



**LEGISLATIVE FISCAL ESTIMATE:**

Yes

**VETO MESSAGE:**

No

**GOVERNOR'S PRESS RELEASE ON SIGNING:**

Yes

**FOLLOWING WERE PRINTED:**

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**REPORTS:**

No

**HEARINGS:**

No

**NEWSPAPER ARTICLES:**

No

end

§§1,2 -  
C.18A:7F-65 &  
18A:7F-66  
§3 - Approp.

P.L.2015, CHAPTER 143, *approved November 9, 2015*  
Assembly, No. 3983

1 **AN ACT** concerning supplemental State school aid for certain  
2 school districts, supplementing P.L.2007, c.260 (C.18A:7F-43 et  
3 al.), and making an appropriation.

4

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

7

8 1. a. In addition to any other State school aid provided pursuant  
9 to the provisions of P.L.2007, c.260 (C.18A:7F-43 et al.), a school  
10 district may receive, upon the recommendation of the  
11 Commissioner of Education, commercial valuation stabilization aid  
12 if the school district is situated in a municipality in which:

13 (1) in 2008, the assessed value of commercial property  
14 accounted for at least 75 percent of the municipality's total assessed  
15 property valuation; and

16 (2) between 2008 and 2013, the assessed value of commercial  
17 property decreased by at least 25 percent.

18 b. Upon identifying a school district that meets the criteria of  
19 subsection a. of this section, the commissioner shall conduct a  
20 needs assessment of the school district to determine if the district  
21 should receive commercial valuation stabilization aid. The needs  
22 assessment shall consider, at a minimum:

23 (1) the breadth of educational programming offered by the  
24 district;

25 (2) whether the district's expenditures are consistent with the  
26 efficiency standards established pursuant to section 4 of P.L.2007,  
27 c.260 (C.18A:7F-46); and

28 (3) in consultation with the Commissioner of Community  
29 Affairs, the district's capacity to raise a general fund tax levy that is  
30 adequate to support the district's expenditures.

31 In the event that the Commissioner of Education determines that  
32 the district should be awarded commercial valuation stabilization  
33 aid, the commissioner shall determine the amount of the award.  
34 The commissioner shall perform the needs assessment in each  
35 subsequent school year and determine the amount of aid, if any.

36 c. Notwithstanding the provisions of subsection b. of section 5  
37 of P.L.1996, c.138 (C.18A:7F-5) to the contrary, in the first year  
38 that a school district receives commercial valuation stabilization  
39 aid, the district shall reduce its general fund tax levy by an amount  
40 equal to the amount of the aid received. In the subsequent school  
41 year, for the purpose of calculating a school district's tax levy

1 growth limitation pursuant to the provisions of section 3 of  
2 P.L.2007, c.62 (C.18A:7F-38), a school district's prebudget year  
3 adjusted tax levy shall reflect this reduction.

4 d. A school district shall be ineligible to receive commercial  
5 valuation stabilization aid in the first school year in which the total  
6 assessed property valuation in the municipality in which the school  
7 district is situated is greater than or equal to the municipality's total  
8 assessed property valuation in 2008. For the purposes of this  
9 subsection, the municipality's total assessed property valuation  
10 shall include the value of any property exempt from taxation  
11 pursuant to the provisions of P.L. , c. (C. ) (pending before the  
12 Legislature as Senate Bill No. ). The municipal tax assessor shall  
13 annually determine the value of the exempt property, and the  
14 Commissioner of Community Affairs shall review the assessment  
15 for reasonability and completeness.

16 e. Notwithstanding the provisions of section 3 of P.L.2007,  
17 c.62 (C.18A:7F-38) to the contrary, a school district's tax levy  
18 growth limitation shall be increased by an amount equal to any  
19 reduction in the amount of commercial valuation stabilization aid  
20 that the district received in the prior budget year.

21  
22 2. In the case of a school district that receives commercial  
23 valuation stabilization aid pursuant to section 1 of this act, the  
24 commissioner may take such action as is deemed necessary and  
25 appropriate to ensure the efficiency of school district expenditures.

26  
27 3. Such sums as are necessary to provide additional aid to a  
28 school district for commercial valuation stabilization aid  
29 determined pursuant to section 1 of this act are appropriated from  
30 the General Fund to the Department of Education, subject to the  
31 approval of the Director of the Division of Budget and Accounting.

32  
33 4. This act shall take effect immediately.

34  
35

36 STATEMENT

37

38 This bill establishes an additional category of State school aid  
39 known as commercial valuation stabilization aid. Under the bill's  
40 provisions, a school district may receive this aid, upon the  
41 recommendation of the Commissioner of Education, if it is situated  
42 in a municipality in which: 1) commercial property accounted for at  
43 least 75 percent of the total assessed property valuation in 2008, and  
44 2) between 2008 and 2013, the assessed value of commercial  
45 property declined by at least 25 percent. The Atlantic City School  
46 District is the only district that meets these criteria. Based on data  
47 available on the Department of Community Affairs' website,  
48 commercial property accounted for nearly 78 percent of the

1 municipality's total assessed property valuation in 2008, and  
2 declined by nearly 32 percent, from nearly \$16 billion to less than  
3 \$11 billion, between 2008 and 2013.

4 The Commissioner of Education would be required to perform a  
5 needs assessment to determine if the school district will receive the  
6 aid. The assessment will include a review of the district's  
7 educational program offerings, the efficiency of the district's  
8 expenditures, and the district's capacity to raise a general fund tax  
9 levy sufficient to support the district's operations. If the  
10 commissioner determines that the district should receive the aid,  
11 then the commissioner would determine the amount. The  
12 commissioner would conduct the needs assessment in each  
13 subsequent school year to determine if the district should continue  
14 to receive the aid.

15 In the first school year that a district receives commercial  
16 valuation stabilization aid the entire amount of this aid must be used  
17 to reduce the school district's general fund tax levy. A district  
18 would no longer be eligible to receive this aid when the  
19 municipality's total assessed property valuation is greater than or  
20 equal to the municipality's assessed property valuation in 2008.  
21 For the purpose of determining if the district continues to be  
22 eligible to receive the aid, the total assessed property valuation  
23 would include the value of any property exempt from taxation under  
24 Senate Bill No. . The municipal tax assessor would annually  
25 determine the value of such property, with the Commissioner of  
26 Community Affairs reviewing the assessment for reasonability and  
27 completeness.

