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HEARINGS: No

NEWSPAPER ARTICLES: Yes

"More tax data to go online in N.J. – Christie signs measure into law after vetoing an earlier version," The Record, March 23, 2017

RWH/JA

P.L.2017, CHAPTER 36, *approved March 22, 2017*
Assembly, No. 312 (*Second Reprint*)

1 AN ACT concerning property tax ²and local government budget²
2 information posted on the web page of the Division of Local
3 Government Services in the Department of Community Affairs
4 and supplementing Title 52 of the Revised Statutes.

5
6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8
9 1. The Division of Local Government Services in the
10 Department of Community Affairs shall post on its Internet web
11 page a summary of property tax data ², based on information
12 provided by the Division of Taxation in the Department of the
13 Treasury,² for the current calendar year, and for each of the
14 immediately preceding 10 calendar years. ²The division shall also
15 post on its web page a summary of local government budget data
16 for the current calendar year, and for each of the immediately
17 preceding 10 calendar years, except that the first calendar year such
18 data shall be published for is calendar year 2015.²

19 The property tax data summary shall provide the public with
20 information about the property tax levy for the previous year in
21 each county, municipality, fire district, and school district in the
22 State, and shall include such other statistical information as the
23 division determines to be useful for the public's understanding of
24 the individual components that make up each taxpayer's property
25 tax bill.

26 In each year, the data shall include, but shall not be limited to,
27 the amount of the average residential property tax bill ², the number
28 of residential taxpayers who received a homestead credit payment,
29 and the amount of the average homestead credit payment² for each
30 municipality in the State ²**],** the amount of the average homestead
31 credit payment credited against the average property tax bill for
32 each municipality, and the net average residential property tax bill
33 for each municipality, which shall be the remainder of the average
34 residential property tax bill minus the average homestead credit
35 payment². ¹The property tax data summary shall also include
36 information about the following property tax relief programs: the
37 “Homestead Property Tax Credit Act,” sections 1 through 10 of

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

Matter underlined **thus** is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted April 4, 2016.

²Assembly amendments adopted in accordance with Governor's recommendations January 10, 2017.

1 P.L.1990, c.61 (C.54:4-8.57 through 54:4-8.66) and sections 3, 14
2 through 16, 18 and 19 of P.L.1999, c.63 (C.54:4-8.58a and C.54:4-
3 8.66a through C.54:4-8.66e); the “Property Tax Deduction Act,”
4 P.L.1996, c.60 (C.54A:3A-15 et seq.); the homestead property tax
5 reimbursement program, P.L.1997, c.348 (C.54:4-8.67 et al.); the
6 disabled veterans property tax exemption, P.L.1948, c.259 (C.54:4-
7 3.30 et seq.); the veterans property tax deduction, P.L.1963, c.171
8 (C.54:4-8.10 et seq); and the senior and disabled property tax
9 deduction, P.L.1963, c.172 (C.54:4-8.40 et seq.).¹

10 The data shall also include, but shall not be limited to, the
11 following information:

- 12 a. total net valuation taxable,
- 13 b. State equalization table average ratio,
- 14 c. net county taxes,
- 15 d. county library levy,
- 16 e. county health services levy,
- 17 f. county open space preservation levy,
- 18 g. total county levy,
- 19 h. school property tax levy,
- 20 i. school property tax levy for consolidated, joint, and regional
21 school districts,
- 22 j. municipal levy required for debt service of Type I school
23 districts,
- 24 k. total school levy,
- 25 l. municipal purposes property tax levy,
- 26 m. municipal open space preservation levy,
- 27 n. municipal library levy,
- 28 o. total municipal levy,
- 29 p. the total levy used to determine the tax rate for each county,
30 municipality, fire district, and school district; and
- 31 q. the equalized and non-equalized tax rates for each local unit.

32
33 2. This act shall take effect immediately.
34
35
36

37
38 _____
39 Requires Division of Local Government Services to include
certain property tax information on division’s web page.

