

LEGISLATIVE HISTORY CHECKLIST

NJSA: 40A:5-17.1 (Property tax-- cancel refund of delinquency of less than \$3.00)

CHAPTER 82

Laws Of: 1987

Bill No: A1981

Sponsor(s): Foy and Kalik

Date Introduced: February 13, 1986

Committee: Assembly: Municipal Government

Senate: Courty and Municipal Government

Amended during passage: Yes Amendments during passage denoted by asterisks.

Date of Passage: Assembly: June 16, 1986

Senate: March 9, 1987

Date of Approval: March 16, 1987

Following statements are attached if available:

Sponsor statement: Yes (Below)

Committee statement: Assembly Yes

Senate Yes

Fiscal Note: No

Veto Message: No

Message on Signing: No

Following were printed:

Reports: No

Hearings: No

Sponsor's statement:

This bill would permit the governing body of a municipality to adopt a resolution authorizing the cancellation of any property tax refund or delinquency of less than \$3.00.

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ASSEMBLY, No. 1981

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 13, 1986

By Assemblyman FOY and Assemblywoman KALIK

AN ACT concerning the manner in which certain property tax refunds or delinquencies are processed by municipalities and amending P. L. 1983, c. 568.

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

1 1. Section 1 of P. L. 1983, c. 568 (C. 40A:5-17.1) is amended to
2 read as follows:

3 1. *a.* Notwithstanding the provision of any law to the contrary,
4 the governing body of a municipality may adopt a resolution au-
5 thORIZING a municipal employee chosen by the governing body to
6 process, without further action on the part of the governing body,
7 any property tax refund of less than ***[\$3.00]*** *\$5.00*.

8 *b.* *Notwithstanding subsection a. of this section or any provision*
9 *of law to the contrary, the governing body of a municipality may*
10 *adopt a resolution authorizing a municipal employee chosen by the*
11 *governing body to process, without further action on the part of the*
12 *governing body, the cancellation of any property tax refund or*
13 *delinquency of less than ***[\$3.00]*** *\$5.00*.*

1 2. This act shall take effect immediately.

TAXATION—PROPERTY

Permits a municipal governing body to adopt a resolution authorizing the cancellation of any property tax refund or delinquency of less than \$5.00.

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 printed in italics thus is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

***—Assembly committee amendments adopted June 9, 1986.**

ASSEMBLY, No. 1981

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 13, 1986

By Assemblyman FOY and Assemblywoman KATTA

AN ACT concerning the manner in which certain property tax refunds or delinquencies are processed by municipalities and amending P. L. 1983, c. 568.

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

1 1. Section 1 of P. L. 1983, c. 568 (C. 40A:5-17.1) is amended to
2 read as follows:

3 1. *a.* Notwithstanding the provision of any law to the contrary,
4 the governing body of a municipality may adopt a resolution au-
5 thorizing a municipal employee chosen by the governing body to
6 process, without further action on the part of the governing body,
7 any property tax refund of less than \$3.00.

8 *b.* Notwithstanding subsection *a.* of this section or any provision
9 of law to the contrary, the governing body of a municipality may
10 adopt a resolution authorizing a municipal employee chosen by the
11 governing body to process, without further action on the part of the
12 governing body, the cancellation of any property tax refund or
13 delinquency of less than \$3.00.

1 2. This act shall take effect immediately.

STATEMENT

This bill would permit the governing body of a municipality to adopt a resolution authorizing the cancellation of any property tax refund or delinquency of less than \$3.00.

Matter printed in italics thus is new matter.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1981

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: JUNE 9, 1986

The Assembly Municipal Government Committee favorably reports Assembly Bill No. 1981 with amendments.

This bill would permit the governing body of a municipality to adopt a resolution authorizing an employee, without any further action by the governing body, to process the cancellation of any property tax refund or delinquency of less than \$5.00.

Presently there is not provision authorizing the governing body to delegate its authority to process the cancellation of property tax transactions, but an employee may process a refund of less than \$5.00 without further action of the governing body.

As originally drafted the amount of refund or cancellation for which independent action could be authorized was \$3.00. The committee increased this amount to \$5.00 to reflect a more current standard of value.

SENATE COUNTY AND MUNICIPAL GOVERNMENT
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 1981

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STATE OF NEW JERSEY

DATED: FEBRUARY 19, 1987

The Senate County and Municipal Government Committee reports favorably Assembly Bill No. 1981 OCR.

Assembly Bill No. 1981 OCR would permit the governing body of a municipality to adopt a resolution authorizing an employee, without any further action by the governing body, to process the cancellation of any property tax refund or delinquency of less than \$5.00.

Presently there is no provision authorizing the governing body to delegate its authority to process the cancellation of property tax transactions, but an employee so authorized by the governing body may process a refund of less than \$3.00 without further action of the governing body.