

18A:7A-28

LEGISLATIVE HISTORY CHECKLIST

HJSA 18A:7A-28 (Schools-Budgets-Revises timetable for adoption and submission of approval)

LAWS OF 1978 CHAPTER 136

Bill No. A1774

Sponsor(s) Rand and Kalik

Date Introduced Oct. 19, 1978

Committee: Assembly -----

Senate -----

Amended during passage ~~YES~~ No

Date of Passage: Assembly Oct. 19, 1978

Senate Oct. 23, 1978

Date of approval Oct. 30, 1978

Following statements are attached if available:

Sponsor statement Yes ~~YES~~

Committee Statement: Assembly ~~YES~~ No

Senate ~~YES~~ No

Fiscal Note ~~YES~~ No

Veto Message ~~YES~~ No

Message on signing ~~YES~~ No

Following were printed:

Reports ~~YES~~ No

Hearings ~~YES~~ No

Mentioned in sponsor's statement:

A470 (1978) -- ~~original bill, amendments~~ and Assembly Committee Statement (attached), *SPONSOR'S STATEMENT, SECOND SENATE REPRINT*

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APR 4 1979

ASSEMBLY, No. 1774

STATE OF NEW JERSEY

INTRODUCED OCTOBER 19, 1978

By Assemblyman RAND and Assemblywoman KALIK

(Without Reference)

AN ACT concerning education amending section 28 of P. L. 1975, c. 212, (C. 18A:7A-28), sections 18A:10-3, 18A:12-15, 18A:13-10, 18A:13-19, 18A:14-2, 18A:22-1, 18A:22-7, 18A:22-10, 18A:22-14, 18A:22-26, 18A:22-32, 18A:22-33, 18A:22-37, 18A:22-43, 18A:54-25 and 18A:54-29 of the New Jersey Statutes section 12 of P. L. 1971, c. 271 (C. 18A:46-40), section 13 of P. L. 1971, c. 271 (C. 18A:46-41) and section 7 of P. L. 1977, c. 30 (C. 18A:54-16.1), sections 54:4-45, 54:4-52, 54:4-55, and 54:4-64 of the Revised Statutes, and amending sections 40A:4-14, 40A:14-18 and 40A:4-40 of the New Jersey Statutes and supplementing Title 18A of the New Jersey Statutes.

1 BE IT ENACTED by the Senate and General Assembly of the State
2 of New Jersey:

1 1. (New section) Notwithstanding the provisions of section 27 of
2 P. L. 1975, c. 212 (C. 18A:7A-27), for the years 1978 and 1979, the
3 commission shall, on or before December 1, determine the amount
4 necessary to be appropriated by the State to carry out the provi-
5 sions of P. L. 1975, c. 212 for the succeeding school year and shall
6 determine for local budget purposes the amounts payable to each
7 of the counties and districts under said P. L. 1975, c. 212 for such
8 succeeding year.

1 2. Section 28 of P. L. 1975, c. 212 (C. 18A:7A-28) is amended to
2 read as follows:

3 28. Annually, on or before **[December]** *January 15*, local boards
4 of education shall submit to the commissioner a copy of their
5 proposed budgets for the next school year. The commissioner shall
6 review each item of appropriation within the current expense and
7 budgeted capital outlay budgets and shall determine the adequacy

EXPLANATION—Matter enclosed in bold-faced brackets **[thus]** in the above bill
is not enacted and is intended to be omitted in the law.

8 of the budgets with regard to the annual reports submitted pur-
9 suant to section 11 of this act.

1 3. N. J. S. 18A:13-10 is amended to read as follows:

2 18A:13-10. *The board of education of each regional district shall*
3 *provide for the holding of an annual school election for the regional*
4 *district on the first Tuesday in April.*

5 **[(1) The second Tuesday in February in any all purpose regional**
6 **district consisting of a consolidated school district, or of a school**
7 **district comprising two or more municipalities, which is itself a**
8 **constituent district of a larger regional district, or**

9 **(2) The first Tuesday in February in all other regional districts.]**
10 At such election there shall be elected for terms of 3 years, be-
11 ginning on the first Monday following such election, the members
12 of the regional boards of education, to succeed those members of
13 the board whose terms shall expire in that year, except as is in
14 this chapter provided for the election of the first elected members
15 of the board.