28 The bill also gives the Commissioner of Education the authority  
29 to take actions deemed necessary and appropriate to ensure the  
30 efficiency of expenditures in a school district that receives  
31 commercial valuation stabilization aid. Last, the bill appropriates  
32 funds from the General Fund to the Department of Education to  
33 provide commercial valuation stabilization aid to a school district,  
34 subject to the approval of the Director of the Division of Budget  
35 and Accounting.

36

37

38

39

40 Authorizes supplemental State aid to school districts in  
41 municipality with significant decrease in commercial property  
42 valuation; makes appropriation.

# ASSEMBLY, No. 3983

## STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED DECEMBER 15, 2014

**Sponsored by:**

**Assemblyman VINCENT MAZZEO**

**District 2 (Atlantic)**

**Assemblyman JOHN J. BURZICHELLI**

**District 3 (Cumberland, Gloucester and Salem)**

**Assemblyman THOMAS P. GIBLIN**

**District 34 (Essex and Passaic)**

**Senator STEPHEN M. SWEENEY**

**District 3 (Cumberland, Gloucester and Salem)**

**Senator JIM WHELAN**

**District 2 (Atlantic)**

**SYNOPSIS**

Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 6/26/2015)

1 AN ACT concerning supplemental State school aid for certain  
2 school districts, supplementing P.L.2007, c.260 (C.18A:7F-43 et  
3 al.), and making an appropriation.

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

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9 to the provisions of P.L.2007, c.260 (C.18A:7F-43 et al.), a school  
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11 Commissioner of Education, commercial valuation stabilization aid  
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15 property valuation; and

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17 property decreased by at least 25 percent.

18 b. Upon identifying a school district that meets the criteria of  
19 subsection a. of this section, the commissioner shall conduct a  
20 needs assessment of the school district to determine if the district  
21 should receive commercial valuation stabilization aid. The needs  
22 assessment shall consider, at a minimum:

23 (1) the breadth of educational programming offered by the  
24 district;

25 (2) whether the district's expenditures are consistent with the  
26 efficiency standards established pursuant to section 4 of P.L.2007,  
27 c.260 (C.18A:7F-46); and

28 (3) in consultation with the Commissioner of Community  
29 Affairs, the district's capacity to raise a general fund tax levy that is  
30 adequate to support the district's expenditures.

31 In the event that the Commissioner of Education determines that  
32 the district should be awarded commercial valuation stabilization  
33 aid, the commissioner shall determine the amount of the award.  
34 The commissioner shall perform the needs assessment in each  
35 subsequent school year and determine the amount of aid, if any.

36 c. Notwithstanding the provisions of subsection b. of section 5  
37 of P.L.1996, c.138 (C.18A:7F-5) to the contrary, in the first year  
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39 aid, the district shall reduce its general fund tax levy by an amount  
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41 year, for the purpose of calculating a school district's tax levy  
42 growth limitation pursuant to the provisions of section 3 of  
43 P.L.2007, c.62 (C.18A:7F-38), a school district's prebudget year  
44 adjusted tax levy shall reflect this reduction.

45 d. A school district shall be ineligible to receive commercial  
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47 assessed property valuation in the municipality in which the school  
48 district is situated is greater than or equal to the municipality's total

1 assessed property valuation in 2008. For the purposes of this  
2 subsection, the municipality's total assessed property valuation  
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4 pursuant to the provisions of P.L. , c. (C. ) (pending before the  
5 Legislature as Senate Bill No. ). The municipal tax assessor shall  
6 annually determine the value of the exempt property, and the  
7 Commissioner of Community Affairs shall review the assessment  
8 for reasonability and completeness.

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10 c.62 (C.18A:7F-38) to the contrary, a school district's tax levy  
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12 reduction in the amount of commercial valuation stabilization aid  
13 that the district received in the prior budget year.  
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15 2. In the case of a school district that receives commercial  
16 valuation stabilization aid pursuant to section 1 of this act, the  
17 commissioner may take such action as is deemed necessary and  
18 appropriate to ensure the efficiency of school district expenditures.  
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20 3. Such sums as are necessary to provide additional aid to a  
21 school district for commercial valuation stabilization aid  
22 determined pursuant to section 1 of this act are appropriated from  
23 the General Fund to the Department of Education, subject to the  
24 approval of the Director of the Division of Budget and Accounting.  
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26 4. This act shall take effect immediately.  
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#### 29 STATEMENT

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37 2) between 2008 and 2013, the assessed value of commercial  
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39 District is the only district that meets these criteria. Based on data  
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48 educational program offerings, the efficiency of the district's



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7 to receive the aid.

8 In the first school year that a district receives commercial  
9 valuation stabilization aid the entire amount of this aid must be used  
10 to reduce the school district's general fund tax levy. A district  
11 would no longer be eligible to receive this aid when the  
12 municipality's total assessed property valuation is greater than or  
13 equal to the municipality's assessed property valuation in 2008.  
14 For the purpose of determining if the district continues to be  
15 eligible to receive the aid, the total assessed property valuation  
16 would include the value of any property exempt from taxation under  
17 Senate Bill No. . The municipal tax assessor would annually  
18 determine the value of such property, with the Commissioner of  
19 Community Affairs reviewing the assessment for reasonability and  
20 completeness.

21 The bill also gives the Commissioner of Education the authority  
22 to take actions deemed necessary and appropriate to ensure the  
23 efficiency of expenditures in a school district that receives  
24 commercial valuation stabilization aid. Last, the bill appropriates  
25 funds from the General Fund to the Department of Education to  
26 provide commercial valuation stabilization aid to a school district,  
27 subject to the approval of the Director of the Division of Budget  
28 and Accounting.

