

40A: 5-17.1

**LEGISLATIVE HISTORY CHECKLIST**

**NJSA:** 40A:5-17.1

(Property tax refunds below  
\$3.00--provide procedure for  
processing)

**LAWS OF:** 1983

**CHAPTER:** 568

**Bill No:** A2230

**Sponsor(s):** Franks and ogden

**Date Introduced:** December 13, 1982

**Committee: Assembly:** Municipal Government

**Senate:** County and Municipal Government

**Amended during passage:** Yes

Amendments during passage denoted  
by asterisks

**Date of Passage:**

**Assembly:** June 20, 1983

**Senate:** January 9, 1984

**Date of Approval:** January 17, 1984

**Following statements are attached if available:**

**Sponsor statement:** Yes

**Committee statement: Assembly** Yes

**Senate** Yes

**Fiscal Note:** No

**Veto Message:** No

**Message on Signing:** No

**Following were printed:**

**Reports:** No

**Hearings:** No

DO NOT WRITE IN THESE SPACES

1-17-84

[SECOND OFFICIAL COPY REPRINT]

## ASSEMBLY, No. 2230

## STATE OF NEW JERSEY

INTRODUCED DECEMBER 13, 1982

By Assemblyman FRANKS and Assemblywoman OGDEN

AN ACT concerning the manner in which certain property tax refunds are processed by municipalities, and supplementing Title 54 of the Revised Statutes.

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

1 1. Notwithstanding the provision of any law to the contrary, the  
2 governing body of a municipality may adopt a resolution author-  
3 izing **\*[a municipal employee chosen by the governing body to**  
4 **process, without further action on the part of the governing body,]\***  
5 **\*\*[\*the cancellation of\*]\*\*** *\*\*a municipal employee chosen by the*  
6 *governing body to process, without further action on the part of*  
7 *the governing body,\*\** any property tax refund **\*\*[\*or delin-**  
8 **quency\*]\*\*** of less than **\*[\$1.00]\*** *\*\*\$3.00\**.

1 2. This act shall take effect immediately.

**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 March 14, 1983.

\*\*—Assembly amendments adopted June 20, 1983.

**ASSEMBLY, No. 2230**

**STATE OF NEW JERSEY**

INTRODUCED DECEMBER 13, 1982

By Assemblyman FRANKS and Assemblywoman OGDEN

AN ACT concerning the manner in which certain property tax refunds are processed by municipalities, and supplementing Title 54 of the Revised Statutes.

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

1 1. Notwithstanding the provision of any law to the contrary, the  
2 governing body of a municipality may adopt a resolution author-  
3 izing a municipal employee chosen by the governing body to process,  
4 without further action on the part of the governing body, any  
5 property tax refund of less than \$1.00.

1 2. This act shall take effect immediately.

---

STATEMENT

The purpose of this bill is to provide a simple procedure for any municipality to process property tax refunds of less than \$1.00 without the governing body of the municipality having to meet and adopt a formal resolution for each such refund, thereby saving the municipality both time and money.

ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2230**

with Assembly committee amendments

**STATE OF NEW JERSEY**

DATED: MARCH 14, 1983

Assembly Bill No. 2230, as amended by the committee, 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.

SENATE COUNTY AND MUNICIPAL GOVERNMENT  
COMMITTEE

STATEMENT TO  
**ASSEMBLY, No. 2230**

[SECOND OFFICIAL COPY REPRINT]

---

**STATE OF NEW JERSEY**

---

DATED: DECEMBER 8, 1983

Assembly Bill No. 2230 would permit a municipal governing body, by resolution, to designate a municipal employee to process property tax refunds of less than \$3.00, without the need for further action by the governing body.

Under current law, property tax refunds are treated in the same manner as other claims against the municipality. Under the provisions of the "Local Fiscal Affairs Law," (N. J. S. 40A:5-17), the governing body is required to approve or disapprove each claim by formal resolution.

The purpose of the bill is to save a municipal governing body the time involved in processing, and the money expended for notice of formal actions, when the municipality is required to refund small amounts of property tax overpayments.