

54:3-2 et al

LEGISLATIVE HISTORY CHECKLIST

WJA 54:3-2 et al. (County Tax Boards--Personnel and salaries)

LAWS OF 1979 CHAPTER 499

Bill No. A1858

Sponsor(s) Matthews

Date Introduced Dec. 4, 1978

Committee: Assembly Taxation

Senate County and Municipal Government

Amended during passage Yes

Amendments during passage denoted by asterisks. Substituted for S256 and S411 (original bills, Senate and Assembly committee statements and Senate committee substitute for S411 and S256-- attached)

Date of Passage: Assembly July 19, 1979

Senate Dec. 6, 1979

Date of approval Feb. 29, 1980

Following statements are attached if available:

Sponsor statement	Yes	<del>xxx</del>
Committee Statement: Assembly	Yes	<del>xxx</del>
Senate	Yes	<del>xxx</del>
Fiscal Note	<del>xxx</del>	No
Veto message	<del>xxx</del>	No
Message on signing	<del>xxx</del>	No

Following were printed:

Reports	Yes	<del>xxx</del>
Hearings	Yes	<del>xxx</del>

Reports cited in sponsor's statement:

- 974.90 New Jersey. Legislature. Senate.
- T235 Special Committee on Tax Appeals Procedure.
- 1977c Tax appeals in New Jersey: a critique and a program for legislative action. June 26, 1977. Trenton, 1977.

(over)

974.90 New Jersey. Tax Policy Committee.  
T235 Report. Trenton, 1972.  
1972b (See Part 2 and Summary volume)

Hearings:

974.90 New Jersey. Legislature. Senate.  
T235 Special Committee on Tax Appeals Procedure.  
1977b Public hearing, held 3-15-77 and  
3-30-77. Trenton, 1977.

[THIRD OFFICIAL COPY REPRINT]

## ASSEMBLY, No. 1858

## STATE OF NEW JERSEY

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]**\* \*\*\*54:3-26,\*\*\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 ..... county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each member shall, within*  
16 *18 months of appointment, furnish proof that he has received cer-*  
17 *tificates indicating satisfactory completion of training courses*  
18 *designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) [within*  
19 *a year of his appointment]* **or that he possesses an assessor's cer-**  
20 **tificate issued pursuant to P. L. 1967, c. 44, as supplemented [and**  
21 **in counties where there are five members of the board, at least two**  
22 **members shall furnish such proof].** *Each member serving on 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.

23 *effective date of this amendatory and supplementary act shall*  
 24 *furnish such proof within 18 months of such effective date, if 18*  
 25 *months or more of his term are remaining thereafter.*

26 *If any member so required does not furnish such proof within*  
 27 *said 18-month period, the county tax administrator shall immedi-*  
 28 *ately notify the president of the county board of taxation and the*  
 29 *Director of the Division of Taxation. The director shall upon the*  
 30 *receipt of such notification declare the position to be vacant, and*  
 31 *shall notify the Governor of the existence of such vacancy. The*  
 32 *Governor shall thereupon appoint, with the advice and consent of*  
 33 *the Senate, a different citizen and resident of the relevant county*  
 34 *to fill such position for the unexpired term.*

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 *b. The president shall have responsibility for overseeing the*  
 5 *writing of the \***[findings of fact and conclusions]**\* \*written memo-*  
 6 *randum of judgment\* \***[on appeals]**\* required pursuant to R. S.*  
 7 *54:3-26, and each \***[such finding and conclusion]**\* shall be under*  
 8 *his signature, as well as the signature of any other member of the*  
 9 *board who participated in the rendering of the county board judg-*  
 10 *ment on the appeal. \***[The county board of taxation may retain***  
 11 *such professional personnel as it may require on a limited or*  
 12 *temporary basis to assist the president in writing such findings of*  
 13 *fact and conclusions.]\**

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 **[\$8,125.00]** *\$11,125.00*; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of **[\$6,250.00]** *\$9,250.00*; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of **[\$5,625.00]** *\$8,625.00*; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of **[\$5,000.00]** *\$8,000.00*;  
 16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of **[\$4,375.00]** *\$7,375.00*;

18 except as hereinafter provided, in counties having not more than  
 19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties~~\*\*\*\*[\*\*\*\*.\*\*\*\*]\*\*\*\*~~ ~~\*\*\*\*[\*\*]~~; provided,  
 10A however, that any person currently holding office as a county board  
 10B secretary may, at the option of the governing body, finish out his  
 10C current term~~\*\*\*\*.\*\*\*\*]~~\*\*\*\* \*\*\*\*; provided, however, that any person cur-  
 10D rently holding office as a county board secretary may, at the option  
 10E of the ~~\*\*\*\*[governing body]\*\*\*\*~~ ~~\*\*\*\*~~ appointing author-  
 10F ity~~\*\*\*\*~~, continue to serve on a part-time basis provided he holds  
 10G or obtains prior to January 1, 1981 a tax assessor certificate.~~\*\*\*\*~~

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator  
 14 pursuant to this amendatory and supplementary act, the govern-

15 *ing body may comply with the minimum salary required hereunder*  
 16 *by increasing upon the effective date of this act the salary of such*  
 17 *county tax administrator by \$3,000.00 and by phasing in the*  
 18 *remainder through incremental increases over a 3-year*  
 19 *period\*\*[\*]; provided further that, any county board secretary*  
 20 *who is continued in office, pursuant to subsection b of R. S. 54:3-7,*  
 21 *shall not be affected by the salary requirements of this sec-*  
 22 *tion\*\*[\*]\*\* \*; provided, further, that a county board secretary*  
 23 *who continues to serve pursuant to subsection b. of R. S. 54:3-7*  
 24 *shall receive a salary to be fixed by the governing body at a rate*  
 25 *commensurate with the time he devotes to his duties as secre-*  
 26 *tary\*\*\*\*. Such salaries and compensation shall be paid by the*  
 27 *county treasurer [on warrants approved by the president of the*  
 28 *board] pursuant to the fiscal procedures established by the govern-*  
 29 *ing body of the county.*

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. [All secretaries] *Each county tax administrator here-*  
 3 *after appointed who shall have received two consecutive appoint-*  
 4 *ments for full terms as [such secretary] county tax administrator,*  
 5 *and each county tax administrator serving a full term as secretary*  
 6 *on the effective date of this amendatory and supplementary act who*  
 7 *shall thereafter be appointed to another consecutive full term as*  
 8 *county tax administrator, and [all secretaries now in office,] each*  
 9 *county tax administrator who has heretofore acquired tenure as*  
 10 *secretary pursuant to this section shall hold office as county tax*  
 11 *administrator during good behavior, efficiency and residence in the*  
 12 *county where employed, and shall not be removed for political*  
 13 *reasons or for any cause other than incapacity, misconduct, non-*  
 14 *residence or disobedience of just rules or regulations established*  
 15 *by the [county board of taxation] Director of the Division of*  
 16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
 18 *of county board secretary on the effective date hereof shall be*  
 19 *considered to be serving a full term as secretary if he was appointed*  
 20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
 21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No [secretary hereafter appointed] *county tax admin-*  
 3 *istrator who [shall have received two consecutive appointments as*  
 4 *such secretary, and no secretary now in office] has heretofore*  
 5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
 6 *sions of R. S. 54:3-9, shall be removed from office except for just*  
 7 *cause, as provided in section 54:3-9 of this Title, and after a*

8 written charge or charges of the cause of complaint shall have  
 9 been preferred against him, signed by the person making the  
 10 charge, and filed with the president of the county board of taxation,  
 11 and, after the charge has been publicly examined into by the board,  
 12 upon such reasonable notice to the person charged and in such  
 13 manner and examination as the rules and regulations of the board  
 14 may prescribe. Every **[such secretary]** *county tax administrator*  
 15 against whom a charge for any cause may be preferred hereunder,  
 16 shall receive a fair trial upon the charge and have every reasonable  
 17 opportunity to make a defense thereto. *An appeal from a deter-*  
 18 *mination of the board may be taken to the Director of the Division*  
 19 *of Taxation by filing a written petition for review within 45 days*  
 20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
 3 formerly exercised by commissioners of appeal and local boards  
 4 charged with the duty of reviewing taxes on appeal, under such  
 5 rules as they may from time to time adopt, and shall perform all the  
 6 duties formerly performed by county boards of equalization or  
 7 other county boards charged with the review or equalization of  
 8 tax assessments or tax lists, and all the duties formerly performed  
 9 by the county boards of assessors, *except as may be otherwise*  
 10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
 3 appeal, rules, regulations and procedures as are prescribed by  
 4 the Director of the Division of Taxation, and issue such directions  
 5 as may be necessary to carry into effect the provisions of this title.  
 6 *\*[Each board shall record all proceedings before it involving tax*  
 7 *appeals, and shall furnish a transcript of the record of any appeal*  
 8 *to any party to that appeal upon request and upon payment of a*  
 9 *reasonable fee to be fixed by the board.]\* \*\*\*Each board shall*  
 10 *record all proceedings before it involving tax appeals, and shall*  
 11 *furnish a transcript of the record of any appeal to any party to*  
 12 *that appeal upon request and upon payment of a reasonable fee*  
 13 *to be fixed by the board.\*\*\**

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county **[board of taxation shall have]** *tax admin-*  
 3 *istrator\***[, under the supervision and control [over] of the]\* \*\*\*,**  
 4 *under the supervision and control of the county board of taxa-*  
 4A *tion,\*\*\* shall be responsible for the administrative functions of the*  
 4B *board\*\*\*[. Each\* county board of taxation\*[,]\* shall \*[direct]\***

4C *\*have supervision and control over\**\*\*\* \*\*\*, and, pursuant to such  
 4D *supervision and control, shall direct\*\*\** all officers charged with the  
 5 duty of making assessments for taxes in every taxing district in the  
 6 county. Such officers shall be subject to, and shall, in making assess-  
 7 ments, be governed by *directions issued by the county tax admini-*  
 8 *strator pursuant to such rules*[,] *and orders* [or directions] as  
 9 [may] shall be issued by the county board, in the enforcement of  
 10 the objects of this title. Before making any such rules[,] *or orders*  
 11 [or directions], the county board shall submit them to the [State  
 12 Tax Commissioner] *Director of the Division of Taxation*, and no  
 13 rule[,] *or order* [or direction] shall be considered adopted by  
 14 the county board until approved by him. *Each county board shall,*  
 15 *within 90 days of the effective date of this amendatory and supple-*  
 16 *mentary act, promulgate rules governing the conduct and perform-*  
 17 *ance of such officers. If such rules are not promulgated within the*  
 18 *time set forth herein, the conduct and performance of such officers*  
 19 *shall be governed by such rules as the Director of the Division of*  
 20 *Taxation shall promulgate, which rules shall be enforced by the*  
 21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

- 2 54:3-17. Each county [board of taxation] *tax administrator*  
 3 shall annually ascertain and determine, according to [its] *his* best  
 4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. [It] *On*  
 7 *or before March 1 of each year, he shall prepare and submit to the*  
 8 *county board an equalization table showing, for each district, the*  
 9 *following items:*
- 10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;
- 12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;
- 14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;
- 16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;
- 18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);
- 20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;
- 22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;



24 (b) The aggregate equalized valuation of machinery, implements  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the \***[Division of Tax**  
 33 **Appeals]**\* *\*Tax Court\**;

34 (i) The amount by which the valuation in item (f) should be  
 35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
 37 and to the Division of Taxation, and be posted at the courthouse,  
 38 **[at least 1 week before the hearings provided for in section 54:3-18**  
 39 **of this Title]** *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
 3 annually **[on February 1 (or if that date is a Sunday or a legal**  
 4 **holiday, on the next succeeding day which is neither a Sunday nor**  
 5 **a legal holiday)]** for the purpose of **[equalizing the assessments**  
 6 **of property among]** *reviewing the equalization table prepared*  
 7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
 8 *tricts of the county. At the meeting a hearing shall be given to the*  
 9 *assessors and representatives of the governing bodies of the various*  
 10 *taxing districts for the purpose of determining the accuracy of the*  
 11 *ratios and valuations of property as shown in the equalization*  
 12 *table, and the board shall confirm or revise the table in accordance*  
 13 *with the facts. The hearings may be adjourned from time to time*  
 14 *but the equalization shall be completed before March 10. At the*  
 15 *first hearing any taxing district may object to the ratio or valuation*  
 16 *fixed for any other district, but no increase in any valuation as*  
 17 *shown in the table shall be made by the board without giving a*  
 18 *hearing, after 3 days' notice, to the governing body and assessor*  
 19 *of the taxing district affected.*

1 \*\*\*13. (New section) R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within 3 months after the last day for filing such  
 4 appeals, and shall keep a record of its judgments thereon in perma-  
 5 nent form, and shall transmit a *written* memorandum of its judg-  
 6 ments *to the assessor of the taxing district and to the taxpayer,*  
 7 *setting forth the reasons on which such judgment was based,* and  
 8 *in all cases where the amount of tax to be paid shall be changed*

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9 as the result of an appeal, to the collector of the taxing district.  
 10 *The Director of the Division of Taxation shall prescribe such pro-*  
 11 *cedures and forms for the setting forth of such written memo-*  
 12 *randum of judgments as may be necessary.*

13 *Whenever any review is sought of the determination of the*  
 14 *county board of taxation, the complaint shall contain a copy of the*  
 15 *memorandum of judgment of the county board.*

16 Where no [appeal] request for review is taken to the [Division  
 17 of Tax Appeals in the State Department of Taxation and Finance]  
 18 tax court to review the action or determination of the county board  
 19 involving real property the judgment of the county board shall be  
 20 conclusive and binding upon the municipal assessor and the taxing  
 21 district for the assessment year, and for the 2 assessment years  
 22 succeeding the assessment year, covered by the judgment, except  
 23 as to changes in value of the property occurring after the assess-  
 24 ment date. Where such changes are alleged the petition of appeal  
 25 shall specifically set forth the nature of the changes relied upon  
 26 as the basis for such appeal. However, the conclusive and binding  
 27 effect of such judgment shall terminate with the tax year immedi-  
 28 ately preceding the year in which a program for a complete  
 29 revaluation of all real property within the district has been put  
 30 into effect.\*\*\*

1 \* [13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within [3] 6 months after the last day for filing  
 4 such appeals, and shall keep a record of its judgments thereon in  
 5 permanent form, and shall [transmit a memorandum of] set forth  
 6 in written form findings of fact and conclusions to support its  
 7 judgment on each appeal so determined and transmit a copy thereof  
 8 to the taxpayer, and in all cases where the amount of tax to be paid  
 9 shall be changed as a result of an appeal, to the collector of the  
 10 taxing district. *The Director of the Division of Taxation shall*  
 11 *prescribe such procedures and forms for the setting forth of such*  
 12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
 14 *county board of taxation, the petition of appeal so taken shall*  
 15 *contain a copy of the findings of fact and conclusions of the county*  
 16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
 18 State Department of Taxation and Finance] to review the action  
 19 or determination of the county board involving real property the  
 20 judgment of the county board shall be conclusive and binding upon  
 21 the municipal assessor and the taxing district for the assessment

22 year, and for the 2 assessment years succeeding the assessment  
 23 year, covered by the judgment, except as to changes in value of  
 24 the property occurring after the assessment date. Where such  
 25 changes are alleged the petition of appeal shall specifically set  
 26 forth the nature of the changes relied upon as the basis for such  
 27 appeal. However, the conclusive and binding effect of such judg-  
 28 ment shall terminate with the tax year immediately preceding the  
 29 year in which a program for a complete revaluation of all real  
 30 property within the district has been put into effect.]\*

1 \***[14.]**\* \*\*\***[\*13.\*]**\*\*\* \*\*\***14.**\*\*\* R. S. 54:3-30 is amended to read  
 1A as follows:

2 54:3-30. **[In counties having more than five hundred thousand**  
 3 **inhabitants the board of chosen freeholders]** *The governing body*  
 4 *of the county* shall provide the county board of taxation, and  
 5 *county tax administrator* with permanent offices for the transaction  
 6 of **[its]** *the business of the county board* and the preservation of  
 7 its records *and papers, and shall supply such equipment and sup-*  
 8 *plies as may be necessary.* The records shall be open to the inspec-  
 9 tion of the public during ordinary business hours.

1 \***[15.]**\* \*\*\***[\*14.\*]**\*\*\* \*\*\***15.**\*\*\* R. S. 54:3-31 is amended to read  
 1A as follows:

2 54:3-31. The **[board of chosen freeholders]** *governing body of*  
 3 *the county* shall defray the actual traveling expenses of the mem-  
 4 bers **[and secretary]** of the county board of taxation *and the county*  
 5 *tax administrator* and shall, *consistent with such procedures as*  
 6 *may be adopted by the governing body,* pay the bills therefor when  
 7 *duly attested [by the president and secretary thereof].*

1 \***[16.]**\* \*\*\***[\*15.\*]**\*\*\* \*\*\***16.**\*\*\* R. S. 54:2-39 is amended to read  
 1A as follows:

2 54:2-39. Any **[appellant]**\* *party*\* who is dissatisfied with the  
 3 judgment of the county board of taxation upon his appeal may  
 4 **[appeal from]**\* *seek review of*\* that judgment **[to]**\* *in*\* the  
 5 **[Division of Tax Appeals in the Department of the Treasury]**\*  
 6 *Tax Court*\* by filing a **[petition of appeal to the division, in**  
 7 **manner and form to be by said division prescribed,]**\* *complaint*  
 8 *with the Tax Court, pursuant to rules of court*\* **[on or before**  
 9 **December 15 following the date fixed for final decisions by the**  
 10 **county boards,]** *within 45 days of the [rendering] service*\* of  
 11 *the judgment of the county board,* and the **[division]**\* *Tax*  
 12 *Court*\* shall **[proceed summarily to]**\* hear and determine all  
 13 such **[appeals]**\* *matters*\* and render its judgment thereon **[as**  
 14 **soon as may be]**\*.

15 At the time that a \***[petition of appeal]**\* *complaint* has been  
 16 filed with the \***[Division of Tax Appeals]**\* *Tax Court*, all taxes  
 17 \***[for the current tax year]**\* *or any installments thereof then*  
 17A *due and payable for the year for which review is sought* must have  
 17B been paid \***[and the appellant at such time shall present evidence**  
 17C **of such payment]**\*. No interest shall be due and payable by the  
 17D appellant for the period from November 1 of the current tax year  
 17E to the date of filing the \***[petition of appeal]**\* *complaint*.

18 \***[Each petition of appeal shall be verified and shall contain a**  
 19 *copy of the findings of fact and conclusions of the county board on*  
 20 *the appeal and full and complete information as to the land, in-*  
 21 *cluding the size of the lot, a description of the buildings and struc-*  
 22 *tures thereon, if any, and the use thereof and further shall detail*  
 23 *the income and expense of operation in cases of income-producing*  
 24 *property. Where the petition of appeal is from a judgment as to*  
 25 *the assessed valuation of the appellant's property, there shall be*  
 26 *annexed to the petition evidence of payment of taxes due and*  
 27 *payable as hereinabove prescribed.*

28 No appeal, however, shall lie to the Division of Tax Appeals in  
 29 the Department of the Treasury where \***[If the Tax court shall**  
 30 *determine that* the appeal to the county board of taxation has  
 31 been (a) withdrawn at the hearing, or previously thereto in writing  
 32 by the appellant or his agent; (b) dismissed because of appellant's  
 33 failure to prosecute the appeal at a hearing called by the county  
 34 tax board; (c) settled by mutual consent of the taxpayer and  
 35 assessor of the taxing district\*, *there shall be no review*. This  
 36 provision shall not preclude \***[an appeal to the Division of Tax**  
 37 *Appeals in the Department of the Treasury]*\* *a review by the*  
 38 *Tax Court* in the event that the appeal was "dismissed without  
 39 prejudice" by the county board of taxation.

1 \***[17.]**\* \*\*\***[\*16.\*]**\*\*\* \*\*\*17.\*\*\* Section 1 of P. L. 1947, c. 93  
 2 (C. 54:3-21.3) is amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
 4 the county board of taxation in any county pursuant to section  
 5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
 6 on his behalf shall pay to the **[secretary of such county board]**  
 7 *county treasurer, through the county tax administrator, a fee for*  
 8 each such petition according to the following schedule:

9 (a) If the *assessed valuation* \***[involved]**\* *of the property*  
 9A *under appeal* is:

10 <b>[Less than \$5,000.00, the fee shall be</b> .....	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00

13	\$50,000.00 or more but less than \$100,000.00,	
13A	the fee shall be .....	\$5.00
14	\$100,000.00 or more, the fee shall be .....	\$10.00】
15	<i>Less than \$150,000.00, the fee shall be .....</i>	<i>\$5.00</i>
16	<i>\$150,000.00 or more but less than \$500,000.00,</i>	
17	<i>the fee shall be .....</i>	<i>\$25.00</i>
18	<i>\$500,000.00 or more but less than \$1,000,000.00,</i>	
19	<i>the fee shall be .....</i>	<i>\$100.00</i>
20	<i>\$1,000,000.00 or more, the fee shall be .....</i>	<i>\$150.00</i>

21 (b) When the appeal shall involve only the classification of prop-  
 22 erty, for each parcel of property sought to be reclassified the fee  
 23 shall be **【\$10.00】** *\$25.00*.

24 (c) When the appeal shall involve both the assessed valuation of  
 25 property and the classification of property, the fees shall be accord-  
 26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
 28 (b) or (c), the full fee to be paid shall be **【\$10.00】** *\$25.00*.

29-31 (e) *No filing fee shall be required hereunder to contest the denial*  
 32 *of an application for a veteran's or veteran's widow's deduction*  
 33 *under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior*  
 34 *citizen's or disabled person's deduction under section 10 of P. L.*  
 35 *1963, c. 172 (C. 54:4-89), or for a homestead exemption under*  
 36 *P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).*

37 Each **【such secretary】** *county tax administrator* shall be liable  
 38 for all such fees paid into his hands and he shall pay over all such  
 39 fees to the treasurer of the county, who shall receive, account and  
 40 dispose of such fees as revenues of the county, *subject to the provi-*  
 41 *sions of section \*【18】\* \*\*\*【\*17\*】\*\*\* \*\*\*18\*\*\* of this amendatory*  
 42 *and supplementary act.*

1 **【\*18.】\*** **\*\*\*【\*17.\*】\*\*\*** **\*\*\*18.\*\*\*** (New section) All revenues  
 2 received by the county from fees, either established or increased  
 3 pursuant to this amendatory and supplementary act, shall be  
 4 used exclusively for the purposes of modernizing the record-  
 5 retention capabilities of the county board of taxation, for defraying  
 6 the costs incurred by the county board of taxation in **\*\*\*recording**  
 7 **and\*\*\*** transcribing appeal proceedings, setting forth **【findings**  
 8 **of fact and conclusions】\*** **\*memorandums of judgment\*** and in  
 9 providing copies thereof, and for paying any salary required to  
 10 be paid by the county which is increased pursuant to this amenda-  
 11 tory and supplementary act.

