

SENATE, No. 2150

STATE OF NEW JERSEY

INTRODUCED JUNE 5, 1997

By Senator CARDINALE

1 AN ACT concerning county tax boards, amending R.S.54:3-2 and  
2 supplementing chapter 3 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. R.S.54:3-2 is amended to read as follows:

8 54:3-2. Each board shall[, as heretofore,] be known as the  
9 [county] New Jersey board of taxation, (insert name of county)  
10 Division, and be composed of three members, except as hereinafter  
11 provided, to be appointed by the Governor by and with the advice and  
12 consent of the Senate. Each member shall be a resident and citizen of  
13 the county in and for which he is appointed. Members shall be chosen  
14 because of their special qualifications, knowledge and experience in  
15 matters concerning the valuation and taxation of property, particularly  
16 of real property. At no time shall more than two of the members  
17 belong to the same political party. In counties of the first class, in  
18 counties of the second class having a population of more than 550,000  
19 and in counties of the fifth class having a population of more than  
20 400,000 there shall be five members of whom no more than three shall  
21 belong to the same political party. For the purposes of this section,  
22 "population" means the State population according to the 1990 federal  
23 decennial census. Each member shall, within 24 months of  
24 appointment, unless the member shall have served as a member of the  
25 county board of taxation continuously for at least 10 years prior to the  
26 effective date of P.L.1981, c.516, was reappointed to a five-year term  
27 prior to that date, and is currently serving that term, furnish proof that  
28 he has received certificates indicating satisfactory completion of  
29 training courses designated in section 4 of P.L.1967, c.44  
30 (C.54:1-35.28) or that he possesses an assessor's certificate issued  
31 pursuant to P.L.1967, c.44, as supplemented. Each member serving on  
32 the effective date of P.L.1979, c.499, unless the member shall have  
33 served as a member continuously for at least 10 years prior to the  
34 effective date of P.L.1981, c.516, was reappointed to a five-year term

**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 prior to that date, and is currently serving that term, shall furnish such  
2 proof within 30 months of such effective date, if 30 months or more  
3 of his term are remaining thereafter.

4 If any member so required does not furnish such proof within said  
5 24-month period, or 30-month period for any member serving on the  
6 effective date of P.L.1979, c.499, the county tax administrator shall  
7 immediately notify the president of the county board of taxation and  
8 the Director of the Division of Taxation. The director shall upon the  
9 receipt of such notification declare the position to be vacant, and shall  
10 notify the Governor of the existence of such vacancy. The Governor  
11 shall thereupon appoint, with the advice and consent of the Senate, a  
12 different citizen and resident of the relative county to fill such position  
13 for the unexpired term.

14 (cf: P.L.1995, c.30 s.1)

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16 2. (New section) Notwithstanding any law, rule or regulation to  
17 the contrary, whenever in any law, rule, regulation, order, contract,  
18 document, judicial or administrative proceeding or otherwise,  
19 reference is made to the county board of taxation, the same shall mean  
20 and refer to the New Jersey Board of Taxation, (county) division and  
21 the president thereof.

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23 3. In order to comply with the provisions of Article VIII, Section  
24 II, paragraph 5 of the State Constitution concerning the State's  
25 payment for mandated programs, no board of taxation shall be  
26 required to effectuate the name change prescribed in R.S.54:3-2 until  
27 the supply of printed material on hand containing the former name of  
28 the county board of taxation has been exhausted.

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30 4. This act shall take effect on the ninetieth day next following  
31 enactment.

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#### STATEMENT

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36 Under New Jersey law, county tax boards are appointed by the  
37 Governor and their operations are prescribed and regulated pursuant  
38 to State law. The major role of the county with regard to these boards  
39 is the payment of the salaries of board members; even those salaries  
40 are prescribed by State law. Nevertheless, the boards are referred to  
41 as county entities, giving voters the mistaken impression that counties  
42 have some discretion over their functioning.

43 By changing the name of these county boards to reflect their status  
44 as a county division of the New Jersey Board of Taxation, this  
45 measure attempts to more appropriately reflect the reality of their  
46 operation.

1       In recognition of the provisions of Article VIII, Section II,  
2 paragraph 5 of the State Constitution concerning the State's payment  
3 for mandated programs, the bill provides that no board of taxation  
4 shall be required to effectuate the name change prescribed in R.S.54:3-  
5 2 until the supply of printed material on hand containing the former  
6 name of the county board of taxation has been exhausted.

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11       Renames county boards of taxation.