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REPORTS: No

HEARINGS: No

NEWSPAPER ARTICLES: Yes

"Spending on libraries now on tax bills," The Record, 3-30-11.

"Libraries folding into county systems," Courier News, 3-30-11.

LAW/RWH

P.L.2011, CHAPTER 38, *approved March 21, 2011*

Senate, No. 2068 (*First Reprint*)

1 AN ACT concerning the raising of revenue for free public libraries
2 and joint free public libraries and amending various sections of
3 statutory law.

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

7
8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within
10 every municipality governed by this article there shall annually
11 **[appropriate and raise]** be raised by taxation a sum equal to one-
12 third of a mill on every dollar of assessable property within such
13 municipality based on the equalized valuation of such property as
14 certified by the Director of the Division of Taxation in the
15 Department of the Treasury in accordance with the provisions of
16 R.S.54:4-49. The amount shall be assessed, levied and collected in
17 the same manner and at the same time as other municipal purposes
18 taxes are assessed, levied and collected therein and shall be paid
19 from the disbursing officer to the treasurer of the free public library
20 **¹[at the times annual appropriations for other departments of the**
21 **municipality are paid over]** on a quarterly basis. Following
22 enactment of P.L. , c. (pending before the Legislature as this
23 bill), the director of the Division of Local Government Services in
24 the Department of Community Affairs shall decrease the
25 municipality's adjusted tax levy pursuant to subsection d. of section
26 11 of P.L.2007, c.62 (C.40A:4-45.46), so that there is no net impact
27 on the amount of the adjusted tax levy available to the municipality
28 for non-library purposes pursuant to section 9 of P.L.2007, c.62
29 (C.40A:4-45.44)¹.

30 Such additional sum, as in the judgment of **[such]** the municipal
31 governing body or appropriate board of the municipality, is
32 necessary for the proper maintenance of a free public library, may
33 be appropriated **¹[and raised by taxation, annually]** in the
34 municipal budget from the general purposes municipal tax levy¹.
35 (cf: P.L.1985, c.541, s.1)

36
37 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
38 read as follows:

39 14. The board of trustees of the joint library shall, not later than
40 December 1 of each year, certify to the respective municipalities the
41 sum required for the operation of the joint library for the ensuing

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly floor amendments adopted January 6, 2011.

1 year and the share of such sum to be borne by the taxpayers in each
2 of the municipalities in accordance with the method of
3 apportionment provided in the joint library agreement. If the
4 governing body of any of the municipalities objects to the amount
5 or apportionment so certified, it shall forthwith call a joint meeting
6 of the governing bodies and the board of trustees for the purpose of
7 adjusting and settling any differences. If the governing bodies of
8 such municipalities cannot agree, the matter shall be referred to the
9 Director of the Division of Local Government Services in the
10 Department of Community Affairs for determination.

11 (cf: P.L.1959, c.155, s.14)

12

13 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
14 read as follows:

15 15. **【Each municipality shall appropriate its】** The proportionate
16 share of the sum so certified or agreed upon or determined in its
17 annual budget, shall **【raise the same】** be raised by taxation,
18 pursuant to the provisions of R.S.54:4-49, and shall **【pay】** be paid
19 over **【said share】** to the disbursing officer of the joint library ¹**【at**
20 **the times annual appropriations for other departments of the**
21 **municipality are paid over】** on a quarterly basis¹. The amount thus
22 agreed upon shall be assessed, levied, and collected in the same
23 manner and at the same time as other municipal purposes taxes are
24 assessed, levied and collected. Operations under the budget and
25 related matters shall be subject to and in accordance with rules of
26 the **【local government board】** Local Finance Board in the
27 Department of Community Affairs.

28 (cf: P.L.1959, c.155, s.15)

29

30 4. R.S.54:4-49 is amended to read as follows:

31 54:4-49. (a) Except as to any State tax at a fixed rate provided
32 for in sections 54:4-50 and 54:4-51 of this Title, each county board
33 of taxation, after having received the tax lists and duplicates of the
34 assessors and having revised and corrected the same and having
35 equalized the aggregate valuations of all the real property in the
36 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,
37 shall, after making adjustments for the debits and credits hereinafter
38 mentioned, apportion the amount to be raised in the respective
39 taxing districts for State, State school, county **【and】**, free county
40 library, free public library, and joint free public library purposes
41 and for purposes of consolidated school districts and school districts
42 comprising two or more taxing districts, on the basis of the total
43 valuation so ascertained for each taxing district. The total valuation
44 for each taxing district, so ascertained, shall be known as the
45 “apportionment valuation.”

