

54:4-49.1

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:4-49.1
Laws of 1974 Chapter 168
Bill No. A 828
Sponsor(s) Gallo & others

Date Introduced January 24

Committee: Assembly Taxation
Senate Revenue, Finance & Appropriations

Amended during passage Yes Amendments during passage denoted by asterisks

Date of passage: Assembly May 16
Senate Sept. 30

Date of approval Dec. 9

Following statements are attached if available:

Sponsor statement No

Committee Statement: Assembly No

Senate Yes

Fiscal Note Yes

Veto message No

Message on signing Yes

Following were printed:

Reports No

Hearings No

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ASSEMBLY, No. 828

STATE OF NEW JERSEY

INTRODUCED JANUARY 24, 1974

By Assemblymen GALLO, ESPOSITO, MARINO, JACKMAN,
OWENS, ORECHIO and CALI

Referred to Committee on Taxation

AN ACT concerning county taxes and supplementing Title 54 of
the Revised Statutes.

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

1 1. Notwithstanding any provisions of the law to the contrary,
2 any real property on which local property taxes are in default and
3 are uncollectible **except Class II railroad property**, and the lien
4 therefor unenforceable by reason of any order of any State or
5 Federal court, shall not be included in the total ratables of the
6 taxing district wherein such real property is located for the
7 purpose of apportioning the amount to be raised for county and
8 free county library purposes, and for purposes of regional and
9 consolidated school districts and school districts comprising two
10 or more taxing districts. The county board of taxation shall
11 maintain appropriate records showing the value of such real
12 property not included in the total ratables in the apportioning
13 of county taxes, and determine and record the amount of such
13A taxes annually attributable thereto. When by reason of the
14 rescinding of the State or Federal court order, or otherwise, the
15 taxes in default or uncollectible on such real property are collected
16 by a taxing district, the amount of county taxes attributable to such
17 real property for prior years, as determined by the county board,
18 shall be paid by the taxing district to the county.

1 2. This act shall take effect immediately.

SENATE REVENUE, FINANCE AND APPROPRIATIONS
COMMITTEE

STATEMENT TO
ASSEMBLY, No. 828

STATE OF NEW JERSEY

DATED: SEPTEMBER 19, 1974

The purpose of this bill is to exclude all property on which taxes are in default and uncollectible, and the lien thereon unenforceable by reason of an order by State or Federal Courts, from consideration as ratables in the apportionment of taxes for county purposes, county free library purposes, or for regional and consolidated school district purposes.

The effect of the bill is to exclude from the ratable base of any municipality the value of railroad property therein situate for the purposes of apportioning county and school district taxes. Railroad property, aside from Class II property, does not generate income through real property taxes and thus should not be considered as an asset in apportioning costs among municipalities where such costs are apportioned on the basis of real property valuation.

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FISCAL NOTE TO
ASSEMBLY, No. 828
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STATE OF NEW JERSEY

DATED: JUNE 4, 1974

The Official Copy Reprint of Assembly Bill No. 828 provides that property, on which local taxes are uncollectible, and the lien therefore unenforceable shall not be included in the total ratables in apportioning of county taxes.

The Division of Taxation states that it is not possible to estimate the gain or loss in county taxes that enactment of this legislation might produce. Presumably, a municipality will contribute less to county government costs where it has uncollectible ratables and a municipality having no such ratables will contribute more.

This legislation would not affect State revenues.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.

FROM THE OFFICE OF THE GOVERNOR

SEPTEMBER 9, 1974

FOR FURTHER INFORMATION

IMMEDIATE RELEASE

DICK CAMPBELL

Governor Brendan Byrne signed into law Monday a bill which excludes from county tax apportionment any real estate on which local property taxes are uncollectable.

The bill, A-828, sponsored by Assemblyman Thomas A. Gallo, D-Hudson, exempts from the county tax apportionment any property on which a tax lien is unenforceable because of an order of a state or federal court. The bill does not cover Class 11 railroad property.

The measure is designed to assist municipalities with a substantial amount of uncollectable property taxes and are therefore paying a disproportionate share of county taxes.

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