# ASSEMBLY APPROPRIATIONS COMMITTEE

## STATEMENT TO

### ASSEMBLY, No. 3983

# STATE OF NEW JERSEY

DATED: DECEMBER 15, 2014

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3983.

This bill establishes an additional category of State school aid known as commercial valuation stabilization aid. Under the bill, a school district may receive this aid, upon the recommendation of the Commissioner of Education, if it is situated in a municipality in which: 1) commercial property accounted for at least 75 percent of the total assessed property valuation in 2008, and 2) between 2008 and 2013, the assessed value of commercial property declined by at least 25 percent. The Atlantic City School District is the only district that meets these criteria. Based on data available on the Department of Community Affairs's website, commercial property accounted for nearly 78 percent of the municipality's total assessed property valuation in 2008, and declined by nearly 32 percent, from nearly \$16 billion to less than \$11 billion, between 2008 and 2013.

The bill requires the Commissioner of Education to perform a needs assessment to determine if the school district will receive the aid. The assessment will include a review of the district's educational program offerings, the efficiency of the district's expenditures, and the district's capacity to raise a general fund tax levy sufficient to support the district's operations. If the commissioner determines that the district should receive the aid, then the commissioner must determine the amount. The bill requires the commissioner to conduct the needs assessment in each subsequent school year to determine if the district will continue to receive the aid.

In the first school year that a district receives commercial valuation stabilization aid, the bill provides that the entire amount of this aid must be used to reduce the school district's general fund tax levy. A district is no longer eligible to receive this aid when the municipality's total assessed property valuation is greater than or equal to the municipality's assessed property valuation in 2008. For the purpose of determining if the district continues to be eligible to receive the aid, the total assessed property valuation will include the value of any property exempt from taxation under the "Casino Property Taxation Stabilization Act," now pending as Assembly Bill No. 3983 and Senate Bill No. 2572 of 2014. The municipal tax assessor is required to annually determine the value of such property, with the

Commissioner of Community Affairs reviewing the assessment for reasonability and completeness.

The bill gives the Commissioner of Education the authority to take actions deemed necessary and appropriate to ensure the efficiency of expenditures in a school district that receives commercial valuation stabilization aid.

The bill appropriates funds from the General Fund to the Department of Education to provide commercial valuation stabilization aid to a school district, subject to the approval of the Director of the Division of Budget and Accounting.

FISCAL IMPACT:

The Office of Legislative Services notes that this bill may lead to an indeterminate increase in State expenditures. The amount of the increase, if any, is determined by the amount of commercial valuation stabilization aid the Commissioner of Education elects to award to a school district. A school district that receives aid under this bill will not experience a net increase in total revenue, as the district is required to reduce its general fund tax levy by an amount equal to the additional aid received.

**LEGISLATIVE FISCAL ESTIMATE**  
**ASSEMBLY, No. 3983**  
**STATE OF NEW JERSEY**  
**216th LEGISLATURE**

DATED: DECEMBER 19, 2014

**SUMMARY**

**Synopsis:** Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation.

**Type of Impact:** Potential Expenditure Increase from General Fund

**Agencies Affected:** Department of Education; School Districts

**Office of Legislative Services Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Cost</b>	Indeterminate- See comments below		
<b>Local Revenue</b>	None		

- The Office of Legislative Services notes that Assembly Bill No. 3983 may lead to an indeterminate increase in State expenditures. The increase would be determined by the Commissioner of Education who, after conducting a needs assessment, decides the amount of commercial valuation stabilization aid, if any, that an eligible district would receive.
- Assembly Bill No. 3983 would not lead to a net increase in a school district's total revenue. If a district receives aid under the bill, it would be required to reduce its general fund tax levy by an equal amount.
- Under the bill's provisions, the Atlantic City School District is the only district that would be eligible to receive the aid.

**BILL DESCRIPTION**

Assembly Bill No. 3983 of 2014 authorizes the provision of additional State aid to a school district situated in a municipality in which: 1) in 2008, commercial property valuation accounted for at least 75 percent of the municipality's total assessed property valuation, and 2) between 2008 and 2013, the assessed value of commercial property declined by at least 25 percent. In the

case of a school district that satisfies these criteria (only the Atlantic City School District does so), the Commissioner of Education would perform a needs assessment to determine if the school district should receive commercial valuation stabilization aid. Based on that review, the commissioner would determine the total amount of aid that the district would receive; the bill appropriates the necessary sums to provide the additional aid, subject to the approval of the Director of the Division of Budget and Accounting. Under the bill, the school district would be required to reduce its general fund tax levy by an amount equal to the commercial valuation stabilization aid received.

## **FISCAL ANALYSIS**

### ***EXECUTIVE BRANCH***

None received.

### ***OFFICE OF LEGISLATIVE SERVICES***

The Office of Legislative Services notes that Assembly Bill No. 3983 may lead to an indeterminate increase in State expenditures. The amount of the increase, if any, would be determined by the amount of commercial valuation stabilization aid the Commissioner of Education elects to award to a school district. A school district that receives aid under this bill would not experience a net increase in total revenue, as the district would be required to reduce its general fund tax levy by an amount equal to the additional aid received.

*Section: Education*  
*Analyst: Allen T. Dupree*  
*Lead Fiscal Analyst*  
*Approved: David J. Rosen*  
*Legislative Budget and Finance Officer*

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

**SENATE, No. 2574**

**STATE OF NEW JERSEY**  
**216th LEGISLATURE**

INTRODUCED DECEMBER 1, 2014

**Sponsored by:**

**Senator STEPHEN M. SWEENEY**

**District 3 (Cumberland, Gloucester and Salem)**

**SYNOPSIS**

Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning supplemental State school aid for certain  
2 school districts, supplementing P.L.2007, c.260 (C.18A:7F-43 et  
3 al.), and making an appropriation.

4  
5 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
6 *of New Jersey:*

7  
8 1. a. In addition to any other State school aid provided pursuant  
9 to the provisions of P.L.2007, c.260 (C.18A:7F-43 et al.), a school  
10 district may receive, upon the recommendation of the  
11 Commissioner of Education, commercial valuation stabilization aid  
12 if the school district is situated in a municipality in which:

13 (1) in 2008, the assessed value of commercial property  
14 accounted for at least 75 percent of the municipality's total assessed  
15 property valuation; and

16 (2) between 2008 and 2013, the assessed value of commercial  
17 property decreased by at least 25 percent.

