

ASSEMBLY, No. 1838

STATE OF NEW JERSEY

INTRODUCED MAY 2, 1996

By Assemblymen GREGG, GARRETT, Felice, Malone,  
Bateman, Assemblywoman Bark, Assemblyman Cottrell,  
Assemblywoman Crecco, Assemblymen Augustine, Bucco,  
Assemblywoman J. Smith, Assemblymen Bodine, Roma, Geist,  
Kelly, Holzapfel and DeCroce

1 AN ACT concerning property tax relief for local government residents  
2 and supplementing chapter 4 of Title 54 of the Revised Statutes.

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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. This act shall be known and may be cited as the "Property Tax  
8 Reduction Work Act."

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10 2. The Legislature finds and declares that:  
11 Property taxes remain one of the highest single expenses for State  
12 residents and are especially burdensome for seniors on fixed incomes,  
13 single-income families, and families with children in college.

14 Retired residents, homemakers and students possess many of the  
15 necessary clerical and professional skills needed for efficient running  
16 of school districts and municipal and county governments.

17 It is in the public interest to utilize the part-time talent and skills of  
18 State residents to help in the functioning of local government because  
19 it gets more people involved with their government and can lower  
20 property taxes by reducing the need for full-time employees.

21 Many State residents would be motivated to perform services for  
22 their municipality, county or school district if, in return, their property  
23 tax liability could be reduced.

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25 3. A municipality, county or school district may, by ordinance or  
26 resolution, as appropriate, adopt a program permitting certain  
27 residents of the county or taxing district to perform services for the  
28 county, municipality or school district in lieu of services which would  
29 normally be performed by municipal, county or school district  
30 employees. The municipality, county or school district shall designate  
31 such residents performing services as "resident associates."

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33 4. A resident associate may be any bona fide resident of the county,

1 municipality or school district, as appropriate. The resident associate  
2 shall be qualified by education or prior work experience to perform a  
3 particular service for the county, municipality or school district.

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5 5. A resident associate may be recruited to fill any vacant position  
6 formerly held by a part-time or full-time employee which does not  
7 require certification from the State and was funded through the  
8 property tax.

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10 6. A resident associate who performs services for the municipality,  
11 county or school district shall be awarded a voucher which may be  
12 used to offset the property taxes due on the residence of the resident  
13 associate within the county or taxing district, as applicable. The  
14 property tax voucher shall not be transferrable and may not be used to  
15 offset the property taxes due and payable for any year other than the  
16 year for which it was issued.

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18 7. Resident associates may be recruited to perform services only  
19 when a part-time or full-time position has been vacated in the county,  
20 municipality or school district. Vouchers may not be issued to  
21 resident associates in amounts that annually exceed the property tax  
22 due for that year on the property in which the resident associate  
23 resides.

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25 8. A resident associate shall not be entitled to any benefits or  
26 compensation other than a voucher to be used to offset the property  
27 tax liability of the property in the county or taxing district providing  
28 the voucher wherein the resident associate resides.

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30 9. A resident associate shall be paid with a property tax voucher at  
31 the rate of no more than half the annual salary of a prior part-time or  
32 full-time municipal, county or school district employee. Such amount  
33 shall be pro-rated on the basis of an hourly wage so as to ensure that  
34 the resident associate service does not exceed the amount of the  
35 property tax owed for that year.

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37 10. This program may be used to help those residents whose  
38 property taxes are delinquent and against whose property foreclosure  
39 of a tax sale certificate has been initiated.

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41 11. No resident associate shall be related to a municipal, county or  
42 school district elected official or employee.

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44 12. This act shall take effect immediately.

## 1 STATEMENT

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3 This bill is intended to permit residents of a municipality, county or  
4 school district to enroll as resident associates. A resident associate  
5 would perform clerical or professional services previously performed  
6 by a part-time or full-time local unit employee who vacated such a  
7 position. In return for the service provided, a resident associate would  
8 receive a voucher to be used to offset the resident associate's property  
9 tax liability. This program would apply to seniors, homemakers and  
10 students or any other resident who can contribute to the performance  
11 of local services. This program would have the effect of reducing  
12 local government expenditures since a resident associate who is  
13 qualified would perform the same services of a prior local government  
14 employee at no more than half the rate of pay of the prior employee  
15 and with no pension, health or other fringe benefits.

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20 "Property Tax Reduction Work Act"; permits local units to recruit  
21 residents to perform services in return for property tax vouchers.