Division of Taxation in the  
15 Department of the Treasury in accordance with the provisions of  
16 R.S.54:4-49. The amount shall be assessed, levied and collected in  
17 the same manner and at the same time as other municipal purposes  
18 taxes are assessed, levied and collected therein and shall be paid  
19 from the disbursing officer to the treasurer of the free public library  
20 at the times annual appropriations for other departments of the  
21 municipality are paid over.

22 Such additional sum, as in the judgment of **[such]** the municipal  
23 governing body or appropriate board of the municipality, is  
24 necessary for the proper maintenance of a free public library, may  
25 be appropriated and raised by taxation, annually.

26 (cf: P.L.1985, c.541, s.1)

27

28 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to  
29 read as follows:

30 14. The board of trustees of the joint library shall, not later than  
31 December 1 of each year, certify to the respective municipalities the  
32 sum required for the operation of the joint library for the ensuing  
33 year and the share of such sum to be borne by the taxpayers in each  
34 of the municipalities in accordance with the method of  
35 apportionment provided in the joint library agreement. If the  
36 governing body of any of the municipalities objects to the amount  
37 or apportionment so certified, it shall forthwith call a joint meeting  
38 of the governing bodies and the board of trustees for the purpose of  
39 adjusting and settling any differences. If the governing bodies of  
40 such municipalities cannot agree, the matter shall be referred to the  
41 Director of the Division of Local Government Services in the  
42 Department of Community Affairs for determination.

43 (cf: P.L.1959, c.155, s.14)

**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       3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to  
2 read as follows:

3       15. ~~Each municipality shall appropriate its~~ The proportionate  
4 share of the sum so certified or agreed upon or determined in its  
5 annual budget, shall ~~raise the same~~ be raised by taxation,  
6 pursuant to the provisions of R.S.54:4-49, and shall ~~pay~~ be paid  
7 over ~~said share~~ to the disbursing officer of the joint library at the  
8 times annual appropriations for other departments of the  
9 municipality are paid over. The amount thus agreed upon shall be  
10 assessed, levied, and collected in the same manner and at the same  
11 time as other municipal purposes taxes are assessed, levied and  
12 collected. Operations under the budget and related matters shall be  
13 subject to and in accordance with rules of the ~~local government~~  
14 board Local Finance Board in the Department of Community  
15 Affairs.

16 (cf: P.L.1959, c.155, s.15)

17

18       4. R.S.54:4-49 is amended to read as follows:

19       54:4-49. (a) Except as to any State tax at a fixed rate provided  
20 for in sections 54:4-50 and 54:4-51 of this Title, each county board  
21 of taxation, after having received the tax lists and duplicates of the  
22 assessors and having revised and corrected the same and having  
23 equalized the aggregate valuations of all the real property in the  
24 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,  
25 shall, after making adjustments for the debits and credits hereinafter  
26 mentioned, apportion the amount to be raised in the respective  
27 taxing districts for State, State school, county ~~and~~, free county  
28 library, free public library, and joint free public library purposes  
29 and for purposes of consolidated school districts and school districts  
30 comprising two or more taxing districts, on the basis of the total  
31 valuation so ascertained for each taxing district. The total valuation  
32 for each taxing district, so ascertained, shall be known as the  
33 “apportionment valuation.”

34       (b) The amount to be apportioned among the respective taxing  
35 districts shall be the amount to be raised for the purposes specified  
36 in subsection (a), plus or minus the difference between the total  
37 debits and total credits of the taxing districts affected, determined  
38 as provided in subsection (c). The net amounts respectively to be  
39 raised, after making allowance to the affected districts for the debits  
40 and credits, shall be equivalent to the amount required for each of  
41 the purposes specified in subsection (a).