1 4. N. J. S. 18A:13-19 is amended to read as follows:

2 18A:13-19. If the voters reject any of the items submitted at the
3 **[second] annual** election, the board of education of the regional
4 district shall certify to the governing body of each municipality,
5 included within the regional district, the item or items so rejected,
6 and such governing bodies, after consultation with the board, shall
7 within **[10] 14** days after the receipt of the certificate, determine
8 the amount or amounts which they deem necessary to provide a
9 thorough and efficient system of schools in the regional district
10 for the ensuing school year and cause the same to be certified by
11 the respective municipal clerks to the board of education of the
12 regional district.

1 5. N. J. S. 18A:14-2 is amended to read as follows:

2 18A:14-2. An annual school election shall be held in each type II
3 local district, on the **[second] first** Tuesday in **[February] April**
4 **[and]. [in each regional district, on the first or the second Tuesday**
5 **in February of each year, as provided in section 18A:13-10, and**
6 **in case either of such days] Whenever such date** falls on a legal
7 holiday the election shall be held on the following day.

1 6. N. J. S. 18A:22-1 is amended to read as follows:

2 18A:22-1. There shall be in each type I district a board of school
3 estimate, which shall consist of two members of the board of educa-
4 tion appointed by it, two members of the governing body of the
5 municipality appointed by it, and the mayor or other chief executive
6 officer of the municipality or if there be no chief executive officer
7 then an additional member appointed by the governing body.

8 Appointments shall be made annually in **[January]** *December*, and
9 vacancies shall be filled immediately by appointment as the original
10 appointments were made for the unexpired terms.

1 7. N. J. S. 18A :22-7 is amended to read as follows:

2 18A :22-7. The board of education of every school district having
3 a board of school estimate shall prepare and deliver to each mem-
4 ber of the board of school estimate, on or before **[February]** *the*
5 *first Tuesday in March in each year*, and the board of education
6 of every other school district shall prepare a budget for the school
7 district for the ensuing year, in districts other than regional dis-
8 tricts, on or before the **[second]** *first Tuesday in [January]*
9 *March*, and in regional districts, on or before the first Tuesday in
10 January, in each year].

1 8. N. J. S. 18A :22-10 is amended to read as follows:

2 18A :22-10. Upon the preparation of its budget, each board of
3 education shall fix a date, place and time for the holding of a public
4 hearing upon said budget and the amounts of money necessary
5 to be appropriated for the use of the public schools for the ensuing
6 school year and the various items and purposes for which the same
7 are to be appropriated, which hearing in districts having a board
8 of school estimate, shall be held before said board of school esti-
9 mate between **[February]** *the first Tuesday in March* and **[Febru-**
10 **ary next ensuing]** *March 18* and in districts having no board of
11 school estimate shall be held before the board of education between
12 the **[second]** *first Tuesday in [January]* *March* and **[February]**
13 *March 18* **[next ensuing, except in regional districts in which such**
14 **hearing shall be held between the first Tuesday in January and**
15 **January 25 next ensuing]**.

1 9. N. J. S. 18A :22-14 is amended to read as follows:

2 18A :22-14. At or after said public hearing but not later than on
3 **[February]** *March [25]* *18*, the board of school estimate of a type I
4 district shall fix and determine by official action taken at a public
5 meeting of the board the amount of money necessary to be ap-
6 propriated for the use of the public schools in the district for the
7 ensuing school year, exclusive of the amount which shall have been
8 apportioned to it by the commissioner, and shall make two cer-
9 tificates of such amount signed by at least three members of the
10 board, one of which shall be delivered to the board of education
11 and the other to the governing body of the district.

12 Within 20 days after receiving such certificate the board of
13 education shall notify the board of school estimate and governing
14 body of the district if it intends to appeal to the commissioner the
15 board of school estimate's determination as to the amount of money

16 necessary to be appropriated for the use of the public schools of the
17 district for the ensuing school year.

