

54:3-6 ET AL.

LEGISLATIVE HISTORY CHECKLIST

NJSA: 54:3-6 et al

(County Boards of
Taxation--increase
salaries)

LAWS OF: 1988

CHAPTER: 96

Bill No: A136

Sponsor(s): Penn and Kavanaugh

Date Introduced: Pre-filed

Committee: Assembly: Appropriations; County Government & Regional
Authorities

Senate: Revenue, Finance & Appropriations

Amended during passage: Yes Assembly Committee Substitute
(IR) enacted.

Date of Passage: Assembly: May 23, 1988

Senate: June 16, 1988

Date of Approval: August 5, 1988

Following statements are attached if available:

Sponsor statement: Yes

Committee Statement: Assembly: Yes 5-9-88 & 4-25-88

Senate: Yes

Fiscal Note: Yes

Veto Message: No

Message on signing: No

Following were printed:

Reports: No

Hearings: No

[FIRST REPRINT]

ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 136

STATE OF NEW JERSEY

ADOPTED MAY 9, 1988

Sponsored by Assemblymen PENN and KAVANAUGH

1 AN ACT concerning the salaries of members of county boards of
2 taxation and county tax administrators, and providing for
3 qualifications for appointment of county tax administrators,
4 amending R.S. 54:3-6, 54:3-7, and 54:3-8, supplementing Title
5 54 of the Revised Statutes and making an appropriation
6 therefor.

7

8 BE IT ENACTED by the Senate and General Assembly of the
9 State of New Jersey:

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

11 54:3-6. The salaries of the members of the several boards shall
12 be paid biweekly in a biweekly amount by the State Treasurer
13 upon warrants drawn by the Director of the Division of Budget
14 and Accounting in the Department of the Treasury. Each
15 biweekly payment shall be made at a time fixed by the State
16 Treasurer and the Director of the Division of Budget and
17 Accounting, but not later than the tenth working day following
18 the biweekly period for which the salary is due. Salaries shall not
19 be ~~[as]~~ less than the amounts that [follows] follow: In counties
20 having a population of more than 500,000, an annual salary of
21 ~~[\$11,125.00]~~ \$15,125.00; in counties having ~~[between]~~ at least
22 275,000 and not more than 500,000 inhabitants, an annual salary
23 of ~~[\$9,250.00]~~ \$13,250.00; in counties having ~~[between]~~ at least
24 200,000 and less than 275,000 inhabitants, an annual salary of
25 ~~[\$8,625.00]~~ \$12,625.00; in counties having ~~[between]~~ at least
26 150,000 and less than 200,000 inhabitants, an annual salary of
27 ~~[\$8,000.00]~~ \$12,000.00; except as hereinafter provided, in
28 counties having between 75,000 and 150,000 inhabitants an annual
29 salary of ~~[\$7,375.00]~~ \$11,375.00; except as hereinafter provided,
30 in counties having not more than 75,000 inhabitants, an annual
31 salary of ~~[\$6,750.00]~~ \$10,750.00; in counties bordering upon the

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:
1 Senate SRF committee amendments adopted May 26, 1988.

1 Atlantic ocean, and having not less than 50,000 nor more than
2 150,000 inhabitants, an annual salary of ~~[\$8,000.00]~~ \$12,000.00.
3 ¹[The members of the several boards shall receive an annual
4 percentage increase in salary which is at least equal to the lowest
5 percentage cost of living increase in salary given to any full-time
6 State employee represented by a State employee's bargaining
7 unit in that year, as certified by the State Treasurer to the
8 Director of the Division of Budget and Accounting.]¹

9 The president of each county board shall, in addition to the
10 above, receive the further sum of ~~[\$1,000.00]~~ \$2,000.00 per
11 annum. For the purposes of this section, "population" means the
12 most recent official population count of each county of this State
13 as reported by the New Jersey Department of Labor, Office of
14 Demographic and Economic Analysis.

15 (cf: P.L. 1979, c. 499, s. 3)

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

17 54:3-7. a. Each county board shall appoint a county tax
18 administrator, who shall hold office for a term of 3 years, and
19 who shall, subject to the personnel policies adopted by the
20 governing body of the county, appoint such clerical assistants as
21 may be necessary.

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

30 c. After the effective date of this 1979 amendatory and
31 supplementary act, P.L. 1979, c. 499, no person shall be newly
32 appointed as county tax administrator unless he shall hold a tax
33 assessor certificate issued by the Director of Taxation pursuant
34 to P.L. 1967, c. 44 (C. 54:1-35.25 et seq.). No person shall be
35 appointed to a first term as county tax administrator after the
36 effective date of this 1988 amendatory and supplementary act,
37 P.L. 1988, c. (C.) ¹(now pending before the Legislature as
38 this bill)¹ unless the person has had four years of experience in
39 property tax administration at the State, county or municipal
level, and has successfully completed a training program

1 developed ¹for tax administrators¹ and offered by the Director of
2 the Bureau of Government Research at Rutgers, The State
3 University, except that, during the six month period provided for
4 the development and approval of the ¹tax administrator's¹
5 program pursuant to this 1988 amendatory and supplementary
6 act, a person with the requisite qualification and experience in
7 property tax administration may be temporarily appointed county
8 tax administrator for a period not to exceed one year.