42       (c) The net debit or credit of each taxing district shall be the  
43 amount by which the taxing district has overpaid or underpaid its  
44 share of the specific tax or taxes for the purposes specified in  
45 subsection (a) for the preceding year or years because of increases  
46 or decreases in the amount of the assessments of the district  
47 subsequent to the apportionment in the preceding year or years by

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1 reason of final judgments on appeals, complaints and applications,  
2 the correction of clerical errors under R.S.54:4-53 and the  
3 allowance of additional veterans' exemptions or deductions during  
4 the prior tax year by the collector pursuant to law. When an  
5 assessment has been reduced or added to, or increased, on appeal,  
6 complaint or other application, and the judgment on that appeal,  
7 complaint or other application has been further appealed, no  
8 deduction or increase as herein provided for shall be made with  
9 respect to the appealed assessment until the further appeal has been  
10 finally determined.

11 (d) So that there shall be uniformity of application and treatment  
12 under this section in all of the counties, the Director, Division of  
13 Taxation, shall issue regulations for the guidance of the county  
14 boards of taxation in the determination of the apportionment  
15 valuations, the amounts to be apportioned and the amounts of the  
16 debits and credits.

17 (cf: P.L.1975, c.212, s.38)

18

19 5. R.S.54:4-65 is amended to read as follows:

20 54:4-65. a. The Director of the Division of Local Government  
21 Services in the Department of Community Affairs shall approve the  
22 form and content of property tax bills.

23 b. (1) Each tax bill shall have printed thereon a brief tabulation  
24 showing the distribution of the amount raised by taxation in the  
25 taxing district, in such form as to disclose the rate per \$100.00 of  
26 assessed valuation or the number of cents in each dollar paid by the  
27 taxpayer which is to be used for the payment of State school taxes,  
28 other State taxes, county taxes, local school expenditures, free  
29 public library taxes, and other local expenditures. The last named  
30 item may be further subdivided so as to show the amount for each  
31 of the several departments of the municipal government. In lieu of  
32 printing such information on the tax bill, any municipality may  
33 furnish the tabulation required hereunder and any other pertinent  
34 information in a statement accompanying the mailing or delivery of  
35 the tax bill.

36 (2) When a parcel receives a homestead property tax credit  
37 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),  
38 the amount of the credit shall be included with the tax calculation as  
39 a reduction in the total tax calculation for the year. One-half of the  
40 amount of the credit shall be deducted from taxes otherwise due for  
41 the third installment and the remaining one-half shall be deducted  
42 from taxes otherwise due for the fourth installment.

43 (3) There shall be included on or with the tax bill the delinquent  
44 interest rate or rates to be charged and any end of year penalty that  
45 is authorized and any other such information that the director may  
46 require from time to time.

47 c. The tax bill shall also include a calculation stating the  
48 amounts of State aid and assistance received by the municipality,

1 school districts, special districts, free public libraries, and county  
2 governments that offset property taxes that are otherwise due on  
3 each parcel. The director shall certify to each tax collector the  
4 amounts of said State aid and assistance that shall serve as the basis  
5 for the calculation for each parcel. The director shall set standards  
6 for the calculation and display of the statement on the tax bill.

7 d. The tax bill or form mailed with the tax bill shall include  
8 thereon the date upon which each installment is due.

9 e. If a property tax bill includes in its calculation a homestead  
10 property tax credit, the bill shall, in addition to the calculation  
11 showing taxes due, either display a notice concerning the credit on  
12 the face of the property tax bill or with a separate notice, with the  
13 content and wording as the director provides.

14 (cf: P.L.2007, c.62, s.34)

15

16 6. This act shall take effect immediately.

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#### STATEMENT

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21 This bill would require municipalities in which a free public  
22 library is located or that belong to a joint municipal library to  
23 provide for a dedicated library purposes tax on the property tax bill.  
24 Under current law, property taxpayers in a municipality which  
25 belongs to a county library receive property tax bills which include  
26 a line item showing the amount the taxpayer is paying to support  
27 the county library. The bills would remove the appropriations for  
28 municipal libraries and joint municipal libraries from a  
29 municipality's general fund and provide a dedicated line item on the  
30 property tax bill.