

ASSEMBLY, No. 1737

STATE OF NEW JERSEY

INTRODUCED MARCH 25, 1996

By Assemblymen GIBSON and ARNONE

1 AN ACT establishing the "Task Force to Study the Computer-Assisted  
2 Mass Appraisal of Real Property" and making an appropriation.

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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. The Legislature finds and declares that the computer-assisted  
8 mass appraisal of real property for the purpose of local taxation is a  
9 desirable method to maintain assessment levels at current values, and  
10 that although several municipalities and counties in this State have  
11 begun to develop computer-assisted mass appraisal systems, there is  
12 currently no State-wide standard for the development and  
13 implementation of computer-assisted mass appraisal systems.

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15 2. There is established a seven-member task force to be known as  
16 the "Task Force to Study the Computer-Assisted Mass Appraisal of  
17 Real Property." The task force shall consist of one member of the  
18 Senate to be appointed by the President thereof and one member of the  
19 General Assembly to be appointed by the Speaker thereof, both of  
20 whom shall serve during the two-year legislative session in which the  
21 appointment is made, and five members to be appointed by the  
22 Governor. The members appointed by the Governor shall include a  
23 member of a county board of taxation, a member of the Association of  
24 Municipal Assessors of New Jersey, a member of the New Jersey  
25 Association of Counties, a member of the New Jersey State League of  
26 Municipalities, and one public member. Vacancies in the membership  
27 of the task force shall be filled in the same manner as the original  
28 appointments were made.

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30 3. The task force shall organize as soon as possible after the  
31 appointment of its members and shall select a chairman from among its  
32 members and a secretary, who need not be a member of the task force.  
33 The Director of the Division of Taxation in the Department of the  
34 Treasury shall appoint a member of the division's staff to serve as the  
35 staff aide to the task force.

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37 4. It shall be the duty of the task force to study the process and

1 applications of computer-assisted mass appraisal of real property by  
2 counties and municipalities, including but not limited to all existing  
3 information on and applications of computer-assisted mass appraisal  
4 currently in use in the State of New Jersey, and to study the property  
5 tax appeal process to determine whether the current practice, which  
6 places the burden of proof of an incorrect assessment on the property  
7 taxpayer, is fair and equitable. The task force shall recommend  
8 standards and methods for computer-assisted mass appraisal systems  
9 for use by municipal tax assessors and county boards of taxation. The  
10 task force shall make recommendations for desirable and appropriate  
11 legislation to effectuate the task force's findings and determinations  
12 with regard to these matters.

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14 5. The task force is entitled to the assistance and services of the  
15 employees of any State, county or municipal department, board,  
16 bureau, commission, task force or agency as it may require and as may  
17 be available to it for its purposes, and to employ stenographic and  
18 clerical assistants and incur traveling and other miscellaneous expenses  
19 necessary to perform its duties, within the limits of funds appropriated  
20 or otherwise made available to it for its purposes.

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22 6. The task force may meet and hold hearings at the places it  
23 designates during the sessions or recesses of the Legislature and shall  
24 report its findings and recommendations to the Governor and the  
25 Legislature no later than 18 months following the organization of the  
26 task force with any legislative bills it desires to recommend for  
27 adoption by the Legislature.

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29 7. There is appropriated to the "Task Force to Study the  
30 Computer-Assisted Mass Appraisal of Real Property" the sum of  
31 \$100,000 from the General Fund to effectuate the purposes of this act.

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33 8. This act shall take effect immediately and shall expire upon the  
34 submission of the report required pursuant to section 6 of this act.

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#### STATEMENT

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39 This bill establishes a seven-member task force to be known as the  
40 "Task Force to Study the Computer-Assisted Mass Appraisal of Real  
41 Property." The task force is charged with the responsibility of  
42 studying the process and applications of computer-assisted mass  
43 appraisal of real property by counties and municipalities, including but  
44 not limited to all existing information on and applications of  
45 computer-assisted mass appraisal currently in use in the State of New  
46 Jersey, and to study the property tax appeal process to determine

1 whether the current practice, which places the burden of proof of an  
2 incorrect assessment on the property taxpayer, is fair and equitable.  
3 The bill requires the task force to recommend standards and methods  
4 for computer-assisted mass appraisal systems for use by municipal tax  
5 assessors and county boards of taxation. The bill also requires the  
6 task force to make recommendations for desirable and appropriate  
7 legislation to effectuate its findings and determinations with regard to  
8 these matters.

9 The task force shall be comprised of: one member of the Senate,  
10 appointed by the President thereof and one member of the General  
11 Assembly, appointed by the Speaker thereof, both of whom shall serve  
12 during the two-year legislative session in which the appointment is  
13 made, and five appointments by the Governor. The members  
14 appointed by the Governor shall include a member of a county board  
15 of taxation, a member of the Association of Municipal Assessors of  
16 New Jersey, a member of the New Jersey Association of Counties, a  
17 member of the New Jersey State League of Municipalities, and one  
18 public member. The bill requires the Director of the Division of  
19 Taxation in the Department of the Treasury to appoint a member of  
20 the division's staff to serve as the staff aide to the task force.

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25 Creates "Task Force to Study the Computer-Assisted Mass Appraisal  
26 of Real Property"; appropriates \$100,000.