18 b. Upon identifying a school district that meets the criteria of  
19 subsection a. of this section, the commissioner shall conduct a  
20 needs assessment of the school district to determine if the district  
21 should receive commercial valuation stabilization aid. The needs  
22 assessment shall consider, at a minimum:

23 (1) the breadth of educational programming offered by the  
24 district;

25 (2) whether the district's expenditures are consistent with the  
26 efficiency standards established pursuant to section 4 of P.L.2007,  
27 c.260 (C.18A:7F-46); and

28 (3) in consultation with the Commissioner of Community  
29 Affairs, the district's capacity to raise a general fund tax levy that is  
30 adequate to support the district's expenditures.

31 In the event that the Commissioner of Education determines that  
32 the district should be awarded commercial valuation stabilization  
33 aid, the commissioner shall determine the amount of the award.  
34 The commissioner shall perform the needs assessment in each  
35 subsequent school year and determine the amount of aid, if any.

36 c. Notwithstanding the provisions of subsection b. of section 5  
37 of P.L.1996, c.138 (C.18A:7F-5) to the contrary, in the first year  
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48 district is situated is greater than or equal to the municipality's total

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13 that the district received in the prior budget year.  
14

15 2. In the case of a school district that receives commercial  
16 valuation stabilization aid pursuant to section 1 of this act, the  
17 commissioner may take such action as is deemed necessary and  
18 appropriate to ensure the efficiency of school district expenditures.  
19

20 3. Such sums as are necessary to provide additional aid to a  
21 school district for commercial valuation stabilization aid  
22 determined pursuant to section 1 of this act are appropriated from  
23 the General Fund to the Department of Education, subject to the  
24 approval of the Director of the Division of Budget and Accounting.  
25

26 4. This act shall take effect immediately.  
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29 STATEMENT  
30

31 This bill establishes an additional category of State school aid  
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**S2574 SWEENEY**

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25 funds from the General Fund to the Department of Education to  
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27 subject to the approval of the Director of the Division of Budget  
28 and Accounting.

[Corrected Copy]

**SENATE, No. 2574**

**STATE OF NEW JERSEY**  
**216th LEGISLATURE**

INTRODUCED DECEMBER 1, 2014

**Sponsored by:**

**Senator STEPHEN M. SWEENEY**

**District 3 (Cumberland, Gloucester and Salem)**

**Senator JIM WHELAN**

**District 2 (Atlantic)**

**SYNOPSIS**

Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 12/9/2014)**

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34 The commissioner shall perform the needs assessment in each  
35 subsequent school year and determine the amount of aid, if any.

36 c. Notwithstanding the provisions of subsection b. of section 5  
37 of P.L.1996, c.138 (C.18A:7F-5) to the contrary, in the first year  
38 that a school district receives commercial valuation stabilization  
39 aid, the district shall reduce its general fund tax levy by an amount  
40 equal to the amount of the aid received. In the subsequent school  
41 year, for the purpose of calculating a school district's tax levy  
42 growth limitation pursuant to the provisions of section 3 of  
43 P.L.2007, c.62 (C.18A:7F-38), a school district's prebudget year  
44 adjusted tax levy shall reflect this reduction.

45 d. A school district shall be ineligible to receive commercial  
46 valuation stabilization aid in the first school year in which the total  
47 assessed property valuation in the municipality in which the school  
48 district is situated is greater than or equal to the municipality's total

1 assessed property valuation in 2008. For the purposes of this  
2 subsection, the municipality's total assessed property valuation  
3 shall include the value of any property exempt from taxation  
4 pursuant to the provisions of P.L. , c. (C. ) (pending before the  
5 Legislature as Senate Bill No. 2572). The municipal tax assessor  
6 shall annually determine the value of the exempt property, and the  
7 Commissioner of Community Affairs shall review the assessment  
8 for reasonability and completeness.

9 e. Notwithstanding the provisions of section 3 of P.L.2007,  
10 c.62 (C.18A:7F-38) to the contrary, a school district's tax levy  
11 growth limitation shall be increased by an amount equal to any  
12 reduction in the amount of commercial valuation stabilization aid  
13 that the district received in the prior budget year.  
14

15 2. In the case of a school district that receives commercial  
16 valuation stabilization aid pursuant to section 1 of this act, the  
17 commissioner may take such action as is deemed necessary and  
18 appropriate to ensure the efficiency of school district expenditures.  
19

20 3. Such sums as are necessary to provide additional aid to a  
21 school district for commercial valuation stabilization aid  
22 determined pursuant to section 1 of this act are appropriated from  
23 the General Fund to the Department of Education, subject to the  
24 approval of the Director of the Division of Budget and Accounting.  
25

26 4. This act shall take effect immediately.  
27  
28

29 STATEMENT  
30

31 This bill establishes an additional category of State school aid  
32 known as commercial valuation stabilization aid. Under the bill's  
33 provisions, a school district may receive this aid, upon the  
34 recommendation of the Commissioner of Education, if it is situated  
35 in a municipality in which: 1) commercial property accounted for at  
36 least 75 percent of the total assessed property valuation in 2008, and  
37 2) between 2008 and 2013, the assessed value of commercial  
38 property declined by at least 25 percent. The Atlantic City School  
39 District is the only district that meets these criteria. Based on data  
40 available on the Department of Community Affairs' website,  
41 commercial property accounted for nearly 78 percent of the  
42 municipality's total assessed property valuation in 2008, and  
43 declined by nearly 32 percent, from nearly \$16 billion to less than  
44 \$11 billion, between 2008 and 2013.

45 The Commissioner of Education would be required to perform a  
46 needs assessment to determine if the school district will receive the  
47 aid. The assessment will include a review of the district's  
48 educational program offerings, the efficiency of the district's

1 expenditures, and the district's capacity to raise a general fund tax  
2 levy sufficient to support the district's operations. If the  
3 commissioner determines that the district should receive the aid,  
4 then the commissioner would determine the amount. The  
5 commissioner would conduct the needs assessment in each  
6 subsequent school year to determine if the district should continue  
7 to receive the aid.