9 d. If any county board secretary required to hold or obtain a
10 tax assessor's certificate pursuant to subsection b. of this section
11 does not submit proof thereof prior to the required date, the
12 county tax board shall immediately declare the position vacant
13 and notify the county governing body and the Director of
14 Taxation of the existence of such vacancy. The county tax board
15 shall then appoint a county tax administrator subject to the
16 provisions of subsection c. of this section.

17 (cf: P.L. 1981, c. 192, s. 2)

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

19 54:3-8. The governing body of the county shall fix the annual
20 salary to be paid to the county tax administrator and the annual
21 compensation of any clerical assistants. The salary of the county
22 tax administrator devoting full-time to the duties of his office
23 pursuant to R.S. 54:3-7 shall not be less than [\$20,000.00 per
24 annum, or, in any county of the first class, \$25,000.00 per annum;
25 provided, however, that in any county in which the secretary, to
26 the county board of taxation is receiving, prior to the effective
27 date of this amendatory and supplementary act, a salary which is
28 more than \$5,000.00 less than that to which he would be entitled
29 as county tax administrator pursuant to this amendatory and
30 supplementary act, the governing body may comply with the
31 minimum salary required hereunder by increasing upon the
32 effective date of this act the salary of such county tax
33 administrator by \$3,000.00 and by phasing in the remainder
34 through incremental increases over a three-year period; provided,
35 further, that a county board secretary who continues to serve
36 pursuant to subsection b. of R.S. 54:3-7 shall receive a salary to
37 be fixed by the governing body at a rate commensurate with the
38 time he devotes to his duties as secretary] \$55,000.00 per annum
39 in counties having a population of more than 500,000, ¹not less
than¹ \$45,000.00 per annum in counties having a population of at

1 least 275,000 and not more than 500,000, and ¹not less than¹
2 \$35,000.00 per annum in counties having a population of less than
3 275,000. In the case of a county tax administrator, who, pursuant
4 to the provisions of subsection b. of R.S. 54:3-7, is serving on a
5 part-time basis, the governing body of the county shall fix an
6 annual salary commensurate with the time that individual devotes
7 to his duties as administrator. Notwithstanding the minimum
8 salary requirement provisions of this section to the contrary, if
9 the county tax administrator of a county is receiving an annual
10 salary prior to the effective date of this 1988 amendatory and
11 supplementary act, P.L. 1988, c. (C.), which is less than
12 the applicable minimum salary set forth herein, the governing
13 body of that county may, by ordinance or resolution, as may be
14 appropriate, provide for the phasing in of the administrator's
15 salary increase required by this 1988 amendatory and
16 supplementary act according to the following schedules. If the
17 annual salary increase required is greater than \$10,000.00 but less
18 than 15,000.00, the annual increase may be phased in by two equal
19 installments, the first during the current year and the second in
20 the following year. If the annual salary increase is \$15,000.00 or
21 more, the annual increase may be phased in by four equal
22 installments, the first during the current year and the subsequent
23 three in each of the three years following. Such salaries and
24 compensation shall be paid by the county treasurer pursuant to
25 the fiscal procedures established by the governing body of the
26 county.

27 Notwithstanding any provisions of this section to the contrary,
28 no county tax administrator devoting full-time to the duties of
29 his office on the effective date of this 1988 amendatory and
30 supplementary act shall, as a result of the provisions of this 1988
31 amendatory and supplementary act, suffer any reduction in salary.

32 For the purposes of this section "population" means the most
33 recent official population count of each county of this State as
34 reported by the New Jersey Department of Labor, Office of
35 Demographic and Economic Analysis.

(cf: P.L. 1979, c. 499, s. 5)

37 4. (New section) The Director of the Bureau of Government
38 Research at Rutgers, The State University, shall develop and
39 offer a training program in tax board administration, which
program shall emphasize, but need not be limited to, material on

1 the laws and regulations governing the operation of county boards
of taxation, and problems and procedures concerning the conduct
3 of tax appeals. The content and format of the program shall be
subject to the approval of the Director of the Division of
5 Taxation, in the Department of the Treasury. The program shall
be developed, approved and ready for initial offering no later
7 than six months following the effective date of this 1988
amendatory and supplementary act.

9 5. There is appropriated to the Department of the Treasury
from the General Fund the sum of ¹[\$114,000.00] \$297,000¹ to
11 effectuate the purposes of this act.

6. This act shall take effect immediately.

13

15

COUNTIES

Local Officers and Employees

17

Provides for salary increases for members of county boards of
19 taxation and county tax administrators; appropriates \$297,000.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY, No. 136

STATE OF NEW JERSEY

DATED: MAY 9, 1988

The Assembly Appropriations Committee favorably reports an Assembly Committee Substitute for Assembly Bill No. 136.

