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No

P.L. 2002, CHAPTER 51, *approved August 3, 2002*  
Senate, No. 1103 (*Second Reprint*)

1 AN ACT increasing the membership of certain county boards of  
2 taxation, <sup>1</sup>[the terms of office of certain tax board members and]  
3 <sup>2</sup>[clarifying the terms of office of holdover members being  
4 reappointed,<sup>1</sup>] and<sup>2</sup> amending R.S.54:3-2 <sup>2</sup>[and <sup>1</sup>[R.S.54:3-3]  
5 supplementing Title 54 of the Revised Statutes<sup>1</sup>]<sup>2</sup>.  
6

7 **BE IT ENACTED** by the Senate and General Assembly of the State  
8 of New Jersey:  
9

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

11 54:3-2. Each board shall, as heretofore, be known as the county  
12 board of taxation, and be composed of three members, except as  
13 hereinafter provided, to be appointed by the Governor by and with the  
14 advice and consent of the Senate. Each member shall be a resident and  
15 citizen of the county in and for which he is appointed. Members shall  
16 be chosen because of their special qualifications, knowledge and  
17 experience in matters concerning the valuation and taxation of  
18 property, particularly of real property. At no time shall more than two  
19 of the members belong to the same political party. In counties [of the  
20 first class, in counties of the second class] having a population of  
21 more than [550,000 and in counties of the fifth class having a  
22 population of more than 400,000] 510,000 there shall be five members  
23 of whom no more than three shall belong to the same political party.  
24 For the purposes of this section, "population" means the State  
25 population according to the [1990] most recent federal decennial  
26 census. Each member shall, within 24 months of appointment, unless  
27 the member shall have served as a member of the county board of  
28 taxation continuously for at least 10 years prior to the effective date  
29 of P.L.1981, c.516, was reappointed to a five-year term prior to that  
30 date, and is currently serving that term, furnish proof that he has  
31 received certificates indicating satisfactory completion of training  
32 courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or  
33 that he possesses an assessor's certificate issued pursuant to P.L.1967,  
34 c.44, as supplemented. Each member serving on the effective date of  
35 P.L.1979, c.499, unless the member shall have served as a member  
36 continuously for at least 10 years prior to the effective date of  
37 P.L.1981, c.516, was reappointed to a five-year term prior to that  
38 date, and is currently serving that term, shall furnish such proof within  
39 30 months of such effective date, if 30 months or more of his term are

**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:**

<sup>1</sup> Senate SCU committee amendments adopted May 9, 2002.

<sup>2</sup> Senate floor amendments adopted May 16, 2002.

1 remaining thereafter.

2 If any member so required does not furnish such proof within said  
3 24-month period, or 30-month period for any member serving on the  
4 effective date of P.L.1979, c.499, the county tax administrator shall  
5 immediately notify the president of the county board of taxation and  
6 the Director of the Division of Taxation. The director shall upon the  
7 receipt of such notification declare the position to be vacant, and shall  
8 notify the Governor of the existence of such vacancy. The Governor  
9 shall thereupon appoint, with the advice and consent of the Senate, a  
10 different citizen and resident of the relative county to fill such position  
11 for the unexpired term.

12 (cf: P.L.1995, c.30)

13

14 <sup>1</sup>[2. R.S.54:3-3 is amended to read as follows:

15 54:3-3. Terms; vacancies. The members shall be appointed for a  
16 term of three years and until their successors shall have been duly  
17 appointed and qualified. If there happens to be any vacancy in said  
18 office, during the recess of the Legislature, caused by reason of death,  
19 resignation or in any manner other than by the expiration of the term  
20 for which any person shall have been appointed, the Governor shall fill  
21 such a vacancy and the commission shall expire at the end of the next  
22 session of the Legislature unless a successor shall be sooner appointed.  
23 In filling vacancies other than those that have been created during the  
24 recess of the Legislature as herein provided for the Governor shall  
25 appoint with the advice and consent of the Senate for the unexpired  
26 term only. The members of the county boards of taxation in counties  
27 [of the first class who are in office at the time this act (s.54:3-2,  
28 s.54:3-3 and s.54:3-22.1) becomes effective] with five-member boards  
29 on the effective date of P.L. \_\_\_\_\_, c. \_\_\_\_\_  
30 C. \_\_\_\_\_)(pending before the Legislature as this bill) shall, without  
31 further appointment or confirmation, continue in office for the balance  
32 of the term for which they and each of them were respectively  
33 appointed. The term of office of the members in counties having a  
34 population of more than 510,000, according to the most recent federal  
35 decennial census hereafter appointed by the Governor by and with the  
36 advice and consent of the Senate shall be five years and until their  
37 successors shall have been duly appointed and qualified; provided [,  
38 however, that of the two additional members to be added, the term of  
39 one shall expire April thirtieth, one thousand nine hundred and  
40 forty-four, and the other April thirtieth, one thousand nine hundred  
41 and forty-five; and provided, further,] that they shall continue in  
42 office until their respective successors shall have been duly appointed  
43 and qualified.