ASSEMBLY, No. 312

STATE OF NEW JERSEY

217th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2016 SESSION

Sponsored by:

Assemblyman TROY SINGLETON

District 7 (Burlington)

Assemblywoman PAMELA R. LAMPITT

District 6 (Burlington and Camden)

Assemblywoman ANNETTE QUIJANO

District 20 (Union)

Assemblywoman ELIANA PINTOR MARIN

District 29 (Essex)

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

Assemblywoman JOANN DOWNEY

District 11 (Monmouth)

Co-Sponsored by:

Assemblyman Webber and Assemblywoman Mosquera

SYNOPSIS

Requires Division of Local Government Services to include certain property tax information on division's web page.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



(Sponsorship Updated As Of: 2/19/2016)

1 AN ACT concerning property tax information posted on the web
2 page of the Division of Local Government Services in the
3 Department of Community Affairs and supplementing Title 52 of
4 the Revised Statutes.

5

6 **BE IT ENACTED** *by the Senate and General Assembly of the State*
7 *of New Jersey:*

8

9 1. The Division of Local Government Services in the
10 Department of Community Affairs shall post on its Internet web
11 page a summary of property tax data for the current calendar year,
12 and for each of the immediately preceding 10 calendar years.

13 The property tax data summary shall provide the public with
14 information about the property tax levy for the previous year in
15 each county, municipality, fire district, and school district in the
16 State, and shall include such other statistical information as the
17 division determines to be useful for the public's understanding of
18 the individual components that make up each taxpayer's property
19 tax bill.

20 In each year, the data shall include, but shall not be limited to,
21 the amount of the average residential property tax bill for each
22 municipality in the State, the amount of the average homestead
23 credit payment credited against the average property tax bill for
24 each municipality, and the net average residential property tax bill
25 for each municipality, which shall be the remainder of the average
26 residential property tax bill minus the average homestead credit
27 payment.

28 The data shall also include, but shall not be limited to, the
29 following information:

- 30 a. total net valuation taxable,
31 b. State equalization table average ratio,
32 c. net county taxes,
33 d. county library levy,
34 e. county health services levy,
35 f. county open space preservation levy,
36 g. total county levy,
37 h. school property tax levy,
38 i. school property tax levy for consolidated, joint, and regional
39 school districts,
40 j. municipal levy required for debt service of Type I school
41 districts,
42 k. total school levy,
43 l. municipal purposes property tax levy,
44 m. municipal open space preservation levy,
45 n. municipal library levy,
46 o. total municipal levy,
47 p. the total levy used to determine the tax rate for each county,
48 municipality, fire district, and school district; and

1 q. the equalized and non-equalized tax rates for each local unit.

2

3 2. This act shall take effect immediately.

4

5

6

STATEMENT

7

8 This bill requires the Division of Local Government Services in the
9 Department of Community Affairs (DCA) to post on its Internet web
10 page a summary of property tax data for the current calendar year and
11 the immediate preceding 10 calendar years.

12 The property tax data summary will provide the public with
13 information about the property tax levy for the previous year in each
14 county, municipality, fire district, and school district in the State, and
15 will include such other statistical information as the division
16 determines to be useful for the public's understanding of the individual
17 components that make up each taxpayer's property tax bill.

18 In each year, the data provided must include, but not be limited to,
19 the amount of the average residential property tax bill for each
20 municipality in the State, the amount of the average homestead credit
21 payment credited against the average property tax bill, and the net
22 average residential property tax bill, which would be the remainder of
23 the average residential property tax bill minus the average homestead
24 credit payment.

25 The bill will also require that other property tax data, such as
26 individual property tax levies for certain portions of local budgets, be
27 provided as well.

ASSEMBLY STATE AND LOCAL GOVERNMENT
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 312

with committee amendments

STATE OF NEW JERSEY

DATED: APRIL 4, 2016

The Assembly State and Local Government Committee reports favorably and with committee amendments Assembly Bill No. 312.

As amended by the committee, this bill would require the Division of Local Government Services in the Department of Community Affairs to post on its Internet web page a summary of property tax data for the current calendar year and the immediate preceding 10 calendar years.

The property tax data summary will provide the public with information about the property tax levy for the previous year in each county, municipality, fire district, and school district in the State, and will include such other statistical information as the division determines to be useful for the public's understanding of the individual components that make up each taxpayer's property tax bill.

In each year, the data provided must include, but not be limited to, the amount of the average residential property tax bill for each municipality in the State, the amount of the average homestead credit payment credited against the average property tax bill, and the net average residential property tax bill, which would be the remainder of the average residential property tax bill minus the average homestead credit payment.