1 **【\*19.】\*** **\*\*\*【\*18.\*】\*\*\*** **\*\*\*19.\*\*\*** (New section) a. The presi-  
 2 dent of each county board of taxation shall annually on or  
 3 before August 15 report to the Director of the Division of

4 Taxation in the Department of the Treasury. Such report shall  
 5 be in such form as shall be prescribed by the director and shall  
 6 contain such information and statistics as may be appropriate  
 7 to demonstrate for the immediately preceding \*\*\*[6]\*\*\* \*\*\*3\*\*\*  
 7A months period during which tax appeals were heard by the  
 8 county board: the total number of appeals filed with the county  
 9 board; the disposition of the various appeals disposed of during  
 10 that period; the character of appeals filed with regard to the  
 11 classification of properties appealed; the total amount of assess-  
 12 ment involved in those appeals; the number of appeals filed in  
 13 each filing fee category during that period; and, the total amount  
 14 of reductions and increases of assessed valuation granted by the  
 15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
 17 the reports required under subsection a. of this section, and shall  
 18 include a summary of the information contained therein in the  
 19 division's annual report.

1 \* [20.] \* \*\*\* [19.] \*\*\* \*\*20.\*\* (New section) Any person hold-  
 2 ing the office of secretary to the county board of taxation on the  
 3 effective date of this amendatory and supplementary act shall  
 4 have the title and hold the office of county tax administrator  
 5 notwithstanding the fact that he may not meet the requirements  
 6 set forth in R. S. 54:3-7.c. No provision of this amendatory and  
 7 supplementary act shall terminate or affect in any way the tenure  
 8 of any person holding the office of secretary to the county board of  
 9 taxation on the effective date hereof, except that each such secre-  
 10 tary who shall hold the position of county tax administrator after  
 11 the effective date hereof shall comply with the provisions of R. S.  
 12 54:3-7.b.

1 \* [21.] \* \*\*\* [20.] \*\*\* \*\*21.\*\* (New section) Whenever in any  
 2 law, rule, regulation, order, contract, document, judicial or admin-  
 3 istrative proceeding, or otherwise, reference is made to the office of  
 4 secretary of the county board of taxation, the same shall be  
 5 considered to mean and refer to the office of the county tax admin-  
 6 istrator established pursuant to this act.

1 \* [22.] \* \*\*\* [21.] \*\*\* \*\*22.\*\* R. S. 54:3-29 is repealed.

1 \* [23.] \* \*\*\* [22.] \*\*\* \*\*23.\*\* This act shall take effect  
 2 \*\*\* [immediately] \*\*\* \*\*January 1, 1980\*\*\*, except for section 3  
 3 \*\*\* [\*and section 15\*] \*\*\* which shall take effect July 1,  
 4 \*\* [1979] \*\* \*\*1980\*\*.

ASSEMBLY, No. 1858

STATE OF NEW JERSEY

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, 54:3-26, 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one** *Each* member shall, *within*  
16 *18 months of appointment*, furnish proof that he has received cer-  
17 tificates indicating satisfactory completion of training courses  
18 designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) **within**  
19 **a year of his appointment** or that he possesses an assessor's cer-  
20 tificate issued pursuant to P. L. 1967, c. 44, as supplemented **and**  
21 **in counties where there are five members of the board, at least two**  
22 **members shall furnish such proof**. *Each member serving on 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.**

23 *effective date of this amendatory and supplementary act shall*  
 24 *furnish such proof within 18 months of such effective date, if 18*  
 25 *months or more of his term are remaining thereafter.*

26 *If any member so required does not furnish such proof within*  
 27 *said 18-month period, the county tax administrator shall immedi-*  
 28 *ately notify the president of the county board of taxation and the*  
 29 *Director of the Division of Taxation. The director shall upon the*  
 30 *receipt of such notification declare the position to be vacant, and*  
 31 *shall notify the Governor of the existence of such vacancy. The*  
 32 *Governor shall thereupon appoint, with the advice and consent of*  
 33 *the Senate, a different citizen and resident of the relevant county*  
 34 *to fill such position for the unexpired term.*

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 *b. The president shall have responsibility for overseeing the*  
 5 *writing of the findings of fact and conclusions on appeals re-*  
 6 *quired pursuant to R. S. 54:3-26, and each such finding and con-*  
 7 *clusion shall be under his signature, as well as the signature of*  
 8 *any other member of the board who participated in the rendering*  
 9 *of the county board judgment on the appeal. The county board of*  
 10 *taxation may retain such professional personnel as it may require*  
 11 *on a limited or temporary basis to assist the president in writing*  
 12 *such findings of fact and conclusions.*

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 ~~[\$8,125.00]~~ \$11,125.00; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of ~~[\$6,250.00]~~ \$9,250.00; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of ~~[\$5,625.00]~~ \$8,625.00; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of ~~[\$5,000.00]~~ \$8,000.00;  
 16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of ~~[\$4,375.00]~~ \$7,375.00;  
 18 except as hereinafter provided, in counties having not more than



19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties.

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator  
 14 pursuant to this amendatory and supplementary act, the govern-  
 15 ing body may comply with the minimum salary required hereunder  
 16 by increasing upon the effective date of this act the salary of such  
 17 county tax administrator by \$3,000.00 and by phasing in the  
 18 remainder through incremental increases over a 3-year period. Such  
 19 salaries and compensation shall be paid by the county treasurer  
 20 ~~[on warrants approved by the president of the board]~~ pursuant  
 21 to the fiscal procedures established by the governing body of the  
 22 county.

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. **[All secretaries]** *Each county tax administrator here-*  
3 *after appointed who shall have received two consecutive appoint-*  
4 *ments for full terms as [such secretary] county tax administrator,*  
5 *and each county tax administrator serving a full term as secretary*  
6 *on the effective date of this amendatory and supplementary act who*  
7 *shall thereafter be appointed to another consecutive full term as*  
8 *county tax administrator, and [all secretaries now in office,] each*  
9 *county tax administrator who has heretofore acquired tenure as*  
10 *secretary pursuant to this section shall hold office as county tax*  
11 *administrator during good behavior, efficiency and residence in the*  
12 *county where employed, and shall not be removed for political*  
13 *reasons or for any cause other than incapacity, misconduct, non-*  
14 *residence or disobedience of just rules or regulations established*  
15 *by the [county board of taxation] Director of the Division of*  
16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
18 *of county board secretary on the effective date hereof shall be*  
19 *considered to be serving a full term as secretary if he was appointed*  
20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No **[secretary hereafter appointed]** *county tax admin-*  
3 *istrator who [shall have received two consecutive appointments as*  
4 *such secretary, and no secretary now in office] has heretofore*  
5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
6 *sions of R. S. 54:3-9, shall be removed from office except for just*  
7 *cause, as provided in section 54:3-9 of this Title, and after a*  
8 *written charge or charges of the cause of complaint shall have*  
9 *been preferred against him, signed by the person making the*  
10 *charge, and filed with the president of the county board of taxation,*  
11 *and, after the charge has been publicly examined into by the board,*  
12 *upon such reasonable notice to the person charged and in such*  
13 *manner and examination as the rules and regulations of the board*  
14 *may prescribe. Every [such secretary] county tax administrator*  
15 *against whom a charge for any cause may be preferred hereunder,*  
16 *shall receive a fair trial upon the charge and have every reasonable*  
17 *opportunity to make a defense thereto. An appeal from a deter-*  
18 *mination of the board may be taken to the Director of the Division*  
19 *of Taxation by filing a written petition for review within 45 days*  
20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
3 formerly exercised by commissioners of appeal and local boards  
4 charged with the duty of reviewing taxes on appeal, under such  
5 rules as they may from time to time adopt, and shall perform all the  
6 duties formerly performed by county boards of equalization or  
7 other county boards charged with the review or equalization of  
8 tax assessments or tax lists, and all the duties formerly performed  
9 by the county boards of assessors, *except as may be otherwise*  
10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
3 appeal, rules, regulations and procedures as are prescribed by  
4 the Director of the Division of Taxation, and issue such directions  
5 as may be necessary to carry into effect the provisions of this title.  
6 *Each board shall record all proceedings before it involving tax*  
7 *appeals, and shall furnish a transcript of the record of any appeal*  
8 *to any party to that appeal upon request and upon payment of a*  
9 *reasonable fee to be fixed by the board.*

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county **[board of taxation shall have]** *tax admin-*  
3 *istrator, under the supervision and control [over] of the county*  
4 *board of taxation, shall direct* all officers charged with the duty of  
5 making assessments for taxes in every taxing district in the county.  
6 Such officers shall be subject to, and shall, in making assessments,  
7 be governed by *directions issued by the county tax administrator*  
8 *pursuant to such rules[,] and orders [or directions] as [may]*  
9 *shall be issued by the county board, in the enforcement of the*  
10 *objects of this title. Before making any such rules[,] or orders [or*  
11 *directions], the county board shall submit them to the [State Tax*  
12 *Commissioner] Director of the Division of Taxation, and no*  
13 *rule[,] or order [or direction] shall be considered adopted by*  
14 *the county board until approved by him. Each county board shall,*  
15 *within 90 days of the effective date of this amendatory and supple-*  
16 *mentary act, promulgate rules governing the conduct and perform-*  
17 *ance of such officers. If such rules are not promulgated within the*  
18 *time set forth herein, the conduct and performance of such officers*  
19 *shall be governed by such rules as the Director of the Division of*  
20 *Taxation shall promulgate, which rules shall be enforced by the*  
21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county **[board of taxation]** *tax administrator*  
3 shall annually ascertain and determine, according to **[its]** *his best*

4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. **[It]** *On*  
 7 *or before March 1 of each year, he shall prepare and submit to the*  
 8 *county board* an equalization table showing, for each district, the  
 9 following items:

10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the Division of Tax  
 33 Appeals;

34 (i) The amount by which the valuation in item (f) should be  
 35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
 37 and to the Division of Taxation, and be posted at the courthouse,  
 38 **[at least 1 week before the hearings provided for in section 54:3-18**  
 39 **of this Title]** *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
 3 annually **[on February 1 (or if that date is a Sunday or a legal**  
 4 **holiday, on the next succeeding day which is neither a Sunday nor**  
 5 **a legal holiday)]** for the purpose of **[equalizing the assessments**  
 6 **of property among]** *reviewing the equalization table prepared*

7 pursuant to R. S. 54:3-17 with respect to the several taxing dis-  
8 tricts of the county. At the meeting a hearing shall be given to the  
9 assessors and representatives of the governing bodies of the various  
10 taxing districts for the purpose of determining the accuracy of the  
11 ratios and valuations of property as shown in the equalization  
12 table, and the board shall confirm or revise the table in accordance  
13 with the facts. The hearings may be adjourned from time to time  
14 but the equalization shall be completed before March 10. At the  
15 first hearing any taxing district may object to the ratio or valuation  
16 fixed for any other district, but no increase in any valuation as  
17 shown in the table shall be made by the board without giving a  
18 hearing, after 3 days' notice, to the governing body and assessor  
19 of the taxing district affected.

1 13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
3 all such appeals within [3] 6 months after the last day for filing  
4 such appeals, and shall keep a record of its judgments thereon in  
5 permanent form, and shall [transmit a memorandum of] set forth  
6 in written form findings of fact and conclusions to support its  
7 judgment on each appeal so determined and transmit a copy thereof  
8 to the taxpayer, and in all cases where the amount of tax to be paid  
9 shall be changed as a result of an appeal, to the collector of the  
10 taxing district. *The Director of the Division of Taxation shall*  
11 *prescribe such procedures and forms for the setting forth of such*  
12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
14 *county board of taxation, the petition of appeal so taken shall*  
15 *contain a copy of the findings of fact and conclusions of the county*  
16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
18 State Department of Taxation and Finance] to review the action  
19 or determination of the county board involving real property the  
20 judgment of the county board shall be conclusive and binding upon  
21 the municipal assessor and the taxing district for the assessment  
22 year, and for the 2 assessment years succeeding the assessment  
23 year, covered by the judgment, except as to changes in value of  
24 the property occurring after the assessment date. Where such  
25 changes are alleged the petition of appeal shall specifically set  
26 forth the nature of the changes relied upon as the basis for such  
27 appeal. However, the conclusive and binding effect of such judg-  
28 ment shall terminate with the tax year immediately preceding the  
29 year in which a program for a complete revaluation of all real  
30 property within the district has been put into effect.

1 14. R. S. 54:3-30 is amended to read as follows:

2 54:3-30. [In counties having more than five hundred thousand  
3 inhabitants the board of chosen freeholders] *The governing body*  
4 *of the county* shall provide the county board of taxation, and  
5 *county tax administrator* with permanent offices for the transaction  
6 of [its] *the business of the county board* and the preservation of  
7 its records and papers, and shall supply such equipment and sup-  
8 plies as may be necessary. The records shall be open to the inspec-  
9 tion of the public during ordinary business hours.

1 15. R. S. 54:3-31 is amended to read as follows:

2 54:3-31. The [board of chosen freeholders] *governing body of*  
3 *the county* shall defray the actual traveling expenses of the mem-  
4 bers [and secretary] of the county board of taxation and the county  
5 tax administrator and shall, consistent with such procedures as  
6 may be adopted by the governing body, pay the bills therefor when  
7 duly attested [by the president and secretary thereof].

1 16. R. S. 54:2-39 is amended to read as follows:

2 54:2-39. Any appellant who is dissatisfied with the judgment of  
3 the county board of taxation upon his appeal may appeal from that  
4 judgment to the Division of Tax Appeals in the Department of the  
5 Treasury by filing a petition of appeal to the division, in manner  
6 and form to be by said division prescribed, [on or before Decem-  
7 ber 15 following the date fixed for final decisions by the county  
8 boards,] *within 45 days of the rendering of the judgment of the*  
9 *county board*, and the division shall proceed summarily to hear  
10 and determine all such appeals and render its judgment thereon  
11 as soon as may be.

12 At the time that a petition of appeal has been filed with the  
13 Division of Tax Appeals, all taxes for the current tax year must  
14 have been paid and the appellant at such time shall present evi-  
15 dence of such payment. No interest shall be due and payable by  
16 the appellant for the period from November 1 of the current tax  
17 year to the date of filing the petition of appeal.

18 Each petition of appeal shall be verified and shall contain a  
19 *copy of the findings of fact and conclusions of the county board on*  
20 *the appeal* and full and complete information as to the land, in-  
21 cluding the size of the lot, a description of the buildings and struc-  
22 tures thereon, if any, and the use thereof and further shall detail  
23 the income and expense of operation in cases of income-producing  
24 property. Where the petition of appeal is from a judgment as to  
25 the assessed valuation of the appellant's property, there shall be  
26 annexed to the petition evidence of payment of taxes due and  
27 payable as hereinabove prescribed.

28 No appeal, however, shall lie to the Division of Tax Appeals in  
29 the Department of the Treasury where the appeal to the county  
30 board of taxation has been (a) withdrawn at the hearing, or pre-  
31 viously thereto in writing by the appellant or his agent; (b) dis-  
32 missed because of appellant's failure to prosecute the appeal at a  
33 hearing called by the county tax board; (c) settled by mutual  
34 consent of the taxpayer and assessor of the taxing district. This  
35 provision shall not preclude an appeal to the Division of Tax  
36 Appeals in the Department of the Treasury in the event that the  
37 appeal was "dismissed without prejudice" by the county board of  
38 taxation.

1 17. Section 1 of P. L. 1947, c. 93 (C. 54:3-21.3) is amended to read  
2 as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
4 the county board of taxation in any county pursuant to section  
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
6 on his behalf shall pay to the [secretary of such county board]  
7 county treasurer, through the county tax administrator, a fee for  
8 each such petition according to the following schedule:

9 (a) If the assessed valuation involved is:

10 [Less than \$5,000.00, the fee shall be . . . . .	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00
13 \$50,000.00 or more but less than \$100,000.00,	
13A the fee shall be . . . . .	\$5.00
14 \$100,000.00 or more, the fee shall be . . . . .	\$10.00]
15 Less than \$150,000.00, the fee shall be . . . . .	\$5.00
16 \$150,000.00 or more but less than \$500,000.00,	
17 the fee shall be . . . . .	\$25.00
18 \$500,000.00 or more but less than \$1,000,000.00,	
19 the fee shall be . . . . .	\$100.00
20 \$1,000,000.00 or more, the fee shall be . . . . .	\$150.00

21 (b) When the appeal shall involve only the classification of prop-  
22 erty, for each parcel of property sought to be reclassified the fee  
23 shall be [ \$10.00 ] \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
25 property and the classification of property, the fees shall be accord-  
26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
28 (b) or (c), the full fee to be paid shall be [ \$10.00 ] \$25.00.

29-31 (e) No filing fee shall be required hereunder to contest the denial  
32 of an application for a veteran's or veteran's widow's deduction  
33 under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior

34 *citizen's or disabled person's deduction under section 10 of P. L.*  
35 *1963, c. 172 (C. 54:4-89), or for a homestead exemption under*  
36 *P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).*

37 Each [such secretary] *county tax administrator* shall be liable  
38 for all such fees paid into his hands and he shall pay over all such  
39 fees to the treasurer of the county, who shall receive, account and  
40 dispose of such fees as revenues of the county, *subject to the provi-*  
41 *sions of section 18 of this amendatory and supplementary act.*

1 18. (New section) All revenues received by the county from fees,  
2 either established or increased pursuant to this amendatory and  
3 supplementary act, shall be used exclusively for the purposes of  
4 modernizing the record-retention capabilities of the county board  
5 of taxation, for defraying the costs incurred by the county board of  
6 taxation in transcribing appeal proceedings, setting forth findings  
7 of fact and conclusions and in providing copies thereof, and for  
8 paying any salary required to be paid by the county which is  
9 increased pursuant to this amendatory and supplementary act.

1 19. (New section) a. The president of each county board of  
2 taxation shall annually on or before August 15 report to the  
3 Director of the Division of Taxation in the Department of the  
4 Treasury. Such report shall be in such form as shall be prescribed  
5 by the director and shall contain such information and statistics  
6 as may be appropriate to demonstrate for the immediately preced-  
7 ing 6 months period during which tax appeals were heard by the  
8 county board: the total number of appeals filed with the county  
9 board; the disposition of the various appeals disposed of during  
10 that period; the character of appeals filed with regard to the  
11 classification of properties appealed; the total amount of assess-  
12 ment involved in those appeals; the number of appeals filed in  
13 each filing fee category during that period; and, the total amount  
14 of reductions and increases of assessed valuation granted by the  
15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
17 the reports required under subsection a. of this section, and shall  
18 include a summary of the information contained therein in the  
19 division's annual report.

1 20. (New section) Any person holding the office of secretary to  
2 the county board of taxation on the effective date of this amenda-  
3 tory and supplementary act shall have the title and hold the office  
4 of county tax administrator notwithstanding the fact that he may  
5 not meet the requirements set forth in R. S. 54:3-7.c. No provision  
6 of this amendatory and supplementary act shall terminate or  
7 affect in any way the tenure of any person holding the office of



8 secretary to the county board of taxation on the effective date  
 9 hereof, except that each such secretary who shall hold the position  
 10 of county tax administrator after the effective date hereof shall  
 11 comply with the provisions of R. S. 54:3-7.b.

1 21.( New section) Whenever in any law, rule, regulation, order,  
 2 contract, document, judicial or administrative proceeding, or  
 3 otherwise, reference is made to the office of secretary of the county  
 4 board of taxation, the same shall be considered to mean and refer  
 5 to the office of the county tax administrator established pursuant  
 6 to this act.

1 22. R. S. 54:3-29 is repealed.

1 23. This act shall take effect immediately, except for section 3  
 2 which shall take effect July 1, 1979.

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#### STATEMENT

The purpose of this legislation is to strengthen the status and capabilities of the county boards of taxation by further modernizing and professionalizing their procedures and personnel. It is the product of a thorough review and discussion of the problems and procedures of the county boards with representatives of the county board members and secretaries, and of the Director of the Division of Taxation.

The county boards of taxation are charged with both property tax administration and property tax appeals responsibilities. This legislation addresses both the administration and appeals responsibilities of the boards. It is extremely important that the county tax appeals procedures and capabilities be modernized and strengthened as a companion to modernizing and strengthening the State tax appeals procedure and capabilities through the establishment of a new State appeals body, such as a tax court.

In the area of property tax administration, the legislation would:

1. Transform the office of secretary to the county board into the office of county tax administrator;
2. Require that each county board appoint a county tax administrator;
3. Require that the county tax administrator in each first class county shall receive an annual salary of not less than \$25,000.00, and in all other counties an annual salary of not less than \$20,000.00;
4. Provide that wherever the secretary to the board is receiving, prior to the effective date of the act, an annual salary which is more than \$5,000.00 less than the required minimum salary for the county

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tax administrator, the county governing body may phase into such minimum salary requirement over a 3-year period;

5. Require that any person hereafter appointed as county tax administrator possess a tax assessor's certificate;

6. Require that any person holding the office of county tax administrator after the effective date of the act shall devote full-time to his duties;

7. Authorize the Director of the Division of Taxation to establish rules and regulations concerning the conduct of county tax administrators, and to hear appeals from disciplinary actions of the county boards;

8. Provide that the county tax administrator, under the supervision and control of the county board, shall direct tax assessors in the performance of their duties;

9. Charge the county tax administrator with the responsibility for determining ratios and preparing equalization tables for confirmation or revision by the county tax board; and,

10. Require, rather than permit, the county board to promulgate rules for the conduct and performance of tax assessors.

In the area of property tax appeals procedure, the principal provision of the legislation is to require that county boards set down written findings of fact and conclusions on appeals, and record all proceedings before them. These requirements were recommended by both the New Jersey Tax Policy Commission of 1972 and the Senate Special Committee on Tax Appeals Procedure of 1977. The legislation acknowledges that in order to provide the county boards with the capacity to fulfill these requirements, the following changes are necessary:

1. Make the county board president responsible for overseeing the writing of findings of fact and conclusions on appeals; and, require such findings of fact and conclusions to be issued under the president's signature;

2. Permit the county board to retain professional personnel on a temporary or limited basis to assist the president in writing the findings and conclusions;

3. Require all members of the county board to possess a tax assessor's certificate, or certificates of completion of established training courses, within 18 months of appointment, and provide for the declaration of a vacancy in the event of noncompliance;

4. Require, whenever an appeal is taken from the county board determination to the State, the petition of appeal to contain a copy of the county board's findings of fact and conclusions;

5. Extend the time period within which county boards must hear appeals from 3 months to 6 months, and provide that appeals to the State from the county board determination shall be within 45 days of the board judgment;

6. Permit the county boards to charge a fee for supplying a transcript of the appeal;

7. Require the county boards annually to report certain statistics regarding tax appeals to the Director of the Division of Taxation, for inclusion in the division's annual report;

8. Establish a more modern and equitable fee schedule, which provides that almost all residential appeals shall pay a fee of \$5.00, with larger appeals paying a higher rate based upon assessed valuation, which better reflects property values as they currently exist in the State;

9. Dedicate all revenues received by the county boards from fees to the purposes of modernizing record-retention capabilities, of defraying costs incurred in transcribing appeal proceedings and setting forth written findings of fact and conclusions, and of paying salaries increased by the act.