46 (b) The amount to be apportioned among the respective taxing
47 districts shall be the amount to be raised for the purposes specified

1 in subsection (a), plus or minus the difference between the total
2 debits and total credits of the taxing districts affected, determined
3 as provided in subsection (c). The net amounts respectively to be
4 raised, after making allowance to the affected districts for the debits
5 and credits, shall be equivalent to the amount required for each of
6 the purposes specified in subsection (a).

7 (c) The net debit or credit of each taxing district shall be the
8 amount by which the taxing district has overpaid or underpaid its
9 share of the specific tax or taxes for the purposes specified in
10 subsection (a) for the preceding year or years because of increases
11 or decreases in the amount of the assessments of the district
12 subsequent to the apportionment in the preceding year or years by
13 reason of final judgments on appeals, complaints and applications,
14 the correction of clerical errors under R.S.54:4-53 and the
15 allowance of additional veterans' exemptions or deductions during
16 the prior tax year by the collector pursuant to law. When an
17 assessment has been reduced or added to, or increased, on appeal,
18 complaint or other application, and the judgment on that appeal,
19 complaint or other application has been further appealed, no
20 deduction or increase as herein provided for shall be made with
21 respect to the appealed assessment until the further appeal has been
22 finally determined.

23 (d) So that there shall be uniformity of application and treatment
24 under this section in all of the counties, the Director, Division of
25 Taxation, shall issue regulations for the guidance of the county
26 boards of taxation in the determination of the apportionment
27 valuations, the amounts to be apportioned and the amounts of the
28 debits and credits.

29 (cf: P.L.1975, c.212, s.38)

30

31 5. R.S.54:4-65 is amended to read as follows:

32 54:4-65. a. The Director of the Division of Local Government
33 Services in the Department of Community Affairs shall approve the
34 form and content of property tax bills.

35 b. (1) Each tax bill shall have printed thereon a brief tabulation
36 showing the distribution of the amount raised by taxation in the
37 taxing district, in such form as to disclose the rate per \$100.00 of
38 assessed valuation or the number of cents in each dollar paid by the
39 taxpayer which is to be used for the payment of State school taxes,
40 other State taxes, county taxes, local school expenditures, free
41 public library taxes, and other local expenditures. The last named
42 item may be further subdivided so as to show the amount for each
43 of the several departments of the municipal government. In lieu of
44 printing such information on the tax bill, any municipality may
45 furnish the tabulation required hereunder and any other pertinent
46 information in a statement accompanying the mailing or delivery of
47 the tax bill.

1 (2) When a parcel receives a homestead property tax credit
2 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
3 the amount of the credit shall be included with the tax calculation as
4 a reduction in the total tax calculation for the year. One-half of the
5 amount of the credit shall be deducted from taxes otherwise due for
6 the third installment and the remaining one-half shall be deducted
7 from taxes otherwise due for the fourth installment.

8 (3) There shall be included on or with the tax bill the delinquent
9 interest rate or rates to be charged and any end of year penalty that
10 is authorized and any other such information that the director may
11 require from time to time.

12 c. The tax bill shall also include a calculation stating the
13 amounts of State aid and assistance received by the municipality,
14 school districts, special districts, free public libraries, and county
15 governments that offset property taxes that are otherwise due on
16 each parcel. The director shall certify to each tax collector the
17 amounts of said State aid and assistance that shall serve as the basis
18 for the calculation for each parcel. The director shall set standards
19 for the calculation and display of the statement on the tax bill.

20 d. The tax bill or form mailed with the tax bill shall include
21 thereon the date upon which each installment is due.

22 e. If a property tax bill includes in its calculation a homestead
23 property tax credit, the bill shall, in addition to the calculation
24 showing taxes due, either display a notice concerning the credit on
25 the face of the property tax bill or with a separate notice, with the
26 content and wording as the director provides.

27 (cf: P.L.2007, c.62, s.34)

28

29 6. This act shall take effect immediately.

30

31

32

33

34 Provides dedicated line item on property tax bill to fund
35 municipal free public libraries and joint free public libraries.

SENATE, No. 2068

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JUNE 21, 2010

Sponsored by:

Senator NIA H. GILL

District 34 (Essex and Passaic)

Co-Sponsored by:

Senator Cunningham

SYNOPSIS

Provides dedicated line item on property tax bill to fund municipal free public libraries and joint free public libraries.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/29/2010)

S2068 GILL

2

1 AN ACT concerning the raising of revenue for free public libraries
2 and joint free public libraries and amending various sections of
3 statutory law.