1 10. N. J. S. 18A :22-26 is amended to read as follows :

2 18A :22-26. At or after said public hearing but not later than on
3 ~~February~~ *March* ~~25~~ 18, the board of school estimate of a type
4 II district having a board of school estimate shall fix and determine
5 by a recorded roll call majority vote of its full membership the
6 amount of money necessary to be appropriated for the use of the
7 public schools in such district for the ensuing school year, exclusive
8 of the amount which shall be apportioned to it by the commissioner
9 for said year and shall make a certificate of such amount signed
10 by at least a majority of all members of such board, which shall be
11 delivered to the board of education and a copy thereof, certified
12 under oath to be correct and true by the secretary of the board of
13 school estimate, shall be delivered to the county board of taxation
14 on or before *March 25* in each year and a duplicate of such cer-
15 tificate shall be delivered to the board or governing body of each
16 of the municipalities within the territorial limits of the district
17 having the power to make appropriations of money raised by taxa-
18 tion in the municipalities or political subdivisions and to the county
19 superintendent of schools and such amount shall be assessed,
20 levied and raised under the procedure and in the manner provided
21 by law for the levying and raising of special school taxes voted
22 to be raised at an annual or special election of the legal voters in
23 type II districts and shall be paid to the custodian of school moneys
24 of the district for such purposes.

25 Within 20 days after receiving such certificate the board of educa-
26 tion shall notify the board of school estimate and governing body of
27 each municipality within the territorial limits of the school district
28 if it intends to appeal to the commissioner the board of school esti-
29 mate's determination as to the amount of money necessary to be
30 appropriated for the use of the public schools of the district for the
31 ensuing school year.

1 11. N. J. S. 18A :22-32 is amended to read as follows :

2 18A :22-32. At or after the public hearing on the budget but not
3 later than ~~on February~~ *12 days prior to the election*, the board
4 of education of each type II district having no board of school
5 estimate shall fix and determine by a recorded roll call majority
6 vote of its full membership the amount of money to be voted upon
7 by the legal voters of the district at the annual election, which
8 sum or sums shall be designated in the notice calling such election
9 as required by law.

1 12. N. J. S. 18A :22-33 is amended to read as follows :

2 18A :22-33. The board of education of each type II district not
3 having a board of school estimate shall, at each annual school elec-
4 tion, submit to the voters of the district, the amounts of money fixed
5 and determined in its budget, excluding therefrom the sum or sums
6 stated therein to be used for interest and debt redemption charges,
7 in the manner provided by law, to be voted upon for the use of the
8 public schools of the district for the ensuing school year, which
9 amounts shall be stated in the notice of the election, and the legal
10 voters of the district shall determine at such election, by a majority
11 vote of those voting upon the proposition, the sum or sums, not
12 exceeding those stated in the notice of the election, to be raised by
13 special district tax for said purposes, in the district during the
14 ensuing school year and the secretary of the board of education shall
15 certify the amounts so determined upon, if any, and the sums so
16 stated for interest and debt redemption charges, to the county board
17 of taxation of the county [on or before April 1 next succeeding]
18 *within 2 days following the date of the election* and the amount or
19 amounts so certified shall be included in the taxes assessed, levied
20 and collected in the municipality or municipalities comprising the
21 district for such purposes.

1 13. N. J. S. 18A :22-37 is amended to read as follows :

2 18A :22-37. If the voters reject any of the items submitted at
3 the annual school election, the *board of education shall deliver the*
4 *proposed school budget to the governing body of the municipality,*
5 *or of each of the municipalities included in the district within 2 days*
6 *thereafter. The governing body of the municipality, or of each of*
7 *the municipalities, included in the district shall, after consultation*
8 *with the board, and [within 30 days] by April 18 [after receipt*
9 *of the proposed school budget from the board], determine the*
10 *amount which, in the judgment of said body or bodies, is necessary*
11 *to be appropriated, for each item appearing in such budget, to*
12 *provide a thorough and efficient system of schools in the district,*
13 *and certify to the county board of taxation the totals of the amount*
14 *so determined to be necessary for each of the following :*

- 15 a. Current expenses of schools;
- 16 b. Vocational evening schools or classes;
- 17 c. Evening schools or classes for foreign-born residents;
- 18 d. Appropriations to capital reserve fund; or
- 19 e. Any capital project, the cost whereof is to be paid directly
20 from taxes; which amounts shall be included in the taxes to be
21 assessed, levied and collected in such municipality or municipalities
22 for such purposes. Within 20 days after the governing body of

23 the municipality or of each of the municipalities included in the
 24 district shall make such certification to the county board of taxa-
 25 tion, the board of education shall notify such governing body or
 26 bodies if it intends to appeal to the commissioner the amounts
 27 which said body or bodies determined to be necessary to be appro-
 28 priated for each item appearing in the proposed school budget.