It has been estimated that under the new filing fee schedule the county boards would receive at least 3 times as much revenue from filing fees as they do under the current schedule. These fees should substantially offset the increased costs to be incurred by county boards in modernizing their records and procedures.

The legislation also increases the salaries of all county board commissioners by \$3,000.00, with the president of each board to receive an additional \$1,000.00 per annum, rather than \$625.00 per annum. Since the State pays county board commissioner salaries, this provision would require an additional \$214,875.00 in State expenditures annually.

The committee substitute would take effect immediately except for this last provision increasing State expenditures which would take effect July 1, 1979.

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ASSEMBLY TAXATION COMMITTEE

STATEMENT TO

ASSEMBLY, No. 1858

STATE OF NEW JERSEY

DATED: MAY 3, 1979

This bill strengthens the status and capabilities of the county boards of taxation by further modernizing and professionalizing their procedures and personnel.

Briefly stated the bill:

- 1) Upgrades the qualifications required of county board members;
- 2) Requires the appointment of a full-time, professionally qualified county tax administrator;
- 3) Authorizes the Director of the Division of Taxation to establish rules and regulations governing the conduct of county tax administrators;
- 4) Places the tax assessor of each taxing district under general supervision of the county tax administrator;
- 5) Establishes an updated fee schedule for filing appeals and dedicates the revenue to the expenses associated with improving the appeals process at the county level;
- 6) Increases the salary of county board of taxation members and establishes a minimum salary for the county tax administrator.

AMENDMENTS

The bill as amended reflects recent legislation which replaced the Division of Tax Appeals with a Tax Court. It also deletes the requirement that all proceedings before the board be recorded.

FINANCIAL

Since the Statutes provide that the salaries of all county board members shall be paid by the State, the bill as amended will have an annual cost to the State of about \$350,000.00.

ASSEMBLY COMMITTEE AMENDMENTS TO  
**ASSEMBLY, No. 1858**

**STATE OF NEW JERSEY**

ADOPTED MAY 3, 1979

Amend page 1, title, line 3, omit "54:3-26,".

Amend page 2, section 2, line 5, omit "findings of fact and conclusions on appeals" and insert "written memorandum of judgment".

Amend page 2, section 2, lines 6-7, omit "such finding and conclusion".

Amend page 2, section 2, lines 9-12, after "appeal.", omit in their entirety.

Amend page 5, section 9, lines 6 through 9, omit in their entirety.

Amend page 5, section 10, line 3, omit ", under the supervision and control", omit "of the", insert "shall be responsible for the administrative functions of the board. Each".

Amend page 5, section 10, line 4, after "taxation", omit ","; omit "direct", insert "have supervision and control over".

Amend page 6, section 11, lines 32-33, omit "Division of Tax Appeals", insert "Tax Court".

Amend page 7, section 13, lines 1 through 30, omit in their entirety and renumber sections "14" through "23" as "13" through "22".

Amend page 8, section 16, line 2, omit "appellant", insert "party".

Amend page 8, section 16, line 3, after "appeal may", omit "appeal from", insert "seek review of".

Amend page 8, section 16, lines 4-5, after "judgment", omit "to" insert "in"; omit "Division of Tax Appeals in the Department of the Treasury", insert "Tax Court".

Amend 8, section 16, lines 5-6, omit "petition of appeal to the division, in manner and form to be by said division prescribed", insert "complaint with the Tax Court, pursuant to rules of court".

Amend page 8, section 16, line 8, omit "rendering", insert "service".

Amend page 8, section 16, line 9, omit "division", insert "Tax Court"; omit "proceed summarily to".

Amend page 8, section 16, line 10, omit "appeals", insert "matters".

Amend page 8, section 16, line 11, omit "as soon as may be".

Amend page 8, section 16, line 12, omit "petition of appeal", insert "complaint".

Amend page 8, section 16, line 13, omit "Division of Tax Appeals", insert "Tax Court", omit "for the current tax year", insert "or any installments thereof then due and payable for the year for which review is sought".

Amend page 8, section 16, line 14, after "paid", omit remainder of line 14.

Amend page 8, section 16, line 15, omit "dence of such payment."

Amend page 8, section 16, line 17, omit "petition of appeal", insert "complaint".

Amend page 8, section 16, lines 18 through 27, omit in their entirety.

Amend page 9, section 16, line 28, omit in its entirety.

Amend page 9, section 16, line 29, omit "the Department of the Treasury where", insert "If the Tax Court shall determine that".

Amend page 9, section 16, line 34, after "district", insert ", there shall be no review".

Amend page 9, section 16, lines 35-36, omit "an appeal to the Division of Tax Appeals in the Department of the Treasury", insert "a review by the Tax Court".

Amend page 9, section 17, line 9, omit "involved", insert "of the property under appeal".

Amend page 10, section 17, line 41, omit "18", insert "17".

Amend page 10, section 18, line 6, omit "findings".

Amend page 10, section 18, line 7, omit "of fact and conclusions", insert "memorandums of judgment".

Amend page 11, section 23, line 1, after "section 3", insert "and section 15".

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[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 1858

STATE OF NEW JERSEY

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]**\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each member shall, within*  
16 *18 months of appointment, furnish proof that he has received cer-*  
17 *tificates indicating satisfactory completion of training courses*  
18 *designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) [within*  
19 *a year of his appointment]* **or that he possesses an assessor's cer-**  
20 **tificate issued pursuant to P. L. 1967, c. 44, as supplemented [and**  
21 **in counties where there are five members of the board, at least two**  
22 **members shall furnish such proof].** *Each member serving on 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.**

23 effective date of this amendatory and supplementary act shall  
 24 furnish such proof within 18 months of such effective date, if 18  
 25 months or more of his term are remaining thereafter.

26 If any member so required does not furnish such proof within  
 27 said 18-month period, the county tax administrator shall immedi-  
 28 ately notify the president of the county board of taxation and the  
 29 Director of the Division of Taxation. The director shall upon the  
 30 receipt of such notification declare the position to be vacant, and  
 31 shall notify the Governor of the existence of such vacancy. The  
 32 Governor shall thereupon appoint, with the advice and consent of  
 33 the Senate, a different citizen and resident of the relevant county  
 34 to fill such position for the unexpired term.

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 b. The president shall have responsibility for overseeing the  
 5 writing of the **\*[findings of fact and conclusions]\*** *\*written memo-*  
 6 *randum of judgment\** on appeals required pursuant to R. S.  
 7 54:3-26, and each **\*[such finding and conclusion]\*** shall be under  
 8 his signature, as well as the signature of any other member of the  
 9 board who participated in the rendering of the county board judg-  
 10 ment on the appeal. **\*[The county board of taxation may retain**  
 11 *such professional personnel as it may require on a limited or*  
 12 *temporary basis to assist the president in writing such findings of*  
 13 *fact and conclusions.]\**

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 **[\$8,125.00]** *\$11,125.00*; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of **[\$6,250.00]** *\$9,250.00*; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of **[\$5,625.00]** *\$8,625.00*; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of **[\$5,000.00]** *\$8,000.00*;  
 16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of **[\$4,375.00]** *\$7,375.00*;  
 18 except as hereinafter provided, in counties having not more than



19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties.

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator  
 14 pursuant to this amendatory and supplementary act, the govern-  
 15 ing body may comply with the minimum salary required hereunder  
 16 by increasing upon the effective date of this act the salary of such  
 17 county tax administrator by \$3,000.00 and by phasing in the  
 18 remainder through incremental increases over a 3-year period. Such  
 19 salaries and compensation shall be paid by the county treasurer  
 20 ~~[on warrants approved by the president of the board]~~ pursuant  
 21 to the fiscal procedures established by the governing body of the  
 22 county.

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. **[All secretaries]** *Each county tax administrator here-*  
3 *after appointed who shall have received two consecutive appoint-*  
4 *ments for full terms as [such secretary] county tax administrator,*  
5 *and each county tax administrator serving a full term as secretary*  
6 *on the effective date of this amendatory and supplementary act who*  
7 *shall thereafter be appointed to another consecutive full term as*  
8 *county tax administrator, and [all secretaries now in office,] each*  
9 *county tax administrator who has heretofore acquired tenure as*  
10 *secretary pursuant to this section shall hold office as county tax*  
11 *administrator during good behavior, efficiency and residence in the*  
12 *county where employed, and shall not be removed for political*  
13 *reasons or for any cause other than incapacity, misconduct, non-*  
14 *residence or disobedience of just rules or regulations established*  
15 *by the [county board of taxation] Director of the Division of*  
16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
18 *of county board secretary on the effective date hereof shall be*  
19 *considered to be serving a full term as secretary if he was appointed*  
20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No **[secretary hereafter appointed]** *county tax admin-*  
3 *istrator who [shall have received two consecutive appointments as*  
4 *such secretary, and no secretary now in office] has heretofore*  
5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
6 *sions of R. S. 54:3-9, shall be removed from office except for just*  
7 *cause, as provided in section 54:3-9 of this Title, and after a*  
8 *written charge or charges of the cause of complaint shall have*  
9 *been preferred against him, signed by the person making the*  
10 *charge, and filed with the president of the county board of taxation,*  
11 *and, after the charge has been publicly examined into by the board,*  
12 *upon such reasonable notice to the person charged and in such*  
13 *manner and examination as the rules and regulations of the board*  
14 *may prescribe. Every [such secretary] county tax administrator*  
15 *against whom a charge for any cause may be preferred hereunder,*  
16 *shall receive a fair trial upon the charge and have every reasonable*  
17 *opportunity to make a defense thereto. An appeal from a deter-*  
18 *mination of the board may be taken to the Director of the Division*  
19 *of Taxation by filing a written petition for review within 45 days*  
20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
3 formerly exercised by commissioners of appeal and local boards  
4 charged with the duty of reviewing taxes on appeal, under such  
5 rules as they may from time to time adopt, and shall perform all the  
6 duties formerly performed by county boards of equalization or  
7 other county boards charged with the review or equalization of  
8 tax assessments or tax lists, and all the duties formerly performed  
9 by the county boards of assessors, *except as may be otherwise*  
10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
3 appeal, rules, regulations and procedures as are prescribed by  
4 the Director of the Division of Taxation, and issue such directions  
5 as may be necessary to carry into effect the provisions of this title.  
6 \***[Each board shall record all proceedings before it involving tax**  
7 **appeals, and shall furnish a transcript of the record of any appeal**  
8 **to any party to that appeal upon request and upon payment of a**  
9 **reasonable fee to be fixed by the board.]**\*

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county **[board of taxation shall have]** *tax admin-*  
3 *istrator* \***[, under the supervision and control [over] of the]** \*  
4 *\*shall be responsible for the administrative functions of the board.*  
4A *Each\* county board of taxation\***[,]**\* shall **\*[direct]**\* *\*have super-*  
4B *vision and control over\** all officers charged with the duty of  
5 making assessments for taxes in every taxing district in the county.  
6 Such officers shall be subject to, and shall, in making assessments,  
7 be governed by *directions issued by the county tax administrator*  
8 *pursuant to such rules**[,]** and orders [or directions] as [may]*  
9 *shall be issued by the county board, in the enforcement of the*  
10 *objects of this title. Before making any such rules**[,]** or orders [or*  
11 *directions], the county board shall submit them to the [State Tax*  
12 *Commissioner] Director of the Division of Taxation, and no*  
13 *rule**[,]** or order [or direction] shall be considered adopted by*  
14 *the county board until approved by him. Each county board shall,*  
15 *within 90 days of the effective date of this amendatory and supple-*  
16 *mentary act, promulgate rules governing the conduct and perform-*  
17 *ance of such officers. If such rules are not promulgated within the*  
18 *time set forth herein, the conduct and performance of such officers*  
19 *shall be governed by such rules as the Director of the Division of*  
20 *Taxation shall promulgate, which rules shall be enforced by the*  
21 *county board.**

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county [board of taxation] *tax administrator*  
3 shall annually ascertain and determine, according to [its] *his* best  
4 knowledge and information, the general ratio or percentage of true  
5 value at which the real property of each taxing district is in fact  
6 assessed according to the tax lists laid before the board. [It] *On*  
7 *or before March 1 of each year, he* shall prepare and submit to the  
8 *county board* an equalization table showing, for each district, the  
9 following items:

10 (a) The percentage level established pursuant to law for express-  
11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements  
25 and equipment and all other personal property used in business,  
26 computed by multiplying the aggregate true value thereof by the  
27 lower of (1) that percentage level established pursuant to law for  
28 expressing the taxable value of real property in the county, or  
29 (2) the average ratio of assessed to true value of real property as  
30 promulgated by the director on October 1 of the pretax year,  
31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
32 as the same may have been modified by the \*[Division of Tax  
33 Appeals]\* *\*Tax Court\**;

34 (i) The amount by which the valuation in item (f) should be  
35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
37 and to the Division of Taxation, and be posted at the courthouse,  
38 [at least 1 week before the hearings provided for in section 54:3-18  
39 of this Title] *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
3 annually [on February 1 (or if that date is a Sunday or a legal

4 holiday, on the next succeeding day which is neither a Sunday nor  
5 a legal holiday)] for the purpose of [equalizing the assessments  
6 of property among] *reviewing the equalization table prepared*  
7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
8 *tricts of the county. At the meeting a hearing shall be given to the*  
9 *assessors and representatives of the governing bodies of the various*  
10 *taxing districts for the purpose of determining the accuracy of the*  
11 *ratios and valuations of property as shown in the equalization*  
12 *table, and the board shall confirm or revise the table in accordance*  
13 *with the facts. The hearings may be adjourned from time to time*  
14 *but the equalization shall be completed before March 10. At the*  
15 *first hearing any taxing district may object to the ratio or valuation*  
16 *fixed for any other district, but no increase in any valuation as*  
17 *shown in the table shall be made by the board without giving a*  
18 *hearing, after 3 days' notice, to the governing body and assessor*  
19 *of the taxing district affected.*

1 \* [13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
3 all such appeals within [3] 6 months after the last day for filing  
4 such appeals, and shall keep a record of its judgments thereon in  
5 permanent form, and shall [transmit a memorandum of] *set forth*  
6 *in written form findings of fact and conclusions to support its*  
7 *judgment on each appeal so determined and transmit a copy thereof*  
8 *to the taxpayer, and in all cases where the amount of tax to be paid*  
9 *shall be changed as a result of an appeal, to the collector of the*  
10 *taxing district. The Director of the Division of Taxation shall*  
11 *prescribe such procedures and forms for the setting forth of such*  
12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
14 *county board of taxation, the petition of appeal so taken shall*  
15 *contain a copy of the findings of fact and conclusions of the county*  
16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
18 State Department of Taxation and Finance] to review the action  
19 or determination of the county board involving real property the  
20 judgment of the county board shall be conclusive and binding upon  
21 the municipal assessor and the taxing district for the assessment  
22 year, and for the 2 assessment years succeeding the assessment  
23 year, covered by the judgment, except as to changes in value of  
24 the property occurring after the assessment date. Where such  
25 changes are alleged the petition of appeal shall specifically set  
26 forth the nature of the changes relied upon as the basis for such  
27 appeal. However, the conclusive and binding effect of such judg-

28 ment shall terminate with the tax year immediately preceding the  
 29 year in which a program for a complete revaluation of all real  
 30 property within the district has been put into effect.]\*

1 \***[14.]**\* \*13.\* R. S. 54:3-30 is amended to read as follows:

2 54:3-30. **[In counties having more than five hundred thousand**  
 3 **inhabitants the board of chosen freeholders]** *The governing body*  
 4 *of the county* shall provide the county board of taxation, *and*  
 5 *county tax administrator* with permanent offices for the transaction  
 6 of **[its]** *the business of the county board* and the preservation of  
 7 its records *and papers, and shall supply such equipment and sup-*  
 8 *plies as may be necessary.* The records shall be open to the inspec-  
 9 tion of the public during ordinary business hours.

1 \***[15.]**\* \*14.\* R. S. 54:3-31 is amended to read as follows:

2 54:3-31. The **[board of chosen freeholders]** *governing body of*  
 3 *the county* shall defray the actual traveling expenses of the mem-  
 4 bers **[and secretary]** of the county board of taxation *and the county*  
 5 *tax administrator* and shall, *consistent with such procedures as*  
 6 *may be adopted by the governing body,* pay the bills therefor when  
 7 *duly attested [by the president and secretary thereof].*

1 \***[16.]**\* \*15.\* R. S. 54:2-39 is amended to read as follows:

2 54:2-39. Any **[appellant]** *\*party\** who is dissatisfied with the  
 3 judgment of the county board of taxation upon his appeal may  
 4 **[appeal from]** *\*such review of\** that judgment **[to]** *\*in\** the  
 5 **[Division of Tax Appeals in the Department of the Treasury]** *\**  
 6 *Tax Court\** by filing a **[petition of appeal to the division, in**  
 7 **manner and form to be by said division prescribed,]** *\*complaint*  
 8 *with the Tax Court, pursuant to rules of court\** **[on or before**  
 9 **December 15 following the date fixed for final decisions by the**  
 10 **county boards,]** *within 45 days of the [rendering] \*service\* of*  
 11 *the judgment of the county board,* and the **[division]** *\*Tax*  
 12 *Court\** shall **[proceed summarily to]** *hear and determine all*  
 13 *such [appeals] \*matters\** and render its judgment thereon **[as**  
 14 **soon as may be]** *\**.

15 At the time that a **[petition of appeal]** *\*complaint\** has been  
 16 filed with the **[Division of Tax Appeals]** *\*Tax Court\**, all taxes  
 17 **[for the current tax year]** *\*or any installments thereof then*  
 17A *due and payable for the year for which review is sought\** must have  
 17B been paid **[and the appellant at such time shall present evidence**  
 17C **of such payment]** *\**. No interest shall be due and payable by the  
 17D appellant for the period from November 1 of the current tax year  
 17E to the date of filing the **[petition of appeal]** *\*complaint\**.

18 \***[**Each petition of appeal shall be verified and shall contain a  
 19 *copy of the findings of fact and conclusions of the county board on*  
 20 *the appeal and full and complete information as to the land, in-*  
 21 *cluding the size of the lot, a description of the buildings and struc-*  
 22 *tures thereon, if any, and the use thereof and further shall detail*  
 23 *the income and expense of operation in cases of income-producing*  
 24 *property. Where the petition of appeal is from a judgment as to*  
 25 *the assessed valuation of the appellant's property, there shall be*  
 26 *annexed to the petition evidence of payment of taxes due and*  
 27 *payable as hereinabove prescribed.*

28 No appeal, however, shall lie to the Division of Tax Appeals in  
 29 the Department of the Treasury where**]** \**If the Tax court shall*  
 30 *determine that*\* the appeal to the county board of taxation has  
 31 been (a) withdrawn at the hearing, or previously thereto in writing  
 32 by the appellant or his agent; (b) dismissed because of appellant's  
 33 failure to prosecute the appeal at a hearing called by the county  
 34 tax board; (c) settled by mutual consent of the taxpayer and  
 35 assessor of the taxing district\*, *there shall be no review*\*. This  
 36 provision shall not preclude **[**an appeal to the Division of Tax  
 37 Appeals in the Department of the Treasury**]**\* *a review by the*  
 38 *Tax Court*\* in the event that the appeal was "dismissed without  
 39 prejudice" by the county board of taxation.

1 \***[17.]**\* \*16.\* Section 1 of P. L. 1947, c. 93 (C. 54:3-21.3) is  
 2 amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
 4 the county board of taxation in any county pursuant to section  
 5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
 6 on his behalf shall pay to the **[**secretary of such county board**]**  
 7 *county treasurer, through the county tax administrator, a fee for*  
 8 *each such petition according to the following schedule:*

9 (a) If the *assessed valuation* **[involved]**\* *of the property*  
 9A *under appeal*\* is:

10 <b>[</b> Less than \$5,000.00, the fee shall be .....	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00
13 \$50,000.00 or more but less than \$100,000.00,	
13A the fee shall be .....	\$5.00
14 \$100,000.00 or more, the fee shall be .....	<b>\$10.00]</b>
15 <i>Less than \$150,000.00, the fee shall be .....</i>	<i>\$5.00</i>
16 <i>\$150,000.00 or more but less than \$500,000.00,</i>	
17 <i>the fee shall be .....</i>	<i>\$25.00</i>
18 <i>\$500,000.00 or more but less than \$1,000,000.00,</i>	
19 <i>the fee shall be .....</i>	<i>\$100.00</i>

20 \$1,000,000.00 or more, the fee shall be ..... \$150.00

21 (b) When the appeal shall involve only the classification of prop-  
22 erty, for each parcel of property sought to be reclassified the fee  
23 shall be ~~[\$10.00]~~ \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
25 property and the classification of property, the fees shall be accord-  
26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
28 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ \$25.00.

29-31 (e) No filing fee shall be required hereunder to contest the denial  
32 of an application for a veteran's or veteran's widow's deduction  
33 under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior  
34 citizen's or disabled person's deduction under section 10 of P. L.  
35 1963, c. 172 (C. 54:4-89), or for a homestead exemption under  
36 P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).

37 Each ~~[such secretary]~~ county tax administrator shall be liable  
38 for all such fees paid into his hands and he shall pay over all such  
39 fees to the treasurer of the county, who shall receive, account and  
40 dispose of such fees as revenues of the county, *subject to the provi-*  
41 *sions of section \*~~[18]~~\* \*17\* of this amendatory and supplementary*  
42 *act.*

1 \*~~[18.]~~\* \*17.\* (New section) All revenues received by the county  
2 from fees, either established or increased pursuant to this amenda-  
3 tory and supplementary act, shall be used exclusively for the  
4 purposes of modernizing the record-retention capabilities of the  
5 county board of taxation, for defraying the costs incurred by the  
6 county board of taxation in transcribing appeal proceedings, setting  
7 forth \*~~[findings of fact and conclusions]~~\* \*memorandums of judg-  
8 ment\* and in providing copies thereof, and for paying any salary  
9 required to be paid by the county which is increased pursuant to  
10 this amendatory and supplementary act.