44 (cf: P.L.1941, c.142, s.1)]<sup>1</sup>

45

46 <sup>2</sup>[<sup>1</sup>2.] (New section) Whenever a member of a county board of

1 taxation who has been continuing in office after expiration of the  
2 member's term of office, pursuant to the provisions of R.S.54:3-3, is  
3 reappointed as a member of the board for a term of years, that  
4 member's term shall be calculated to have commenced on the date of  
5 the new appointment.<sup>1</sup><sup>2</sup>

6

7 <sup>2</sup>[3.] 2.<sup>2</sup> This act shall take effect immediately.

8

9

10 \_\_\_\_\_

11

12 Increases membership of certain county boards of taxation.

**SENATE, No. 1103**

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**STATE OF NEW JERSEY**  
**210th LEGISLATURE**

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INTRODUCED FEBRUARY 21, 2001

**Sponsored by:**

**Senator RICHARD H. BAGGER**

**District 21 (Essex, Morris, Somerset and Union)**

**SYNOPSIS**

Increases membership and term of office of certain county tax board members.

**CURRENT VERSION OF TEXT**

As introduced.



S1103 BAGGER

2

1 AN ACT increasing the membership of certain county boards of  
2 taxation, the terms of office of certain tax board members and  
3 amending R.S.54:3-2 and R.S.54:3-3.

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

7  
8 1. R.S.54:3-2 is amended to read as follows:

9 54:3-2. Each board shall, as heretofore, be known as the county  
10 board of taxation, and be composed of three members, except as  
11 hereinafter provided, to be appointed by the Governor by and with the  
12 advice and consent of the Senate. Each member shall be a resident and  
13 citizen of the county in and for which he is appointed. Members shall  
14 be chosen because of their special qualifications, knowledge and  
15 experience in matters concerning the valuation and taxation of  
16 property, particularly of real property. At no time shall more than two  
17 of the members belong to the same political party. In counties [of the  
18 first class, in counties of the second class] having a population of  
19 more than [550,000 and in counties of the fifth class having a  
20 population of more than 400,000] 510,000 there shall be five members  
21 of whom no more than three shall belong to the same political party.  
22 For the purposes of this section, "population" means the State  
23 population according to the [1990] most recent federal decennial  
24 census. Each member shall, within 24 months of appointment, unless  
25 the member shall have served as a member of the county board of  
26 taxation continuously for at least 10 years prior to the effective date  
27 of P.L.1981, c.516, was reappointed to a five-year term prior to that  
28 date, and is currently serving that term, furnish proof that he has  
29 received certificates indicating satisfactory completion of training  
30 courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or  
31 that he possesses an assessor's certificate issued pursuant to P.L.1967,  
32 c.44, as supplemented. Each member serving on the effective date of  
33 P.L.1979, c.499, unless the member shall have served as a member  
34 continuously for at least 10 years prior to the effective date of  
35 P.L.1981, c.516, was reappointed to a five-year term prior to that  
36 date, and is currently serving that term, shall furnish such proof within  
37 30 months of such effective date, if 30 months or more of his term are  
38 remaining thereafter.

39 If any member so required does not furnish such proof within said  
40 24-month period, or 30-month period for any member serving on the  
41 effective date of P.L.1979, c.499, the county tax administrator shall  
42 immediately notify the president of the county board of taxation and

**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.**

S1103 BAGGER

3

1 the Director of the Division of Taxation. The director shall upon the  
2 receipt of such notification declare the position to be vacant, and shall  
3 notify the Governor of the existence of such vacancy. The Governor  
4 shall thereupon appoint, with the advice and consent of the Senate, a  
5 different citizen and resident of the relative county to fill such position  
6 for the unexpired term.