1 14. N. J. S. 18A:22-43 is amended to read as follows:

2 18A:22-43. **¶**In case any such certificate shall be delivered to
 3 the county board of taxation on or prior to April 1 in any year,
 4 the amount so certified shall be raised, levied and collected by
 5 taxes within that year and in case any **¶***If any* such certificate shall
 6 be delivered to **¶**said board after April 1 **¶***the county board of*
 7 *taxation* in any year, the amount so certified shall be raised, levied
 8 and collected by taxes in the next year.

1 15. Section 12 of P. L. 1971, c. 271 (C. 18A:46-40) is amended
 2 to read as follows:

3 12. On or before **¶**February 1 **¶***March 25* in each year the board
 4 of education of a county special services school district shall pre-
 5 pare and deliver to each member of the board of school estimate
 6 an itemized statement of the amount of money estimated to be
 7 necessary for the current expenses of and for repairing and fur-
 8 nishing schools or building of the county special services school
 9 district for the ensuing school year.

1 16. Section 13 of P. L. 1971, c. 271 (C. 18A:46-41) is amended
 2 to read as follows:

3 13. a. Between **¶**February 1 **¶***March 25* and **¶**February 15 **¶***April*
 4 *8* in each year the board of school estimate shall fix and determine
 5 by official action taken at a public meeting of the board the amount
 6 of money necessary to be appropriated for the use of the county
 7 special services school district for the ensuing school year exclu-
 8 sive of the amount to be received from the State as provided in
 9 section 16 of this act.

10 b. The board of school estimate shall, on or before the last named
 11 date, make two certificates of the amount, signed by at least three of
 12 its members, one of which certificate shall be delivered to the
 13 board of education of the county special services school district
 14 and the other to the board of chosen freeholders of the county.

15 c. The board of chosen freeholders shall, upon receipt of the
 16 certificate, appropriate, in the same manner as other appropria-
 17 tions are made by it, the amount so certified, and the amount shall
 18 be assessed, levied, and collected in the same manner as moneys
 19 appropriated for other purposes in the county are assessed, levied,
 20 and collected, unless such amount is to be raised as otherwise here-
 21 inafter provided in this act.

1 17. Section 7 of P. L. 1977, c. 30 (C. 18A:54-16.1) is amended
2 to read as follows:

3 7. [Notwithstanding the provisions of N. J. S. 18A:13-10, all]
4 All school districts in such counties[, except those districts classi-
5 fied as limited-purpose regional school districts,] shall hold their
6 annual school elections on the [second] *first* Tuesday in [Febru-
7 ary] *April*.

1 18. N. J. S. 18A:54-28 is amended to read as follows:

2 On or before [February 1] *March 25* in each year the board of
3 education of a county vocational school district shall prepare and
4 deliver to each member of the board of school estimate an itemized
5 statement of the amount of money estimated to be necessary for
6 the current expenses of and for repairing and furnishing schools
7 or buildings of the county vocational school district for the en-
8 suing school year.

1 19. N. J. S. 18A:54-29 is amended to read as follows:

2 Between [February 1] *March 25* and [February 15] *April 8* in
3 each year the board of school estimate shall fix and determine *by*
4 action taken at a public meeting of the board the amount of money
5 necessary to be appropriated for the use of the county vocational
6 school district for the ensuing school year exclusive of the amount
7 to be received from the State as provided in section 18A:54-32.

1 20. R. S. 54:4-52 is amended to read as follows:

2 54:4-52. The county board of taxation shall, on or before [April
3 10] *May 3*, fill out a table of aggregates copied from the duplicates
4 of the several assessors and the certifications of the [State Tax
5 Commissioner] *Director of the Division of Taxation* relating to
6 second-class railroad property, and enumerating the following
7 items:

- 8 (1) The total number of acres and lots assessed;
- 9 (2) The value of the land assessed;
- 10 (3) The value of the improvements thereon assessed;
- 11 (4) The total value of the land and improvements assessed,
12 including:
 - 13 a. Second-class railroad property;
 - 14 b. All other real property.
- 15 (5) The value of the personal property assessed, stating in
16 separate columns:
 - 17 a. Value of household goods and chattels assessed;
 - 18 b. Value of farm stock and machinery assessed;
 - 19 c. Value of stocks in trade, materials used in manufacture
20 and other personal property assessed under section 54:4-11;
 - 21 d. Value of all other tangible personal property used in
22 business assessed.