The bill will also require that other property tax data, such as individual property tax levies for certain portions of local budgets, be provided as well.

This bill was prefiled for introduction in the 2016-2017 session pending technical review. As reported the bill includes the changes required by technical review, which has been performed.

COMMITTEE AMENDMENTS:

The committee amended the bill to require that the property tax data summary must also include information about the "Homestead Property Tax Credit Act," the "Property Tax Deduction Act," the homestead property tax reimbursement, the veterans property tax exemption, the veterans property tax deduction, and the senior and disabled property tax deduction.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 312

STATE OF NEW JERSEY

DATED: OCTOBER 13, 2016

The Senate Community and Urban Affairs Committee reports favorably Assembly Bill No. 312 (1R).

This bill would require the Division of Local Government Services in the Department of Community Affairs to post on its Internet web page a summary of property tax data for the current calendar year and the immediate preceding 10 calendar years.

The property tax data summary will provide the public with information about the property tax levy for the previous year in each county, municipality, fire district, and school district in the State, and will include such other statistical information as the division determines to be useful for the public's understanding of the individual components that make up each taxpayer's property tax bill.

In each year, the data provided must include, but not be limited to, the amount of the average residential property tax bill for each municipality in the State, the amount of the average homestead credit payment credited against the average property tax bill, and the net average residential property tax bill, which would be the remainder of the average residential property tax bill minus the average homestead credit payment. The property tax data summary must also include information about the "Homestead Property Tax Credit Act," the "Property Tax Deduction Act," the homestead property tax reimbursement, the veterans property tax exemption, the veterans property tax deduction, and the senior and disabled property tax deduction.

The bill will also require that other property tax data, such as individual property tax levies for certain portions of local budgets, be provided as well.

As reported, this bill is identical to Senate Bill No. 2557, as also reported by the committee on this date.

LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 312

STATE OF NEW JERSEY 217th LEGISLATURE

DATED: JUNE 22, 2016

SUMMARY

- Synopsis:** Requires Division of Local Government Services to include certain property tax information on the division's web page.
- Type of Impact:** No Fiscal Impact.
- Agencies Affected:** Division of Local Government Services (Community Affairs)

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	No Fiscal Impact – See comments below		

- The Office of Legislative Services (OLS) concludes that the enactment of Assembly Bill No. 312 (1R) would have no impact on State finances. The Division of Local Government Services currently produces a property tax summary that includes nearly all of the information required to be in the property tax summary required by the bill.
- Prior to April 2014, property tax summary data dating back to 1998 included information on the average homestead property tax credit (or rebate). In April 2014, the average homestead property credit (or rebate) for the years 2008 through 2012 were removed from the property tax summaries for those respective years.
- Although the size of the division's staff has declined over time, the OLS notes that property tax summaries, along with other summary information related to property values are available to the public through the division's website.

BILL DESCRIPTION

Assembly Bill No. 312 (1R) of 2016 requires the Division of Local Government Services in the Department of Community Affairs to post on its Internet web page a summary of property tax data for the current calendar year and the immediately preceding 10 calendar years. The property tax data summary will provide the public with information about the property tax levy

for the previous year in each county, municipality, fire district, and school district in the State, and will include such other statistical information as the division determines to be useful for the public's understanding of the individual components that make up each taxpayer's property tax bill. As amended, the bill requires the property tax data summary to include information about various property tax relief programs offered by the State of New Jersey.

In each year, the data provided must include, but not be limited to, the amount of the average residential property tax bill for each municipality in the State, the amount of the average homestead credit payment credited against the average residential property tax bill, and the net average residential property tax bill, which would be the remainder of the average residential property tax credit minus the average residential homestead credit payment. The bill also requires that other property tax data, such as specific property tax levies for certain portions of local budgets, be provided as well.