8 In the first school year that a district receives commercial  
9 valuation stabilization aid the entire amount of this aid must be used  
10 to reduce the school district's general fund tax levy. A district  
11 would no longer be eligible to receive this aid when the  
12 municipality's total assessed property valuation is greater than or  
13 equal to the municipality's assessed property valuation in 2008.  
14 For the purpose of determining if the district continues to be  
15 eligible to receive the aid, the total assessed property valuation  
16 would include the value of any property exempt from taxation under  
17 Senate Bill No. 2572. The municipal tax assessor would annually  
18 determine the value of such property, with the Commissioner of  
19 Community Affairs reviewing the assessment for reasonability and  
20 completeness.

21 The bill also gives the Commissioner of Education the authority  
22 to take actions deemed necessary and appropriate to ensure the  
23 efficiency of expenditures in a school district that receives  
24 commercial valuation stabilization aid. Last, the bill appropriates  
25 funds from the General Fund to the Department of Education to  
26 provide commercial valuation stabilization aid to a school district,  
27 subject to the approval of the Director of the Division of Budget  
28 and Accounting.

# SENATE BUDGET AND APPROPRIATIONS COMMITTEE

## STATEMENT TO

### SENATE, No. 2574

# STATE OF NEW JERSEY

DATED: DECEMBER 8, 2014

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2574.

This bill establishes an additional category of State school aid known as commercial valuation stabilization aid. Under the bill's provisions, a school district may receive this aid, upon the recommendation of the Commissioner of Education, if it is situated in a municipality in which: 1) commercial property accounted for at least 75 percent of the total assessed property valuation in 2008, and 2) between 2008 and 2013, the assessed value of commercial property declined by at least 25 percent. The Atlantic City School District is the only district that meets these criteria. Based on data available on the Department of Community Affairs' website, commercial property accounted for nearly 78 percent of the municipality's total assessed property valuation in 2008, and declined by nearly 32 percent, from nearly \$16 billion to less than \$11 billion, between 2008 and 2013.

The Commissioner of Education would be required to perform a needs assessment to determine if the school district will receive the aid. The assessment will include a review of the district's educational program offerings, the efficiency of the district's expenditures, and the district's capacity to raise a general fund tax levy sufficient to support the district's operations. If the commissioner determines that the district should receive the aid, then the commissioner would determine the amount. The commissioner would conduct the needs assessment in each subsequent school year to determine if the district should continue to receive the aid.

In the first school year that a district receives commercial valuation stabilization aid the entire amount of this aid must be used to reduce the school district's general fund tax levy. A district would no longer be eligible to receive this aid when the municipality's total assessed property valuation is greater than or equal to the municipality's assessed property valuation in 2008. For the purpose of determining if the district continues to be eligible to receive the aid, the total assessed property valuation would include the value of any property exempt from taxation under the "Casino Property Taxation Stabilization Act," now pending as Senate Bill No. 2572 of 2014. The municipal tax assessor would annually determine the value of such property, with the

Commissioner of Community Affairs reviewing the assessment for reasonability and completeness.

The bill also gives the Commissioner of Education the authority to take actions deemed necessary and appropriate to ensure the efficiency of expenditures in a school district that receives commercial valuation stabilization aid. Last, the bill appropriates funds from the General Fund to the Department of Education to provide commercial valuation stabilization aid to a school district, subject to the approval of the Director of the Division of Budget and Accounting.

FISCAL IMPACT:

The Office of Legislative Services notes that this bill may lead to an indeterminate increase in State expenditures. The amount of the increase, if any, would be determined by the amount of commercial valuation stabilization aid the Commissioner of Education elects to award to a school district. A school district that receives aid under this bill would not experience a net increase in total revenue, as the district would be required to reduce its general fund tax levy by an amount equal to the additional aid received.

**LEGISLATIVE FISCAL ESTIMATE**  
**[Corrected Copy]**  
**SENATE, No. 2574**  
**STATE OF NEW JERSEY**  
**216th LEGISLATURE**

DATED: DECEMBER 9, 2014

**SUMMARY**

**Synopsis:** Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation.

**Type of Impact:** Potential Expenditure Increase from General Fund

**Agencies Affected:** Department of Education; School Districts

**Office of Legislative Services Estimate**

<b>Fiscal Impact</b>	<b><u>Year 1</u></b>	<b><u>Year 2</u></b>	<b><u>Year 3</u></b>
<b>State Cost</b>	Indeterminate- See comments below		
<b>Local Revenue</b>	None		

- The Office of Legislative Services notes that Senate Bill No. 2574 may lead to an indeterminate increase in State expenditures. The increase would be determined by the Commissioner of Education who, after conducting a needs assessment, decides the amount of commercial valuation stabilization aid, if any, that an eligible district would receive.
- Senate Bill No. 2574 would not lead to a net increase in a school district's total revenue. If a district receives aid under the bill, it would be required to reduce its general fund tax levy by an equal amount.
- Under the bill's provisions, the Atlantic City School District is the only district that would be eligible to receive the aid.

**BILL DESCRIPTION**

The Corrected Copy to Senate Bill No. 2574 of 2014 authorizes the provision of additional State aid to a school district situated in a municipality in which: 1) in 2008, commercial property valuation accounted for at least 75 percent of the municipality's total assessed property



valuation, and 2) between 2008 and 2013, the assessed value of commercial property declined by at least 25 percent. In the case of a school district that satisfies these criteria (only the Atlantic City School District does so), the Commissioner of Education would perform a needs assessment to determine if the school district should receive commercial valuation stabilization aid. Based on that review, the commissioner would determine the total amount of aid that the district would receive; the bill appropriates the necessary sums to provide the additional aid, subject to the approval of the Director of the Division of Budget and Accounting. Under the bill, the school district would be required to reduce its general fund tax levy by an amount equal to the commercial valuation stabilization aid received.