1 \*~~[19.]~~\* \*18.\* (New section) a. The president of each county board  
2 of taxation shall annually on or before August 15 report to the  
3 Director of the Division of Taxation in the Department of the  
4 Treasury. Such report shall be in such form as shall be prescribed  
5 by the director and shall contain such information and statistics  
6 as may be appropriate to demonstrate for the immediately preced-  
7 ing 6 months period during which tax appeals were heard by the  
8 county board: the total number of appeals filed with the county  
9 board; the disposition of the various appeals disposed of during  
10 that period; the character of appeals filed with regard to the  
11 classification of properties appealed; the total amount of assess-  
12 ment involved in those appeals; the number of appeals filed in



13 each filing fee category during that period; and, the total amount  
 14 of reductions and increases of assessed valuation granted by the  
 15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
 17 the reports required under subsection a. of this section, and shall  
 18 include a summary of the information contained therein in the  
 19 division's annual report.

1 \***[20.]**\* \*19.\* (New section) Any person holding the office of sec-  
 2 retary to the county board of taxation on the effective date of this  
 3 amendatory and supplementary act shall have the title and hold the  
 4 office of county tax administrator notwithstanding the fact that he  
 5 may not meet the requirements set forth in R. S. 54:3-7.c. No provi-  
 6 sion of this amendatory and supplementary act shall terminate or  
 7 affect in any way the tenure of any person holding the office of  
 8 secretary to the county board of taxation on the effective date  
 9 hereof, except that each such secretary who shall hold the position  
 10 of county tax administrator after the effective date hereof shall  
 11 comply with the provisions of R. S. 54:3-7.b.

1 \***[21.]**\* \*20.\* (New section) Whenever in any law, rule, regula-  
 2 tion, order, contract, document, judicial or administrative pro-  
 3 ceeding, or otherwise, reference is made to the office of secretary  
 4 of the county board of taxation, the same shall be considered to  
 5 mean and refer to the office of the county tax administrator estab-  
 6 lished pursuant to this act.

1 \***[22.]**\* \*21.\* R. S. 54:3-29 is repealed.

1 \***[23.]**\* \*22.\* This act shall take effect immediately, except for  
 2 section 3 *and section 15* which shall take effect July 1, 1979.

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ASSEMBLY AMENDMENTS TO  
**ASSEMBLY, No. 1858**  
[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED JULY 16, 1979

Amend page 3, section 4, line 10, after "duties", insert "; provided, however, that any person currently holding office as a county board secretary may, at the option of the governing body, finish out his current term".

Amend page 3, section 5, line 18, after "period", insert "; provided further that, any county board secretary who is continued in office, pursuant to subsection b of R. S. 54:3-7, shall not be affected by the salary requirements of this section".

Amend page 11, section 22, line 2, omit "1979", insert "1980".

SENATE COMMITTEE AMENDMENTS TO

**ASSEMBLY, No. 1858**

[SECOND OFFICIAL COPY REPRINT]

**STATE OF NEW JERSEY**

ADOPTED AUGUST 2, 1979

Amend page 1, title, line 3, after “**J**”, insert “54:3-26,”.

Amend page 3, section 4, line 10, after “duties”, insert “. ” omit “; provided, however, that any person”.

Amend page 3, section 4, lines 10A-10B, omit these lines.

Amend page 3, section 5, line 18, omit “;”.

Amend page 3, section 5, lines 19-20, omit these lines.

Amend page 3, section 5, line 21, omit “affected by the salary requirements of this section”.

Amend page 5, section 9, line 9, after “**J**”, insert “Each board shall record all proceedings before it involving tax appeals, and shall furnish a transcript of the record of any appeal to any party to that appeal upon request and upon payment of a reasonable fee to be fixed by the board.”.

Amend page 5, section 10, line 3, after “the**J**”, insert “, under the supervision and control of the county board of taxation,”.

Amend page 5, section 10, lines 4-4B, omit “. Each county board of taxation shall have supervision and control over” insert “, and, pursuant to such supervision and control, shall direct”.

Amend page 7, section 12, line 19, after section 12, insert new section 13 as follows, and renumber sections 13 through 22 as sections 14 through 23 respectively:

“13. (New section) R. S. 54:3-26 is amended to read as follows:

54:3-26. The county board of taxation shall hear and determine all such appeals within 3 months after the last day for filing such appeals, and shall keep a record of its judgments thereon in permanent form, and shall transmit a *written* memorandum of its judgments to the assessor of the taxing district and to the taxpayer, setting forth the reasons on which such judgment was based, and in all cases where the amount of tax to be paid shall be changed as the result of an appeal, to the collector of the taxing district. *The Director of the Division of Taxation shall prescribe such procedures and forms for the setting forth of such written memorandum of judgments as may be necessary.*

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

*Whenever any review is sought of the determination of the county board of taxation, the complaint shall contain a copy of the memorandum of judgment of the county board.*

Where no [appeal] request for review is taken to the [Division of Tax Appeals in the State Department of Taxation and Finance] tax court to review the action or determination of the county board involving real property the judgment of the county board shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year, and for the 2 assessment years succeeding the assessment year, covered by the judgment, except as to changes in value of the property occurring after the assessment date. Where such changes are alleged the petition of appeal shall specifically set forth the nature of the changes relied upon as the basis for such appeal. However, the conclusive and binding effect of such judgment shall terminate with the tax year immediately preceding the year in which a program for a complete revaluation of all real property within the district has been put into effect.”.

Amend page 10, section 16, line 41, omit “17”, insert “18”.

Amend page 10, section 17, line 6, after “taxation in”, insert “recording and”.

Amend page 10, section 18, line 7, omit “6”, insert “3”.

Amend page 11, section 22, line 1, omit “immediately”, insert “January 1, 1980”.

Amend page 11, section 22, line 2, omit “and section 15”.

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[SENATE REPRINT]  
**ASSEMBLY, No. 1858**  
[SECOND OFFICIAL COPY REPRINT]

with Senate committee amendments adopted August 2, 1979

**STATE OF NEW JERSEY**

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]** \*\*\*54:3-26,\*\*\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each* member shall, *within*  
16 *18 months of appointment*, furnish proof that he has received cer-  
17 tificates indicating satisfactory completion of training courses  
18 designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) **[within**  
19 **a year of his appointment]** or that he possesses an assessor's cer-  
20 tificate issued pursuant to P. L. 1967, c. 44, as supplemented **[and**  
21 **in counties where there are five members of the board, at least two**

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

22 members shall furnish such proof]. *Each member serving on the*  
 23 *effective date of this amendatory and supplementary act shall*  
 24 *furnish such proof within 18 months of such effective date, if 18*  
 25 *months or more of his term are remaining thereafter.*

26 *If any member so required does not furnish such proof within*  
 27 *said 18-month period, the county tax administrator shall immedi-*  
 28 *ately notify the president of the county board of taxation and the*  
 29 *Director of the Division of Taxation. The director shall upon the*  
 30 *receipt of such notification declare the position to be vacant, and*  
 31 *shall notify the Governor of the existence of such vacancy. The*  
 32 *Governor shall thereupon appoint, with the advice and consent of*  
 33 *the Senate, a different citizen and resident of the relevant county*  
 34 *to fill such position for the unexpired term.*

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 b. *The president shall have responsibility for overseeing the*  
 5 *writing of the \*~~findings of fact and conclusions~~\* \*written memo-*  
 6 *randum of judgment\* \*~~on appeals~~\* required pursuant to R. S.*  
 7 *54:3-26, and each \*~~such finding and conclusion~~\* shall be under*  
 8 *his signature, as well as the signature of any other member of the*  
 9 *board who participated in the rendering of the county board judg-*  
 10 *ment on the appeal. \*~~The county board of taxation may retain~~*  
 11 *such professional personnel as it may require on a limited or*  
 12 *temporary basis to assist the president in writing such findings of*  
 13 *fact and conclusions.\**

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 ~~[\$8,125.00]~~ \$11,125.00; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of ~~[\$6,250.00]~~ \$9,250.00; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of ~~[\$5,625.00]~~ \$8,625.00; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of ~~[\$5,000.00]~~ \$8,000.00;  
 16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of ~~[\$4,375.00]~~ \$7,375.00;

18 except as hereinafter provided, in counties having not more than  
 19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties ~~\*\*\*.\*\*\* \*\*~~]; provided, however,  
 10A that any person currently holding office as a county board secretary  
 10B may, at the option of the governing body, finish out his current  
 10C term~~\*\*.~~];\*\*\*

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator  
 14 pursuant to this amendatory and supplementary act, the govern-  
 15 ing body may comply with the minimum salary required hereunder  
 16 by increasing upon the effective date of this act the salary of such  
 17 county tax administrator by \$3,000.00 and by phasing in the  
 18 remainder through incremental increases over a 3-year  
 19 period~~\*\*\*~~]; provided further that, any county board secretary

20 *who is continued in office, pursuant to subsection b of R. S. 54:3-7,*  
 21 *shall not be affected by the salary requirements of this sec-*  
 22 *tion\*\*】\*\*\*. Such salaries and compensation shall be paid by the*  
 23 *county treasurer [on warrants approved by the president of the*  
 24 *board] pursuant to the fiscal procedures established by the govern-*  
 25 *ing body of the county.*

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. [All secretaries] *Each county tax administrator here-*  
 3 *after appointed who shall have received two consecutive appoint-*  
 4 *ments for full terms as [such secretary] county tax administrator,*  
 5 *and each county tax administrator serving a full term as secretary*  
 6 *on the effective date of this amendatory and supplementary act who*  
 7 *shall thereafter be appointed to another consecutive full term as*  
 8 *county tax administrator, and [all secretaries now in office,] each*  
 9 *county tax administrator who has heretofore acquired tenure as*  
 10 *secretary pursuant to this section shall hold office as county tax*  
 11 *administrator during good behavior, efficiency and residence in the*  
 12 *county where employed, and shall not be removed for political*  
 13 *reasons or for any cause other than incapacity, misconduct, non-*  
 14 *residence or disobedience of just rules or regulations established*  
 15 *by the [county board of taxation] Director of the Division of*  
 16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
 18 *of county board secretary on the effective date hereof shall be*  
 19 *considered to be serving a full term as secretary if he was appointed*  
 20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
 21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No [secretary hereafter appointed] *county tax admin-*  
 3 *istrator who [shall have received two consecutive appointments as*  
 4 *such secretary, and no secretary now in office] has heretofore*  
 5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
 6 *sions of R. S. 54:3-9, shall be removed from office except for just*  
 7 *cause, as provided in section 54:3-9 of this Title, and after a*  
 8 *written charge or charges of the cause of complaint shall have*  
 9 *been preferred against him, signed by the person making the*  
 10 *charge, and filed with the president of the county board of taxation,*  
 11 *and, after the charge has been publicly examined into by the board,*  
 12 *upon such reasonable notice to the person charged and in such*  
 13 *manner and examination as the rules and regulations of the board*  
 14 *may prescribe. Every [such secretary] county tax administrator*  
 15 *against whom a charge for any cause may be preferred hereunder,*  
 16 *shall receive a fair trial upon the charge and have every reasonable*



17 opportunity to make a defense thereto. *An appeal from a deter-*  
 18 *mination of the board may be taken to the Director of the Division*  
 19 *of Taxation by filing a written petition for review within 45 days*  
 20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
 3 formerly exercised by commissioners of appeal and local boards  
 4 charged with the duty of reviewing taxes on appeal, under such  
 5 rules as they may from time to time adopt, and shall perform all the  
 6 duties formerly performed by county boards of equalization or  
 7 other county boards charged with the review or equalization of  
 8 tax assessments or tax lists, and all the duties formerly performed  
 9 by the county boards of assessors, *except as may be otherwise*  
 10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
 3 appeal, rules, regulations and procedures as are prescribed by  
 4 the Director of the Division of Taxation, and issue such directions  
 5 as may be necessary to carry into effect the provisions of this title.  
 6 *\*[Each board shall record all proceedings before it involving tax*  
 7 *appeals, and shall furnish a transcript of the record of any appeal*  
 8 *to any party to that appeal upon request and upon payment of a*  
 9 *reasonable fee to be fixed by the board.]\* \*\*\*Each board shall*  
 10 *record all proceedings before it involving tax appeals, and shall*  
 11 *furnish a transcript of the record of any appeal to any party to*  
 12 *that appeal upon request and upon payment of a reasonable fee*  
 13 *to be fixed by the board.\*\*\**

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county [board of taxation shall have] *tax admin-*  
 3 *istrator\*[, under the supervision and control [over] of the]\* \*\*\*,*  
 4 *under the supervision and control of the county board of taxa-*  
 4A *tion,\*\*\* shall be responsible for the administrative functions of the*  
 4B *board\*\*\*[. Each\* county board of taxation\*[,]\* shall \*[direct]\**  
 4C *\*have supervision and control over\*]\*\*\* \*\*\*, and, pursuant to such*  
 4D *supervision and control, shall direct\*\*\* all officers charged with the*  
 5 *duty of making assessments for taxes in every taxing district in the*  
 6 *county. Such officers shall be subject to, and shall, in making assess-*  
 7 *ments, be governed by directions issued by the county tax admini-*  
 8 *strator pursuant to such rules[, ] and orders [or directions] as*  
 9 *[may] shall be issued by the county board, in the enforcement of*  
 10 *the objects of this title. Before making any such rules[, ] or orders*  
 11 *[or directions], the county board shall submit them to the [State*

12 Tax Commissioner] *Director of the Division of Taxation*, and no  
 13 rule[,] or order [or direction] shall be considered adopted by  
 14 the county board until approved by him. *Each county board shall,*  
 15 *within 90 days of the effective date of this amendatory and supple-*  
 16 *mentary act, promulgate rules governing the conduct and perform-*  
 17 *ance of such officers. If such rules are not promulgated within the*  
 18 *time set forth herein, the conduct and performance of such officers*  
 19 *shall be governed by such rules as the Director of the Division of*  
 20 *Taxation shall promulgate, which rules shall be enforced by the*  
 21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county [board of taxation] *tax administrator*  
 3 shall annually ascertain and determine, according to [its] *his* best  
 4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. [It] *On*  
 7 *or before March 1 of each year, he shall prepare and submit to the*  
 8 *county board* an equalization table showing, for each district, the  
 9 following items:

10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the \*[Division of Tax  
 33 Appeals]\* *\*Tax Court\**;

34 (i) The amount by which the valuation in item (f) should be  
35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
37 and to the Division of Taxation, and be posted at the courthouse,  
38 [at least 1 week before the hearings provided for in section 54:3-18  
39 of this Title] *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
3 annually [on February 1 (or if that date is a Sunday or a legal  
4 holiday, on the next succeeding day which is neither a Sunday nor  
5 a legal holiday)] for the purpose of [equalizing the assessments  
6 of property among] *reviewing the equalization table prepared*  
7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
8 *tricts of the county. At the meeting a hearing shall be given to the*  
9 *assessors and representatives of the governing bodies of the various*  
10 *taxing districts for the purpose of determining the accuracy of the*  
11 *ratios and valuations of property as shown in the equalization*  
12 *table, and the board shall confirm or revise the table in accordance*  
13 *with the facts. The hearings may be adjourned from time to time*  
14 *but the equalization shall be completed before March 10. At the*  
15 *first hearing any taxing district may object to the ratio or valuation*  
16 *fixed for any other district, but no increase in any valuation as*  
17 *shown in the table shall be made by the board without giving a*  
18 *hearing, after 3 days' notice, to the governing body and assessor*  
19 *of the taxing district affected.*

1 \*\*\*13. (New section) R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
3 all such appeals within 3 months after the last day for filing such  
4 appeals, and shall keep a record of its judgments thereon in perma-  
5 nent form, and shall transmit a *written memorandum of its judg-*  
6 *ments to the assessor of the taxing district and to the taxpayer,*  
7 *setting forth the reasons on which such judgment was based, and*  
8 *in all cases where the amount of tax to be paid shall be changed*  
9 *as the result of an appeal, to the collector of the taxing district.*  
10 *The Director of the Division of Taxation shall prescribe such pro-*  
11 *cedures and forms for the setting forth of such written memo-*  
12 *randum of judgments as may be necessary.*

13 *Whenever any review is sought of the determination of the*  
14 *county board of taxation, the complaint shall contain a copy of the*  
15 *memorandum of judgment of the county board.*

16 Where no [appeal] *request for review* is taken to the [Division  
17 of Tax Appeals in the State Department of Taxation and Finance]  
18 *tax court* to review the action or determination of the county board

19 involving real property the judgment of the county board shall be  
20 conclusive and binding upon the municipal assessor and the taxing  
21 district for the assessment year, and for the 2 assessment years  
22 succeeding the assessment year, covered by the judgment, except  
23 as to changes in value of the property occurring after the assess-  
24 ment date. Where such changes are alleged the petition of appeal  
25 shall specifically set forth the nature of the changes relied upon  
26 as the basis for such appeal. However, the conclusive and binding  
27 effect of such judgment shall terminate with the tax year immedi-  
28 ately preceding the year in which a program for a complete  
29 revaluation of all real property within the district has been put  
30 into effect.\*\*\*

1 \*~~13~~. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
3 all such appeals within ~~3~~ 6 months after the last day for filing  
4 such appeals, and shall keep a record of its judgments thereon in  
5 permanent form, and shall ~~transmit a memorandum of~~ *set forth*  
6 *in written form findings of fact and conclusions to support its*  
7 *judgment on each appeal so determined and transmit a copy thereof*  
8 *to the taxpayer, and in all cases where the amount of tax to be paid*  
9 *shall be changed as a result of an appeal, to the collector of the*  
10 *taxing district. The Director of the Division of Taxation shall*  
11 *prescribe such procedures and forms for the setting forth of such*  
12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
14 *county board of taxation, the petition of appeal so taken shall*  
15 *contain a copy of the findings of fact and conclusions of the county*  
16 *board.*

17 Where no appeal is taken~~to the Division of Tax Appeals in the~~  
18 ~~State Department of Taxation and Finance~~ to review the action  
19 or determination of the county board involving real property the  
20 judgment of the county board shall be conclusive and binding upon  
21 the municipal assessor and the taxing district for the assessment  
22 year, and for the 2 assessment years succeeding the assessment  
23 year, covered by the judgment, except as to changes in value of  
24 the property occurring after the assessment date. Where such  
25 changes are alleged the petition of appeal shall specifically set  
26 forth the nature of the changes relied upon as the basis for such  
27 appeal. However, the conclusive and binding effect of such judg-  
28 ment shall terminate with the tax year immediately preceding the  
29 year in which a program for a complete revaluation of all real  
30 property within the district has been put into effect.]\*

1 \*~~14.~~\* \*\*\*~~13.~~\* \*\*\* \*\*14.\*\* R. S. 54:3-30 is amended to read  
1A as follows:

2 54:3-30. ~~1~~ **In counties having more than five hundred thousand**  
3 **inhabitants the board of chosen freeholders** *The governing body*  
4 *of the county shall provide the county board of taxation, and*  
5 *county tax administrator with permanent offices for the transaction*  
6 *of [its] the business of the county board and the preservation of*  
7 *its records and papers, and shall supply such equipment and sup-*  
8 *plies as may be necessary. The records shall be open to the inspec-*  
9 *tion of the public during ordinary business hours.*

1 \*~~15.~~\* \*\*\*~~14.~~\* \*\*\* \*\*15.\*\* R. S. 54:3-31 is amended to read  
1A as follows:

2 54:3-31. The ~~1~~ **board of chosen freeholders** *governing body of*  
3 *the county shall defray the actual traveling expenses of the mem-*  
4 *bers [and secretary] of the county board of taxation and the county*  
5 *tax administrator and shall, consistent with such procedures as*  
6 *may be adopted by the governing body, pay the bills therefor when*  
7 *duly attested [by the president and secretary thereof].*

1 \*~~16.~~\* \*\*\*~~15.~~\* \*\*\* \*\*16.\*\* R. S. 54:2-39 is amended to read  
1A as follows:

2 54:2-39. Any ~~1~~ **appellant** *party* who is dissatisfied with the  
3 judgment of the county board of taxation upon his appeal may  
4 ~~2~~ **appeal from** *seek review of* that judgment ~~3~~ **to** *in* the  
5 ~~4~~ **Division of Tax Appeals in the Department of the Treasury**  
6 *Tax Court* by filing a ~~5~~ **petition of appeal to the division, in**  
7 *manner and form to be by said division prescribed,* ~~6~~ **complaint**  
8 *with the Tax Court, pursuant to rules of court* ~~7~~ **on or before**  
9 **December 15 following the date fixed for final decisions by the**  
10 **county boards,** *within 45 days of the rendering service of*  
11 *the judgment of the county board, and the division Tax*  
12 *Court shall proceed summarily to* ~~8~~ **hear and determine all**  
13 **such appeals** *matters* and render its judgment thereon ~~9~~ **as**  
14 **soon as may be**.

15 At the time that a ~~10~~ **petition of appeal** *complaint* has been  
16 filed with the ~~11~~ **Division of Tax Appeals** *Tax Court*, all taxes  
17 ~~12~~ **for the current tax year** *or any installments thereof then*  
17A *due and payable for the year for which review is sought* must have  
17B been paid ~~13~~ **and the appellant at such time shall present evidence**  
17C **of such payment**. No interest shall be due and payable by the  
17D appellant for the period from November 1 of the current tax year  
17E to the date of filing the ~~14~~ **petition of appeal** *complaint*.

18 ~~15~~ **Each petition of appeal shall be verified and shall contain a**  
19 **copy of the findings of fact and conclusions of the county board on**

20 *the appeal and* full and complete information as to the land, in-  
21 cluding the size of the lot, a description of the buildings and struc-  
22 tures thereon, if any, and the use thereof and further shall detail  
23 the income and expense of operation in cases of income-producing  
24 property. Where the petition of appeal is from a judgment as to  
25 the assessed valuation of the appellant's property, there shall be  
26 annexed to the petition evidence of payment of taxes due and  
27 payable as hereinabove prescribed.

