

[First Reprint]

SENATE, No. 2068

STATE OF NEW JERSEY
214th LEGISLATURE

INTRODUCED JUNE 21, 2010

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Assemblyman UPENDRA J. CHIVUKULA

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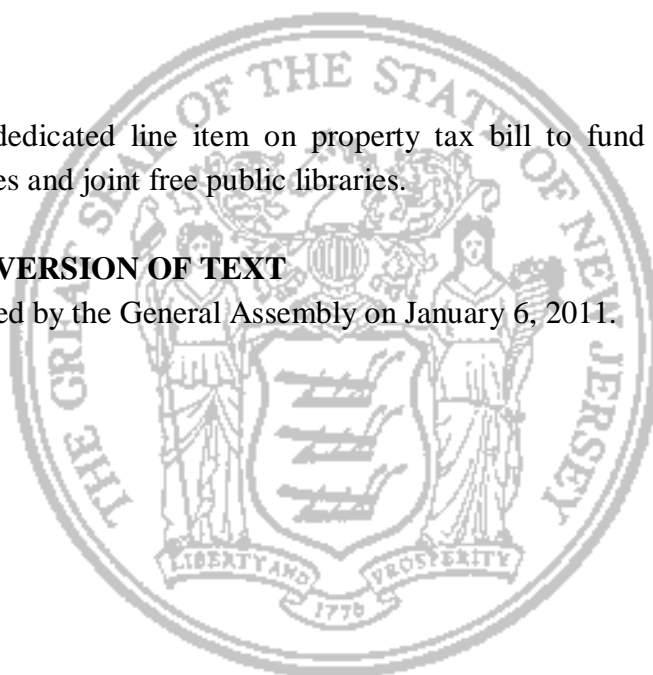
**Senator Cunningham, Assemblyman McKeon, Assemblywomen Handlin,
Jasey, Assemblymen O'Donnell and Giblin**

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 amended by the General Assembly on January 6, 2011.



(Sponsorship Updated As Of: 1/11/2011)

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 **¹[at the times annual appropriations for other departments of the**
21 **municipality are paid over]** on a quarterly basis. Following
22 enactment of P.L. , c. (pending before the Legislature as this
23 bill), the director of the Division of Local Government Services in
24 the Department of Community Affairs shall decrease the
25 municipality's adjusted tax levy pursuant to subsection d. of section
26 11 of P.L.2007, c.62 (c.40A:4-45.46), so that there is no net impact
27 on the amount of the adjusted tax levy available to the municipality
28 for non-library purposes pursuant to section 9 of P.L.2007, c.62
29 (C.40A:4-45.44)¹.

30 Such additional sum, as in the judgment of **[such]** the municipal
31 governing body or appropriate board of the municipality, is
32 necessary for the proper maintenance of a free public library, may
33 be appropriated **¹[and raised by taxation, annually]** in the
34 municipal budget from the general purposes municipal tax levy¹.
35 (cf: P.L.1985, c.541, s.1)

36
37 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
38 read as follows:

39 14. The board of trustees of the joint library shall, not later than
40 December 1 of each year, certify to the respective municipalities the
41 sum required for the operation of the joint library for the ensuing
42 year and the share of such sum to be borne by the taxpayers in each
43 of the municipalities in accordance with the method of

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly floor amendments adopted January 6, 2011.

1 apportionment provided in the joint library agreement. If the
2 governing body of any of the municipalities objects to the amount
3 or apportionment so certified, it shall forthwith call a joint meeting
4 of the governing bodies and the board of trustees for the purpose of
5 adjusting and settling any differences. If the governing bodies of
6 such municipalities cannot agree, the matter shall be referred to the
7 Director of the Division of Local Government Services in the
8 Department of Community Affairs for determination.

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

10
11 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
12 read as follows:

13 15. **Each municipality shall appropriate its** The proportionate
14 share of the sum so certified or agreed upon or determined in its
15 annual budget, shall **raise the same** be raised by taxation,
16 pursuant to the provisions of R.S.54:4-49, and shall **pay** be paid
17 over **said share** to the disbursing officer of the joint library ¹**at**
18 **the times annual appropriations for other departments of the**
19 **municipality are paid over** on a quarterly basis¹. The amount thus
20 agreed upon shall be assessed, levied, and collected in the same
21 manner and at the same time as other municipal purposes taxes are
22 assessed, levied and collected. Operations under the budget and
23 related matters shall be subject to and in accordance with rules of
24 the **local government board** Local Finance Board in the
25 Department of Community Affairs.

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

27
28 4. R.S.54:4-49 is amended to read as follows:

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

44 (b) The amount to be apportioned among the respective taxing
45 districts shall be the amount to be raised for the purposes specified
46 in subsection (a), plus or minus the difference between the total
47 debits and total credits of the taxing districts affected, determined

1 as provided in subsection (c). The net amounts respectively to be
2 raised, after making allowance to the affected districts for the debits
3 and credits, shall be equivalent to the amount required for each of
4 the purposes specified in subsection (a).

5 (c) The net debit or credit of each taxing district shall be the
6 amount by which the taxing district has overpaid or underpaid its
7 share of the specific tax or taxes for the purposes specified in
8 subsection (a) for the preceding year or years because of increases
9 or decreases in the amount of the assessments of the district
10 subsequent to the apportionment in the preceding year or years by
11 reason of final judgments on appeals, complaints and applications,
12 the correction of clerical errors under R.S.54:4-53 and the
13 allowance of additional veterans' exemptions or deductions during
14 the prior tax year by the collector pursuant to law. When an
15 assessment has been reduced or added to, or increased, on appeal,
16 complaint or other application, and the judgment on that appeal,
17 complaint or other application has been further appealed, no
18 deduction or increase as herein provided for shall be made with
19 respect to the appealed assessment until the further appeal has been
20 finally determined.

21 (d) So that there shall be uniformity of application and treatment
22 under this section in all of the counties, the Director, Division of
23 Taxation, shall issue regulations for the guidance of the county
24 boards of taxation in the determination of the apportionment
25 valuations, the amounts to be apportioned and the amounts of the
26 debits and credits.

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

28

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

30 54:4-65. a. The Director of the Division of Local Government
31 Services in the Department of Community Affairs shall approve the
32 form and content of property tax bills.

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

46 (2) When a parcel receives a homestead property tax credit
47 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
48 the amount of the credit shall be included with the tax calculation as

1 a reduction in the total tax calculation for the year. One-half of the
2 amount of the credit shall be deducted from taxes otherwise due for
3 the third installment and the remaining one-half shall be deducted
4 from taxes otherwise due for the fourth installment.

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

9 c. The tax bill shall also include a calculation stating the
10 amounts of State aid and assistance received by the municipality,
11 school districts, special districts, free public libraries, and county
12 governments that offset property taxes that are otherwise due on
13 each parcel. The director shall certify to each tax collector the
14 amounts of said State aid and assistance that shall serve as the basis
15 for the calculation for each parcel. The director shall set standards
16 for the calculation and display of the statement on the tax bill.

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

19 e. If a property tax bill includes in its calculation a homestead
20 property tax credit, the bill shall, in addition to the calculation
21 showing taxes due, either display a notice concerning the credit on
22 the face of the property tax bill or with a separate notice, with the
23 content and wording as the director provides.

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

25

26 6. This act shall take effect immediately.