## **FISCAL ANALYSIS**

### ***EXECUTIVE BRANCH***

None.

### ***OFFICE OF LEGISLATIVE SERVICES***

The Office of Legislative Services notes that Senate Bill No. 2574 may lead to an indeterminate increase in State expenditures. The amount of the increase, if any, would be determined by the amount of commercial valuation stabilization aid the Commissioner of Education elects to award to a school district. A school district that receives aid under this bill would not experience a net increase in total revenue, as the district would be required to reduce its general fund tax levy by an amount equal to the additional aid received.

*Section: Education*  
*Analyst: Allen T. Dupree*  
*Lead Fiscal Analyst*  
*Approved: David J. Rosen*  
*Legislative Budget and Finance Officer*

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

## Governor Christie Takes Action On Pending Legislation

Monday, November 9, 2015 Tags: [Bill Action](#)



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...

Trenton, NJ – Governor Chris Christie today took action on legislation, including a package of five bills intended to address the fiscal stability of Atlantic City.

Understanding both the immediate and long-term obstacles facing Atlantic City and its stabilization, the Governor has consistently highlighted the need for comprehensive reform efforts to confront the city's challenges – both from State and local leaders. The Governor remains committed to bringing about the necessary reforms to stabilize Atlantic City and continue an effective long-term transition to an economy that is diversified beyond its traditional gaming industry.

Continuing in that effort, Governor Christie conditionally vetoed A-3981, establishing a payment-in-lieu-of-taxes (PILOT) program for casinos operating in the City, A-3984, reallocating revenue derived from the casino investment alternative tax from the Casino Reinvestment Development Authority to the City to pay debt service on municipal bonds, and A-3985, repealing the Atlantic City Alliance.

"While I commend the Legislature for attempting to devise measures to stabilize the City's budget and finances, I am concerned that the bills, in their present form, fail to recognize the true path to economic revitalization and fiscal stability in the City," Governor Christie said. "While these bills represent the bipartisan efforts of many to provide important, near-term support to the City's immediate challenges, I do not believe they meet the goal of setting a course toward renewed, long-term prosperity and economic growth. To achieve these goals, we must continue our work and go further to ensure that the next step leads to that economically vibrant future for Atlantic City."

In addition, the Governor signed A- 3983, authorizing supplemental school aid to the Atlantic City school district, and vetoed the fifth bill, A-3982, which would add a costly and unjustified new mandate for casino business operation in the City by requiring each casino, as a condition of licensure, to provide to its full time employees "suitable" health care benefits and "suitable" retirement benefits.

"A-3982 would do nothing to enhance the financial condition of Atlantic City," Governor Christie wrote. "To be sure, this bill would make it more costly for casinos to operate in Atlantic City, thereby impeding the industry's ability to grow and expand."

Governor Christie also vetoed legislation designed to revise certain laws concerning domestic violence and firearms. The Christie Administration has made protecting our most vulnerable residents one of its main priorities and has enacted some of the toughest measures to combat domestic violence. Governor Christie has supported a comprehensive approach to addressing the level of violence within our society and recently signed legislation to further penalize aggravated assault perpetuated against domestic violence victims. This legislation, A-4218 (Mosquera, Greenwald, Lagana, Benson, Lampitt, Vainieri Huttie, Danielsen/Weinberg, Gill, Cruz-Perez), substantially restates New Jersey's existing laws that govern firearms and domestic violence and does not offer new and sensible improvements to those current laws. For that reason, rather than restate existing laws, the Governor is proposing significant amendments that will meaningfully deter future acts of violence.

• **Enhanced Penalties For Domestic Violence.** Governor Christie is proposing enhanced criminal penalties imposed against those who are convicted of domestic violence. To demonstrate society's unconditional condemnation of this conduct, perpetrators would receive the maximum available prison sentence under New Jersey law.

• **Tighter Restrictions On Parole Eligibility For Perpetrators Of Domestic Violence.** The Governor's recommended changes will strengthen penalties for perpetrators of domestic abuse by lengthening periods of parole

ineligibility.

- **Prioritizing Victims Who Seek Firearms For Protection.** The Governor is also recommending an immediate codification in statute of new rules currently being processed, giving expedited processing of firearm license applications for victims of domestic violence so that the victims may better defend themselves against future instances of abuse.

"I urge the Legislature to join with me in a bipartisan manner to broaden this bill's approach to reducing domestic violence while simultaneously empowering victims to protect themselves through lawful means," Governor Christie said. "Together, we can enact a more comprehensive approach and reduce the harm that domestic violence inflicts on victims, families, and our society."

The Governor also took the following action on other pending legislation:

#### BILL SIGNINGS:

**S-2174/A-3364 (Barnes, Holzapfel/Quijano, Mainor, Pinkin)** - Prohibits manufacture, sale, or installation of counterfeit or nonfunctional air bags in motor vehicles

**A-815/S-852 (Coughlin, Ciattarelli, Diegnan, Pinkin, Giblin/Vitale)** - Requires municipalities which license peddlers and solicitors to accept certain background check results from other municipalities

**A-1029/S-274 (Benson, Vainieri Huttie, Jasey, Tucker, Wimberly/Greenstein, Ruiz)** - Requires training program for school bus drivers and school bus aides on interacting with students with special needs, and requires development and use of student information cards

**A-1041/S-2676 (Schaer, Johnson, Vainieri Huttie, Eustace, Mazzeo/Rumana, Gordon, Weinberg)** - Exempts Holocaust reparations payments from legal process, and from estate recovery under Medicaid program

**A-1102/S-1145 (Vainieri Huttie, Sumter, Spencer, Schaer, Wimberly/Weinberg, Cruz-Perez)** - Provides for licensure of dementia care homes by DOH

**ACS for A-1662/S-2856 (Johnson, Lagana, Wimberly/Weinberg)** - Authorizes the court to order the deletion, sealing, labeling, or correction of certain personal information in government records involving certain victims of identity theft