28 No appeal, however, shall lie to the Division of Tax Appeals in  
29 the Department of the Treasury where] \* *If the Tax court shall*  
30 *determine that* the appeal to the county board of taxation has  
31 been (a) withdrawn at the hearing, or previously thereto in writing  
32 by the appellant or his agent; (b) dismissed because of appellant's  
33 failure to prosecute the appeal at a hearing called by the county  
34 tax board; (c) settled by mutual consent of the taxpayer and  
35 assessor of the taxing district\*, *there shall be no review*\*. This  
36 provision shall not preclude \***[an appeal to the Division of Tax**  
37 **Appeals in the Department of the Treasury]** \* *a review by the*  
38 *Tax Court*\* in the event that the appeal was "dismissed without  
39 prejudice" by the county board of taxation.

1 \***[17.]** \* \*\***[\*16.\*]**\*\*\* \*\*\*17.\*\*\* Section 1 of P. L. 1947, c. 93  
2 (C. 54:3-21.3) is amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
4 the county board of taxation in any county pursuant to section  
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
6 on his behalf shall pay to the **[secretary of such county board]**  
7 *county treasurer, through the county tax administrator*, a fee for  
8 each such petition according to the following schedule:

9 (a) If the *assessed valuation* \***[involved]**\* *of the property*  
9A *under appeal*\* is:

10 <b>[Less than \$5,000.00, the fee shall be</b> . . . . .	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00
13 \$50,000.00 or more but less than \$100,000.00,	
13A the fee shall be . . . . .	\$5.00
14 \$100,000.00 or more, the fee shall be . . . . .	<b>\$10.00]</b>
15 <i>Less than \$150,000.00, the fee shall be</i> . . . . .	\$5.00
16 <i>\$150,000.00 or more but less than \$500,000.00,</i>	
17 <i>the fee shall be</i> . . . . .	\$25.00
18 <i>\$500,000.00 or more but less than \$1,000,000.00,</i>	
19 <i>the fee shall be</i> . . . . .	\$100.00
20 <i>\$1,000,000.00 or more, the fee shall be</i> . . . . .	\$150.00

21 (b) When the appeal shall involve only the classification of prop-  
 22 erty, for each parcel of property sought to be reclassified the fee  
 23 shall be ~~[\$10.00]~~ \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
 25 property and the classification of property, the fees shall be accord-  
 26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
 28 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ \$25.00.

29-31 (e) *No filing fee shall be required hereunder to contest the denial*  
 32 *of an application for a veteran's or veteran's widow's deduction*  
 33 *under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior*  
 34 *citizen's or disabled person's deduction under section 10 of P. L.*  
 35 *1963, c. 172 (C. 54:4-89), or for a homestead exemption under*  
 36 *P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).*

37 Each ~~[such secretary]~~ *county tax administrator* shall be liable  
 38 for all such fees paid into his hands and he shall pay over all such  
 39 fees to the treasurer of the county, who shall receive, account and  
 40 dispose of such fees as revenues of the county, *subject to the provi-*  
 41 *sions of section \*~~[18]~~ \* \*\*~~[17]~~ \* \*\* \*18\*\** of this amendatory  
 42 *and supplementary act.*

1 \*~~[18.]~~ \* \*\*~~[17.]~~ \* \*\* \*18.\*\* (New section) All revenues  
 2 received by the county from fees, either established or increased  
 3 pursuant to this amendatory and supplementary act, shall be  
 4 used exclusively for the purposes of modernizing the record-  
 5 retention capabilities of the county board of taxation, for defraying  
 6 the costs incurred by the county board of taxation in *\*\*\*recording*  
 7 *and\*\*\** transcribing appeal proceedings, setting forth \*~~[findings~~  
 8 *of fact and conclusions] \* *memorandums of judgment* and in  
 9 providing copies thereof, and for paying any salary required to  
 10 be paid by the county which is increased pursuant to this amenda-  
 11 tory and supplementary act.*

1 \*~~[19.]~~ \* \*\*~~[18.]~~ \* \*\* \*19.\*\* (New section) a. The presi-  
 2 dent of each county board of taxation shall annually on or  
 3 before August 15 report to the Director of the Division of  
 4 Taxation in the Department of the Treasury. Such report shall  
 5 be in such form as shall be prescribed by the director and shall  
 6 contain such information and statistics as may be appropriate  
 7 to demonstrate for the immediately preceding *\*\*\*~~[6]~~\*\*\* \*\*3\*\**  
 7A months period during which tax appeals were heard by the  
 8 county board: the total number of appeals filed with the county  
 9 board; the disposition of the various appeals disposed of during  
 10 that period; the character of appeals filed with regard to the

11 classification of properties appealed; the total amount of assess-  
 12 ment involved in those appeals; the number of appeals filed in  
 13 each filing fee category during that period; and, the total amount  
 14 of reductions and increases of assessed valuation granted by the  
 15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
 17 the reports required under subsection a. of this section, and shall  
 18 include a summary of the information contained therein in the  
 19 division's annual report.

1 \***[20.]**\* \*\*\***[\*19.\*]**\*\*\* \*\*\***20.**\*\*\* (New section) Any person hold-  
 2 ing the office of secretary to the county board of taxation on the  
 3 effective date of this amendatory and supplementary act shall  
 4 have the title and hold the office of county tax administrator  
 5 notwithstanding the fact that he may not meet the requirements  
 6 set forth in R. S. 54:3-7.c. No provision of this amendatory and  
 7 supplementary act shall terminate or affect in any way the tenure  
 8 of any person holding the office of secretary to the county board of  
 9 taxation on the effective date hereof, except that each such secre-  
 10 tary who shall hold the position of county tax administrator after  
 11 the effective date hereof shall comply with the provisions of R. S.  
 12 54:3-7.b.

1 \***[21.]**\* \*\*\***[\*20.\*]**\*\*\* \*\*\***21.**\*\*\* (New section) Whenever in any  
 2 law, rule, regulation, order, contract, document, judicial or admin-  
 3 istrative proceeding, or otherwise, reference is made to the office of  
 4 secretary of the county board of taxation, the same shall be  
 5 considered to mean and refer to the office of the county tax admin-  
 6 istrator established pursuant to this act.

1 \***[22.]**\* \*\*\***[\*21.\*]**\*\*\* \*\*\***22.**\*\*\* R. S. 54:3-29 is repealed.

1 \***[23.]**\* \*\*\***[\*22.\*]**\*\*\* \*\*\***23.**\*\*\* This act shall take effect  
 2 \*\*\***[immediately]**\*\*\* \*\*\***January 1, 1980**\*\*\*, except for section 3  
 3 \*\*\***[\*and section 15\*]**\*\*\* which shall take effect July 1,  
 4 \*\*\***[1979]**\*\*\* \*\***1980**\*\*.

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SENATE COUNTY AND MUNICIPAL  
GOVERNMENT COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1858**

with Assembly committee amendments, Assembly amendments  
and Senate committee amendments

**STATE OF NEW JERSEY**

DATED: AUGUST 2, 1979

The purpose of this bill is to strengthen the status and capabilities of the county boards of taxation by further modernizing and professionalizing their procedures and personnel. The bill addresses both the property tax administrative and appeals responsibilities of the boards. In the area of tax appeals, the bill would be a companion to the recent reform of the State tax appeals procedure through the establishment of the tax court.

As amended by the Senate committee, the bill in the tax appeals area would:

1. Incorporate the provisions of Assembly Bill 717, requiring the county tax board to transmit a written memorandum of its judgments to the assessor of the taxing district and to the taxpayer, setting forth the reasons on which its judgment was based;
2. Require that whenever any review is sought in the tax court of the county board's determination, the request shall include a copy of the memorandum of judgment of the county board, and shall be made within 45 days of the county board judgment;
3. Require all members of the county board to possess a tax assessor's certificate, or certificates of completion of established training courses, within 18 months of appointment, and provide for the declaration of a vacancy in the event of noncompliance;
4. Require the county boards to record all tax appeals proceedings before them;
5. Permit the county boards to charge a fee for supplying a transcript of the appeal;
6. Require the county boards annually to report certain statistics regarding tax appeals to the Director of the Division of Taxation, for inclusion in the division's annual report;
7. Establish a more modern and equitable fee schedule, which provides that almost all residential appeals shall pay a fee of \$5.00, with larger appeals paying a higher rate based upon assessed valuation, which better reflects property values as they currently exist in the State;

8. Dedicate all revenues received by the county boards from fees to the purposes of modernizing record-retention capabilities, of defraying costs incurred in recording and transcribing appeal proceedings and setting forth written memorandums of judgment, and of paying salaries increased by the act.

In the area of the county boards' property tax administration responsibilities, the bill would:

1. Transform the office of secretary to the county board into the office of county tax administrator;
2. Require that each county board appoint a county tax administrator;
3. Require that the county tax administrator in each first class county shall receive an annual salary of not less than \$25,000.00, and in all other counties an annual salary of not less than \$20,000.00;
4. Provide that wherever the secretary to the board is receiving, prior to the effective date of the act, an annual salary which is more than \$5,000.00 less than the required minimum salary for the county tax administrator, the county governing body may phase into such minimum salary requirement over a 3 year period;
5. Require that any person hereafter appointed as county tax administrator possess a tax assessor's certificate;
6. Require that any person holding the office of county tax administrator after the effective date of the act shall devote full-time to his duties;
7. Authorize the Director of the Division of Taxation to establish rules and regulations concerning the conduct of county tax administrators, and to hear appeals from disciplinary actions of the county boards;
8. Provide that the county tax administrator, under the supervision and control of the county board, shall direct tax assessors in the performance of their duties;
9. Charge the county tax administrator with the responsibility for determining ratios and preparing equalization tables for confirmation or revision by the county tax board; and,
10. Require, rather than permit, the county board to promulgate rules for the conduct and performance of tax assessors.

The major provisions of the Senate committee amendments are as follows:

1. Incorporate the provisions of Assembly Bill 717 as explained above;
2. Restore the requirement in the bill as introduced that the county boards record all tax appeal proceedings before them. The Senate committee notes that all municipal planning boards and

zoning boards in the State are required by law to record their proceedings and to furnish a transcript upon request and upon payment of a fee. The proceedings of the county tax boards of the State are not any less important to the State or to its residents and taxpayers than are the proceedings of municipal planning and zoning boards, and should not be accorded any lesser status under the law. Moreover, since the county boards are permitted to establish a reasonable fee for supplying transcripts, and since the revenue received from the increased filing fees are dedicated to upgrading the record keeping and other responsibilities of the boards, the county boards should be able to substantially offset these recording costs. The Senate committee believes that the new filing fee schedule alone should produce at least 3 times much revenues for county boards than does the current schedule;

3. Delete the provisions inserted by Assembly floor amendment which would have permitted the governing body of any county to exempt its county tax administrator for the remainder of his current term from the requirement that he devote full-time to his duties, and from the minimum salary requirements for county tax administrators. This amendment created great difficulties with respect to: (a) the status of a tenured county board secretary, who in effect has no "term"; and, (b) whether or not a continued part-time county board secretary would be entitled to perform the increased duties and responsibilities charged to the county tax administrator under the bill. Moreover, since the property tax appeals and administration functions performed by county tax boards are State mandated functions performed for the State at the local level, any reform should be on a Statewide uniform basis.

The bill would additionally increase the salaries of all county board commissioners by \$3,000.00, with the president of each board to receive an additional \$1,000.00 per annum, rather than \$625.00 per annum. Since the State pays county board commissioner salaries, this provision would require an additional \$214,875.00 in State expenditures annually.

The Senate committee amended the bill to make it take effect January 1, 1980, except for the provision for the increased salaries to be paid by the State, which would take effect July 1, 1980.

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SENATE AMENDMENTS TO  
**ASSEMBLY, No. 1858**

[SENATE REPRINT]

[SECOND OFFICIAL COPY REPRINT]

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**STATE OF NEW JERSEY**

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ADOPTED NOVEMBER 29, 1979

Amend page 3, section 4, line 10, omit “.”.

Amend page 3, section 4, line 10c, after “term**】**”, insert “; provided, however, that any person currently holding office as a county board secretary may, at the option of the governing body, continue to serve on a part-time basis provided he holds or obtains prior to January 1, 1981 a tax assessor certificate.”.

Amend page 4, section 5, line 22, after “tion**】**”, insert “; provided, further, that a county board secretary who continues to serve pursuant to subsection b. of R. S. 54:3-7 shall receive a salary to be fixed by the governing body at a rate commensurate with the time he devotes to his duties as secretary.”.

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STATEMENT

These amendments restore the proviso that a county board secretary may continue to serve, on a part-time basis, but add the requirement that he hold or obtain by January 1, 1981 a tax assessor certificate.

They also provide for the fixing of the salary of a secretary who serves less than full time.

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

[SECOND OFFICIAL COPY REPRINT]

ASSEMBLY, No. 1858

STATE OF NEW JERSEY

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]**\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

1 1. R. S. 54:3-2 is amended to read as follows:  
2 54:3-2. Each board shall, as heretofore, be known as the  
3 county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each* member shall, *within*  
16 *18 months of appointment*, furnish proof that he has received cer-  
17 tificates indicating satisfactory completion of training courses  
18 designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) **[within**  
19 **a year of his appointment]** or that he possesses an assessor's cer-  
20 tificate issued pursuant to P. L. 1967, c. 44, as supplemented **[and**  
21 **in counties where there are five members of the board, at least two**  
22 **members shall furnish such proof]**. *Each member serving on 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.**

23 effective date of this amendatory and supplementary act shall  
 24 furnish such proof within 18 months of such effective date, if 18  
 25 months or more of his term are remaining thereafter.

26 If any member so required does not furnish such proof within  
 27 said 18-month period, the county tax administrator shall immedi-  
 28 ately notify the president of the county board of taxation and the  
 29 Director of the Division of Taxation. The director shall upon the  
 30 receipt of such notification declare the position to be vacant, and  
 31 shall notify the Governor of the existence of such vacancy. The  
 32 Governor shall thereupon appoint, with the advice and consent of  
 33 the Senate, a different citizen and resident of the relevant county  
 34 to fill such position for the unexpired term.

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 b. The president shall have responsibility for overseeing the  
 5 writing of the \***[findings of fact and conclusions]**\* \*written memo-  
 6 randum of judgment\* \***[on appeals]**\* required pursuant to R. S.  
 7 54:3-26, and each \***[such finding and conclusion]**\* shall be under  
 8 his signature, as well as the signature of any other member of the  
 9 board who participated in the rendering of the county board judg-  
 10 ment on the appeal. \***[The county board of taxation may retain**  
 11 **such professional personnel as it may require on a limited or**  
 12 **temporary basis to assist the president in writing such findings of**  
 13 **fact and conclusions.]**\*

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 **[\$8,125.00]** \$11,125.00; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of **[\$6,250.00]** \$9,250.00; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of **[\$5,625.00]** \$8,625.00; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of **[\$5,000.00]** \$8,000.00;  
 16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of **[\$4,375.00]** \$7,375.00;  
 18 except as hereinafter provided, in counties having not more than

19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties\*\*: provided, however, that any person  
 10A currently holding office as a county board secretary may, at the  
 10B option of the governing body, finish out his current term\*\*.

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator  
 14 pursuant to this amendatory and supplementary act, the govern-  
 15 ing body may comply with the minimum salary required hereunder  
 16 by increasing upon the effective date of this act the salary of such  
 17 county tax administrator by \$3,000.00 and by phasing in the  
 18 remainder through incremental increases over a 3-year period\*\*;  
 19 provided further that, any county board secretary who is continued  
 20 in office, pursuant to subsection b of R. S. 54:3-7, shall not be  
 21 affected by the salary requirements of this section\*\*. Such salaries

22 and compensation shall be paid by the county treasurer [on war-  
 23 rants approved by the president of the board] *pursuant to the*  
 24 *fiscal procedures established by the governing body of the county.*

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. [All secretaries] *Each county tax administrator here-*  
 3 *after appointed who shall have received two consecutive appoint-*  
 4 *ments for full terms as [such secretary] county tax administrator,*  
 5 *and each county tax administrator serving a full term as secretary*  
 6 *on the effective date of this amendatory and supplementary act who*  
 7 *shall thereafter be appointed to another consecutive full term as*  
 8 *county tax administrator, and [all secretaries now in office,] each*  
 9 *county tax administrator who has heretofore acquired tenure as*  
 10 *secretary pursuant to this section shall hold office as county tax*  
 11 *administrator during good behavior, efficiency and residence in the*  
 12 *county where employed, and shall not be removed for political*  
 13 *reasons or for any cause other than incapacity, misconduct, non-*  
 14 *residence or disobedience of just rules or regulations established*  
 15 *by the [county board of taxation] Director of the Division of*  
 16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
 18 *of county board secretary on the effective date hereof shall be*  
 19 *considered to be serving a full term as secretary if he was appointed*  
 20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
 21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No [secretary hereafter appointed] *county tax admin-*  
 3 *istrator who [shall have received two consecutive appointments as*  
 4 *such secretary, and no secretary now in office] has heretofore*  
 5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
 6 *sions of R. S. 54:3-9, shall be removed from office except for just*  
 7 *cause, as provided in section 54:3-9 of this Title, and after a*  
 8 *written charge or charges of the cause of complaint shall have*  
 9 *been preferred against him, signed by the person making the*  
 10 *charge, and filed with the president of the county board of taxation,*  
 11 *and, after the charge has been publicly examined into by the board,*  
 12 *upon such reasonable notice to the person charged and in such*  
 13 *manner and examination as the rules and regulations of the board*  
 14 *may prescribe. Every [such secretary] county tax administrator*  
 15 *against whom a charge for any cause may be preferred hereunder,*  
 16 *shall receive a fair trial upon the charge and have every reasonable*  
 17 *opportunity to make a defense thereto. An appeal from a deter-*  
 18 *mination of the board may be taken to the Director of the Division*  
 19 *of Taxation by filing a written petition for review within 45 days*  
 20 *from the date of the board determination.*



1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
3 formerly exercised by commissioners of appeal and local boards  
4 charged with the duty of reviewing taxes on appeal, under such  
5 rules as they may from time to time adopt, and shall perform all the  
6 duties formerly performed by county boards of equalization or  
7 other county boards charged with the review or equalization of  
8 tax assessments or tax lists, and all the duties formerly performed  
9 by the county boards of assessors, *except as may be otherwise*  
10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
3 appeal, rules, regulations and procedures as are prescribed by  
4 the Director of the Division of Taxation, and issue such directions  
5 as may be necessary to carry into effect the provisions of this title.  
6 *\*[Each board shall record all proceedings before it involving tax*  
7 *appeals, and shall furnish a transcript of the record of any appeal*  
8 *to any party to that appeal upon request and upon payment of a*  
9 *reasonable fee to be fixed by the board.]\**

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county [board of taxation shall have] *tax admin-*  
3 *istrator\*[, under the supervision and control [over] of the]\**  
4 *\*shall be responsible for the administrative functions of the board.*  
4A *Each\* county board of taxation\*[,]\* shall \*[direct]\* \*have super-*  
4B *vision and control over\** all officers charged with the duty of  
5 making assessments for taxes in every taxing district in the county.  
6 Such officers shall be subject to, and shall, in making assessments,  
7 be governed by *directions issued by the county tax administrator*  
8 *pursuant to such rules[, and orders [or directions] as [may]*  
9 *shall be issued by the county board, in the enforcement of the*  
10 *objects of this title. Before making any such rules[, or orders [or*  
11 *directions], the county board shall submit them to the [State Tax*  
12 *Commissioner] Director of the Division of Taxation, and no*  
13 *rule[, or order [or direction] shall be considered adopted by*  
14 *the county board until approved by him. Each county board shall,*  
15 *within 90 days of the effective date of this amendatory and supple-*  
16 *mentary act, promulgate rules governing the conduct and perform-*  
17 *ance of such officers. If such rules are not promulgated within the*  
18 *time set forth herein, the conduct and performance of such officers*  
19 *shall be governed by such rules as the Director of the Division of*  
20 *Taxation shall promulgate, which rules shall be enforced by the*  
21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county [board of taxation] *tax administrator*  
 3 shall annually ascertain and determine, according to [its] *his* best  
 4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. [It] *On*  
 7 *or before March 1 of each year, he* shall prepare *and submit to the*  
 8 *county board* an equalization table showing, for each district, the  
 9 following items:

10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements,  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the \*[Division of Tax  
 33 Appeals]\* *\*Tax Court\**;

34 (i) The amount by which the valuation in item (f) should be  
 35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
 37 and to the Division of Taxation, and be posted at the courthouse,  
 38 [at least 1 week before the hearings provided for in section 54:3-18  
 39 of this Title] *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
 3 annually [on February 1 (or if that date is a Sunday or a legal

4 holiday, on the next succeeding day which is neither a Sunday nor  
 5 a legal holiday)] for the purpose of [equalizing the assessments  
 6 of property among] *reviewing the equalization table prepared*  
 7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
 8 *tricts of the county. At the meeting a hearing shall be given to the*  
 9 *assessors and representatives of the governing bodies of the various*  
 10 *taxing districts for the purpose of determining the accuracy of the*  
 11 *ratios and valuations of property as shown in the equalization*  
 12 *table, and the board shall confirm or revise the table in accordance*  
 13 *with the facts. The hearings may be adjourned from time to time*  
 14 *but the equalization shall be completed before March 10. At the*  
 15 *first hearing any taxing district may object to the ratio or valuation*  
 16 *fixed for any other district, but no increase in any valuation as*  
 17 *shown in the table shall be made by the board without giving a*  
 18 *hearing, after 3 days' notice, to the governing body and assessor*  
 19 *of the taxing district affected.*

1 \* [13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within [3] 6 months after the last day for filing  
 4 such appeals, and shall keep a record of its judgments thereon in  
 5 permanent form, and shall [transmit a memorandum of] *set forth*  
 6 *in written form findings of fact and conclusions to support its*  
 7 *judgment on each appeal so determined and transmit a copy thereof*  
 8 *to the taxpayer, and in all cases where the amount of tax to be paid*  
 9 *shall be changed as a result of an appeal, to the collector of the*  
 10 *taxing district. The Director of the Division of Taxation shall*  
 11 *prescribe such procedures and forms for the setting forth of such*  
 12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
 14 *county board of taxation, the petition of appeal so taken shall*  
 15 *contain a copy of the findings of fact and conclusions of the county*  
 16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
 18 State Department of Taxation and Finance] to review the action  
 19 or determination of the county board involving real property the  
 20 judgment of the county board shall be conclusive and binding upon  
 21 the municipal assessor and the taxing district for the assessment  
 22 year, and for the 2 assessment years succeeding the assessment  
 23 year, covered by the judgment, except as to changes in value of  
 24 the property occurring after the assessment date. Where such  
 25 changes are alleged the petition of appeal shall specifically set  
 26 forth the nature of the changes relied upon as the basis for such  
 27 appeal. However, the conclusive and binding effect of such judg-

28 ment shall terminate with the tax year immediately preceding the  
 29 year in which a program for a complete revaluation of all real  
 30 property within the district has been put into effect.]\*

1 \***[14.]**\* \*13.\* R. S. 54:3-30 is amended to read as follows:

2 54:3-30. **[In counties having more than five hundred thousand**  
 3 **inhabitants the board of chosen freeholders]** *The governing body*  
 4 *of the county* shall provide the county board of taxation, and  
 5 *county tax administrator* with permanent offices for the transaction  
 6 of **[its]** *the business of the county board* and the preservation of  
 7 *its records and papers, and shall supply such equipment and sup-*  
 8 *plies as may be necessary.* The records shall be open to the inspec-  
 9 tion of the public during ordinary business hours.

