

40A:4-5

LEGISLATIVE HISTORY CHECKLIST

(Budgets-county and municipal-time extended for approval)

NJSA 40A:4-5

LAWS 1982

CHAPTER 225

Bill No. S 1982

Sponsor(s) Rodgers, Lynch and Orechio

Date Introduced December 6, 1982

Committee: Assembly -----

Senate -----

Amended during passage Yes ~~NO~~ Amendments during passage denoted by asterisks

Date of Passage: Assembly December 30, 1982

Senate December 16, 1982

Date of approval December 31, 1982

Following statements are attached if available:

Sponsor statement Yes ~~NO~~ (Below)

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

Sponsors' statement:

The purpose of this bill is to extend the 1983 budget dates for counties and municipalities. The bill also temporarily extends the effects of the "cap" law so that its provisions will remain in effect until March 1, 1983.

6/22/81

SEP 1983

[OFFICIAL COPY REPRINT]

SENATE, No. 1982

STATE OF NEW JERSEY

INTRODUCED DECEMBER 6, 1982

By Senators RODGERS, LYNCH and ORECHIO

(Without Reference)

AN ACT concerning county and municipal budgets, amending P. L. 1976, c. 68 and supplementing chapter 4 of Title 40A of the New Jersey Statutes.

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

1 1. Section 7 of P. L. 1976, c. 68 is amended to read as follows:

2 7. This act shall take effect immediately and be applicable to  
3 the tax years beginning in 1977 and shall expire **[December 31,**  
4 **1982]** \***[March 1,]** \* *February 1, 1983.*

1 2. (New section) Notwithstanding the provisions of any law  
2 to the contrary, the dates concerning the introduction and approval  
3 and adoption of budgets for the year 1983 shall be as follows:

4 a. The governing body shall introduce and approve the annual  
5 budget:

6 (1) In the case of a county, not later than \***[March 3]**\* \**Feb-*  
7 *ruary 3*\* of the fiscal year; and

8 (2) In the case of a municipality, not later than \***[March 17]**\*  
9 \**February 17*\* of the fiscal year.

10 b. The budget shall be adopted in the case of a county not later  
11 than \***[March 31]**\* \**March 3*\*, and in the case of a municipality not  
12 later than \***[April 25]**\* \**March 27*\* of the fiscal year, except that  
13 the governing body may adopt the budget at any time within 10 days  
14 after the Director of the Division of Local Government Services  
15 shall have certified his approval thereof and returned the same, if  
16 the certification shall be later than the date of the advertised  
17 hearing.

**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:

\*—Senate amendments adopted December 13, 1982.

1 3. (New section) Notwithstanding the provisions of any law to  
 2 the contrary, the dates concerning budget transmission to the  
 3 county board of taxation, county board advisement to the Director  
 4 of the Division of Local Government Services of the failure to  
 5 receive a budget, and filling out of the table of aggregates for late  
 6 budgets for the year 1983 shall be as follows:

7 a. The clerk of the local unit shall transmit a certified copy of  
 8 the budget, as adopted, to the county board of taxation not later  
 9 than \***May 9**\* \*April 7\* of the fiscal year.

10 b. Where the county board of taxation has not received a copy of  
 11 the budget resolution or other evidence showing the amount to be  
 12 raised by taxation for the purposes of a taxing district not later  
 13 than \***May 9**\* \*April 7\* of the fiscal year, the board shall im-  
 14 mediately notify the director of that failure.

15 c. Immediately upon receipt of the director's certificate and in  
 16 any event on or before \***May 16**\* \*May 10\* of the fiscal year, the  
 17 county board of taxation shall fill out the table of aggregates re-  
 18 quired by R. S. 54:4-52 and shall determine the amount of "other  
 19 local taxes" for the year based upon the certificate of the director.

20 If the local unit shall have adopted a budget for the fiscal year  
 21 and shall have transmitted a certified copy thereof to the county  
 22 board of taxation on or before \***May 16**\* \*May 10\*, the board may  
 23 substitute the adopted budget in the place of the amount certified  
 24 by the director, but no substitution shall be made after \***May 16**\*  
 25 \*May 10\* of the fiscal year.

1 4. (New section) Notwithstanding the provisions of law to the  
 2 contrary, the date concerning the preparation of the table of aggre-  
 3 gates for the year 1983 shall be extended from \***May 3**\* \*April  
 3A 10\* to \***May 17**\* \*April 24\*.