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

7
8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within
10 every municipality governed by this article there shall annually
11 **[appropriate and raise]** be raised by taxation a sum equal to one-
12 third of a mill on every dollar of assessable property within such
13 municipality based on the equalized valuation of such property as
14 certified by the Director of the Division of Taxation in the
15 Department of the Treasury in accordance with the provisions of
16 R.S.54:4-49. The amount shall be assessed, levied and collected in
17 the same manner and at the same time as other municipal purposes
18 taxes are assessed, levied and collected therein and shall be paid
19 from the disbursing officer to the treasurer of the free public library
20 at the times annual appropriations for other departments of the
21 municipality are paid over.

22 Such additional sum, as in the judgment of **[such]** the municipal
23 governing body or appropriate board of the municipality, is
24 necessary for the proper maintenance of a free public library, may
25 be appropriated and raised by taxation, annually.

26 (cf: P.L.1985, c.541, s.1)

27

28 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
29 read as follows:

30 14. The board of trustees of the joint library shall, not later than
31 December 1 of each year, certify to the respective municipalities the
32 sum required for the operation of the joint library for the ensuing
33 year and the share of such sum to be borne by the taxpayers in each
34 of the municipalities in accordance with the method of
35 apportionment provided in the joint library agreement. If the
36 governing body of any of the municipalities objects to the amount
37 or apportionment so certified, it shall forthwith call a joint meeting
38 of the governing bodies and the board of trustees for the purpose of
39 adjusting and settling any differences. If the governing bodies of
40 such municipalities cannot agree, the matter shall be referred to the
41 Director of the Division of Local Government Services in the
42 Department of Community Affairs for determination.

43 (cf: P.L.1959, c.155, s.14)

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 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
2 read as follows:

3 15. ~~Each municipality shall appropriate its~~ The proportionate
4 share of the sum so certified or agreed upon or determined in its
5 annual budget, shall ~~raise the same~~ be raised by taxation,
6 pursuant to the provisions of R.S.54:4-49, and shall ~~pay~~ be paid
7 over ~~said share~~ to the disbursing officer of the joint library at the
8 times annual appropriations for other departments of the
9 municipality are paid over. The amount thus agreed upon shall be
10 assessed, levied, and collected in the same manner and at the same
11 time as other municipal purposes taxes are assessed, levied and
12 collected. Operations under the budget and related matters shall be
13 subject to and in accordance with rules of the ~~local government~~
14 board Local Finance Board in the Department of Community
15 Affairs.

16 (cf: P.L.1959, c.155, s.15)

17

18 4. R.S.54:4-49 is amended to read as follows:

19 54:4-49. (a) Except as to any State tax at a fixed rate provided
20 for in sections 54:4-50 and 54:4-51 of this Title, each county board
21 of taxation, after having received the tax lists and duplicates of the
22 assessors and having revised and corrected the same and having
23 equalized the aggregate valuations of all the real property in the
24 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,
25 shall, after making adjustments for the debits and credits hereinafter
26 mentioned, apportion the amount to be raised in the respective
27 taxing districts for State, State school, county ~~and~~, free county
28 library, free public library, and joint free public library purposes
29 and for purposes of consolidated school districts and school districts
30 comprising two or more taxing districts, on the basis of the total
31 valuation so ascertained for each taxing district. The total valuation
32 for each taxing district, so ascertained, shall be known as the
33 “apportionment valuation.”

34 (b) The amount to be apportioned among the respective taxing
35 districts shall be the amount to be raised for the purposes specified
36 in subsection (a), plus or minus the difference between the total
37 debits and total credits of the taxing districts affected, determined
38 as provided in subsection (c). The net amounts respectively to be
39 raised, after making allowance to the affected districts for the debits
40 and credits, shall be equivalent to the amount required for each of
41 the purposes specified in subsection (a).

42 (c) The net debit or credit of each taxing district shall be the
43 amount by which the taxing district has overpaid or underpaid its
44 share of the specific tax or taxes for the purposes specified in
45 subsection (a) for the preceding year or years because of increases
46 or decreases in the amount of the assessments of the district
47 subsequent to the apportionment in the preceding year or years by

S2068 GILL

1 reason of final judgments on appeals, complaints and applications,
2 the correction of clerical errors under R.S.54:4-53 and the
3 allowance of additional veterans' exemptions or deductions during
4 the prior tax year by the collector pursuant to law. When an
5 assessment has been reduced or added to, or increased, on appeal,
6 complaint or other application, and the judgment on that appeal,
7 complaint or other application has been further appealed, no
8 deduction or increase as herein provided for shall be made with
9 respect to the appealed assessment until the further appeal has been
10 finally determined.

