

SENATE, No. 832

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 26, 1996

By Senator BUBBA

1 AN ACT establishing the position of county tax attorney,
2 supplementing chapter 3 of Title 54 of the Revised Statutes and
3 amending P.L.1979, c.499.

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

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8 1. (New section) a. Each county board shall appoint a county tax
9 attorney, who shall hold office for three years, and who shall serve on
10 a part-time basis. The provisions of Title 11A, Civil Service, shall not
11 apply to the appointment.

12 b. The salary of each county tax attorney shall be set at the same
13 amount as the salaries of board members in the county in which the
14 attorney has been appointed. Each county tax attorney's salary shall
15 be paid out of fee revenues collected in the county pursuant to section
16 1 of P.L.1947, c.93 (C.54:3-21.3).

17 c. Each county tax attorney shall hold office during good behavior
18 and efficiency, and shall not be removed for political reasons or for
19 any cause other than incapacity, misconduct, or disobedience of just
20 rules or regulations established by the Director of the Division of
21 Taxation. A county tax attorney shall not be removed from office
22 except after notice and a proper hearing.

23 d. Each county board shall specify those duties it desires the
24 county tax attorney to perform.

25 e. Notwithstanding the provision of this or any other section of law
26 to the contrary, the Attorney General shall retain ultimate authority
27 over the provision of legal assistance to county boards of taxation and
28 shall retain exclusive control over the conduct of litigation involving
29 county boards of taxation. The county tax attorney, the county tax
30 administrator and members of county boards may request legal
31 assistance directly from the Attorney General.

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

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 18. All revenues received by the county from fees, either
2 established or increased pursuant to [this amendatory and
3 supplementary act] P.L.1979, c.499, shall be used exclusively for the
4 purposes of modernizing the record-retention capabilities of the county
5 board of taxation, for defraying the costs incurred by the county board
6 of taxation in recording and transcribing appeal proceedings, setting
7 forth memorandums of judgment and in providing copies thereof, and
8 for paying any salary required to be paid by the county which is
9 increased pursuant to [this amendatory and supplementary act]
10 P.L.1979, c.499 and any salary of a county tax attorney required to be
11 paid pursuant to P.L. , c. (C.) (pending before the Legislature
12 as this bill).

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

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15 3. This act shall take effect immediately.

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STATEMENT

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20 This bill would require each county tax board to appoint a person
21 to the part-time position of county tax attorney for a three-year term.
22 Title 11A, Civil Service, would not apply to the appointment.

23 The bill specifies that a county tax attorney would receive the same
24 salary as board members in the county receive and that each attorney's
25 salary would be paid out of fee revenues collected in the county
26 pursuant to section 1 of P.L.1947, c.93 (C.54:3-21.3).

27 Under the bill's provisions, a county tax attorney would hold office
28 during good behavior and efficiency, and could not be removed for
29 political reasons or for any cause other than incapacity, misconduct,
30 or disobedience of just rules or regulations established by the Director
31 of the Division of Taxation. Prior to removal, the attorney would have
32 to be afforded notice and a proper hearing.

33 The bill would provide each county board with discretion to specify
34 duties it desires the county tax attorney to perform. The bill would
35 retain the Attorney General's ultimate authority over the provision of
36 legal assistance to county boards of taxation and the Attorney
37 General's exclusive control over the conduct of litigation involving
38 county boards of taxation. Finally, it would allow the county tax
39 attorney, the county tax administrator and members of county boards
40 to request legal assistance directly from the Attorney General.

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45 Establishes position of county tax attorney.