FISCAL ANALYSIS

EXECUTIVE BRANCH

In comments transmitted to the Legislature during its consideration of Assembly Bill No. 3223 (1R) of the 216th Legislature, the Department of Community Affairs (DCA) informally noted that the Division of Local Government Services does not have the manpower to carry out the bill's mandate. The DCA pointed out that the division's staff has declined from approximately 120 persons in the early 1990s to approximately 40 in 2014. The DCA also commented that including the average homestead rebate in the property tax summary and subtracting that amount from the average residential property tax bill is not reflective of the average property tax burden. Homestead credits are not distributed to all homeowners and the program eligibility criteria vary from year-to-year because they are set by a language provision in the annual appropriations act.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the enactment of Assembly Bill No. 312 (1R) would have no impact on State finances. The Division of Local Government Services produces a property tax summary that includes nearly all of the information required to be in the property tax summary required by the bill. The OLS notes that prior to April 2014, the property tax summary data included information on the average homestead property tax credit (or rebate) and that information was included on all property tax summaries dating back to 1998. In April 2014, the average homestead property tax credit (or rebate) data for the years 2008 through 2012 were removed from the property tax summaries for those respective years.

The division's property tax summary serves as a central source of property tax data that are currently available to the public from multiple sources, such as the county abstracts of ratables and average residential property value data calculated by the Division of Taxation in the Department of the Treasury. Although the size of the division's staff has declined over time, the OLS notes that property tax summaries along with other summary information related to property values, are available to the public through the division's website.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

LEGISLATIVE FISCAL ESTIMATE

[Second Reprint]

ASSEMBLY, No. 312

STATE OF NEW JERSEY 217th LEGISLATURE

DATED: FEBRUARY 13, 2017

SUMMARY

- Synopsis:** Requires Division of Local Government Services to include certain property tax information on division's web page.
- Type of Impact:** Indeterminate potential increase in State costs.
- Agencies Affected:** Division of Local Government Services (Community Affairs)

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost	Indeterminate Potential Increase – See comments below		

- The Office of Legislative Services (OLS) concludes that the enactment of Assembly Bill No. 312 (2R) may result in an indeterminate increase in State costs. The Division of Local Government Services (DLGS) in the Department of Community Affairs may incur additional costs to hire additional personnel and procure new information technology systems to compile local government budget data and to make the data publicly available.
- Municipalities currently submit financial and property tax data to the DLGS through the “user-friendly budget.” User-friendly budgets for individual municipalities may be accessed through the DLGS Internet website, but the DLGS does not compile that data into a Statewide local government budget summary.
- The DLGS currently produces a property tax summary that includes nearly all of the information required to be in the property tax summary required by the bill. Although the size of the DLGS staff has declined over time, the OLS notes that property tax summaries, along with other summary information related to property values, are available to the public through the division's website.

BILL DESCRIPTION

Assembly Bill No. 312 (2R) of 2016 requires the DLGS in the Department of Community Affairs to post on its Internet website a summary of property tax data for the current calendar year and the immediately preceding 10 calendar years. The bill also requires the DLGS to post on its Internet website a summary of local government budget data for the current calendar year, and for each of the immediately preceding 10 calendar years, beginning with budget data for calendar year 2015.

The property tax data summary will provide the public with information about the property tax levy for the previous year in each county, municipality, fire district, and school district in the State and will include such other statistical information as the DLGS determines to be useful for the public's understanding of the individual components of each taxpayer's property tax bill. In each year, the data provided must include, but not be limited to, the amount of the average residential property tax bill for each municipality in the State, the number of residential taxpayers who received a homestead credit payment, and the amount of the average homestead credit for each municipality in the State.

The property tax data summary must also include information about various property tax relief programs, such as the "Homestead Property Tax Credit Act," the "Property Tax Deduction Act," the homestead property tax reimbursement, the disabled veterans' property tax exemption, the veterans property tax deduction, and the senior and disabled citizens' property tax deduction. The bill also requires that other property tax data, such as individual property tax levies for certain portions of local budgets, be provided as well.

FISCAL ANALYSIS

EXECUTIVE BRANCH

In comments transmitted to the Legislature during its consideration of Assembly Bill No. 3223 (1R) of the 216th Legislature, the Department of Community Affairs informally noted that the DLGS does not have the manpower to carry out the bill's mandate. The department pointed out that the DLGS staff has declined from approximately 120 persons in the early 1990's to approximately 40 in 2014. The department also commented that including the average homestead rebate in the property tax summary and subtracting that amount from the average residential property tax bill is not reflective of the average property tax burden. Homestead credits are not distributed to all homeowners and the program eligibility criteria vary from year-to-year because they are set by a language provision in the annual appropriations act. These concerns were echoed by the Governor in his conditional veto message for the bill.