4 In the event a county board of taxation is unable to prepare the  
 5 table of aggregates on or before \***May 17**\* \*May 11\* due to the  
 6 failure of any of the several taxing districts of the county to trans-  
 7 mit an adopted budget showing the amount to be raised by taxation  
 8 for the purposes of the taxing district, the board shall prepare a cer-  
 9 tified schedule of the general tax rate for each of those taxing dis-  
 10 tricts which have submitted an adopted budget. Each certified sched-  
 11 ule so prepared shall be signed by the members of the county board  
 12 of taxation and, within three days thereafter, shall be transmitted  
 13 to the Director of the Division of Taxation, the county treasurer  
 14 and the clerk of the affected municipality. The county board of  
 15 taxation shall treat any certified schedule prepared pursuant to  
 16 this section as if it were the corrected, revised and complete  
 17 duplicates prepared pursuant to R. S. 54:4-55 and shall cause it

18 to be delivered to the collector of the affected taxing district as a  
 19 true record of the taxes to be assessed. A collector of a taxing  
 20 district receiving a certified schedule prepared pursuant to this  
 21 section shall treat it as a true record of the taxes to be assessed  
 22 and is authorized to effectuate the provisions of R. S. 54:4-64.

1 5. (New section) The governing body may and, if any contracts,  
 2 commitments or payments are to be made prior to the adoption of  
 3 the 1983 budget, shall, by resolution adopted prior to \***March 1,**\*  
 4 \*February 1,\* 1983, make appropriations, in addition to any tempo-  
 5 rary appropriations made pursuant to N. J. S. 40A:4-19, to provide  
 6 for the period between February 25, in the case of a county, or  
 7 March 20, in the case of a municipality, and the adoption of the 1983  
 8 budget. The total of the appropriations so made shall not exceed  
 9 one-twelfth of the total of the appropriations made for all purposes  
 10 in the budget for the 1982 fiscal year excluding, in both instances,  
 11 appropriations made for interest and debt redemption charges,  
 12 capital improvement fund and public assistance.

1 6. (New section) Notwithstanding the provisions of P. L. 1979,  
 2 c. 268 (C. 40A:4-45.3a) to the contrary, a referendum conducted  
 3 during the 1983 budget year by a municipality pursuant to sub-  
 4 section i. of section 3 of P. L. 1976, c. 68 (C. 40A:4-45.3i), for the  
 5 purpose of requesting approval for increasing the municipal  
 6 budget by more than five percent over the previous year's final  
 7 appropriations, shall be held on Tuesday, February 22, or Tuesday,  
 8 \***March 29,**\* \*March 1,\* 1983, as the governing body shall deter-  
 9 mine. The municipal budget proposing the increase shall be intro-  
 10 duced and approved in the manner otherwise provided in N. J. S.  
 11 40A:4-5 at least 20 days prior to the date on which the referendum  
 12 is to be held, and shall be published in the manner otherwise pro-  
 13 vided in N. J. S. 40A:4-6 at least 12 days prior to the referendum  
 14 date.

1 7. (New section) Notwithstanding the provisions of N. J. S.  
 2 40A:4-27 or of any other law to the contrary, a local unit may  
 3 anticipate as a miscellaneous revenue in its 1983 budget the  
 4 total amount of all payments due and payable to the local unit  
 5 during the fiscal year, directly or indirectly as a result of the sale  
 6 of property by the local unit, when the obligation to make the  
 7 payment is entered into prior to \***March 17,**\* \*February 17,\* 1983.

1 8. (New section) Notwithstanding the provisions of section 3-16  
 2 of P. L. 1950, c. 210 (C. 40:69A-46), the mayor shall submit to the  
 3 council his recommended 1983 budget on or before \***February 18,**\*  
 4 \*January 22,\* 1983.

1 9. (New section) Notwithstanding the provisions of section 9-17  
2 of P. L. 1950, c. 210 (C. 40:69A-97), the municipal manager shall  
3 submit to the council his recommended 1983 budget on or before  
4 \***February 18,**\* \**January 22,*\* 1983.

1 10. This act shall take effect immediately but sections 2 through  
2 10 of this act shall expire December 31, 1983.