1 \***[15.]**\* \*14.\* R. S. 54:3-31 is amended to read as follows:

2 54:3-31. The **[board of chosen freeholders]** *governing body of*  
 3 *the county* shall defray the actual traveling expenses of the mem-  
 4 bers **[and secretary]** of the county board of taxation *and the county*  
 5 *tax administrator* and shall, *consistent with such procedures as*  
 6 *may be adopted by the governing body,* pay the bills therefor when  
 7 *duly* attested **[by the president and secretary thereof].**

1 \***[16.]**\* \*15.\* R. S. 54:2-39 is amended to read as follows:

2 54:2-39. Any \***[appellant]**\* \*party\* who is dissatisfied with the  
 3 judgment of the county board of taxation upon his appeal may  
 4 \***[appeal from]**\* \*seek review of\* that judgment \***[to]**\* \*in\* the  
 5 \***[Division of Tax Appeals in the Department of the Treasury]**\*  
 6 \*Tax Court\* by filing a \***[petition of appeal to the division, in**  
 7 **manner and form to be by said division prescribed,]**\* \*complaint  
 8 *with the Tax Court, pursuant to rules of court* **[on or before**  
 9 **December 15 following the date fixed for final decisions by the**  
 10 **county boards,]** *within 45 days of the* \***[rendering]**\* \*service\* of  
 11 *the judgment of the county board,* and the \***[division]**\* \*Tax  
 12 *Court* shall \***[proceed summarily to]**\* hear and determine all  
 13 such \***[appeals]**\* \*matters\* and render its judgment thereon \***[as**  
 14 **soon as may be]**\*.

15 At the time that a \***[petition of appeal]**\* \*complaint\* has been  
 16 filed with the \***[Division of Tax Appeals]**\* \*Tax Court\*, all taxes  
 17 \***[for the current tax year]**\* \*or any installments thereof then  
 17A *due and payable for the year for which review is sought\** must have  
 17B been paid \***[and the appellant at such time shall present evidence**  
 17C **of such payment]**\*. No interest shall be due and payable by the  
 17D appellant for the period from November 1 of the current tax year  
 17E to the date of filing the \***[petition of appeal]**\* \*complaint\*.

18 \***[**Each petition of appeal shall be verified and shall contain a  
19 *copy of the findings of fact and conclusions of the county board on*  
20 *the appeal and full and complete information as to the land, in-*  
21 *cluding the size of the lot, a description of the buildings and struc-*  
22 *tures thereon, if any, and the use thereof and further shall detail*  
23 *the income and expense of operation in cases of income-producing*  
24 *property. Where the petition of appeal is from a judgment as to*  
25 *the assessed valuation of the appellant's property, there shall be*  
26 *annexed to the petition evidence of payment of taxes due and*  
27 *payable as hereinabove prescribed.*

28 No appeal, however, shall lie to the Division of Tax Appeals in  
29 the Department of the Treasury where] \* *If the Tax court shall*  
30 *determine that\** the appeal to the county board of taxation has  
31 been (a) withdrawn at the hearing, or previously thereto in writing  
32 by the appellant or his agent; (b) dismissed because of appellant's  
33 failure to prosecute the appeal at a hearing called by the county  
34 tax board; (c) settled by mutual consent of the taxpayer and  
35 assessor of the taxing district\*, *there shall be no review\**. This  
36 provision shall not preclude \***[**an appeal to the Division of Tax  
37 Appeals in the Department of the Treasury]**]** \* *a review by the*  
38 *Tax Court\** in the event that the appeal was "dismissed without  
39 prejudice" by the county board of taxation.

1 \***[17.]**\* *16.\** Section 1 of P. L. 1947, c. 93 (C. 54:3-21.3) is  
2 amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
4 the county board of taxation in any county pursuant to section  
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
6 on his behalf shall pay to the **[**secretary of such county board]  
7 *county treasurer, through the county tax administrator, a fee for*  
8 each such petition according to the following schedule:

9 (a) If the *assessed valuation* \***[involved]**\* *of the property*  
9A *under appeal\** is:

10 <b>[</b> Less than \$5,000.00, the fee shall be . . . . .	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00
13 \$50,000.00 or more but less than \$100,000.00,	
13A the fee shall be . . . . .	\$5.00
14 \$100,000.00 or more, the fee shall be . . . . .	\$10.00 <b>]</b>
15 <i>Less than \$150,000.00, the fee shall be . . . . .</i>	\$5.00
16 <i>\$150,000.00 or more but less than \$500,000.00,</i>	
17 <i>the fee shall be . . . . .</i>	\$25.00
18 <i>\$500,000.00 or more but less than \$1,000,000.00,</i>	
19 <i>the fee shall be . . . . .</i>	\$100.00

20 \$1,000,000.00 or more, the fee shall be ..... \$150.00

21 (b) When the appeal shall involve only the classification of prop-  
22 erty, for each parcel of property sought to be reclassified the fee  
23 shall be ~~[\$10.00]~~ \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
25 property and the classification of property, the fees shall be accord-  
26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
28 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ \$25.00.

29-31 (e) No filing fee shall be required hereunder to contest the denial  
32 of an application for a veteran's or veteran's widow's deduction  
33 under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior  
34 citizen's or disabled person's deduction under section 10 of P. L.  
35 1963, c. 172 (C. 54:4-89), or for a homestead exemption under  
36 P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).

37 Each ~~[such secretary]~~ county tax administrator shall be liable  
38 for all such fees paid into his hands and he shall pay over all such  
39 fees to the treasurer of the county, who shall receive, account and  
40 dispose of such fees as revenues of the county, *subject to the provi-*  
41 *sions of section \*~~[18]~~\* \*17\* of this amendatory and supplementary*  
42 *act.*

1 \*~~[18.]~~\* \*17.\* (New section) All revenues received by the county  
2 from fees, either established or increased pursuant to this amenda-  
3 tory and supplementary act, shall be used exclusively for the  
4 purposes of modernizing the record-retention capabilities of the  
5 county board of taxation, for defraying the costs incurred by the  
6 county board of taxation in transcribing appeal proceedings, setting  
7 forth \*~~[findings of fact and conclusions]~~\* \*memorandums of judg-  
8 ment\* and in providing copies thereof, and for paying any salary  
9 required to be paid by the county which is increased pursuant to  
10 this amendatory and supplementary act.

1 \*~~[19.]~~\* \*18.\* (New section) a. The president of each county board  
2 of taxation shall annually on or before August 15 report to the  
3 Director of the Division of Taxation in the Department of the  
4 Treasury. Such report shall be in such form as shall be prescribed  
5 by the director and shall contain such information and statistics  
6 as may be appropriate to demonstrate for the immediately preced-  
7 ing 6 months period during which tax appeals were heard by the  
8 county board: the total number of appeals filed with the county  
9 board; the disposition of the various appeals disposed of during  
10 that period; the character of appeals filed with regard to the  
11 classification of properties appealed; the total amount of assess-  
12 ment involved in those appeals; the number of appeals filed in

13 each filing fee category during that period; and, the total amount  
14 of reductions and increases of assessed valuation granted by the  
15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
17 the reports required under subsection a. of this section, and shall  
18 include a summary of the information contained therein in the  
19 division's annual report.

1 \***[20.]**\* \*19.\* (New section) Any person holding the office of sec-  
2 retary to the county board of taxation on the effective date of this  
3 amendatory and supplementary act shall have the title and hold the  
4 office of county tax administrator notwithstanding the fact that he  
5 may not meet the requirements set forth in R. S. 54:3-7.c. No provi-  
6 sion of this amendatory and supplementary act shall terminate or  
7 affect in any way the tenure of any person holding the office of  
8 secretary to the county board of taxation on the effective date  
9 hereof, except that each such secretary who shall hold the position  
10 of county tax administrator after the effective date hereof shall  
11 comply with the provisions of R. S. 54:3-7.b.

1 \***[21.]**\* \*20.\* (New section) Whenever in any law, rule, regula-  
2 tion, order, contract, document, judicial or administrative pro-  
3 ceeding, or otherwise, reference is made to the office of secretary  
4 of the county board of taxation, the same shall be considered to  
5 mean and refer to the office of the county tax administrator estab-  
6 lished pursuant to this act.

1 \***[22.]**\* \*21.\* R. S. 54:3-29 is repealed.

1 \***[23.]**\* \*22.\* This act shall take effect immediately, except for  
2 section 3 \*and section 15\* which shall take effect July 1, \*\***[1979]**\*\*  
3 \*\*1980\*\*.

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SENATE AMENDMENT TO  
**ASSEMBLY, No. 1858**  
[SECOND SENATE REPRINT]  
[SECOND OFFICIAL COPY REPRINT]

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**STATE OF NEW JERSEY**

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ADOPTED DECEMBER 3, 1979

Amend page 3, section 4, line 10E, after "any person currently holding office as a county board secretary may, at the option of the", omit "governing body", insert "appointing authority".

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STATEMENT

These amendments substitute "appointing authority" for "governing body" as the entity which may allow a county board secretary to continue as a county tax administrator on a part-time basis.



[SECOND SENATE REPRINT]

## ASSEMBLY, No. 1858

[SECOND OFFICIAL COPY REPRINT]

with Senate committee amendments adopted August 2, 1979  
and Senate amendments adopted November 29, 1979

# STATE OF NEW JERSEY

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]**\* \*\*\*54:3-26,\*\*\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 ..... county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each* member shall, *within*  
16 *18 months of appointment*, furnish proof that he has received cer-  
17 tificates indicating satisfactory completion of training courses  
18 designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) **[within**  
19 **a year of his appointment]** or that he possesses an assessor's cer-

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

20 tificate issued pursuant to P. L. 1967, c. 44, as supplemented [and  
 21 in counties where there are five members of the board, at least two  
 22 members shall furnish such proof]. *Each member serving on the*  
 23 *effective date of this amendatory and supplementary act shall*  
 24 *furnish such proof within 18 months of such effective date, if 18*  
 25 *months or more of his term are remaining thereafter.*

26 *If any member so required does not furnish such proof within*  
 27 *said 18-month period, the county tax administrator shall immedi-*  
 28 *ately notify the president of the county board of taxation and the*  
 29 *Director of the Division of Taxation. The director shall upon the*  
 30 *receipt of such notification declare the position to be vacant, and*  
 31 *shall notify the Governor of the existence of such vacancy. The*  
 32 *Governor shall thereupon appoint, with the advice and consent of*  
 33 *the Senate, a different citizen and resident of the relevant county*  
 34 *to fill such position for the unexpired term.*

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 *b. The president shall have responsibility for overseeing the*  
 5 *writing of the \*~~findings of fact and conclusions~~\* \*written memo-*  
 6 *randum of judgment\* \*~~on appeals~~\* required pursuant to R. S.*  
 7 *54:3-26, and each \*~~such finding and conclusion~~\* shall be under*  
 8 *his signature, as well as the signature of any other member of the*  
 9 *board who participated in the rendering of the county board judg-*  
 10 *ment on the appeal. \*~~The county board of taxation may retain~~*  
 11 *such professional personnel as it may require on a limited or*  
 12 *temporary basis to assist the president in writing such findings of*  
 13 *fact and conclusions.\**

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 ~~[\$8,125.00]~~ \$11,125.00; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of ~~[\$6,250.00]~~ \$9,250.00; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of ~~[\$5,625.00]~~ \$8,625.00; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of ~~[\$5,000.00]~~ \$8,000.00;

16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of ~~[\$4,375.00]~~ \$7,375.00;  
 18 except as hereinafter provided, in counties having not more than  
 19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 county tax administrator, who shall hold office for a term of 3 years,  
 4 and who shall, ~~[with the approval of the board of chosen free-~~  
 5 holders] subject to the personnel policies adopted by the governing  
 6 body of the county, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. After the effective date of this amendatory and supplementary  
 9 act, any person holding the office of county tax administrator shall  
 10 devote full-time to his duties\*\*\*\*~~\*\*\*\*.\*\*\*\*~~\*\*\*\* \*\*~~\*\*\*~~; provided,  
 10A however, that any person currently holding office as a county board  
 10B secretary may, at the option of the governing body, finish out his  
 10C current term\*\*.]\*\*\*\* \*\*\*\*; provided, however, that any person cur-  
 10D rently holding office as a county board secretary may, at the option  
 10E of the governing body, continue to serve on a part-time basis pro-  
 10F vided he holds or obtains prior to January 1, 1981 a tax assessor  
 10G certificate.\*\*\*\*

11 c. After the effective date of this amendatory and supplementary  
 12 act, no person shall be newly appointed as county tax administrator  
 13 unless he shall hold a tax assessor certificate issued by the Director  
 14 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).

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

2 54:3-8. The ~~[board of chosen freeholders]~~ governing body of  
 3 the county shall fix the annual salary to be paid to the ~~[secretary]~~  
 4 of the county board of taxation] county tax administrator and the  
 5 annual compensation ~~[to its other]~~ of any clerical assistants. The  
 6 salary of the ~~[secretary]~~ county tax administrator shall not be less  
 7 than ~~[the salary payable to the president of the board of that]~~  
 8 county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any  
 9 county of the first class, \$25,000.00 per annum; provided, however,  
 10 that in any county in which the secretary to the county board of  
 11 taxation is receiving, prior to the effective date of this amendatory  
 12 and supplementary act, a salary which is more than \$5,000.00 less  
 13 than that to which he would be entitled as county tax administrator

14 *pursuant to this amendatory and supplementary act, the govern-*  
 15 *ing body may comply with the minimum salary required hereunder*  
 16 *by increasing upon the effective date of this act the salary of such*  
 17 *county tax administrator by \$3,000.00 and by phasing in the*  
 18 *remainder through incremental increases over a 3-year*  
 19 *period\*\*[\*]; provided further that, any county board secretary*  
 20 *who is continued in office, pursuant to subsection b of R. S. 54:3-7,*  
 21 *shall not be affected by the salary requirements of this sec-*  
 22 *tion\*\*[\*]\*\*\* \*\*\*\*; provided, further, that a county board secretary*  
 23 *who continues to serve pursuant to subsection b. of R. S. 54:3-7*  
 24 *shall receive a salary to be fixed by the governing body at a rate*  
 25 *commensurate with the time he devotes to his duties as secre-*  
 26 *tary\*\*\*\*. Such salaries and compensation shall be paid by the*  
 27 *county treasurer [on warrants approved by the president of the*  
 28 *board] pursuant to the fiscal procedures established by the govern-*  
 29 *ing body of the county.*

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. [All secretaries] *Each county tax administrator here-*  
 3 *after appointed who shall have received two consecutive appoint-*  
 4 *ments for full terms as [such secretary] county tax administrator,*  
 5 *and each county tax administrator serving a full term as secretary*  
 6 *on the effective date of this amendatory and supplementary act who*  
 7 *shall thereafter be appointed to another consecutive full term as*  
 8 *county tax administrator, and [all secretaries now in office,] each*  
 9 *county tax administrator who has heretofore acquired tenure as*  
 10 *secretary pursuant to this section shall hold office as county tax*  
 11 *administrator during good behavior, efficiency and residence in the*  
 12 *county where employed, and shall not be removed for political*  
 13 *reasons or for any cause other than incapacity, misconduct, non-*  
 14 *residence or disobedience of just rules or regulations established*  
 15 *by the [county board of taxation] Director of the Division of*  
 16 *Taxation.*

17 *For the purposes of this section any person holding the position*  
 18 *of county board secretary on the effective date hereof shall be*  
 19 *considered to be serving a full term as secretary if he was appointed*  
 20 *to serve a full term of 3 years or 5 years, as the case may be, or to*  
 21 *serve more than 2 years of an unexpired term.*

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

2 54:3-10. No [secretary hereafter appointed] *county tax admin-*  
 3 *istrator who [shall have received two consecutive appointments as*  
 4 *such secretary, and no secretary now in office] has heretofore*  
 5 *acquired, or shall hereafter acquire, tenure pursuant to the provi-*  
 6 *sions of R. S. 54:3-9, shall be removed from office except for just*

7 cause, as provided in section 54:3-9 of this Title, and after a  
 8 written charge or charges of the cause of complaint shall have  
 9 been preferred against him, signed by the person making the  
 10 charge, and filed with the president of the county board of taxation,  
 11 and, after the charge has been publicly examined into by the board,  
 12 upon such reasonable notice to the person charged and in such  
 13 manner and examination as the rules and regulations of the board  
 14 may prescribe. Every [such secretary] county tax administrator  
 15 against whom a charge for any cause may be preferred hereunder,  
 16 shall receive a fair trial upon the charge and have every reasonable  
 17 opportunity to make a defense thereto. *An appeal from a deter-*  
 18 *mination of the board may be taken to the Director of the Division*  
 19 *of Taxation by filing a written petition for review within 45 days*  
 20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
 3 formerly exercised by commissioners of appeal and local boards  
 4 charged with the duty of reviewing taxes on appeal, under such  
 5 rules as they may from time to time adopt, and shall perform all the  
 6 duties formerly performed by county boards of equalization or  
 7 other county boards charged with the review or equalization of  
 8 tax assessments or tax lists, and all the duties formerly performed  
 9 by the county boards of assessors, *except as may be otherwise*  
 10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
 3 appeal, rules, regulations and procedures as are prescribed by  
 4 the Director of the Division of Taxation, and issue such directions  
 5 as may be necessary to carry into effect the provisions of this title.  
 6 *\*[Each board shall record all proceedings before it involving tax*  
 7 *appeals, and shall furnish a transcript of the record of any appeal*  
 8 *to any party to that appeal upon request and upon payment of a*  
 9 *reasonable fee to be fixed by the board.]\* \*\*\*Each board shall*  
 10 *record all proceedings before it involving tax appeals, and shall*  
 11 *furnish a transcript of the record of any appeal to any party to*  
 12 *that appeal upon request and upon payment of a reasonable fee*  
 13 *to be fixed by the board.\*\*\**

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county [board of taxation shall have] tax admin-  
 3 istrator\*[, under the supervision and control [over] of the]\* \*\*\*,  
 4 under the supervision and control of the county board of taxa-  
 4A tion,\*\*\* shall be responsible for the administrative functions of the  
 4B board\*\*\*[. Each\* county board of taxation\*[,]\* shall \*[direct]\*

4C *\*have supervision and control over\**\*\*\* \*\*\*, and, pursuant to such  
 4D *supervision and control, shall direct\*\*\** all officers charged with the  
 5 duty of making assessments for taxes in every taxing district in the  
 6 county. Such officers shall be subject to, and shall, in making assess-  
 7 ments, be governed by *directions issued by the county tax admini-*  
 8 *strator pursuant to such rules[,] and orders [or directions]* as  
 9 **[may]** shall be issued by the county board, in the enforcement of  
 10 the objects of this title. Before making any such rules[,] or orders  
 11 **[or directions]**, the county board shall submit them to the **[State**  
 12 **Tax Commissioner]** *Director of the Division of Taxation*, and no  
 13 rule[,] or order **[or direction]** shall be considered adopted by  
 14 the county board until approved by him. *Each county board shall,*  
 15 *within 90 days of the effective date of this amendatory and supple-*  
 16 *mentary act, promulgate rules governing the conduct and perform-*  
 17 *ance of such officers. If such rules are not promulgated within the*  
 18 *time set forth herein, the conduct and performance of such officers*  
 19 *shall be governed by such rules as the Director of the Division of*  
 20 *Taxation shall promulgate, which rules shall be enforced by the*  
 21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county **[board of taxation]** *tax administrator*  
 3 shall annually ascertain and determine, according to **[its]** *his* best  
 4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. **[It]** *On*  
 7 *or before March 1 of each year, he shall prepare and submit to the*  
 8 *county board an equalization table showing, for each district, the*  
 9 *following items:*

10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the \***[Division of Tax**  
 33 **Appeals]**\* *Tax Court*;

34 (i) The amount by which the valuation in item (f) should be  
 35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
 37 and to the Division of Taxation, and be posted at the courthouse,  
 38 **[at least 1 week before the hearings provided for in section 54:3-18**  
 39 **of this Title]** *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
 3 annually **[on February 1 (or if that date is a Sunday or a legal**  
 4 **holiday, on the next succeeding day which is neither a Sunday nor**  
 5 **a legal holiday)]** for the purpose of **[equalizing the assessments**  
 6 **of property among]** *reviewing the equalization table prepared*  
 7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
 8 *tricts of the county. At the meeting a hearing shall be given to the*  
 9 *assessors and representatives of the governing bodies of the various*  
 10 *taxing districts for the purpose of determining the accuracy of the*  
 11 *ratios and valuations of property as shown in the equalization*  
 12 *table, and the board shall confirm or revise the table in accordance*  
 13 *with the facts. The hearings may be adjourned from time to time*  
 14 *but the equalization shall be completed before March 10. At the*  
 15 *first hearing any taxing district may object to the ratio or valuation*  
 16 *fixed for any other district, but no increase in any valuation as*  
 17 *shown in the table shall be made by the board without giving a*  
 18 *hearing, after 3 days' notice, to the governing body and assessor*  
 19 *of the taxing district affected.*

1 \*\*\*13. (New section) R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within 3 months after the last day for filing such  
 4 appeals, and shall keep a record of its judgments thereon in perma-  
 5 nent form, and shall transmit a *written* memorandum of its judg-  
 6 ments *to the assessor of the taxing district and to the taxpayer,*  
 7 *setting forth the reasons on which such judgment was based,* and  
 8 in all cases where the amount of tax to be paid shall be changed

9 as the result of an appeal, to the collector of the taxing district.  
 10 *The Director of the Division of Taxation shall prescribe such pro-*  
 11 *cedures and forms for the setting forth of such written memo-*  
 12 *randum of judgments as may be necessary.*

13 *Whenever any review is sought of the determination of the*  
 14 *county board of taxation, the complaint shall contain a copy of the*  
 15 *memorandum of judgment of the county board.*

16 Where no [appeal] request for review is taken to the [Division  
 17 of Tax Appeals in the State Department of Taxation and Finance]  
 18 tax court to review the action or determination of the county board  
 19 involving real property the judgment of the county board shall be  
 20 conclusive and binding upon the municipal assessor and the taxing  
 21 district for the assessment year, and for the 2 assessment years  
 22 succeeding the assessment year, covered by the judgment, except  
 23 as to changes in value of the property occurring after the assess-  
 24 ment date. Where such changes are alleged the petition of appeal  
 25 shall specifically set forth the nature of the changes relied upon  
 26 as the basis for such appeal. However, the conclusive and binding  
 27 effect of such judgment shall terminate with the tax year immedi-  
 28 ately preceding the year in which a program for a complete  
 29 revaluation of all real property within the district has been put  
 30 into effect.\*\*\*

1 \* [13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within [3] 6 months after the last day for filing  
 4 such appeals, and shall keep a record of its judgments thereon in  
 5 permanent form, and shall [transmit a memorandum of] set forth  
 6 in written form findings of fact and conclusions to support its  
 7 judgment on each appeal so determined and transmit a copy thereof  
 8 to the taxpayer, and in all cases where the amount of tax to be paid  
 9 shall be changed as a result of an appeal, to the collector of the  
 10 taxing district. *The Director of the Division of Taxation shall*  
 11 *prescribe such procedures and forms for the setting forth of such*  
 12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
 14 *county board of taxation, the petition of appeal so taken shall*  
 15 *contain a copy of the findings of fact and conclusions of the county*  
 16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
 18 State Department of Taxation and Finance] to review the action  
 19 or determination of the county board involving real property the  
 20 judgment of the county board shall be conclusive and binding upon  
 21 the municipal assessor and the taxing district for the assessment



22 year, and for the 2 assessment years succeeding the assessment  
 23 year, covered by the judgment, except as to changes in value of  
 24 the property occurring after the assessment date. Where such  
 25 changes are alleged the petition of appeal shall specifically set  
 26 forth the nature of the changes relied upon as the basis for such  
 27 appeal. However, the conclusive and binding effect of such judg-  
 28 ment shall terminate with the tax year immediately preceding the  
 29 year in which a program for a complete revaluation of all real  
 30 property within the district has been put into effect.]\*

1 \***[14.]**\* \*\*\***[\*13.\*]**\*\*\* \*\*\*14.\*\*\* R. S. 54 :3-30 is amended to read  
 1A as follows:

2 54:3-30. **[In counties having more than five hundred thousand**  
 3 **inhabitants the board of chosen freeholders]** *The governing body*  
 4 *of the county* shall provide the county board of taxation, and  
 5 *county tax administrator* with permanent offices for the transaction  
 6 of **[its]** *the business of the county board* and the preservation of  
 7 its records *and papers, and shall supply such equipment and sup-*  
 8 *plies as may be necessary.* The records shall be open to the inspec-  
 9 tion of the public during ordinary business hours.