**AS for A-1678/SS for S-1365 (Johnson, Mainor, O'Scanlon, Wilson, Wimberly/Weinberg)** - Authorizes court to order submission of DNA evidence to national database to determine whether evidence matches known individual or DNA profile from an unsolved crime

**AS for ACS for A-2073/SCS for S-712 (Handlin, Space, Garcia, Pintor Marin/Cruz-Perez, Kyrillos, Lesniak)** - Exempts certain offers and sales of securities from registration

**A-2385/S-944 (McKeon, Diegnan, Jasey, Andrzejczak/Smith, Codey)** - Authorizes rural electric cooperative and certain municipalities to establish municipal shared services authority

**ACS for A-2477/SCS for S-1705 (Lampitt, Conaway, Benson, Sumter, Munoz, Pinkin/Vitale, Singer)** - Establishes requirements for pharmacists to dispense biological products

**A-2714/S-1993 (Giblin, Sumter/Barnes)** - Requires continuing education for licensed practicing psychologists

**A-2936/S-1957 (Mosquera, Lampitt, Singleton, Wimberly/Singer, Connors)** - Requires complaint for guardianship of person receiving services from Division of Developmental Disabilities to include one of documents identified in bill

**A-3012/S-2296 (Ciattarelli, Dancer/Bateman)** - Criminalizes bestiality

**A-3079/S-2766 (Jasey, Diegnan, Mainor, Wimberly, Oliver, DeCrose/Turner, Ruiz)** - Prohibits administration of standardized assessments in kindergarten through second grade

**A-3153/S-2415 (DeAngelo, Mosquera/Madden, Beach)** - Requires UI employer contribution reports and remittances be submitted to the Division of Revenue

**A-3248/S-2459 (Conaway, Sumter, Pintor Marin/Singer)** - Establishes the Task Force on Chronic Obstructive Pulmonary Disease in DOH

**A-3580/S-2846 (Moriarty, Dancer, Coughlin, Mainor, Pinkin, Munoz, Daniels, Wimberly/Madden, Turner)** - Prohibits sale of powdered alcohol

**A-3636/SCS for S-2393, 2408, 2411 (McKeon, Lagana, Spencer/Scutari, O'Toole, Holzapfel)** - Establishes crime-fraud exception to marital and civil union partnership privilege

**A-3669/S-2655 (Mazzeo, Burzichelli/Whelan)** - Prohibits eligibility for certain sign programs from being conditioned on availability of free drinking water or public telephone

**A-3807/S-2619 (Eustace, Greenwald/Whelan)** - Permits educational research and services corporations to act as lead procurement agencies for local units and publically supported educational institutions; permits Council of County Colleges to act as lead procurement agency for county colleges

**A-3841/S-2540 (Munoz, Gusciora, Angelini, DeCroce/O'Toole, Weinberg)** – Upgrades violation of a stalking restraining order to a crime of the third degree

**A-3843/S-2735 (Caputo, Giblin, Tucker, Johnson, Mainor, Sumter/Rice)** - Permits municipality to enact ordinance allowing voluntary registration of private outdoor video surveillance cameras

**A-3983/S-2574 (Mazzeo, Burzichelli, Giblin/Sweeney, Whelan)** - Authorizes supplemental State aid to school districts in municipality with significant decrease in commercial property valuation; makes appropriation

**A-4008/SCS for S-2334 (Singleton, Mukherji, Pintor Marin, Wimberly, Sumter/Cunningham, Ruiz)** - Requires DOC to make reports containing information concerning treatment and reentry initiative participation; requires AOC to establish program that collects recidivism data and make reports concerning adults sentenced to period of probation

**A-4013/S-2497 (Greenwald, Lagana, Coughlin/Oroho)** - Eliminates mortgage guaranty insurance coverage cap of 25% of outstanding balance of insured loan

**A-4073/S-2687 (Schaer, Prieto, Caride, Lagana, Giblin, Wimberly, Rumana/Sarlo, Gill)** - Requires installation of carbon monoxide detectors in certain structures; designated as "Korman and Park's Law"

**A-4078/S-2686 (Vainieri Huttie, Mosquera, McKeon, Munoz, Benson, Sumter/Pou, Beck)** - "Sexual Assault Survivor Protection Act of 2015"; authorizes the court to issue protective orders for victims of certain nonconsensual sexual conduct

**A-4089/S-2693 (Coughlin, Ciattarelli/Beach, Singer)** - Revises certain provisions of dental service corporation law

**A-4143/S-2514 (Lagana, Spencer, Mukherji, Johnson, Rumana, Rodriguez-Gregg, Gusciora, Mazzeo/Barnes, Addiego)** - Permits holders of certain alcoholic beverage licenses to be issued amusement game license and updates definition of recognized amusement park

**A-4144/S-2755 (Pintor Marin, Spencer, Caride, Quijano, Mukherji/Ruiz, Stack)** – Requires insurance producer licensing examination and registration materials to be offered in English and Spanish, and examination instructional materials to be available in Spanish

**A-4167/S-2751 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes)** - Requires DHS to notify enrollees in Programs of All-Inclusive Care for the Elderly of Medicare eligibility

**A-4168/S-2750 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes)** - Requires providers to submit to DHS expenditure details of enrollees in Program of All-Inclusive Care for the Elderly

**A-4169/S-2752 (Lagana, Mazzeo, Eustace, Andrzejczak, Vainieri Huttie/Barnes)** - Requires DHS to monitor utilization and billing of services for Medicaid home and community-based long-term care

**A-4333/S-3020 (Singleton, Gill)** - Exempts certain activities of alarm businesses from statutes governing practice of locksmithing

**A-4361/S-2891 (Johnson, A.M. Bucco, Garcia, S. Kean/Barnes, A.R. Bucco)** - Revises definition of all-terrain vehicles

**A-4375/S-3011 (Moriarty, Andrzejczak, Mazzeo, Mosquera, Quijano, Ciattarelli, Wimberly/Van Drew, Bateman)** - Upgrades crimes of false public alarm under certain circumstances and establishes reporting requirements concerning crime

**A-4485/S-2881 (Diegnan, Jasey, Wimberly, McKeon, Lagana/Gill, Turner)** - Prohibits withholding of State school aid based on student participation rate on State assessments