- 23 (6) Deductions allowed, stated in separate columns:
- 24 a. Household goods and other exemptions under the pro-
- 25 visions of section 54:4-3.16 of this Title;
- 26 b. Property exempted under section 54:4-3.12 of this Title.
- 27 (7) The net valuation taxable;
- 28 (8) Amounts deducted under the provisions of sections 54:4-49
- 29 and 54:4-53 of this Title or any other similar law (adjustments
- 30 resulting from prior appeals);
- 31 (9) Amounts added under any of the laws mentioned in subdivi-
- 32 sion 8 of this section (like adjustments);
- 33 (10) Amounts added for equalization under the provisions of
- 34 sections 54:3-17 to 54:3-19 of this Title;
- 35 (11) Amounts deducted for equalization under the provisions
- 36 of sections 54:3-17 to 54:3-19 of this Title;
- 37 (12) Net valuation on which county, State and State school
- 38 taxes are apportioned;
- 39 (13) The number of polls assessed;
- 40 (14) The amount of dog taxes assessed;
- 41 (15) The property exempt from taxation under the following
- 42 special classifications:
- 43 a. Public school property;
- 44 b. Other school property;
- 45 c. Public property;
- 46 d. Church and charitable property;
- 47 e. Cemeteries and graveyards;
- 48 f. Other exemptions not included in foregoing classifications
- 49 subdivided showing exemptions of real property and exemp-
- 50 tions of personal property;
- 51 g. The total amount of exempt property.
- 52 (16) State road tax;
- 53 (17) State school tax;
- 54 (18) County taxes apportioned, exclusive of bank stock taxes;
- 55 (19) Local taxes to be raised, exclusive of bank stock taxes,
- 56 subdivided as follows:
- 57 a. District school tax;
- 58 b. Other local taxes.
- 59 (20) Total amount of miscellaneous revenues, including surplus
- 60 revenue appropriated, for the support of the taxing district budget;
- 61 (21) District court taxes;
- 62 (22) Library tax;
- 63 (23) Bank stock taxes due taxing district;
- 64 (24) Tax rate for local taxing purposes to be known as general
- 65 tax rate to apply per \$100.00 of valuation.
- 66 In addition to the above such other matters may be added, or
- 67 such changes in the foregoing items may be made, as may from

68 time to time be directed by the commissioner. The forms for follow-
69 ing out tables of aggregates shall be prescribed by the commissioner
70 and sent by him to the county treasurers of the several counties
71 to be by them transmitted to the county board of taxation. Such
72 table of aggregates shall be correctly added by columns and shall
73 be signed by the members of the county board of taxation and
74 shall within 3 days thereafter be transmitted to the county trea-
75 surer who shall file the same and forthwith cause it to be printed
76 in its entirety and shall transmit certified copy of same to the
77 [State Commissioner] *Director of the Division of Taxation* [and
78 Finance], the State Auditor, the clerk of the board of freeholders,
79 and the clerk of each municipality in the county.

1 21. R. S. 54:4-55 is amended to read as follows:

2 54:4-55. The county board of taxation shall, on or before [May
3 1] *May 13* in each year, cause the corrected, revised and completed
4 duplicates, certified by it to be a true record of the taxes assessed,
5 to be delivered to the collectors of the various taxing districts in
6 the county, and the tax lists shall remain in the office of the board
7 as a public record. Thereafter neither the assessor nor the collector
8 shall make or cause to be made any change or alteration in the tax
9 duplicate except as may be provided by law.

1 22. R. S. 54:4-64 is amended to read as follows:

2 54:4-64. As soon as the tax duplicate is delivered to the collector
3 of the taxing district, as provided in section 54:4-55 of this Title,
4 he shall at once begin the work of preparing, completing, mailing
5 or otherwise delivering tax bills to the individuals assessed, and
6 shall complete that work at least [2 months] *47 days* before the
7 third installment of taxes falls due. He shall also, at least 2
8 months before the first installment of taxes for the year falls due,
9 prepare and mail, or otherwise deliver to the individuals assessed,
10 a tax bill for such following first and second installments, computed
11 as hereinafter provided at one-half of the complete tax last pre-
12 viously levied. When any individual assessed has authorized the
13 collector to mail or otherwise deliver his tax bill to a mortgagee or
14 any other agent, the collector shall, at the same time, mail or other-
15 wise deliver a duplicate tax bill to the individual assessed and shall
16 print across the face of such duplicate tax bill the following in-
17 scription: "This is not a bill—for advice only." The validity of
18 any tax or assessment, or the time at which it shall be payable,
19 shall not be affected by the failure of a taxpayer to receive a tax
20 bill, but every taxpayer is put upon notice to ascertain from the
21 proper official of the taxing district the amount which may be due
22 for taxes or assessments against him or his property.

