

**ASSEMBLY, No. 4992**

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**STATE OF NEW JERSEY**

**219th LEGISLATURE**

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INTRODUCED NOVEMBER 16, 2020

**Sponsored by:**

**Assemblyman GARY S. SCHAER**

**District 36 (Bergen and Passaic)**

**Assemblyman VINCENT MAZZEO**

**District 2 (Atlantic)**

**Assemblywoman CAROL A. MURPHY**

**District 7 (Burlington)**

**Co-Sponsored by:**

**Assemblymen Dancer, Giblin and Freiman**

**SYNOPSIS**

Permits counties to share county tax administrators.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 5/20/2021)**

1 AN ACT concerning county tax administrators and amending  
2 R.S.54:3-7 and R.S.54:3-8.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 1. R.S.54:3-7 is amended to read as follows:

8 54:3-7. a. Each county board shall appoint a county tax  
9 administrator, who shall hold office for a term of three years, and  
10 who shall, subject to the personnel policies adopted by the  
11 governing body of the county, appoint such clerical assistants as  
12 may be necessary. Pursuant to the provisions of the "Uniform  
13 Shared Services and Consolidation Act," sections 1 through 35 of  
14 P.L.2007, c.63 (C.40A:65-1 through C.40A:65-35), a county may  
15 enter into an agreement with any other adjoining county or counties  
16 to share a county tax administrator, and any such clerical assistants  
17 as may be necessary.

18 b. After the effective date of this 1979 amendatory and  
19 supplementary act, P.L.1979, c.499, any person holding the office  
20 of county tax administrator shall devote full time to his duties;  
21 provided, however, that any person currently holding office as a  
22 county board secretary may, at the option of the appointing  
23 authority, continue to serve on a part-time basis; provided he holds  
24 or obtains prior to July 1, 1981 a tax assessor certificate.

25 c. After the effective date of this 1979 amendatory and  
26 supplementary act, P.L.1979, c.499, no person shall be newly  
27 appointed as county tax administrator unless he shall hold a tax  
28 assessor certificate issued by the Director of Taxation pursuant to  
29 P.L.1967, c.44 (C.54:1-35.25 et seq.). No person shall be appointed  
30 to a first term as county tax administrator after the effective date of  
31 this 1988 amendatory and supplementary act, P.L.1988, c.96 unless  
32 the person has had four years of experience in property tax  
33 administration at the State, county or municipal level. In the first  
34 24 months of his appointment, the appointee shall successfully  
35 complete a training program developed for tax administrators and  
36 offered by the Director of the Bureau of Government Research at  
37 Rutgers, The State University, except that, during the six month  
38 period provided for the development and approval of the tax  
39 administrator's program pursuant to this 1988 amendatory and  
40 supplementary act, a person with the requisite qualification and  
41 experience in property tax administration may be temporarily  
42 appointed county tax administrator for a period not to exceed one  
43 year.

44 d. If any county board secretary required to hold or obtain a tax  
45 assessor's certificate pursuant to subsection b. of this section does

**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 not submit proof thereof prior to the required date, the county tax  
2 board shall immediately declare the position vacant and notify the  
3 county governing body and the Director of Taxation of the  
4 existence of such vacancy. The county tax board shall then appoint  
5 a county tax administrator subject to the provisions of subsection c.  
6 of this section.

7 (cf: P.L.1991, c.363, s.1)

8  
9 2. R.S.54:3-8 is amended to read as follows:

10 54:3-8. The governing body of the county, or the governing  
11 bodies of the counties, in the case of two or more counties that enter  
12 into an agreement to share a county tax administrator and clerical  
13 assistants pursuant to the provisions of the "Uniform Shared  
14 Services and Consolidation Act," sections 1 through 35 of P.L.2007,  
15 c.63 (C.40A:65-1 through C.40A:65-35), shall fix the annual salary  
16 to be paid to the county tax administrator and the annual  
17 compensation of any clerical assistants. The salary of the county  
18 tax administrator devoting full time to the duties of his office  
19 pursuant to R.S.54:3-7 shall not be less than \$55,000.00 per annum  
20 in counties having a population of more than 500,000, not less than  
21 \$45,000.00 per annum in counties having a population of at least  
22 275,000 and not more than 500,000, and not less than \$35,000.00  
23 per annum in counties having a population of less than 275,000. In  
24 the case of a county tax administrator, who, pursuant to the  
25 provisions of subsection b. of R.S.54:3-7, is serving on a part-time  
26 basis, the governing body of the county shall fix an annual salary  
27 commensurate with the time that individual devotes to his duties as  
28 administrator. In the case of two or more counties that enter into an  
29 agreement to share a county tax administrator and clerical assistants  
30 pursuant to the provisions of the "Uniform Shared Services and  
31 Consolidation Act," sections 1 through 35 of P.L.2007,  
32 c.63 (C.40A:65-1 through C.40A:65-35), the parties to the shared  
33 service agreement, by parallel resolutions, shall fix an annual salary  
34 commensurate with the combined population of the counties in the  
35 agreement and the minimum salary requirement provisions of this  
36 section. Notwithstanding the minimum salary requirement  
37 provisions of this section to the contrary, if the county tax  
38 administrator of a county is receiving an annual salary prior to the  
39 effective date of this 1988 amendatory and supplementary act,  
40 P.L.1988, c.96, which is less than the applicable minimum salary  
41 set forth herein, the governing body of that county may, by  
42 ordinance or resolution, as may be appropriate, provide for the  
43 phasing in of the administrator's salary increase required by this  
44 1988 amendatory and supplementary act according to the following  
45 schedules. If the annual salary increase required is greater than  
46 \$10,000.00 but less than \$15,000.00, the annual increase may  
47 phased in by two equal installments, the first during the current year  
48 and the second in the following year. If the annual salary increase

1 is \$15,000.00 or more, the annual increase may be phased in by four  
2 equal installments, the first during the current year and the  
3 subsequent three in each of the three years following. Such salaries  
4 and compensation shall be paid by the county treasurer pursuant to  
5 the fiscal procedures established by the governing body of the  
6 county.

7 Notwithstanding any provisions of this section to the contrary,  
8 no county tax administrator devoting full time to the duties of his  
9 office on the effective date of this 1988 amendatory and  
10 supplementary act shall, as a result of the provisions of this 1988  
11 amendatory and supplementary act, suffer any reduction in salary.

12 For the purposes of this section "population" means the most  
13 recent official population count of each county of this State as  
14 reported by the New Jersey Department of Labor, Office of  
15 Demographic and Economic Analysis.

16 (cf: P.L.1988, c.96, s.3)

17  
18 3. This act shall take effect immediately.  
19  
20

#### 21 STATEMENT

22  
23 This bill would permit two or more adjoining counties to enter  
24 into an agreement to share a county tax administrator and clerical  
25 assistants pursuant to the provisions of the "Uniform Shared  
26 Services and Consolidation Act," sections 1 through 35 of P.L.2007,  
27 c.63 (C.40A:65-1 through C.40A:65-35).

28 The bill would also allow the parties to the shared service  
29 agreement to fix an annual salary for a shared county tax  
30 administrator and clerical assistants commensurate with the  
31 combined population of the participating counties and consistent  
32 with the minimum salary requirement provisions set forth in  
33 R.S.54:3-8.