**A-4587/S-3049 (Greenwald, Lampitt, McKeon, Holley/Scutari, Cruz-Perez)** – Requires facilities providing services to persons with developmental disabilities and schools to adopt policies permitting administration of medical marijuana to qualifying patients

**AJR-64/SJR-82 (Schaer, Eustace, Lagana, Spencer, Caride, Mukherji/Pou, Ruiz)** - Declares August 16 of each year as "Dominican Restoration Day" in New Jersey

#### **BILLS VETOED:**

**S-929/A-1908 (Sweeney, Madden/Burzichelli, Riley, Moriarty)** – **ABSOLUTE** -Concerns certain workers' compensation supplemental benefits

**A-801/S-861 (Coughlin, Wisniewski, Mazzeo/Vitale, Sacco)** - **CONDITIONAL** - Directs New Jersey Turnpike Authority and South Jersey Transportation Authority to study and report on potential revenue generating services of rest areas and service plazas

**A-947/S-2216 (Singleton, Lagana, Diegnan/Pennacchio, Rice)** – **CONDITIONAL** - Requires release of bid list prior to bid date under "Local Public Contracts Law"

**A-1468/S-2513 (Diegnan, Lampitt, Caride/Barnes, Ruiz)** – **CONDITIONAL** -Establishes Task Force on Engineering Curriculum and Instruction

**A-1726/S-308 (Eustace, Lagana, Mosquera, Vainieri Huttie, Wimberly/Gordon)** – **CONDITIONAL** - Amends "Flood Hazard Area Control Act" to require DEP to take certain actions concerning delineations of flood hazard areas and

floodplains

**A-2579/S-1510 (Mukherji, Pintor Marin, Eustace/Smith, Bateman) – CONDITIONAL** - Authorizes municipalities to facilitate private financing of water conservation, storm shelter construction, and flood and hurricane resistance projects through use of voluntary special assessments

**A-2771/S-452 (Johnson, Burzichelli, Pintor Marin, Mosquera/Ruiz, Cruz-Perez) – CONDITIONAL** - "The New Jersey Social Innovation Act"; establishes social innovation loan pilot program and study commission within EDA

**A-2906/S-2926 (Stender, Pinkin, Mazzeo/Whelan, Scutari) – ABSOLUTE** - Excludes from gross income compensation paid to members of district boards of election for services rendered in elections

**A-3223/S-2056 (Singleton, Lampitt, Quijano, Pintor Marin, Wimberly/Sarlo, Ruiz) – CONDITIONAL** - Requires Division of Local Government Services to include certain property tax information on division's web page

**A-3393/S-2167 (Spencer, Pintor Marin, Caputo, Tucker/Rice, Ruiz) – CONDITIONAL** - Permits Newark to use rental car tax proceeds over three-year period to help reduce its "cash deficit for preceding year" appropriation and operational deficit

**A-3421/S-2220 (Dancer, Mukherji/Singer) – CONDITIONAL** - Revises the "Self-Funded Multiple Employer Welfare Arrangement Regulation Act"

**A-3435/S-2503 (Garcia, Mukherji, Vainieri Huttie, Mainor, Eustace, Mosquera/Stack, Gordon) - CONDITIONAL** - "Boys & Girls Clubs Keystone Law"; permits minors to give consent for behavioral health care

**A-3500/S-1973 (Andrzejczak, Pinkin, Quijano/Van Drew, Beach) – ABSOLUTE** - Requires local recreation departments and youth serving organizations to have defibrillators for youth athletic events

**A-3954/S-2981 (Conaway, Singleton, Spencer, McKeon/Greenstein) – CONDITIONAL** - Requires maximum contaminant level to be established for 1,2,3-trichloropropane in drinking water

**A-3981/S-2572 (Mazzeo, Burzichelli, Andrzejczak/Sweeney, Whelan) - CONDITIONAL** - "Casino Property Taxation Stabilization Act"

**A-3982/S-2573 (Mazzeo, Burzichelli, Andrzejczak/Sweeney, Whelan) – ABSOLUTE** - Requires holder of casino license to provide certain employees with certain health care and retirement benefits

**A-3984/S-2575 (Mazzeo, Burzichelli, Giblin/Sweeney, Whelan) – CONDITIONAL** - Reallocates casino investment alternative tax to Atlantic City to pay debt service on municipal bonds issued

**A-3985/S-2576 (Mazzeo, Burzichelli, Andrzejczak, Giblin/Sweeney, Whelan) – CONDITIONAL** - Removes provisions of law relating to Atlantic City Alliance

**A-4018/S-2843 (Burzichelli, Caputo, Mazzeo/Sarlo, Whelan) – ABSOLUTE** - Authorizes operation of lottery courier services

**A-4218/S-2786 (Mosquera, Greenwald, Lagana, Benson, Lampitt, Vainieri Huttie, Danielsen/Weinberg, Gill, Cruz-Perez) - CONDITIONAL** - Revises certain laws concerning domestic violence and firearms

**A-4265/S-2783 (McKeon, Pintor Marin, Jasey, Caputo, Giblin, Tucker, Spencer, Oliver, Gusciora, Danielson/Codey, Ruiz, Rice) – ABSOLUTE** - Permits municipal, county, and regional police and fire forces to establish five-year residency requirement for police officers and firefighters; allows exceptions to requirement under certain circumstances

**A-4337/S-3008 (Schaer, Danielsen, Dancer, Sumter/Barnes) – ABSOLUTE** - Expands eligibility of inmates for medical parole and requires inmate's enrollment in Medicaid under certain circumstances

**A-4476/S-2876 (Conaway/Codey) - CONDITIONAL** - Requires certain surgical practices and ambulatory care facilities licensed in this State to be owned by hospital or medical school located in the State

**A-4607/S-3106 (Pintor Marin, Schaer, Oliver, Lagana, Johnson, Singleton/Ruiz, Cunningham) – ABSOLUTE** - Makes FY 2016 supplemental appropriations of \$6,500,000 and adds language provision

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9/21/2017

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