11 (d) So that there shall be uniformity of application and treatment
12 under this section in all of the counties, the Director, Division of
13 Taxation, shall issue regulations for the guidance of the county
14 boards of taxation in the determination of the apportionment
15 valuations, the amounts to be apportioned and the amounts of the
16 debits and credits.

17 (cf: P.L.1975, c.212, s.38)

18

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20 54:4-65. a. The Director of the Division of Local Government
21 Services in the Department of Community Affairs shall approve the
22 form and content of property tax bills.

23 b. (1) Each tax bill shall have printed thereon a brief tabulation
24 showing the distribution of the amount raised by taxation in the
25 taxing district, in such form as to disclose the rate per \$100.00 of
26 assessed valuation or the number of cents in each dollar paid by the
27 taxpayer which is to be used for the payment of State school taxes,
28 other State taxes, county taxes, local school expenditures, free
29 public library taxes, and other local expenditures. The last named
30 item may be further subdivided so as to show the amount for each
31 of the several departments of the municipal government. In lieu of
32 printing such information on the tax bill, any municipality may
33 furnish the tabulation required hereunder and any other pertinent
34 information in a statement accompanying the mailing or delivery of
35 the tax bill.

36 (2) When a parcel receives a homestead property tax credit
37 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
38 the amount of the credit shall be included with the tax calculation as
39 a reduction in the total tax calculation for the year. One-half of the
40 amount of the credit shall be deducted from taxes otherwise due for
41 the third installment and the remaining one-half shall be deducted
42 from taxes otherwise due for the fourth installment.

43 (3) There shall be included on or with the tax bill the delinquent
44 interest rate or rates to be charged and any end of year penalty that
45 is authorized and any other such information that the director may
46 require from time to time.

47 c. The tax bill shall also include a calculation stating the
48 amounts of State aid and assistance received by the municipality,

1 school districts, special districts, free public libraries, and county
2 governments that offset property taxes that are otherwise due on
3 each parcel. The director shall certify to each tax collector the
4 amounts of said State aid and assistance that shall serve as the basis
5 for the calculation for each parcel. The director shall set standards
6 for the calculation and display of the statement on the tax bill.

7 d. The tax bill or form mailed with the tax bill shall include
8 thereon the date upon which each installment is due.

9 e. If a property tax bill includes in its calculation a homestead
10 property tax credit, the bill shall, in addition to the calculation
11 showing taxes due, either display a notice concerning the credit on
12 the face of the property tax bill or with a separate notice, with the
13 content and wording as the director provides.

14 (cf: P.L.2007, c.62, s.34)

15

16 6. This act shall take effect immediately.

17

18

19

STATEMENT

20

21 This bill would require municipalities in which a free public
22 library is located or that belong to a joint municipal library to
23 provide for a dedicated library purposes tax on the property tax bill.
24 Under current law, property taxpayers in a municipality which
25 belongs to a county library receive property tax bills which include
26 a line item showing the amount the taxpayer is paying to support
27 the county library. The bills would remove the appropriations for
28 municipal libraries and joint municipal libraries from a
29 municipality's general fund and provide a dedicated line item on the
30 property tax bill.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

SENATE, No. 2068

STATE OF NEW JERSEY

DATED: OCTOBER 18, 2010

The Assembly Housing and Local Government Committee reports favorably Senate Bill No. 2068.

This bill would require municipalities in which a free public library is located or that belong to a joint municipal library to provide for a dedicated library purposes tax on the property tax bill. Under current law, property taxpayers in a municipality which belongs to a county library receive property tax bills which include a line item showing the amount the taxpayer is paying to support the county library. The bill would remove the appropriations for municipal libraries and joint municipal libraries from a municipality's general fund and provide a dedicated line item on the property tax bill.

STATEMENT TO
SENATE, No. 2068

with Assembly Floor Amendments
(Proposed by Assemblyman CHIVUKULA)

ADOPTED: JANUARY 6, 2011

These amendments provide that a municipality must pay over to the library or the joint municipal library funds due to the library on a quarterly basis. The amendments also provide clarifying language ensuring that there will be no net impact on a municipality's non-library purposes adjusted tax levy for the purposes of the cap law as a result of the bill. This legislation provides that there will be no net impact on the cap law by requiring the Director of the Division of Local Government Services in the Department of Community Affairs to proportionately decrease the adjusted tax levy of affected municipalities, under existing law, to ensure that any statutorily required municipal support of free public libraries are exempt from the calculation of a municipality's adjusted tax levy for the purposes of the 2% levy cap.