OFFICE OF LEGISLATIVE SERVICES

The OLS concludes that the enactment of Assembly Bill No. 312 (2R) may result in an increase in State costs. The DLGS produces a property tax summary that includes nearly all of the information required to be in the property tax summary required by the bill. Prior to April 2014 the property tax summary data included information on the average homestead property tax credit (or rebate) and that information was included on all property tax summaries dating back to 1998. In April 2014, the average homestead property tax credit or rebate data for the years 2008 through 2012 were removed from the property tax summaries for those respective years. Previous property tax summaries compiled by the DLGA also included an estimate of the "net

average residential property tax bill.” The net average property tax bill was calculated by subtracting the amount of the average homestead credit (or rebate) for each municipality from the average residential property tax bill for each municipality. The Governor’s conditional veto recommends replacing the net average property tax bill information with data on the number of residential taxpayers who received a homestead credit payment and the amount of the average homestead credit payment in each municipality.

It is unclear how the DLGS will report local government budget data and whether the data posted will be limited to municipal budgets or include county and local authority data as well. From 1938 to 1994 the Annual Report of the Division of Local Government Services provided detailed information on county and municipal finances (including debt, revenues, and expenditures), population, local taxation, and municipally-operated utilities. Publication of this report was discontinued due to State budget constraints. More recently, section 39 of P.L.2007, c.63 (C.40A:5-48) required the DLGS to promulgate a “user-friendly” budget for counties, municipalities, local authorities, and fire districts. Municipalities were required to submit a user-friendly budget beginning in calendar year 2015. The user-friendly budget contains data on municipal accumulated absence liabilities, budget information (appropriations and revenues) local government debt, personnel costs (including pension and health insurance contributions), potential structural imbalances, property taxes (including abatements and exemptions), and shared services agreements.

The DLGS property tax summary serves as a central source of property tax data that are currently available to the public from multiple sources such as the county abstracts of ratables and the Division of Taxation in the Department of the Treasury. Although the size of the DLGS staff has declined over time, the OLS notes that property tax summaries along with other summary information related to property values, are available to the public through the DLGS website. Although user-friendly budgets for almost all municipalities are available through the DLGS Internet website, these data are not compiled, in a manner similar to the DLGS property tax summaries, into a document which contains data for all municipalities. To the extent that the DLGS needs to hire additional personnel and purchase new information technology systems to compile local government budget data and make that data available to the public, the State will incur additional costs.

Section: Local Government

*Analyst: Scott A. Brodsky
Senior Fiscal Analyst*

*Approved: Frank W. Haines III
Legislative Budget and Finance Officer*

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

SENATE, No. 2557

STATE OF NEW JERSEY
217th LEGISLATURE

INTRODUCED SEPTEMBER 26, 2016

Sponsored by:

Senator NILSA CRUZ-PEREZ

District 5 (Camden and Gloucester)

Senator BRIAN P. STACK

District 33 (Hudson)

SYNOPSIS

Requires Division of Local Government Services to include certain property tax information on division's web page.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 10/21/2016)

1 AN ACT concerning property tax information posted on the web
2 page of the Division of Local Government Services in the
3 Department of Community Affairs and supplementing Title 52 of
4 the Revised Statutes.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

9 1. The Division of Local Government Services in the
10 Department of Community Affairs shall post on its Internet web
11 page a summary of property tax data for the current calendar year,
12 and for each of the immediately preceding 10 calendar years.

13 The property tax data summary shall provide the public with
14 information about the property tax levy for the previous year in
15 each county, municipality, fire district, and school district in the
16 State, and shall include such other statistical information as the
17 division determines to be useful for the public's understanding of
18 the individual components that make up each taxpayer's property
19 tax bill.