1 \***[15.]**\* \*\*\***[\*14.\*]**\*\*\* \*\*\*15.\*\*\* R. S. 54 :3-31 is amended to read  
 1A as follows:

2 54:3-31. The **[board of chosen freeholders]** *governing body of*  
 3 *the county* shall defray the actual traveling expenses of the mem-  
 4 bers **[and secretary]** of the county board of taxation *and the county*  
 5 *tax administrator* and shall, *consistent with such procedures as*  
 6 *may be adopted by the governing body,* pay the bills therefor when  
 7 *duly attested [by the president and secretary thereof].*

1 \***[16.]**\* \*\*\***[\*15.\*]**\*\*\* \*\*\*16.\*\*\* R. S. 54 :2-39 is amended to read  
 1A as follows:

2 54:2-39. Any **[appellant]** *\*party\** who is dissatisfied with the  
 3 judgment of the county board of taxation upon his appeal may  
 4 **[appeal from]** *\*seek review of\** that judgment **[to]** *\*in\** the  
 5 **[Division of Tax Appeals in the Department of the Treasury]**  
 6 *\*Tax Court\** by filing a **[petition of appeal to the division, in**  
 7 **manner and form to be by said division prescribed,]** *\*complaint*  
 8 *with the Tax Court, pursuant to rules of court\** **[on or before**  
 9 **December 15 following the date fixed for final decisions by the**  
 10 **county boards,]** *within 45 days of the [rendering] \*service\* of*  
 11 *the judgment of the county board,* and the **[division]** *\*Tax*  
 12 *Court\** shall **[proceed summarily to]** *hear and determine all*  
 13 *such [appeals] \*matters\** and render its judgment thereon **[as**  
 14 **soon as may be]** *.\**

15 At the time that a \***[petition of appeal]**\* *complaint* has been  
16 filed with the \***[Division of Tax Appeals]**\* *Tax Court*, all taxes  
17 \***[for the current tax year]**\* *or any installments thereof then*  
17A *due and payable for the year for which review is sought*\* must have  
17B been paid \***[and the appellant at such time shall present evidence**  
17C **of such payment]**\*. No interest shall be due and payable by the  
17D appellant for the period from November 1 of the current tax year  
17E to the date of filing the \***[petition of appeal]**\* *complaint*.\*

18 \***[Each petition of appeal shall be verified and shall contain a**  
19 *copy of the findings of fact and conclusions of the county board on*  
20 *the appeal and full and complete information as to the land, in-*  
21 *cluding the size of the lot, a description of the buildings and struc-*  
22 *tures thereon, if any, and the use thereof and further shall detail*  
23 *the income and expense of operation in cases of income-producing*  
24 *property. Where the petition of appeal is from a judgment as to*  
25 *the assessed valuation of the appellant's property, there shall be*  
26 *annexed to the petition evidence of payment of taxes due and*  
27 *payable as hereinabove prescribed.*

28 No appeal, however, shall lie to the Division of Tax Appeals in  
29 the Department of the Treasury where]\* *If the Tax court shall*  
30 *determine that*\* the appeal to the county board of taxation has  
31 been (a) withdrawn at the hearing, or previously thereto in writing  
32 by the appellant or his agent; (b) dismissed because of appellant's  
33 failure to prosecute the appeal at a hearing called by the county  
34 tax board; (c) settled by mutual consent of the taxpayer and  
35 assessor of the taxing district\*, *there shall be no review*\*. This  
36 provision shall not preclude \***[an appeal to the Division of Tax**  
37 **Appeals in the Department of the Treasury]**\* *a review by the*  
38 *Tax Court*\* in the event that the appeal was "dismissed without  
39 prejudice" by the county board of taxation.

1 \***[17.]**\* \*\*\***[\*16.\*]**\*\*\* \*\*\*17.\*\*\* Section 1 of P. L. 1947, c. 93  
2 (C. 54:3-21.3) is amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
4 the county board of taxation in any county pursuant to section  
5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
6 on his behalf shall pay to the **[secretary of such county board]**  
7 *county treasurer, through the county tax administrator, a fee for*  
8 each such petition according to the following schedule:

9 (a) If the *assessed valuation* \***[involved]**\* *of the property*  
9A *under appeal*\* is:

10 <b>[Less than \$5,000.00, the fee shall be</b> . . . . .	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00

13	\$50,000.00 or more but less than \$100,000.00,	
13A	the fee shall be .....	\$5.00
14	\$100,000.00 or more, the fee shall be .....	\$10.00]
15	<i>Less than \$150,000.00, the fee shall be .....</i>	\$5.00
16	\$150,000.00 or more but less than \$500,000.00,	
17	the fee shall be .....	\$25.00
18	\$500,000.00 or more but less than \$1,000,000.00,	
19	the fee shall be .....	\$100.00
20	\$1,000,000.00 or more, the fee shall be .....	\$150.00

21 (b) When the appeal shall involve only the classification of prop-  
 22 erty, for each parcel of property sought to be reclassified the fee  
 23 shall be ~~[\$10.00]~~ \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
 25 property and the classification of property, the fees shall be accord-  
 26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
 28 (b) or (c), the full fee to be paid shall be ~~[\$10.00]~~ \$25.00.

29-31 (e) *No filing fee shall be required hereunder to contest the denial*  
 32 *of an application for a veteran's or veteran's widow's deduction*  
 33 *under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior*  
 34 *citizen's or disabled person's deduction under section 10 of P. L.*  
 35 *1963, c. 172 (C. 54:4-89), or for a homestead exemption under*  
 36 *P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).*

37 Each ~~[such secretary]~~ county tax administrator shall be liable  
 38 for all such fees paid into his hands and he shall pay over all such  
 39 fees to the treasurer of the county, who shall receive, account and  
 40 dispose of such fees as revenues of the county, *subject to the provi-*  
 41 *sions of section \*~~[18]~~\* \*\*\*~~[17]~~\*\*\* \*\*18\*\*\* of this amendatory*  
 42 *and supplementary act.*

1 \*~~[18.]~~\* \*\*\*~~[17.]~~\*\*\* \*\*18.\*\* (New section) All revenues  
 2 received by the county from fees, either established or increased  
 3 pursuant to this amendatory and supplementary act, shall be  
 4 used exclusively for the purposes of modernizing the record-  
 5 retention capabilities of the county board of taxation, for defraying  
 6 the costs incurred by the county board of taxation in \*\*\**recording*  
 7 *and*\*\*\* transcribing appeal proceedings, setting forth \*~~[findings~~  
 8 *of fact and conclusions]*\* *memorandums of judgment*\* and in  
 9 providing copies thereof, and for paying any salary required to  
 10 be paid by the county which is increased pursuant to this amenda-  
 11 tory and supplementary act.

1 \*~~[19.]~~\* \*\*\*~~[18.]~~\*\*\* \*\*19.\*\* (New section) a. The presi-  
 2 dent of each county board of taxation shall annually on or  
 3 before August 15 report to the Director of the Division of

4 Taxation in the Department of the Treasury. Such report shall  
 5 be in such form as shall be prescribed by the director and shall  
 6 contain such information and statistics as may be appropriate  
 7 to demonstrate for the immediately preceding \*\*\*[6]\*\*\* \*\*\*3\*\*\*  
 7A months period during which tax appeals were heard by the  
 8 county board: the total number of appeals filed with the county  
 9 board; the disposition of the various appeals disposed of during  
 10 that period; the character of appeals filed with regard to the  
 11 classification of properties appealed; the total amount of assess-  
 12 ment involved in those appeals; the number of appeals filed in  
 13 each filing fee category during that period; and, the total amount  
 14 of reductions and increases of assessed valuation granted by the  
 15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
 17 the reports required under subsection a. of this section, and shall  
 18 include a summary of the information contained therein in the  
 19 division's annual report.

1 \* [20.] \* \*\*\* [19.] \*\*\* \*\*20.\*\* (New section) Any person hold-  
 2 ing the office of secretary to the county board of taxation on the  
 3 effective date of this amendatory and supplementary act shall  
 4 have the title and hold the office of county tax administrator  
 5 notwithstanding the fact that he may not meet the requirements  
 6 set forth in R. S. 54:3-7.c. No provision of this amendatory and  
 7 supplementary act shall terminate or affect in any way the tenure  
 8 of any person holding the office of secretary to the county board of  
 9 taxation on the effective date hereof, except that each such secre-  
 10 tary who shall hold the position of county tax administrator after  
 11 the effective date hereof shall comply with the provisions of R. S.  
 12 54:3-7.b.

1 \* [21.] \* \*\*\* [20.] \*\*\* \*\*21.\*\* (New section) Whenever in any  
 2 law, rule, regulation, order, contract, document, judicial or admin-  
 3 istrative proceeding, or otherwise, reference is made to the office of  
 4 secretary of the county board of taxation, the same shall be  
 5 considered to mean and refer to the office of the county tax admin-  
 6 istrator established pursuant to this act.

1 \* [22.] \* \*\*\* [21.] \*\*\* \*\*22.\*\* R. S. 54:3-29 is repealed.

1 \* [23.] \* \*\*\* [22.] \*\*\* \*\*23.\*\* This act shall take effect  
 2 \*\*\* [immediately] \*\*\* \*\* January 1, 1980 \*\*\* , except for section 3  
 3 \*\*\* [\*and section 15\*] \*\*\* which shall take effect July 1,  
 4 \*\* [1979] \*\* \*\* 1980 \*\*.

[THIRD SENATE REPRINT]  
**ASSEMBLY, No. 1858**  
[SECOND OFFICIAL COPY REPRINT]

with Senate committee amendments adopted August 2, 1979  
and Senate amendments adopted November 29, 1979  
and Senate amendment adopted December 3, 1979

**STATE OF NEW JERSEY**

INTRODUCED DECEMBER 4, 1978

By Assemblyman MATTHEWS

Referred to Committee on Taxation

AN ACT concerning county boards of taxation, amending sections 54:3-2, 54:3-5, 54:3-6, 54:3-7, 54:3-8, 54:3-9, 54:3-10, 54:3-11, 54:3-14, 54:3-16, 54:3-17, 54:3-18, \***[54:3-26,]**\* \*\*\*54:3-26,\*\*\* 54:3-30, 54:3-31, and 54:2-39 of the Revised Statutes, and section 1 of P. L. 1947, c. 93, supplementing chapter 3 of Title 54 of the Revised Statutes, and repealing R. S. 54:3-29.

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

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

2 54:3-2. Each board shall, as heretofore, be known as the  
3 ..... county board of taxation, and be composed of three  
4 members, except as hereinafter provided, to be appointed by the  
5 Governor by and with the advice and consent of the Senate. Each  
6 member shall be a resident and citizen of the county in and for  
7 which he is appointed. Members shall be chosen because of their  
8 special qualifications, knowledge and experience in matters concern-  
9 ing the valuation and taxation of property, particularly of real  
10 property. At no time shall more than two of the members belong to  
11 the same political party. In counties of the first class there shall  
12 be five members of whom no more than three shall belong to the  
13 same political party. **[Nothing herein contained shall be construed**  
14 **to affect members of county boards of taxation serving on the**  
15 **effective date of this act. At least one]** *Each member shall, within*  
16 *18 months of appointment, furnish proof that he has received cer-*  
17 *tificates indicating satisfactory completion of training courses*  
18 *designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) [within*  
19 *a year of his appointment]* **or that he possesses an assessor's cer-**

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

20 tificate issued pursuant to P. L. 1967, c. 44, as supplemented [and  
 21 in counties where there are five members of the board, at least two  
 22 members shall furnish such proof]. *Each member serving on the*  
 23 *effective date of this amendatory and supplementary act shall*  
 24 *furnish such proof within 18 months of such effective date, if 18*  
 25 *months or more of his term are remaining thereafter.*

26 *If any member so required does not furnish such proof within*  
 27 *said 18-month period, the county tax administrator shall immedi-*  
 28 *ately notify the president of the county board of taxation and the*  
 29 *Director of the Division of Taxation. The director shall upon the*  
 30 *receipt of such notification declare the position to be vacant, and*  
 31 *shall notify the Governor of the existence of such vacancy. The*  
 32 *Governor shall thereupon appoint, with the advice and consent of*  
 33 *the Senate, a different citizen and resident of the relevant county*  
 34 *to fill such position for the unexpired term.*

1 2. R. S. 54:3-5 is amended to read as follows:

2 54:3-5. a. Each county board shall upon organization elect from  
 3 its members a president.

4 *b. The president shall have responsibility for overseeing the*  
 5 *writing of the \***[findings of fact and conclusions]**\* \*written memo-*  
 6 *randum of judgment\* \***[on appeals]**\* required pursuant to R. S.*  
 7 *54:3-26, and each \***[such finding and conclusion]**\* shall be under*  
 8 *his signature, as well as the signature of any other member of the*  
 9 *board who participated in the rendering of the county board judg-*  
 10 *ment on the appeal. \***[The county board of taxation may retain***  
 11 *such professional personnel as it may require on a limited or*  
 12 *temporary basis to assist the president in writing such findings of*  
 13 *fact and conclusions.]\**

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

2 54:3-6. The salaries of the members of the several boards shall  
 3 be paid biweekly in a biweekly amount by the State Treasurer  
 4 upon warrants drawn by the Director of the Division of Budget  
 5 and Accounting in the Department of the Treasury. Each biweekly  
 6 payment shall be made at a time fixed by the State Treasurer and  
 7 the Director of the Division of Budget and Accounting, but not  
 8 later than the tenth working day following the biweekly period for  
 9 which the salary is due. Salaries shall be as follows: In counties  
 10 having a population of more than 500,000, an annual salary of  
 11 **[\$8,125.00]** \$11,125.00; in counties having between 275,000 and  
 12 500,000 inhabitants, an annual salary of **[\$6,250.00]** \$9,250.00; in  
 13 counties having between 200,000 and 275,000 inhabitants, an annual  
 14 salary of **[\$5,625.00]** \$8,625.00; in counties having between 150,000  
 15 and 200,000 inhabitants, an annual salary of **[\$5,000.00]** \$8,000.00;

16 except as hereinafter provided, in counties having between 75,000  
 17 and 150,000 inhabitants, an annual salary of ~~[\$4,375.00]~~ \$7,375.00;  
 18 except as hereinafter provided, in counties having not more than  
 19 75,000 inhabitants, an annual salary of ~~[\$3,750.00]~~ \$6,750.00; in  
 20 counties bordering upon the Atlantic ocean, and having not less  
 21 than 50,000 nor more than 150,000 inhabitants, an annual salary  
 22 of ~~[\$5,000.00]~~ \$8,000.00.

23 The president of each county board shall, in addition to the  
 24 above, receive the further sum of ~~[\$625.00]~~ \$1,000.00 per annum.

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

2 54:3-7. a. Each county board ~~[may]~~ shall appoint a ~~[secretary]~~  
 3 *county tax administrator*, who shall hold office for a term of 3 years,  
 4 and *who shall*, ~~[with the approval of the board of chosen free-~~  
 5 ~~holders]~~ *subject to the personnel policies adopted by the governing*  
 6 *body of the county*, appoint such ~~[other]~~ clerical assistants as may  
 7 be necessary.

8 b. *After the effective date of this amendatory and supplementary*  
 9 *act, any person holding the office of county tax administrator shall*  
 10 *devote full-time to his duties*~~\*\*\*\*[\*\*.\*]\*\*\*\*\*\* \*\*~~~~[\*\*]~~*; provided,*  
 10A *however, that any person currently holding office as a county board*  
 10B *secretary may, at the option of the governing body, finish out his*  
 10C *current term*~~\*\*.]\*\*\*\*~~*; provided, however, that any person cur-*  
 10D *rently holding office as a county board secretary may, at the option*  
 10E *of the* ~~\*\*\*\*[governing body]\*\*\*\*~~ ~~\*\*\*\*~~ ~~\*\*\*\*~~ *appointing author-*  
 10F *ity*~~\*\*\*\*~~*, continue to serve on a part-time basis provided he holds*  
 10G *or obtains prior to January 1, 1981 a tax assessor certificate.*~~\*\*\*\*~~

11 c. *After the effective date of this amendatory and supplementary*  
 12 *act, no person shall be newly appointed as county tax administrator*  
 13 *unless he shall hold a tax assessor certificate issued by the Director*  
 14 *of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.).*

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

2 54:3-8. The ~~[board of chosen freeholders]~~ *governing body of*  
 3 *the county* shall fix the annual salary to be paid to the ~~[secretary~~  
 4 ~~of the county board of taxation]~~ *county tax administrator* and the  
 5 annual compensation ~~[to its other]~~ *of any clerical assistants. The*  
 6 *salary of the [secretary] county tax administrator shall not be less*  
 7 *than [the salary payable to the president of the board of that*  
 8 *county, pursuant to R. S. 54:3-6] \$20,000.00 per annum, or, in any*  
 9 *county of the first class, \$25,000.00 per annum; provided, however,*  
 10 *that in any county in which the secretary to the county board of*  
 11 *taxation is receiving, prior to the effective date of this amendatory*  
 12 *and supplementary act, a salary which is more than \$5,000.00 less*  
 13 *than that to which he would be entitled as county tax administrator*

14 pursuant to this amendatory and supplementary act, the govern-  
 15 ing body may comply with the minimum salary required hereunder  
 16 by increasing upon the effective date of this act the salary of such  
 17 county tax administrator by \$3,000.00 and by phasing in the  
 18 remainder through incremental increases over a 3-year  
 19 period\*\*\*[\*\*]; provided further that, any county board secretary  
 20 who is continued in office, pursuant to subsection b of R. S. 54:3-7,  
 21 shall not be affected by the salary requirements of this sec-  
 22 tion\*\*]\*\*\* \*\*\*\*; provided, further, that a county board secretary  
 23 who continues to serve pursuant to subsection b. of R. S. 54:3-7  
 24 shall receive a salary to be fixed by the governing body at a rate  
 25 commensurate with the time he devotes to his duties as secre-  
 26 tary\*\*\*\*. Such salaries and compensation shall be paid by the  
 27 county treasurer [on warrants approved by the president of the  
 28 board] pursuant to the fiscal procedures established by the govern-  
 29 ing body of the county.

1 6. R. S. 54:3-9 is amended to read as follows:

2 54:3-9. [All secretaries] Each county tax administrator here-  
 3 after appointed who shall have received two consecutive appoint-  
 4 ments for full terms as [such secretary] county tax administrator,  
 5 and each county tax administrator serving a full term as secretary  
 6 on the effective date of this amendatory and supplementary act who  
 7 shall thereafter be appointed to another consecutive full term as  
 8 county tax administrator, and [all secretaries now in office,] each  
 9 county tax administrator who has heretofore acquired tenure as  
 10 secretary pursuant to this section shall hold office as county tax  
 11 administrator during good behavior, efficiency and residence in the  
 12 county where employed, and shall not be removed for political  
 13 reasons or for any cause other than incapacity, misconduct, non-  
 14 residence or disobedience of just rules or regulations established  
 15 by the [county board of taxation] Director of the Division of  
 16 Taxation.

17 For the purposes of this section any person holding the position  
 18 of county board secretary on the effective date hereof shall be  
 19 considered to be serving a full term as secretary if he was appointed  
 20 to serve a full term of 3 years or 5 years, as the case may be, or to  
 21 serve more than 2 years of an unexpired term.