7 (cf: P.L.1995, c.30)

8

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

10 54:3-3. Terms; vacancies. The members shall be appointed for  
11 a term of three years and until their successors shall have been duly  
12 appointed and qualified. If there happens to be any vacancy in said  
13 office, during the recess of the Legislature, caused by reason of death,  
14 resignation or in any manner other than by the expiration of the term  
15 for which any person shall have been appointed, the Governor shall fill  
16 such a vacancy and the commission shall expire at the end of the next  
17 session of the Legislature unless a successor shall be sooner appointed.  
18 In filling vacancies other than those that have been created during the  
19 recess of the Legislature as herein provided for the Governor shall  
20 appoint with the advice and consent of the Senate for the unexpired  
21 term only. The members of the county boards of taxation in counties  
22 [of the first class who are in office at the time this act (s.54:3-2,  
23 s.54:3-3 and s.54:3-22.1) becomes effective] with five-member boards  
24 on the effective date of P.L. , c. (C. )(pending before the  
25 Legislature as this bill) shall, without further appointment or  
26 confirmation, continue in office for the balance of the term for which  
27 they and each of them were respectively appointed. The term of office  
28 of the members in counties having a population of more than 510,000,  
29 according to the most recent federal decennial census hereafter  
30 appointed by the Governor by and with the advice and consent of the  
31 Senate shall be five years and until their successors shall have been  
32 duly appointed and qualified; provided [, however, that of the two  
33 additional members to be added, the term of one shall expire April  
34 thirtieth, one thousand nine hundred and forty-four, and the other  
35 April thirtieth, one thousand nine hundred and forty-five; and  
36 provided, further,] that they shall continue in office until their  
37 respective successors shall have been duly appointed and qualified.

38 (cf: P..1941, c.142, s.1)

39

40 3. This act shall take effect immediately.

41

42

43

STATEMENT

44

45 This bill would increase the membership of the Union County Board  
46 of Taxation from three members to five members and increase the term



**S1103 BAGGER**

1 of office of members of five-member county tax boards from three to  
2 five years. A review of the statutes that would be amended by this bill  
3 in light of the promulgation of the 2000 Federal Decennial Census  
4 reveals that current law provides for a five-member board in Ocean  
5 County but only a three-member board in Union County although  
6 Union County is more populous and more densely populated than  
7 Ocean County. Increasing the membership of the tax board to five  
8 members will result in increased efficiency in the handling of tax  
9 appeals.

10 Further, it appears that at the time the membership of the Ocean,  
11 Monmouth and Middlesex County Boards of Taxation was increased  
12 from three to five members, no change was made to the statute  
13 governing the term of office of tax board members; however, members  
14 to those boards have reportedly been serving five-year terms. This bill  
15 would amend current law to reflect actual practice in this regard while  
16 specifying that Union County Tax Board members appointed hereafter  
17 would serve for five-year terms.

# SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

## STATEMENT TO

### **SENATE, No. 1103**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: MAY 9, 2002

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1103.

As amended by the committee, this bill would increase the membership of the Union County Board of Taxation from three members to five members. A review of the statutes that would be amended by this bill in light of the promulgation of the 2000 Federal Decennial Census reveals that current law provides for a five-member board in Ocean County but only a three-member board in Union County although Union County is more populous and more densely populated than Ocean County. Increasing the membership of the tax board to five members will result in increased efficiency in the handling of tax appeals.

The committee amended the bill to delete a provision that would have allowed tax board members in Union, Ocean and Monmouth Counties to serve five-year terms rather than three-year terms. The committee also amended the bill to provide that whenever a member of a county board of taxation who has been continuing in office after expiration of that member's term of office, pursuant to the provisions of R.S.54:3-3, is reappointed as a member of the board for a term of years, that member's term shall be calculated to have commenced on the date of the new appointment.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT  
COMMITTEE

STATEMENT TO

[Second Reprint]  
**SENATE, No. 1103**

**STATE OF NEW JERSEY**

DATED: JUNE 17, 2002

The Assembly Housing and Local Government Committee reports favorably Senate Bill No. 1103 (2R).