20 In each year, the data shall include, but shall not be limited to,
21 the amount of the average residential property tax bill for each
22 municipality in the State, the amount of the average homestead
23 credit payment credited against the average property tax bill for
24 each municipality, and the net average residential property tax bill
25 for each municipality, which shall be the remainder of the average
26 residential property tax bill minus the average homestead credit
27 payment. The property tax data summary shall also include
28 information about the following property tax relief programs: the
29 "Homestead Property Tax Credit Act," sections 1 through 10 of
30 P.L.1990, c.61 (C.54:4-8.57 through 54:4-8.66) and sections 3, 14
31 through 16, 18 and 19 of P.L.1999, c.63 (C.54:4-8.58a and C.54:4-
32 8.66a through C.54:4-8.66e); the "Property Tax Deduction Act,"
33 P.L.1996, c.60 (C.54A:3A-15 et seq.); the homestead property tax
34 reimbursement program, P.L.1997, c.348 (C.54:4-8.67 et al.); the
35 disabled veterans property tax exemption, P.L.1948, c.259 (C.54:4-
36 3.30 et seq.); the veterans property tax deduction, P.L.1963, c.171
37 (C.54:4-8.10 et seq); and the senior and disabled property tax
38 deduction, P.L.1963, c.172 (C.54:4-8.40 et seq.).

39 The data shall also include, but shall not be limited to, the
40 following information:

- 41 a. total net valuation taxable,
- 42 b. State equalization table average ratio,
- 43 c. net county taxes,
- 44 d. county library levy,
- 45 e. county health services levy,
- 46 f. county open space preservation levy,
- 47 g. total county levy,
- 48 h. school property tax levy,

- 1 i. school property tax levy for consolidated, joint, and regional
- 2 school districts,
- 3 j. municipal levy required for debt service of Type I school
- 4 districts,
- 5 k. total school levy,
- 6 l. municipal purposes property tax levy,
- 7 m. municipal open space preservation levy,
- 8 n. municipal library levy,
- 9 o. total municipal levy,
- 10 p. the total levy used to determine the tax rate for each county,
- 11 municipality, fire district, and school district; and
- 12 q. the equalized and non-equalized tax rates for each local unit.
- 13
- 14 2. This act shall take effect immediately.
- 15
- 16

17 STATEMENT

18

19 This bill would require the Division of Local Government Services

20 in the Department of Community Affairs to post on its Internet web

21 page a summary of property tax data for the current calendar year and

22 the immediate preceding 10 calendar years.

23 The property tax data summary will provide the public with

24 information about the property tax levy for the previous year in each

25 county, municipality, fire district, and school district in the State, and

26 will include such other statistical information as the division

27 determines to be useful for the public's understanding of the individual

28 components that make up each taxpayer's property tax bill.

29 In each year, the data provided must include, but not be limited to,

30 the amount of the average residential property tax bill for each

31 municipality in the State, the amount of the average homestead credit

32 payment credited against the average property tax bill, and the net

33 average residential property tax bill, which would be the remainder of

34 the average residential property tax bill minus the average homestead

35 credit payment. The property tax data summary must also include

36 information about the "Homestead Property Tax Credit Act," the

37 "Property Tax Deduction Act," the homestead property tax

38 reimbursement, the veterans property tax exemption, the veterans

39 property tax deduction, and the senior and disabled property tax

40 deduction.

41 The bill will also require that other property tax data, such as

42 individual property tax levies for certain portions of local budgets, be

43 provided.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 2557

STATE OF NEW JERSEY

DATED: OCTOBER 13, 2016

The Senate Community and Urban Affairs Committee reports favorably Senate Bill No. 2557.

This bill would require the Division of Local Government Services in the Department of Community Affairs to post on its Internet web page a summary of property tax data for the current calendar year and the immediate preceding 10 calendar years.

The property tax data summary will provide the public with information about the property tax levy for the previous year in each county, municipality, fire district, and school district in the State, and will include such other statistical information as the division determines to be useful for the public's understanding of the individual components that make up each taxpayer's property tax bill.

In each year, the data provided must include, but not be limited to, the amount of the average residential property tax bill for each municipality in the State, the amount of the average homestead credit payment credited against the average property tax bill, and the net average residential property tax bill, which would be the remainder of the average residential property tax bill minus the average homestead credit payment. The property tax data summary must also include information about the "Homestead Property Tax Credit Act," the "Property Tax Deduction Act," the homestead property tax reimbursement, the veterans property tax exemption, the veterans property tax deduction, and the senior and disabled property tax deduction.