This committee substitute, as recommended by the Sub-committee on Taxation and State Aid, provides for salary increases for members of county boards of taxation and county tax administrators. Each county board of taxation president would receive an additional \$2,000.00 annually. In addition, the substitute provides that the members of county boards of taxation and county tax administrators receive an annual percentage increase in salary given that year to other employees of the county.

FISCAL IMPACT

There is an appropriation of \$114,000 from the General Fund to the Department of the Treasury for the salary increases. This amount is stated to be one-half of the needed amount for the entire fiscal year. There would be a continuing cost increase associated with the annual percentage increase in salary.

ASSEMBLY COUNTY GOVERNMENT
AND
REGIONAL AUTHORITIES COMMITTEE

STATEMENT TO

ASSEMBLY, No. 136

STATE OF NEW JERSEY

DATED: APRIL 25, 1988

The Assembly County Government and Regional Authorities Committee favorably reports Assembly Bill No. 136.

This bill provides for increases in the minimum salary that may be paid to members of county boards of taxation and county tax administrators. In addition, the bill provides that the members of county boards of taxation and county administrators receive an annual percentage increase in salary which is at least equal to the average percentage increase in salary given in that year to other employees of the county. The bill provides that each county board of taxation president receive an additional \$2,000.00 annually. The minimum salaries were last increased in 1979; however, actual salaries have been increased above the minimum.

The bill also requires county tax administrators, appointed after the effective date of the act, to have at least four years experience in property tax administration and to complete certain training programs at Rutgers. With the members of county boards of taxation technically being employees of the State, the cost of the State for this proposed salary increase would be approximately \$228,000.00 for a full year. There would be a continuing cost associated with the annual percentage increase in salary.

The bill appropriates one-half the needed amount for the remaining part of this fiscal year. The amount appropriated is to be \$114,000.00.

This bill was pre-filed for introduction in the 1988 session pending technical review. As reported the bill includes the changes required by technical review which has been performed.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY, No. 136

with Senate committee amendments

STATE OF NEW JERSEY

DATED: MAY 26, 1988

The Senate Revenue, Finance and Appropriations Committee reported Assembly Bill No. 136 ACS favorably, with committee amendments.

Assembly Bill No. 136 ACS, as amended, increases the minimum salaries of members of county boards of taxation. In addition, the bill would increase that sum paid to the president of the county board from \$1,000 to \$2,000. The bill appropriates \$297,000 to pay for the increases in salaries of members of county boards of taxation.

The bill also raises the minimum salaries which counties must pay full-time county tax administrators and authorizes county governing bodies to fix the salaries of part-time administrators in accordance with the time spent in performance of the duties as administrator. The bill holds full-time county tax administrators harmless from any reduction in salary as a result of the bill's implementation and permits counties to phase in a salary increase for an administrator over certain periods of time.

The bill also establishes an experience and training requirement for county tax administrators who are appointed for a first term after its effective date. The training program is to be developed and offered by the Director of the Bureau of Government Research at Rutgers, The State University.

COMMITTEE AMENDMENTS

The committee amendments increase the appropriation from \$114,000 to \$297,000 to cover the entire cost of the salary increases for members of boards of taxation. In addition, the committee amendments delete the provision mandating annual cost of living increases for members of the county boards of taxation. Other amendments are technical and, as amended, the bill is identical to Senate Bill No. 399 Scs, as amended.

FISCAL IMPACT

This bill, as amended, appropriates \$297,000 from the General Fund to the Department of the Treasury for the salary increases of county tax board members. The Office of Legislative Services estimates that the State cost for fiscal year 1989 is \$297,000.

LEGISLATIVE FISCAL ESTIMATE TO
[FIRST REPRINT]
ASSEMBLY COMMITTEE SUBSTITUTE FOR
ASSEMBLY, No. 136
STATE OF NEW JERSEY

Assembly Bill No. 136 ACS Sca of 1988 would provide salary increases for the members of county boards of taxation and county tax administrators. Salaries are currently established in law based on county population and classification. Each member of a county board of taxation would receive at least a \$4,000.00 increase in annual salary. Each county tax board president would receive \$2,000.00 in addition to his salary as a tax board member. Currently, each county tax board president receives \$1,000.00 in addition to his salary as a tax board member.

The minimum annual salary ranges for full-time tax administrators have been increased by this bill to: (1) \$55,000.00 in counties with populations of 500,000 or more; (2) \$45,000.00 in counties with populations of between 275,000 and 500,000; and (3) \$35,000.00 in counties with populations of less than 275,000. The bill allows for a gradual phase-in of these higher salaries in certain circumstances.

The Office of Legislative Services estimates the cost to the State to be \$297,000.00 in fiscal year 1989. This is calculated as follows:

	No.	Increment	Total
Member of County Board of Taxation	69	@ \$4,000	\$276,000
President of County Tax Board	21	@ \$1,000	<u>21,000</u>
State Costs			\$297,000

The Office of Legislative Services further notes that county tax administrators are not State employees. Therefore, their salary increases will be county rather than State costs.

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L. 1980, c. 67.