1 23. R. S. 54:4-45 is amended to read as follows:

2 54:4-45. The clerk or other proper officer of each school district
3 in which the annual appropriations for school purposes to be
4 raised by taxation, are voted by the inhabitants of the school dis-
5 trict, shall, on or before **[March]** *April 18* in each year, transmit
6 to the county board of taxation a certified statement of the amount
7 of moneys appropriated for school purposes, which shall include
8 interest to be paid, principal payments of indebtedness, and sinking
9 fund requirements for the school year for which such appropria-
10 tions are made, to be raised by taxation in the school district.

1 24. N. J. S. 40A:4-14 is amended to read as follows:

2 40A:4-14. School items; separate certification. In making the
3 certifications of the budget for transmission to the county board,
4 the amount to be raised by taxes for school purposes by a munici-
5 pality shall be separately stated and

6 a. In municipalities in which the amount to be raised by taxes
7 for school purposes is required to be certified to the governing
8 body for inclusion in its budget, there shall be deducted from the
9 "municipal tax levy":

10 (1) The amount appropriated for debt service after first deduct-
11 ing therefrom the amount of the State school building aid, if any;
12 and

13 (2) The amount of any emergency appropriation for school
14 purposes certified to the municipality and approved by the govern-
15 ing body thereof;

16 (3) The amount appropriated for school capital improvements
17 for land, buildings and equipment.

18 b. In all other municipalities, there shall be deducted from the
19 municipal tax levy any appropriations for school purposes re-
20 quired.

21 Said items shall be added by the county board to the amounts
22 to be raised by taxation for school purposes.

23 *In making the certifications of the budget for transmission to*
24 *the county board, the amount to be raised by taxes for school pur-*
25 *poses shall be based upon the proposed budget submitted by the*
26 *local board of education to the commissioner pursuant to section 28*
27 *of P. L. 1975, c. 212 (C. 18A:7A-28.)*

1 25. N. J. S. 40A:4-18 is amended to read as follows:

2 40A:4-18. Table of aggregates for late budgets. **[Immediately**
3 **upon]** *Upon* receipt of the director's certificate and, in any event,
4 on or before **[April 10]** *May 3* of the fiscal year, the county board
5 shall fill out the table of aggregates required by R. S. 54:4-52 and

6 shall determine the amount of "other local taxes" for the year
7 based upon the certificate of the director.

8 If the local unit shall have adopted a budget for the fiscal year
9 and shall have transmitted a certified copy thereof to the county
10 board on or before April 10, the said board may substitute the
11 adopted budget in the place of the amount certified by the director,
12 but no such substitutions shall be made after April 10 of the fiscal
13 year.

1 26. N. J. S. 40A :4-40 is amended to read as follows:

2 40A :4-40. Reserve for uncollected taxes; appropriation. There
3 shall be included in each budget an appropriation for "reserve for
4 uncollected taxes" sufficient in amount so that the anticipated
5 cash receipts for the fiscal year shall at least equal the sum of the
6 following items, each of which is hereinafter referred to as a "law-
7 ful yearly expenditure":

8 a. The total of all current budget appropriations (except for
9 reserve for uncollected taxes);

10 b. The amounts due or to become due for school, county, State,
11 local and special district taxes prior to the end of the fiscal year;
12 and

13 c. The amounts of any other anticipated current expenditures
14 for the fiscal year.

15 In the event that the exact amount of any such lawful yearly
16 expenditure shall not be known at the time of the adoption of the
17 budget, the amount thereof shall be estimated, but no such estimate
18 shall be less than the amount of such lawful yearly expenditure
19 for the next preceding fiscal year; *provided, however, that in the*
20 *case of the amount due or to become due for school taxes prior to*
21 *the end of the fiscal year the lawful yearly expenditure shall be*
22 *based upon the proposed budget submitted by the local board of*
23 *education to the commissioner pursuant to section 28 of P. L. 1975,*
24 *c. 212 (C. 18A:7A-28).*