The bill will also require that other property tax data, such as individual property tax levies for certain portions of local budgets, be provided as well.

As reported, this bill is identical to Assembly Bill No. 312(1R), as also reported by the committee on this date.

ASSEMBLY BILL NO. 312
(First Reprint)

To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Assembly Bill No. 312 (First Reprint) with my recommendations for reconsideration.

This bill would require the Division of Local Government Services ("LGS") in the Department of Community Affairs to post on its website certain property tax data for local government units, as well as information regarding State property tax relief programs, for the current calendar year and the prior ten years. The bill gives LGS discretion to determine what specific information should be provided that is "useful for the public's understanding of the individual components that make up each taxpayer's property tax bill." However, the bill also specifically directs LGS to publish the amount of the average homestead credit payment credited against the average municipal property tax bill and the "net average residential property tax bill."

This bill is the Legislature's second attempt to enact a law that, although purporting to espouse transparency, would require the publication of a flawed calculation that will convey confusing and misleading information regarding property taxes. I conditionally vetoed this bill last session, and I am compelled to do so again today.

I fully support increasing transparency, as well as making available information on property taxes and how they are utilized by local government entities. To that end, I am pleased that the Legislature incorporated into this bill a component of my prior conditional veto by requiring LGS to include information on its website about important State property tax relief programs.

Unfortunately, and contrary to the stated purpose of the bill, it still requires LGS to provide misleading information regarding the homestead credit program and property taxes in a municipality. Specifically, the bill mandates that LGS provide a "net average residential property tax bill" that "shall" be calculated by subtracting the average homestead credit payment from the average residential property tax bill - a proverbial "apples to oranges" comparison. While the average total property tax is based on all taxpayers in the municipality, only a subset of those taxpayers actually receives the homestead credit. Thus, simple math dictates that this bill's required calculation does not yield a true "net average," but instead results in irrelevant and nonsensical data.

Because I am certain the Legislature did not intend to confuse the State's property taxpayers by requiring the publication of misleading information, I am recommending eliminating the deceptive "net average" property tax calculation, while adding a requirement that LGS include other information about the homestead credit program. Additionally, I am recommending that information regarding each municipality's budget be provided to increase visibility for taxpayers into where and how their property tax dollars are being spent. Collectively, these changes not only correct the bill's deficiencies, but also, consistent with the bill's stated purpose, enhance transparency and increase the amount of meaningful data readily available to the public.

Accordingly, I herewith return Assembly Bill No. 312 (First Reprint) and recommend that it be amended as follows:

Page 2, Title, Line 1: After "tax" insert "and local government budget"

Page 2, Section 1, Line 11: After "data" insert ", based on information provided by the Division of Taxation in the Department of the Treasury,"

Page 2, Section 1, Line 12:

After "years." insert "The division shall also post on its web page a summary of local government budget data for the current calendar year, and for each of the immediately preceding 10 calendar years, except that the first calendar year such data shall be published for is calendar year 2015."

Page 2, Section 1, Line 21:

After "bill" insert ", the number of residential taxpayers who received a homestead credit payment, and the amount of the average homestead credit payment"

Page 2, Section 1, Line 22:

Delete ", the amount of the average homestead"

Page 2, Section 1, Lines 23-26:

Delete in their entirety

Page 2, Section 1, Line 27:

Delete "payment"

[seal]

Respectfully,

/s/ Chris Christie

Governor

Attest:

/s/ Thomas P. Scrivo

Chief Counsel to the Governor

Governor Chris Christie Takes Action On Pending Legislation

Wednesday, March 22, 2017 Tags: [Bill Action](#)



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Trenton, NJ – Governor Chris Christie announced that he has taken action on the following legislation:

BILL SIGNINGS:

S-2347wGR/A-3723 (Rice, Ruiz/Pintor Marin, Giblin) - Permits certain municipalities to impose and collect payroll tax of up to 1% of employer's payroll

A-312wGR/S-2557 (Singleton, Lampitt, Quijano, Pintor Marin, Wimberly, Downey/Cruz-Perez, Stack) - Requires Division of Local Government Services to include certain property tax information on division's web page

A-756wGR/S-2046 (Moriarty, Coughlin, Mukherji, Benson/Cruz-Perez) - Regulates use of motor vehicle payment assurance devices

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