ASSEMBLY, No. 2679

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED MAY 13, 2010

Sponsored by:

Assemblyman UPENDRA J. CHIVUKULA

District 17 (Middlesex and Somerset)

Assemblywoman VALERIE VAINIERI HUTTLE

District 37 (Bergen)

Co-Sponsored by:

Assemblyman McKeon and Assemblywoman Handlin

SYNOPSIS

Provides dedicated line item on property tax bill for the support of municipal free public libraries and joint free public libraries.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/8/2010)

1 AN ACT concerning the funding of free public libraries and joint
2 free public libraries and amending various sections of statutory
3 law.

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

7
8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within
10 every municipality governed by this article there shall annually
11 **[appropriate and raise]** be raised by taxation a sum equal to one-
12 third of a mill on every dollar of assessable property within such
13 municipality based on the equalized valuation of such property as
14 certified by the Director of the Division of Taxation in the
15 Department of the Treasury in accordance with the provisions of
16 R.S.54:4-49. The amount shall be assessed, levied and collected in
17 the same manner and at the same time as other municipal purposes
18 taxes are assessed, levied and collected therein and shall be paid
19 over to the disbursing officer of the free public library at the times
20 annual appropriations for other departments of the municipality are
21 paid over.

22 Such additional sum, as in the judgment of **[such]** the municipal
23 governing body or appropriate board of the municipality, is
24 necessary for the proper maintenance of a free public library, may
25 be appropriated and raised by taxation, annually.

26 (cf: P.L.1985, c.541, s.1)

27

28 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
29 read as follows:

30 14. The board of trustees of the joint library shall, not later than
31 December 1 of each year, certify to the respective municipalities the
32 sum required for the operation of the joint library for the ensuing
33 year and the share of such sum to be borne by the taxpayers in each
34 of the municipalities in accordance with the method of
35 apportionment provided in the joint library agreement. If the
36 governing body of any of the municipalities objects to the amount
37 or apportionment so certified, it shall forthwith call a joint meeting
38 of the governing bodies and the board of trustees for the purpose of
39 adjusting and settling any differences. If the governing bodies of
40 such municipalities cannot agree, the matter shall be referred to the
41 Director of the Division of Local Government Services in the
42 Department of Community Affairs for determination.

43 (cf: P.L.1959, c.155, s.14)

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not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

1 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
2 read as follows:

3 15. Each municipality shall **[appropriate]** , with respect to its
4 proportionate share of the sum so certified or agreed upon [or
5 determined in its annual budget], shall raise the same by taxation,
6 and shall pay over said share to the disbursing officer of the joint
7 library at the times annual appropriations for other departments of
8 the municipality are paid over. Operations under the budget and
9 related matters shall be subject to and in accordance with rules of
10 the **[local government board]** Local Finance Board in the
11 Department of Community Affairs.
12 (cf: P.L.1959, c.155, s.15)
13

14 4. Section 16 of P.L.1959, c.155 (C.40:54-29.18) is amended to
15 read as follows:

16 16. **[Each municipality shall appropriate its]** The proportionate
17 share of the sum so certified or agreed upon or determined in its
18 annual budget, shall **[raise the same]** be raised by taxation,
19 pursuant to the provisions of R.S.54:4-49, and shall **[pay]** be paid
20 over [said share] to the disbursing officer of the joint library at the
21 times annual appropriations for other departments of the
22 municipality are paid over. The amount thus agreed upon shall be
23 assessed, levied, and collected in the same manner and at the same
24 time as other municipal purposes taxes are assessed, levied and
25 collected. Operations under the budget and related matters shall be
26 subject to and in accordance with rules of the **[local government**
27 **board]** Local Finance Board in the Department of Community
28 Affairs.
29 (cf: P.L.1959, c.155, s.16)
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32 54:4-49. (a) Except as to any State tax at a fixed rate provided
33 for in sections 54:4-50 and 54:4-51 of this Title, each county board
34 of taxation, after having received the tax lists and duplicates of the
35 assessors and having revised and corrected the same and having
36 equalized the aggregate valuations of all the real property in the
37 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,
38 shall, after making adjustments for the debits and credits hereinafter
39 mentioned, apportion the amount to be raised in the respective
40 taxing districts for State, State school, county **[and]**, free county
41 library, free public library, and joint free public library purposes
42 and for purposes of consolidated school districts and school districts
43 comprising two or more taxing districts, on the basis of the total
44 valuation so ascertained for each taxing district. The total valuation
45 for each taxing district, so ascertained, shall be known as the
46 “apportionment valuation.”

1 (b) The amount to be apportioned among the respective taxing
2 districts shall be the amount to be raised for the purposes specified
3 in subsection (a), plus or minus the difference between the total
4 debits and total credits of the taxing districts affected, determined
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8 the purposes specified in subsection (a).

