



New Jersey State Tax Commission Reports 1-8, 1945-1955

(See, "Public school financing in New Jersey: a problem of more money where it is most needed: seventh report of the Commission on State Tax Policy.")

By New Jersey, Commission on State Tax Policy.

Trenton, N.J.: [The Commission, 1954]

Call number: 974.90 T235 1945-1955

The dedication of state revenues for state aid to public schools.

By Alito, Samuel A., 1950-

Trenton: New Jersey State Library, Bureau of Law and Legislative Reference, 1954.

Call number: 974.90 T235 1954b

State aid to local schools: the State School Aid Act of 1954 – S191 and S192.

By Alito, Samuel A., 1950-

New Jersey State Library, Bureau of Law and Legislative Reference, 1954.

Call number: 974.90 E24 1954g

"New School Aid Program Put Forward," Trenton Evening Times, 4-23-54

"Here's A Question-Answer Analysis of Proposed School Aid Program," Trenton Evening Times, 4-28-54

"New School Aid Formula Gives Cities Most Relief," Trenton Evening Times, 5-18-54

"N.J. Starts Collecting Added Cent-A-Gallon Gasoline Tax," Trenton Evening Times, 7-1-54

LAW/RWH

SENATE, No. 192

STATE OF NEW JERSEY

INTRODUCED MARCH 29, 1954

By Mr. DUMONT

Referred to Committee on Education

AN ACT relating to the powers and duties of the Director of the Division of Taxation in the Department of the Treasury with respect to State aid for schools.

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

1 1. On or before the first day of October in each year the Director of the  
2 Division of Taxation, in the State Department of the Treasury shall pro-  
3 mulgate a table of equalized valuations to be used in the calculation and ap-  
4 portionment of distributions pursuant to the State School Aid Act of 1954.  
5 Such table shall be deemed to have been promulgated on the day when the  
6 director shall have completed the delivery of a certified copy thereof to the  
7 Commissioner of Education and the mailing of a certified copy thereof to  
8 the municipal clerk of each municipality, and to the secretary of each county  
9 board of taxation. The table for each year and any revision thereof shall  
10 be kept as a public record in each office to which it is sent and in the office  
11 of the Director of Taxation.

1 2. The table of equalized valuations shall be in columnar form and shall  
2 list each taxing district in the State, together with (1) its aggregate assessed  
3 valuation of real property (exclusive of Class II railroad property); (2) the  
4 average ratio of assessed to true value of such real estate in the taxing  
5 district, determined as hereinafter provided; (3) the aggregate true value of

6 real estate in each taxing district determined on the basis of such ratios;  
7 (4) the assessed valuation of Class II railroad property in the district; (5)  
8 assessed valuation of all personal property in the district; and (6) the sum  
9 of the foregoing items numbered (3), (4) and (5) for each taxing district,  
10 which shall be known as the "equalized valuation."

1 3. True value for the purposes of this act shall be deemed to be valuation  
2 at current market prices or values, determined in such manner as the direc-  
3 tor may, in his discretion, select. The director shall determine the ratio of  
4 aggregate assessed to aggregate true valuation of real estate of each taxing  
5 district. He may make such determination by reference to the county equal-  
6 ization table whenever he is satisfied that the table has been prepared ac-  
7 cording to accepted methods and practices and that it properly reflects true  
8 value or a known percentage thereof for the several taxing districts in the  
9 county. The director, with respect to any and all taxing districts, may use  
10 the assessment ratios reported in the Sixth Report of the Commission on  
11 State Tax Policy (Trenton, 1953) and may consider such other assessment  
12 ratio studies as may be available. He may make such further and different  
13 investigations of assessment practices as he may deem necessary or desir-  
14 able for the establishment of the assessment ratios required by this act.

1 4. An equalization table promulgated hereunder may be reviewed by  
2 the Division of Tax Appeals on complaint of any taxing district made within  
3 10 days after its promulgation, or on its own motion, but such review shall  
4 not suspend the apportionment of school aid moneys. No change shall be  
5 made in the table except after a hearing, of which 5 days' notice shall be  
6 given by mail to the governing body of the taxing district. If, after the hear-  
7 ing, the division shall determine that the equalized valuation of any district  
8 or districts as fixed by the director was erroneous, it shall revise and correct  
9 the equalization table. Such hearings, review and revision shall be completed  
10 by January 10 next following the promulgation of the table. A certified  
11 copy of the revised and corrected table shall be transmitted to each official  
12 or board to whom the original table was required to be transmitted and

3 also to the State Director of Taxation. In any such proceeding, the direc-  
4 tor shall be entitled to be heard, and the assessment ratios as promulgated  
5 shall be presumed to be correct, and shall not be revised or modified by the  
6 Division of Tax Appeals unless the complainant district shall present proof  
7 that upon all the evidence available such ratio or ratios could not reasonably  
8 be justified.