25 *The governing body may, by resolution, adopted on or before*
26 *April 18 of the fiscal year adjust the appropriation for "reserve*
27 *for uncollected taxes" by increasing or decreasing, as appropriate,*
28 *that portion of such appropriation which is based upon the amount*
29 *due or to be due for school taxes in order to accord that portion of*
30 *such appropriation with such amount as set forth in the school*
31 *budget to be certified to the county board of taxation. A copy of*
32 *such resolution shall be forthwith transmitted to the director, who*
33 *shall review the change set forth therein as to its accuracy and*
34 *appropriateness and may adjust the amount of such change as he*
35 *shall deem appropriate. The director shall, prior to May 1, certify*

36 to the county board of taxation the amount of change in the amount
 37 to be raised by taxes to support the municipal budget resulting
 38 from any change in the amount of the appropriation for "reserve
 39 for uncollected taxes" permitted pursuant to this section.

1 27. N. J. S. 18A:10-3 is amended to read as follows:

2 18A:10-3. Each board of education shall organize annually at a
 3 regular meeting held not later than at 8 p.m. at which time newly
 4 elected members shall take office.

5 a. In type I districts on [March 1] May 16, or on the following
 6 day if that day be Sunday;

7 b. In all type II districts on any day of the first week commenc-
 8 ing on the first Monday following [the annual school election, except
 9 that in districts having an appointed board of education the meet-
 10 ing shall be held on March 1 or on the following day, if March 1
 11 be Sunday] May 15.

12 If the organization meeting cannot take place on that day by
 13 reason of lack of a quorum or for any other reason, said meeting
 14 shall be held within 3 days thereafter.

1 28. N. J. S. 18A:12-15 is amended to read as follows:

2 18A:12-15. Vacancies in the membership of the board shall be
 3 filled as follows:

4 a. By the county superintendent, if the vacancy is caused by the
 5 absence of candidates for election to the school board or by the
 6 removal of a member because of lack of qualifications, or is not
 7 filled within 65 days following its occurrence:

8 b. By the county superintendent, to a number sufficient to make
 9 up a quorum of the board if, by reason of vacancies, a quorum is
 10 lacking;

11 c. By special election, if in the annual school election two or
 12 more candidates qualified by law for membership on the school
 13 board receive an equal number of votes. Such special election shall
 14 be held only upon recount and certification by the commissioner of
 15 such election result, shall be restricted to such candidates, shall be
 16 held within 60 days of the annual school election, and shall be
 17 conducted in accordance with proedures for annual and special
 18 school elections set forth in chapter 14 of Title 18A of the New
 19 Jersey Statutes. The vacancy shall be filled by the county super-
 20 intendent if in such special election two or more candidates quali-
 21 fied by law for membership on the school board receive an equal
 22 number of votes;

23 d. By special election if there is a failure to elect a member at
 24 the annual school election due to improper election procedures.
 25 Such special election shall be restricted to those persons who were

26 candidates at such annual school election, shall be held within 60
27 days of such annual school election, and shall be conducted in
28 accordance with the procedures for annual and special school
29 elections set forth in chapter 14 of Title 18A of the New Jersey
30 Statutes;

31 e. By the commissioner if there is a failure to elect a member at
32 the annual school election due to improper campaign practices; or

33 f. By the board in all other cases.

34 Each member so appointed shall serve until the **[Monday]** *orga-*
35 *nizational meeting* following the next annual election unless he is
36 appointed to fill a vacancy occurring within the 60 days immedi-
37 ately preceding such election to fill a term extending beyond such
38 election, in which case he shall serve until the **[Monday]** *organi-*
39 *zational meeting* following the second annual election next succeed-
40 ing the occurrence of the vacancy, and any vacancy for the re-
41 mainder of the term shall be filled at the annual election or the
42 second annual election next succeeding the occurrence of the
43 vacancy as the case may be.

1 29. This act shall take effect immediately.

STATEMENT

This bill gives school districts an additional 5 weeks to finalize their budgets and document cap waiver appeals by moving the annual school election from February to April.

It is a resubmission in more easily legible form of Assembly Bill 470, which was reported with amendments by the Assembly Education Committee on June 5, reported with further amendments by the Senate County and Municipal Government Committee on October 5, and amended by the Senate on October 19, 1978. The committee statements explain more fully the intent behind the several provisions of the bill. **

In addition, the bill shifts the date for school aid certification by the Commissioner of Education from November 1 to December 1 for 1978 and 1979 only.

** Assembly No. 470 does have an Assembly committee statement, but no Senate committee statement was issued on the bill.