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10 amount by which the taxing district has overpaid or underpaid its
11 share of the specific tax or taxes for the purposes specified in
12 subsection (a) for the preceding year or years because of increases
13 or decreases in the amount of the assessments of the district
14 subsequent to the apportionment in the preceding year or years by
15 reason of final judgments on appeals, complaints and applications,
16 the correction of clerical errors under R.S.54:4-53 and the
17 allowance of additional veterans' exemptions or deductions during
18 the prior tax year by the collector pursuant to law. When an
19 assessment has been reduced or added to, or increased, on appeal,
20 complaint or other application, and the judgment on that appeal,
21 complaint or other application has been further appealed, no
22 deduction or increase as herein provided for shall be made with
23 respect to the appealed assessment until the further appeal has been
24 finally determined.

25 (d) So that there shall be uniformity of application and treatment
26 under this section in all of the counties, the Director, Division of
27 Taxation, shall issue regulations for the guidance of the county
28 boards of taxation in the determination of the apportionment
29 valuations, the amounts to be apportioned and the amounts of the
30 debits and credits.

31 (cf: P.L.1975, c.212, s.38)

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33 6. R.S.54:4-65 is amended to read as follows:

34 54:4-65. a. The Director of the Division of Local Government
35 Services in the Department of Community Affairs shall approve the
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40 assessed valuation or the number of cents in each dollar paid by the
41 taxpayer which is to be used for the payment of State school taxes,
42 other State taxes, county taxes, local school expenditures, free
43 public library taxes, and other local expenditures. The last named
44 item may be further subdivided so as to show the amount for each
45 of the several departments of the municipal government. In lieu of
46 printing such information on the tax bill, any municipality may
47 furnish the tabulation required hereunder and any other pertinent

1 information in a statement accompanying the mailing or delivery of
2 the tax bill.

3 (2) When a parcel receives a homestead property tax credit
4 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
5 the amount of the credit shall be included with the tax calculation as
6 a reduction in the total tax calculation for the year. One-half of the
7 amount of the credit shall be deducted from taxes otherwise due for
8 the third installment and the remaining one-half shall be deducted
9 from taxes otherwise due for the fourth installment.

10 (3) There shall be included on or with the tax bill the delinquent
11 interest rate or rates to be charged and any end of year penalty that
12 is authorized and any other such information that the director may
13 require from time to time.

14 c. The tax bill shall also include a calculation stating the
15 amounts of State aid and assistance received by the municipality,
16 school districts, special districts, free public libraries, and county
17 governments that offset property taxes that are otherwise due on
18 each parcel. The director shall certify to each tax collector the
19 amounts of said State aid and assistance that shall serve as the basis
20 for the calculation for each parcel. The director shall set standards
21 for the calculation and display of the statement on the tax bill.

22 d. The tax bill or form mailed with the tax bill shall include
23 thereon the date upon which each installment is due.

24 e. If a property tax bill includes in its calculation a homestead
25 property tax credit, the bill shall, in addition to the calculation
26 showing taxes due, either display a notice concerning the credit on
27 the face of the property tax bill or with a separate notice, with the
28 content and wording as the director provides.

29 (cf: P.L.2007, c.62, s.34)

30

31 7. This act shall take effect immediately.

32

33

34

STATEMENT

35

36 This bill would require municipalities in which a free public
37 library is located or that belong to a joint municipal library to
38 provide for a dedicated library purposes tax on the property tax bill.
39 Under current law, property taxpayers in a municipality which
40 belongs to a county library receive property tax bills which include
41 a line item showing the amount the taxpayer is paying to support
42 the county library. The bills would remove the appropriations for
43 municipal libraries and joint municipal libraries from a
44 municipality's general fund and provide a dedicated line item on the
45 property tax bill.

ASSEMBLY, No. 3240

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED SEPTEMBER 20, 2010

Sponsored by:

Assemblyman RUBEN J. RAMOS, JR.

District 33 (Hudson)

Assemblyman FREDERICK SCALERA

District 36 (Bergen, Essex and Passaic)

SYNOPSIS

Provides dedicated line item on property tax bill to fund municipal free public libraries and joint free public libraries.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/1/2010)

A3240 RAMOS, SCALERA

2

1 AN ACT concerning the raising of revenue for free public libraries
2 and joint free public libraries and amending various sections of
3 statutory law.