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

2 54:3-10. No [secretary hereafter appointed] county tax admin-  
 3 istrator who [shall have received two consecutive appointments as  
 4 such secretary, and no secretary now in office] has heretofore  
 5 acquired, or shall hereafter acquire, tenure pursuant to the provi-  
 6 sions of R. S. 54:3-9, shall be removed from office except for just



7 cause, as provided in section 54:3-9 of this Title, and after a  
 8 written charge or charges of the cause of complaint shall have  
 9 been preferred against him, signed by the person making the  
 10 charge, and filed with the president of the county board of taxation,  
 11 and, after the charge has been publicly examined into by the board,  
 12 upon such reasonable notice to the person charged and in such  
 13 manner and examination as the rules and regulations of the board  
 14 may prescribe. Every **[such secretary]** *county tax administrator*  
 15 against whom a charge for any cause may be preferred hereunder,  
 16 shall receive a fair trial upon the charge and have every reasonable  
 17 opportunity to make a defense thereto. *An appeal from a deter-*  
 18 *mination of the board may be taken to the Director of the Division*  
 19 *of Taxation by filing a written petition for review within 45 days*  
 20 *from the date of the board determination.*

1 8. R. S. 54:3-11 is amended to read as follows:

2 54:3-11. The county boards of taxation shall have all the powers  
 3 formerly exercised by commissioners of appeal and local boards  
 4 charged with the duty of reviewing taxes on appeal, under such  
 5 rules as they may from time to time adopt, and shall perform all the  
 6 duties formerly performed by county boards of equalization or  
 7 other county boards charged with the review or equalization of  
 8 tax assessments or tax lists, and all the duties formerly performed  
 9 by the county boards of assessors, *except as may be otherwise*  
 10 *provided in this amendatory and supplementary act.*

1 9. R. S. 54:3-14 is amended to read as follows:

2 54:3-14. Each board shall adopt such standardized petitions of  
 3 appeal, rules, regulations and procedures as are prescribed by  
 4 the Director of the Division of Taxation, and issue such directions  
 5 as may be necessary to carry into effect the provisions of this title.  
 6 **\*[Each board shall record all proceedings before it involving tax**  
 7 **appeals, and shall furnish a transcript of the record of any appeal**  
 8 **to any party to that appeal upon request and upon payment of a**  
 9 **reasonable fee to be fixed by the board.]\* \*\*\*Each board shall**  
 10 **record all proceedings before it involving tax appeals, and shall**  
 11 **furnish a transcript of the record of any appeal to any party to**  
 12 **that appeal upon request and upon payment of a reasonable fee**  
 13 **to be fixed by the board.\*\*\***

1 10. R. S. 54:3-16 is amended to read as follows:

2 54:3-16. Each county **[board of taxation shall have]** *tax admin-*  
 3 *istrator***\*[, under the supervision and control [over] of the]\* \*\*\*,**  
 4 *under the supervision and control of the county board of taxa-*  
 4A *tion,\*\*\* shall be responsible for the administrative functions of the*  
 4B *board\*\*\*[. Each\* county board of taxation\*[.]\* shall \*[direct]\**

4c *\*have supervision and control over\**\*\*\* \*\*\*, and, pursuant to such  
 4d *supervision and control, shall direct\*\*\** all officers charged with the  
 5 duty of making assessments for taxes in every taxing district in the  
 6 county. Such officers shall be subject to, and shall, in making assess-  
 7 ments, be governed by *directions issued by the county tax admini-*  
 8 *strator pursuant to such rules*[,] and orders [or directions] as  
 9 [may] shall be issued by the county board, in the enforcement of  
 10 the objects of this title. Before making any such rules[,] or orders  
 11 [or directions], the county board shall submit them to the [State  
 12 Tax Commissioner] *Director of the Division of Taxation*, and no  
 13 rule[,] or order [or direction] shall be considered adopted by  
 14 the county board until approved by him. *Each county board shall,*  
 15 *within 90 days of the effective date of this amendatory and supple-*  
 16 *mentary act, promulgate rules governing the conduct and perform-*  
 17 *ance of such officers. If such rules are not promulgated within the*  
 18 *time set forth herein, the conduct and performance of such officers*  
 19 *shall be governed by such rules as the Director of the Division of*  
 20 *Taxation shall promulgate, which rules shall be enforced by the*  
 21 *county board.*

1 11. R. S. 54:3-17 is amended to read as follows:

2 54:3-17. Each county [board of taxation] *tax administrator*  
 3 shall annually ascertain and determine, according to [its] *his* best  
 4 knowledge and information, the general ratio or percentage of true  
 5 value at which the real property of each taxing district is in fact  
 6 assessed according to the tax lists laid before the board. [It] *On*  
 7 *or before March 1 of each year, he* shall prepare and submit to the  
 8 *county board* an equalization table showing, for each district, the  
 9 following items:

10 (a) The percentage level established pursuant to law for express-  
 11 ing the taxable value of real property in the county;

12 (b) The aggregate assessed value of the real property, exclusive  
 13 of class II railroad property;

14 (c) The ratio of aggregate assessed to aggregate true value of  
 15 the real property, exclusive of class II railroad property;

16 (d) The aggregate true value of the real property, exclusive of  
 17 class II railroad property;

18 (e) The amount by which the valuation in item (b) should be  
 19 increased or decreased in order to correspond to item (d);

20 (f) The aggregate assessed value of machinery implements and  
 21 equipment and all other personal property used in business;

22 (g) The aggregate true value of machinery, implements and  
 23 equipment and all other personal property used in business;

24 (h) The aggregate equalized valuation of machinery, implements  
 25 and equipment and all other personal property used in business,  
 26 computed by multiplying the aggregate true value thereof by the  
 27 lower of (1) that percentage level established pursuant to law for  
 28 expressing the taxable value of real property in the county, or  
 29 (2) the average ratio of assessed to true value of real property as  
 30 promulgated by the director on October 1 of the pretax year,  
 31 pursuant to chapter 86, laws of 1954, for State school aid purposes,  
 32 as the same may have been modified by the \***[Division of Tax**  
 33 **Appeals]** \* *Tax Court* \*;

34 (i) The amount by which the valuation in item (f) should be  
 35 increased or decreased in order to correspond to item (h).

36 A copy of the table shall be mailed to the assessor of each district,  
 37 and to the Division of Taxation, and be posted at the courthouse,  
 38 **[at least 1 week before the hearings provided for in section 54:3-18**  
 39 **of this Title]** *not later than March 1.*

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

2 54:3-18. The county board of taxation in each county shall meet  
 3 annually **[on February 1 (or if that date is a Sunday or a legal**  
 4 **holiday, on the next succeeding day which is neither a Sunday nor**  
 5 **a legal holiday)]** for the purpose of **[equalizing the assessments**  
 6 **of property among]** *reviewing the equalization table prepared*  
 7 *pursuant to R. S. 54:3-17 with respect to the several taxing dis-*  
 8 *tricts of the county. At the meeting a hearing shall be given to the*  
 9 *assessors and representatives of the governing bodies of the various*  
 10 *taxing districts for the purpose of determining the accuracy of the*  
 11 *ratios and valuations of property as shown in the equalization*  
 12 *table, and the board shall confirm or revise the table in accordance*  
 13 *with the facts. The hearings may be adjourned from time to time*  
 14 *but the equalization shall be completed before March 10. At the*  
 15 *first hearing any taxing district may object to the ratio or valuation*  
 16 *fixed for any other district, but no increase in any valuation as*  
 17 *shown in the table shall be made by the board without giving a*  
 18 *hearing, after 3 days' notice, to the governing body and assessor*  
 19 *of the taxing district affected.*

1 \*\*\*13. (New section) R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within 3 months after the last day for filing such  
 4 appeals, and shall keep a record of its judgments thereon in perma-  
 5 nent form, and shall transmit a *written* memorandum of its judg-  
 6 ments *to the assessor of the taxing district and to the taxpayer,*  
 7 *setting forth the reasons on which such judgment was based,* and  
 8 in all cases where the amount of tax to be paid shall be changed

9 as the result of an appeal, to the collector of the taxing district.  
 10 *The Director of the Division of Taxation shall prescribe such pro-*  
 11 *cedures and forms for the setting forth of such written memo-*  
 12 *randum of judgments as may be necessary.*

13 *Whenever any review is sought of the determination of the*  
 14 *county board of taxation, the complaint shall contain a copy of the*  
 15 *memorandum of judgment of the county board.*

16 Where no [appeal] request for review is taken to the [Division  
 17 of Tax Appeals in the State Department of Taxation and Finance]  
 18 tax court to review the action or determination of the county board  
 19 involving real property the judgment of the county board shall be  
 20 conclusive and binding upon the municipal assessor and the taxing  
 21 district for the assessment year, and for the 2 assessment years  
 22 succeeding the assessment year, covered by the judgment, except  
 23 as to changes in value of the property occurring after the assess-  
 24 ment date. Where such changes are alleged the petition of appeal  
 25 shall specifically set forth the nature of the changes relied upon  
 26 as the basis for such appeal. However, the conclusive and binding  
 27 effect of such judgment shall terminate with the tax year immedi-  
 28 ately preceding the year in which a program for a complete  
 29 revaluation of all real property within the district has been put  
 30 into effect.\*\*\*

1 \* [13. R. S. 54:3-26 is amended to read as follows:

2 54:3-26. The county board of taxation shall hear and determine  
 3 all such appeals within [3] 6 months after the last day for filing  
 4 such appeals, and shall keep a record of its judgments thereon in  
 5 permanent form, and shall [transmit a memorandum of] set forth  
 6 in written form findings of fact and conclusions to support its  
 7 judgment on each appeal so determined and transmit a copy thereof  
 8 to the taxpayer, and in all cases where the amount of tax to be paid  
 9 shall be changed as a result of an appeal, to the collector of the  
 10 taxing district. *The Director of the Division of Taxation shall*  
 11 *prescribe such procedures and forms for the setting forth of such*  
 12 *findings and conclusions as may be necessary.*

13 *Whenever any appeal is taken from the determination of the*  
 14 *county board of taxation, the petition of appeal so taken shall*  
 15 *contain a copy of the findings of fact and conclusions of the county*  
 16 *board.*

17 Where no appeal is taken [to the Division of Tax Appeals in the  
 18 State Department of Taxation and Finance] to review the action  
 19 or determination of the county board involving real property the  
 20 judgment of the county board shall be conclusive and binding upon  
 21 the municipal assessor and the taxing district for the assessment

22 year, and for the 2 assessment years succeeding the assessment  
 23 year, covered by the judgment, except as to changes in value of  
 24 the property occurring after the assessment date. Where such  
 25 changes are alleged the petition of appeal shall specifically set  
 26 forth the nature of the changes relied upon as the basis for such  
 27 appeal. However, the conclusive and binding effect of such judg-  
 28 ment shall terminate with the tax year immediately preceding the  
 29 year in which a program for a complete revaluation of all real  
 30 property within the district has been put into effect.]\*

1 \* [14.] \* \*\*\* [\*13.\*] \*\*\* \*\*14.\*\* R. S. 54:3-30 is amended to read  
 1A as follows:

2 54:3-30. [In counties having more than five hundred thousand  
 3 inhabitants the board of chosen freeholders] *The governing body*  
 4 *of the county* shall provide the county board of taxation, and  
 5 *county tax administrator* with permanent offices for the transaction  
 6 of [its] *the business of the county board* and the preservation of  
 7 its records and papers, and shall supply such equipment and sup-  
 8 plies as may be necessary. The records shall be open to the inspec-  
 9 tion of the public during ordinary business hours.

1 \* [15.] \* \*\*\* [\*14.\*] \*\*\* \*\*15.\*\* R. S. 54:3-31 is amended to read  
 1A as follows:

2 54:3-31. The [board of chosen freeholders] *governing body of*  
 3 *the county* shall defray the actual traveling expenses of the mem-  
 4 bers [and secretary] of the county board of taxation and the county  
 5 *tax administrator* and shall, consistent with such procedures as  
 6 may be adopted by the governing body, pay the bills therefor when  
 7 duly attested [by the president and secretary thereof].

1 \* [16.] \* \*\*\* [\*15.\*] \*\*\* \*\*16.\*\* R. S. 54:2-39 is amended to read  
 1A as follows:

2 54:2-39. Any \*[appellant]\* *\*party\** who is dissatisfied with the  
 3 judgment of the county board of taxation upon his appeal may  
 4 \*[appeal from]\* *\*seek review of\** that judgment *\*[to]\* \*in\** the  
 5 *\*[Division of Tax Appeals in the Department of the Treasury]\**  
 6 *\*Tax Court\** by filing a *\*[petition of appeal to the division, in*  
 7 *manner and form to be by said division prescribed,]\* \*complaint*  
 8 *with the Tax Court, pursuant to rules of court\** [on or before  
 9 December 15 following the date fixed for final decisions by the  
 10 county boards,] *within 45 days of the \*[rendering]\* \*service\* of*  
 11 *the judgment of the county board, and the \*[division]\* \*Tax*  
 12 *Court\** shall *\*[proceed summarily to]\** hear and determine all  
 13 such *\*[appeals]\* \*matters\** and render its judgment thereon *\*[as*  
 14 *soon as may be]\**.

15 At the time that a \*~~petition of appeal~~\* *complaint*\* has been  
 16 filed with the \*~~Division of Tax Appeals~~\* *Tax Court*\*, all taxes  
 17 \*~~for the current tax year~~\* *or any installments thereof then*  
 17A *due and payable for the year for which review is sought*\* must have  
 17B been paid \*~~and the appellant at such time shall present evidence~~  
 17C of such payment]\*. No interest shall be due and payable by the  
 17D appellant for the period from November 1 of the current tax year  
 17E to the date of filing the \*~~petition of appeal~~\* *complaint*\*.

18 \*~~Each petition of appeal shall be verified and shall contain a~~  
 19 *copy of the findings of fact and conclusions of the county board on*  
 20 *the appeal and full and complete information as to the land, in-*  
 21 *cluding the size of the lot, a description of the buildings and struc-*  
 22 *tures thereon, if any, and the use thereof and further shall detail*  
 23 *the income and expense of operation in cases of income-producing*  
 24 *property. Where the petition of appeal is from a judgment as to*  
 25 *the assessed valuation of the appellant's property, there shall be*  
 26 *annexed to the petition evidence of payment of taxes due and*  
 27 *payable as hereinabove prescribed.*

28 No appeal, however, shall lie to the Division of Tax Appeals in  
 29 the Department of the Treasury where]\* *If the Tax court shall*  
 30 *determine that*\* the appeal to the county board of taxation has  
 31 been (a) withdrawn at the hearing, or previously thereto in writing  
 32 by the appellant or his agent; (b) dismissed because of appellant's  
 33 failure to prosecute the appeal at a hearing called by the county  
 34 tax board; (c) settled by mutual consent of the taxpayer and  
 35 assessor of the taxing district\*, *there shall be no review*\*. This  
 36 provision shall not preclude \*~~an appeal to the Division of Tax~~  
 37 *Appeals in the Department of the Treasury*\* *a review by the*  
 38 *Tax Court*\* in the event that the appeal was "dismissed without  
 39 prejudice" by the county board of taxation.

1 \*~~17.~~\* \*\*\*~~16.~~\*\*\* \*\*\*17.\*\*\* Section 1 of P. L. 1947, c. 93  
 2 (C. 54:3-21.3) is amended to read as follows:

3 1. Upon the filing of a petition of appeal by any taxpayer with  
 4 the county board of taxation in any county pursuant to section  
 5 54:3-21 of the Revised Statutes, such taxpayer or the person acting  
 6 on his behalf shall pay to the ~~secretary of such county board~~  
 7 *county treasurer, through the county tax administrator*, a fee for  
 8 each such petition according to the following schedule:

9 (a) If the *assessed valuation* \*~~involved~~\* *of the property*  
 9A *under appeal*\* is:

10 <del>Less than \$5,000.00, the fee shall be</del> .....	\$1.00
11 \$5,000.00 or more but less than \$20,000.00, the fee shall be	\$2.00
12 \$20,000.00 or more but less than \$50,000.00, the fee shall be	\$3.00

13	\$50,000.00 or more but less than \$100,000.00,	
13A	the fee shall be .....	\$5.00
14	\$100,000.00 or more, the fee shall be .....	\$10.00]
15	<i>Less than \$150,000.00, the fee shall be .....</i>	\$5.00
16	<i>\$150,000.00 or more but less than \$500,000.00,</i>	
17	<i>the fee shall be .....</i>	\$25.00
18	<i>\$500,000.00 or more but less than \$1,000,000.00,</i>	
19	<i>the fee shall be .....</i>	\$100.00
20	<i>\$1,000,000.00 or more, the fee shall be .....</i>	\$150.00

21 (b) When the appeal shall involve only the classification of prop-  
 22 erty, for each parcel of property sought to be reclassified the fee  
 23 shall be **[\$10.00]** \$25.00.

24 (c) When the appeal shall involve both the assessed valuation of  
 25 property and the classification of property, the fees shall be accord-  
 26 ing to the provisions of (a) and (b) of this section.

27 (d) When the appeal shall involve a matter not covered by (a),  
 28 (b) or (c), the full fee to be paid shall be **[\$10.00]** \$25.00.

29-31 (e) *No filing fee shall be required hereunder to contest the denial*  
 32 *of an application for a veteran's or veteran's widow's deduction*  
 33 *under section 11 of P. L. 1963, c. 171 (C. 54:4-8.20), for a senior*  
 34 *citizen's or disabled person's deduction under section 10 of P. L.*  
 35 *1963, c. 172 (C. 54:4-89), or for a homestead exemption under*  
 36 *P. L. 1976, c. 72 (C. 54:4-3.80 et seq.).*

37 Each **[such secretary]** county tax administrator shall be liable  
 38 for all such fees paid into his hands and he shall pay over all such  
 39 fees to the treasurer of the county, who shall receive, account and  
 40 dispose of such fees as revenues of the county, *subject to the provi-*  
 41 *sions of section \***[18]**\* \*\*\***[\*17\*]**\*\*\* \*\*\*18\*\*\* of this amendatory*  
 42 *and supplementary act.*

1 \***[18.]**\* \*\*\***[\*17.\*]**\*\*\* \*\*\*18.\*\*\* (New section) All revenues  
 2 received by the county from fees, either established or increased  
 3 pursuant to this amendatory and supplementary act, shall be  
 4 used exclusively for the purposes of modernizing the record-  
 5 retention capabilities of the county board of taxation, for defraying  
 6 the costs incurred by the county board of taxation in \*\*\**recording*  
 7 *and*\*\*\* transcribing appeal proceedings, setting forth \***[findings**  
 8 **of fact and conclusions]**\* \**memorandums of judgment*\* and in  
 9 providing copies thereof, and for paying any salary required to  
 10 be paid by the county which is increased pursuant to this amenda-  
 11 tory and supplementary act.

1 \***[19.]**\* \*\*\***[\*18.\*]**\*\*\* \*\*\*19.\*\*\* (New section) a. The presi-  
 2 dent of each county board of taxation shall annually on or  
 3 before August 15 report to the Director of the Division of

4 Taxation in the Department of the Treasury. Such report shall  
 5 be in such form as shall be prescribed by the director and shall  
 6 contain such information and statistics as may be appropriate  
 7 to demonstrate for the immediately preceding \*\*\*[6]\*\*\* \*\*\*3\*\*\*  
 7A months period during which tax appeals were heard by the  
 8 county board: the total number of appeals filed with the county  
 9 board; the disposition of the various appeals disposed of during  
 10 that period; the character of appeals filed with regard to the  
 11 classification of properties appealed; the total amount of assess-  
 12 ment involved in those appeals; the number of appeals filed in  
 13 each filing fee category during that period; and, the total amount  
 14 of reductions and increases of assessed valuation granted by the  
 15 board during that period.

16 b. The Director of the Division of Taxation shall annually review  
 17 the reports required under subsection a. of this section, and shall  
 18 include a summary of the information contained therein in the  
 19 division's annual report.

1 \* [20.] \* \*\*\* [19.] \*\*\* \*\*20.\*\*\* (New section) Any person hold-  
 2 ing the office of secretary to the county board of taxation on the  
 3 effective date of this amendatory and supplementary act shall  
 4 have the title and hold the office of county tax administrator  
 5 notwithstanding the fact that he may not meet the requirements  
 6 set forth in R. S. 54:3-7.c. No provision of this amendatory and  
 7 supplementary act shall terminate or affect in any way the tenure  
 8 of any person holding the office of secretary to the county board of  
 9 taxation on the effective date hereof, except that each such secre-  
 10 tary who shall hold the position of county tax administrator after  
 11 the effective date hereof shall comply with the provisions of R. S.  
 12 54:3-7.b.

1 \* [21.] \* \*\*\* [20.] \*\*\* \*\*21.\*\*\* (New section) Whenever in any  
 2 law, rule, regulation, order, contract, document, judicial or admin-  
 3 istrative proceeding, or otherwise, reference is made to the office of  
 4 secretary of the county board of taxation, the same shall be  
 5 considered to mean and refer to the office of the county tax admin-  
 6 istrator established pursuant to this act.

1 \* [22.] \* \*\*\* [21.] \*\*\* \*\*22.\*\*\* R. S. 54:3-29 is repealed.

1 \* [23.] \* \*\*\* [22.] \*\*\* \*\*23.\*\*\* This act shall take effect  
 2 \*\*\* [immediately] \*\*\* \*\*January 1, 1980\*\*\*, except for section 3  
 3 \*\*\* [and section 15] \*\*\* which shall take effect July 1,  
 4 \*\* [1979] \*\* \*\*1980\*\*.



FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

FOR FURTHER INFORMATION

FEBRUARY 29, 1980

KATHRYN FORSYTH / PATRICK SWEENEY

Governor Brendan Byrne has signed the following bills into law:  
S-3440, sponsored by Senator S. Thomas Gagliano (R-Monmouth), which increases the number of juvenile and domestic relations court judges from two to four in Monmouth County.

A-721, sponsored by Assemblyman Christopher J. Jackman (D-Hudson), which amends the Check Cashing Law, pertaining to storefront check cashing offices, rather than banks and savings and loans.

The bill increases the maximum amount of check cashing fees from 3/4 percent to one percent for domestic and from one percent to 1-1/2 percent for out-of-state checks. The minimum charge is increased from 35 cents to 50 cents. In no event, however, may the charge exceed \$8. The fee schedule has not been changed since 1964.

In addition, the bill changes the penalty provision. The penalty is increased from \$500 to \$1,000 for each offense. Each check cashed without a license is a separate offense. The Commissioner of Banking is authorized to settle any penalty claims, which are treated as civil claims under the Penalty Enforcement Law.

A-1858, sponsored by Assemblyman Michael Matthews (D-Atlantic), which strengthens the status and capability of the county boards of taxation by modernizing and professionalizing their procedures and personnel.

The bill makes the following changes:

- establishes an office of the county tax administrator in place of the present secretary of each county board;
- clarifies the authority of the county tax board and county tax administrator over assessors;
- fixes the minimum salary for the county tax administrator and increases the salaries of the board members. The salaries are based on the population of the counties.
- raises fees for appeal to the board and requires that those fees be used to meet the expenses of the board.
- authorizes the Director of the Division of Taxation to establish rules and regulations governing the conduct of the county tax administrators.