

SENATE COMMUNITY AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 832

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 3, 1996

The Senate Community Affairs Committee reports favorably and with committee amendments Senate, No. 832.

As amended by the committee, this bill would allow each county board of taxation to appoint a person to the part-time position of county tax attorney for a three-year term. Title 11A, Civil Service, would not apply to the appointment.

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

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

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

The committee amended the bill in order to authorize a county tax board to appoint a county tax attorney. As introduced, the bill would have required each county tax board to appoint a county tax attorney.