4

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

7

8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within
10 every municipality governed by this article there shall annually
11 **[appropriate and raise]** be raised by taxation a sum equal to one-
12 third of a mill on every dollar of assessable property within such
13 municipality based on the equalized valuation of such property as
14 certified by the Director of the Division of Taxation in the
15 Department of the Treasury in accordance with the provisions of
16 R.S.54:4-49. The amount shall be assessed, levied and collected in
17 the same manner and at the same time as other municipal purposes
18 taxes are assessed, levied and collected therein and shall be paid
19 from the disbursing officer to the treasurer of the free public library
20 at the times annual appropriations for other departments of the
21 municipality are paid over.

22 Such additional sum, as in the judgment of **[such]** the municipal
23 governing body or appropriate board of the municipality, is
24 necessary for the proper maintenance of a free public library, may
25 be appropriated and raised by taxation, annually.

26 (cf: P.L.1985, c.541, s.1)

27

28 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
29 read as follows:

30 14. The board of trustees of the joint library shall, not later than
31 December 1 of each year, certify to the respective municipalities the
32 sum required for the operation of the joint library for the ensuing
33 year and the share of such sum to be borne by the taxpayers in each
34 of the municipalities in accordance with the method of
35 apportionment provided in the joint library agreement. If the
36 governing body of any of the municipalities objects to the amount
37 or apportionment so certified, it shall forthwith call a joint meeting
38 of the governing bodies and the board of trustees for the purpose of
39 adjusting and settling any differences. If the governing bodies of
40 such municipalities cannot agree, the matter shall be referred to the
41 Director of the Division of Local Government Services in the
42 Department of Community Affairs for determination.

43 (cf: P.L.1959, c.155, s.14)

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 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
2 read as follows:

3 15. ~~Each municipality shall appropriate its~~ The proportionate
4 share of the sum so certified or agreed upon or determined in its
5 annual budget, shall ~~raise the same~~ be raised by taxation,
6 pursuant to the provisions of R.S.54:4-49, and shall ~~pay~~ be paid
7 over ~~said share~~ to the disbursing officer of the joint library at the
8 times annual appropriations for other departments of the
9 municipality are paid over. The amount thus agreed upon shall be
10 assessed, levied, and collected in the same manner and at the same
11 time as other municipal purposes taxes are assessed, levied and
12 collected. Operations under the budget and related matters shall be
13 subject to and in accordance with rules of the ~~local government~~
14 board Local Finance Board in the Department of Community
15 Affairs.

16 (cf: P.L.1959, c.155, s.15)

17

18 4. R.S.54:4-49 is amended to read as follows:

19 54:4-49. (a) Except as to any State tax at a fixed rate provided
20 for in sections 54:4-50 and 54:4-51 of this Title, each county board
21 of taxation, after having received the tax lists and duplicates of the
22 assessors and having revised and corrected the same and having
23 equalized the aggregate valuations of all the real property in the
24 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,
25 shall, after making adjustments for the debits and credits hereinafter
26 mentioned, apportion the amount to be raised in the respective
27 taxing districts for State, State school, county ~~and~~, free county
28 library, free public library, and joint free public library purposes
29 and for purposes of consolidated school districts and school districts
30 comprising two or more taxing districts, on the basis of the total
31 valuation so ascertained for each taxing district. The total valuation
32 for each taxing district, so ascertained, shall be known as the
33 “apportionment valuation.”

34 (b) The amount to be apportioned among the respective taxing
35 districts shall be the amount to be raised for the purposes specified
36 in subsection (a), plus or minus the difference between the total
37 debits and total credits of the taxing districts affected, determined
38 as provided in subsection (c). The net amounts respectively to be
39 raised, after making allowance to the affected districts for the debits
40 and credits, shall be equivalent to the amount required for each of
41 the purposes specified in subsection (a).

42 (c) The net debit or credit of each taxing district shall be the
43 amount by which the taxing district has overpaid or underpaid its
44 share of the specific tax or taxes for the purposes specified in
45 subsection (a) for the preceding year or years because of increases
46 or decreases in the amount of the assessments of the district
47 subsequent to the apportionment in the preceding year or years by

1 reason of final judgments on appeals, complaints and applications,
2 the correction of clerical errors under R.S.54:4-53 and the
3 allowance of additional veterans' exemptions or deductions during
4 the prior tax year by the collector pursuant to law. When an
5 assessment has been reduced or added to, or increased, on appeal,
6 complaint or other application, and the judgment on that appeal,
7 complaint or other application has been further appealed, no
8 deduction or increase as herein provided for shall be made with
9 respect to the appealed assessment until the further appeal has been
10 finally determined.