This bill would increase the membership of the Union County Board of Taxation from three members to five members. A review of the statutes that would be amended by this bill in light of the promulgation of the 2000 Federal Decennial Census revealed that current law provides for a five-member board in Ocean County, but only a three-member board in Union County, even though Union County has more residents and is more densely populated than Ocean County. Increasing the membership of the tax board to five members is intended to result in increased efficiency in the handling of tax appeals.

This bill is identical to Assembly Bill No. 1877, with committee amendments, also reported by the committee on June 17, 2002.

STATEMENT TO

[First Reprint]

**SENATE, No. 1103**

with Senate Floor Amendments  
(Proposed By Senator SULIGA)

ADOPTED: MAY 16, 2002

These amendments delete section 2 of the bill. That section would have provided that whenever a member of a county board of taxation who has been continuing in office after expiration of the member's term of office is reappointed as a member of the board for a term of years, that member's term is calculated to have commenced on the date of the new appointment.

**ASSEMBLY, No. 1877**

**STATE OF NEW JERSEY**  
**210th LEGISLATURE**

INTRODUCED FEBRUARY 21, 2002

**Sponsored by:**

**Assemblyman ERIC MUNOZ**

**District 21 (Essex, Morris, Somerset and Union)**

**SYNOPSIS**

Increases membership and term of office of certain county tax board members.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT increasing the membership of certain county boards of  
2 taxation, the terms of office of certain tax board members and  
3 amending R.S.54:3-2 and R.S.54:3-3.

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5 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
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1 the Director of the Division of Taxation. The director shall upon the  
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4 shall thereupon appoint, with the advice and consent of the Senate, a  
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7 (cf: P.L.1995, c.30)

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15 for which any person shall have been appointed, the Governor shall fill  
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18 In filling vacancies other than those that have been created during the  
19 recess of the Legislature as herein provided for the Governor shall  
20 appoint with the advice and consent of the Senate for the unexpired  
21 term only. The members of the county boards of taxation in counties  
22 [of the first class who are in office at the time this act (s.54:3-2,  
23 s.54:3-3 and s.54:3-22.1) becomes effective] with five-member boards  
24 on the effective date of P.L. , c. (C. )(pending before the  
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35 April thirtieth, one thousand nine hundred and forty-five; and  
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37 respective successors shall have been duly appointed and qualified.

38 (cf: P.1941, c.142, s.1)

39

40 3. This act shall take effect immediately.

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STATEMENT

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45 This bill would increase the membership of the Union County Board  
46 of Taxation from three members to five members and increase the term

1 of office of members of five-member county tax boards from three to  
2 five years. A review of the statutes that would be amended by this bill  
3 in light of the promulgation of the 2000 Federal Decennial Census  
4 reveals that current law provides for a five-member board in Ocean  
5 County but only a three-member board in Union County although  
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8 members will result in increased efficiency in the handling of tax  
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10 Further, it appears that at the time the membership of the Ocean,  
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15 would amend current law to reflect actual practice in this regard while  
16 specifying that Union County Tax Board members appointed hereafter  
17 would serve for five-year terms.



ASSEMBLY HOUSING AND LOCAL GOVERNMENT  
COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 1877**

with committee amendments

**STATE OF NEW JERSEY**

DATED: JUNE 17, 2002

The Assembly Housing and Local Government Committee reports favorably and with committee amendments Assembly Bill No. 1877.

This bill, as amended, would amend R.S.54:3-2 to increase the membership of the Union County Board of Taxation from three members to five members. A review of the statutes in light of the promulgation of the 2000 Federal Decennial Census revealed that current law provides for a five-member board in Ocean County, but only a three-member board in Union County, even though Union County has more residents and is more densely populated than Ocean County. Increasing the membership of the tax board to five members is intended to result in increased efficiency in the handling of tax appeals.

COMMITTEE AMENDMENTS:

The committee amended the bill to delete a provision proposing to amend R.S.54:3-3, that would have allowed tax board members in Union, Ocean and Monmouth Counties to serve five-year terms rather than three-year terms.

As amended, this bill is identical to Senate Bill No. 1103 (2R), also reported by the committee on June 17, 2002.