

ASSEMBLY, No. 1132

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblywoman MURPHY and Assemblyman ARNONE

1 AN ACT concerning the use of fee revenues by county boards of
2 taxation and amending P.L.1947, c.93 and P.L.1979, c.499

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

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7 1. Section 1 of P.L.1947, c.93 (C.54:3-21.3) is amended to read as
8 follows:

9 1. Upon the filing of a petition of appeal by any taxpayer with the
10 county board of taxation in any county pursuant to section 54:3-21 of
11 the Revised Statutes, such taxpayer or the person acting on his behalf
12 shall pay to the county treasurer, through the county tax administrator,
13 a fee for each such petition according to the following schedule:

14 (a) If the assessed valuation of the property under appeal is:

15 Less than \$150,000.00, the fee shall be ..... \$5.00

16 \$150,000.00 or more but less than \$500,000.00,

17 the fee shall be ..... \$25.00

18 \$500,000.00 or more but less than \$1,000,000.00,

19 the fee shall be ..... \$100.00

20 \$1,000,000.00 or more, the fee shall be ..... \$150.00

21 (b) When the appeal shall involve only the classification of
22 property, for each parcel of property sought to be reclassified the fee
23 shall be \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of
25 property and the classification of property, the fees shall be according
26 to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a), (b)
28 or (c), the full fee to be paid shall be \$25.00.

29 (e) No filing fee shall be required hereunder to contest the denial
30 of an application for a veteran's or veteran's widow's deduction under
31 section 11 of P.L.1963, c.171 (C.54:4-8.20), for a senior citizen's or
32 disabled person's deduction under section 10 of P.L.1963, c.172

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not
enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

1 (C.54:4-89), or for a homestead exemption under P.L.1976, c.72  
2 (C.54:4-3.80 et seq.).

3 Each county tax administrator shall be liable for all such fees paid  
4 into his hands and he shall pay over all such fees to the treasurer of the  
5 county, who shall receive, account and dispose of such fees as  
6 revenues of the county, subject to the provisions of section 18 of [this  
7 amendatory and supplementary act] P.L.1979, c.499 (C.54:3-21.3a).  
8 The governing body of the county may authorize the county board of  
9 taxation to utilize an amount in excess of the first \$50,000 of annual  
10 revenues received by the county from fees.

11 (cf: P.L.1979, c.499, s.17)

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13 2. Section 18 of P.L.1979, c.499 (C.54:3-21.3a) is amended to  
14 read as follows:

15 18. [All] a. The first \$50,000 of annual revenues received by the  
16 county from fees, either established or increased pursuant to [this  
17 amendatory and supplementary act] P.L.1979, c.499, shall be used  
18 exclusively for the purposes of modernizing the record-retention  
19 capabilities of the county board of taxation, for defraying the costs  
20 incurred by the county board of taxation in recording and transcribing  
21 appeal proceedings, setting forth memorandums of judgment and in  
22 providing copies thereof, and for paying any salary required to be paid  
23 by the county which is increased pursuant to [this amendatory and  
24 supplementary act] P.L.1979, c.499. All revenues received by the  
25 county from fees prior to the effective date of P.L. \_\_\_\_\_, c. \_\_\_\_\_  
26 (C. \_\_\_\_\_)(pending before the Legislature as this bill) shall be used  
27 exclusively for the purposes set forth in this subsection. The county  
28 board of taxation may pay over any amount of fee revenues that are  
29 not needed by the board for the purposes enumerated above to the  
30 treasurer of the county, who shall receive, account for and dispose of  
31 the fees as revenues of the county.

32 b. The Director of the Division of Taxation shall adopt rules and  
33 regulations, pursuant to the "Administrative Procedure Act,"  
34 P.L.1968, c.410 (C.52:14B-1 et seq.), categorizing the purposes set  
35 forth in subsection a. of this section as either essential or unessential.  
36 This categorization shall be sufficiently specific to encompass purposes  
37 that are not specifically enumerated in subsection a. but that have been  
38 interpreted to be included within the purposes set forth therein. An  
39 expenditure for an unessential purpose, as well as any expenditure  
40 connected with out-of-county travel, shall not be authorized by the  
41 treasurer of the county without first obtaining the approval of the  
42 governing body of the county.

43 (cf: P. L.1979, c.499, s.18)

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45 3. This act shall take effect immediately.

## STATEMENT

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This bill would require that the first \$50,000 of fees received annually by a county for petitions of appeal by taxpayers be used exclusively by the county board of taxation for the purposes enumerated in Section 18 of P.L.1979. c.499 (C.54:3-21.3) which include the modernization of record-retention capabilities and the defraying of certain costs incurred by the board. Under current law, all fee revenues received are to be set aside for the exclusive use of the county board of taxation to accomplish these purposes.

The bill would also provide the governing body of the county with the discretion to authorize the county board of taxation to use additional fee revenues above the first \$50,000 of fee revenues received annually and would similarly allow the board of taxation to dedicate any portion of the first \$50,000 of fee revenues received annually to the county. The bill specifies that all revenues received from fees prior to this bill's effective date shall be used exclusively by the county board of taxation for purposes mentioned above unless the board dedicates all or a portion of the funds to be disposed of as revenues of the county.

Finally, the bill would require the Director of the Division of Taxation to adopt rules and regulations categorizing the purposes set forth above as either essential or unessential. Under the bill, the treasurer of the county would have to obtain the approval of the governing body of the county prior to authorizing any expenditure for an unessential purpose as well as any expenditure connected with out-of-county travel.

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Places limitations upon use of fees by county tax boards.