11 (d) So that there shall be uniformity of application and treatment
12 under this section in all of the counties, the Director, Division of
13 Taxation, shall issue regulations for the guidance of the county
14 boards of taxation in the determination of the apportionment
15 valuations, the amounts to be apportioned and the amounts of the
16 debits and credits.

17 (cf: P.L.1975, c.212, s.38)

18

19 5. R.S.54:4-65 is amended to read as follows:

20 54:4-65. a. The Director of the Division of Local Government
21 Services in the Department of Community Affairs shall approve the
22 form and content of property tax bills.

23 b. (1) Each tax bill shall have printed thereon a brief tabulation
24 showing the distribution of the amount raised by taxation in the
25 taxing district, in such form as to disclose the rate per \$100.00 of
26 assessed valuation or the number of cents in each dollar paid by the
27 taxpayer which is to be used for the payment of State school taxes,
28 other State taxes, county taxes, local school expenditures, free
29 public library taxes, and other local expenditures. The last named
30 item may be further subdivided so as to show the amount for each
31 of the several departments of the municipal government. In lieu of
32 printing such information on the tax bill, any municipality may
33 furnish the tabulation required hereunder and any other pertinent
34 information in a statement accompanying the mailing or delivery of
35 the tax bill.

36 (2) When a parcel receives a homestead property tax credit
37 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
38 the amount of the credit shall be included with the tax calculation as
39 a reduction in the total tax calculation for the year. One-half of the
40 amount of the credit shall be deducted from taxes otherwise due for
41 the third installment and the remaining one-half shall be deducted
42 from taxes otherwise due for the fourth installment.

43 (3) There shall be included on or with the tax bill the delinquent
44 interest rate or rates to be charged and any end of year penalty that
45 is authorized and any other such information that the director may
46 require from time to time.

47 c. The tax bill shall also include a calculation stating the
48 amounts of State aid and assistance received by the municipality,

1 school districts, special districts, free public libraries, and county
2 governments that offset property taxes that are otherwise due on
3 each parcel. The director shall certify to each tax collector the
4 amounts of said State aid and assistance that shall serve as the basis
5 for the calculation for each parcel. The director shall set standards
6 for the calculation and display of the statement on the tax bill.

7 d. The tax bill or form mailed with the tax bill shall include
8 thereon the date upon which each installment is due.

9 e. If a property tax bill includes in its calculation a homestead
10 property tax credit, the bill shall, in addition to the calculation
11 showing taxes due, either display a notice concerning the credit on
12 the face of the property tax bill or with a separate notice, with the
13 content and wording as the director provides.

14 (cf: P.L.2007, c.62, s.34)

15

16 6. This act shall take effect immediately.

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19

STATEMENT

20

21 This bill would require municipalities in which a free public
22 library is located or that belong to a joint municipal library to
23 provide for a dedicated library purposes tax on the property tax bill.
24 Under current law, property taxpayers in a municipality which
25 belongs to a county library receive property tax bills which include
26 a line item showing the amount the taxpayer is paying to support
27 the county library. The bills would remove the appropriations for
28 municipal libraries and joint municipal libraries from a
29 municipality's general fund and provide a dedicated line item on the
30 property tax bill.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, Nos. 2679 and 3240

STATE OF NEW JERSEY

DATED: OCTOBER 18, 2010

The Assembly Housing and Local Government Committee reports favorably an Assembly Committee Substitute for Assembly Bill Nos. 2679 and 3240.

This substitute would require municipalities in which a free public library is located or that belong to a joint municipal library to provide for a dedicated library purposes tax on the property tax bill. Under current law, property taxpayers in a municipality which belongs to a county library receive property tax bills which include a line item showing the amount the taxpayer is paying to support the county library. The substitute provides that the appropriations for municipal libraries and joint municipal libraries would not longer be part of a municipality's general fund, and instead would become a dedicated line item on the property tax bill.

This substitute makes these bills identical to S2068.

STATEMENT TO

**ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, Nos. 2679 and 3240**

with Assembly Floor Amendments
(Proposed by Assemblyman CHIVUKULA)

ADOPTED: JANUARY 6, 2011

These amendments provide that a municipality must pay over to the library or the joint municipal library funds due to the library on a quarterly basis. The amendments also provide clarifying language ensuring that there will be no net impact on a municipality's non-library purposes adjusted tax levy for the purposes of the cap law as a result of the bill. This legislation provides that there will be no net impact on the cap law by requiring the Director of the Division of Local Government Services in the Department of Community Affairs to proportionately decrease the adjusted tax levy of affected municipalities, under existing law, to ensure that any statutorily required municipal support of free public libraries are exempt from the calculation of a municipality's adjusted tax levy for the purposes of the 2% levy cap.