1     5. This act shall take effect immediately, provided that it shall be in-  
2 operative unless and until the "State School Aid Act of 1954" as intro-  
3 duced in the current session of the Legislature, shall be enacted.

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#### STATEMENT

This bill is one of a series intended to carry out the recommendations of the  
Seventh Report of the Commission on State Tax Policy, submitted March 22,  
1954.

SENATE COMMITTEE AMENDMENTS TO

SENATE, No. 192

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STATE OF NEW JERSEY

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ADOPTED APRIL 26, 1954

Amend title, after the word "schools" insert the words ", and making an appropriation therefor".

Amend page 3, following line 18 of section 4, insert a new section 5 to read as follows:

"5. There is hereby appropriated for the purposes of this act for the fiscal year ending June 30, 1955, the sum of \$50,000.00."

Amend page 3, section 5, renumber to read "6".

[OFFICIAL COPY REPRINT]

SENATE, No. 192

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# STATE OF NEW JERSEY

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INTRODUCED MARCH 29, 1954

By Mr. DUMONT

Referred to Committee on Education

AN ACT relating to the powers and duties of the Director of the Division of Taxation in the Department of the Treasury with respect to State aid for schools, and making an appropriation therefor.

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

1 1. On or before the first day of October in each year the Director of the  
2 Division of Taxation, in the State Department of the Treasury shall pro-  
3 mulgate a table of equalized valuations to be used in the calculation and ap-  
4 portionment of distributions pursuant to the State School Aid Act of 1954.  
5 Such table shall be deemed to have been promulgated on the day when the  
6 director shall have completed the delivery of a certified copy thereof to the  
7 Commissioner of Education and the mailing of a certified copy thereof to  
8 the municipal clerk of each municipality, and to the secretary of each county  
9 board of taxation. The table for each year and any revision thereof shall  
10 be kept as a public record in each office to which it is sent and in the office  
11 of the Director of Taxation.

1 2. The table of equalized valuations shall be in columnar form and shall  
2 list each taxing district in the State, together with (1) its aggregate assessed  
3 valuation of real property (exclusive of Class II railroad property); (2) the  
4 average ratio of assessed to true value of such real estate in the taxing  
5 district, determined as hereinafter provided; (3) the aggregate true value of

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

6 real estate in each taxing district determined on the basis of such ratios;  
7 (4) the assessed valuation of Class II railroad property in the district; (5)  
8 assessed valuation of all personal property in the district; and (6) the sum  
9 of the foregoing items numbered (3), (4) and (5) for each taxing district,  
10 which shall be known as the "equalized valuation."

1       3. True value for the purposes of this act shall be deemed to be valuation  
2 at current market prices or values, determined in such manner as the direc-  
3 tor may, in his discretion, select. The director shall determine the ratio of  
4 aggregate assessed to aggregate true valuation of real estate of each taxing  
5 district. He may make such determination by reference to the county equal-  
6 ization table whenever he is satisfied that the table has been prepared ac-  
7 cording to accepted methods and practices and that it properly reflects true  
8 value or a known percentage thereof for the several taxing districts in the  
9 county. The director, with respect to any and all taxing districts, may use  
10 the assessment ratios reported in the Sixth Report of the Commission on  
11 State Tax Policy (Trenton, 1953) and may consider such other assessment  
12 ratio studies as may be available. He may make such further and different  
13 investigations of assessment practices as he may deem necessary or desir-  
14 able for the establishment of the assessment ratios required by this act.

1       4. An equalization table promulgated hereunder may be reviewed by  
2 the Division of Tax Appeals on complaint of any taxing district made within  
3 10 days after its promulgation, or on its own motion, but such review shall  
4 not suspend the apportionment of school aid moneys. No change shall be  
5 made in the table except after a hearing, of which 5 days' notice shall be  
6 given by mail to the governing body of the taxing district. If, after the hear-  
7 ing, the division shall determine that the equalized valuation of any district  
8 or districts as fixed by the director was erroneous, it shall revise and correct  
9 the equalization table. Such hearings, review and revision shall be completed  
10 by January 10 next following the promulgation of the table. A certified  
11 copy of the revised and corrected table shall be transmitted to each official  
12 or board to whom the original table was required to be transmitted and

13 also to the State Director of Taxation. In any such proceeding, the direc-  
14 tor shall be entitled to be heard, and the assessment ratios as promulgated  
15 shall be presumed to be correct, and shall not be revised or modified by the  
16 Division of Tax Appeals unless the complainant district shall present proof  
17 that upon all the evidence available such ratio or ratios could not reasonably  
18 be justified.

1     5. *There is hereby appropriated for the purposes of this act for the*  
2 *fiscal year ending June 30, 1955, the sum of \$50,000.00.*

1     [5.] 6. This act shall take effect immediately, provided that it shall be  
2 inoperative unless and until the "State School Aid Act of 1954" as intro-  
3 duced in the current session of the Legislature, shall be enacted.