

# 54:3-2

## LEGISLATIVE HISTORY CHECKLIST

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**LAWS OF:** 2005 **CHAPTER:** 44

**NJSA:** 54:3-2 (Increases membership of county boards of taxation)

**BILL NO:** S1086 (Substituted for A2340)

**SPONSOR(S):** Bucco and others

**DATE INTRODUCED:** February 23, 2004

**COMMITTEE:** **ASSEMBLY:**  
**SENATE:** Community and Urban Affairs

**AMENDED DURING PASSAGE:** Yes

**DATE OF PASSAGE:** **ASSEMBLY:** February 24, 2005

**SENATE:** June 24, 2004

**DATE OF APPROVAL:** March 21, 2005

**FOLLOWING ARE ATTACHED IF AVAILABLE:**

[FINAL TEXT OF BILL](#) 1<sup>st</sup> reprint enacted

### S1086

[SPONSOR'S STATEMENT:](#) (Begins on page 3 of original bill) [Yes](#)

**COMMITTEE STATEMENT:** **ASSEMBLY:** No

[SENATE:](#) [Yes](#)

**FLOOR AMENDMENT STATEMENT:** No

**LEGISLATIVE FISCAL ESTIMATE:** No

### A2340

[SPONSOR'S STATEMENT:](#) (Begins on page 3 of original bill) [Yes](#)

**COMMITTEE STATEMENT:** [ASSEMBLY:](#) [Yes](#)

**SENATE:** No

[FLOOR AMENDMENT STATEMENT:](#) [Yes](#)

[LEGISLATIVE FISCAL ESTIMATE:](#) [Yes](#)

**VETO MESSAGE:** No

**GOVERNOR'S PRESS RELEASE ON SIGNING:** No

**FOLLOWING WERE PRINTED:**

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No

**NEWSPAPER ARTICLES:**

No

IS 3/26/07

P.L. 2005, CHAPTER 44, *approved March 21, 2005*  
Senate, No. 1086 (*First Reprint*)

1 AN ACT increasing the membership of <sup>1</sup>[certain]<sup>1</sup> county boards of  
2 taxation and amending R.S.54:3-2.

3

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

6

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

8 54:3-2. Each board shall, as heretofore, be known as the county  
9 board of taxation, and be composed of <sup>1</sup>[three] five<sup>1</sup> members,  
10 except as hereinafter provided, to be appointed by the Governor by  
11 and with the advice and consent of the Senate. Each member shall be  
12 a resident and citizen of the county in and for which he is appointed.  
13 Members shall be chosen because of their special qualifications,  
14 knowledge and experience in matters concerning the valuation and  
15 taxation of property, particularly of real property. At no time shall  
16 more than <sup>1</sup>[two] three<sup>1</sup> of the members belong to the same political  
17 party. In counties having a population of more than [510,000]  
18 <sup>1</sup>[470,000] 510,000<sup>1</sup> there shall be <sup>1</sup>[five] seven<sup>1</sup> members of whom  
19 no more than <sup>1</sup>[three] four<sup>1</sup> shall belong to the same political party.  
20 For the purposes of this section, "population" means the State  
21 population according to the most recent federal decennial census.  
22 Each member shall, within 24 months of appointment, unless the  
23 member shall have served as a member of the county board of taxation  
24 continuously for at least 10 years prior to the effective date of  
25 P.L.1981, c.516, was reappointed to a five-year term prior to that  
26 date, and is currently serving that term, furnish proof that he has  
27 received certificates indicating satisfactory completion of training  
28 courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or  
29 that he possesses an assessor's certificate issued pursuant to P.L.1967,  
30 c.44, as supplemented. Each member serving on the effective date of  
31 P.L.1979, c.499, unless the member shall have served as a member  
32 continuously for at least 10 years prior to the effective date of  
33 P.L.1981, c.516, was reappointed to a five-year term prior to that  
34 date, and is currently serving that term, shall furnish such proof within  
35 30 months of such effective date, if 30 months or more of his term are  
36 remaining thereafter.

37 If any member so required does not furnish such proof within said  
38 24-month period, or 30-month period for any member serving on the  
39 effective date of P.L.1979, c.499, the county tax administrator shall  
40 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.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Senate SCU committee amendments adopted June 21, 2004.

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.2002, c.51, s.1)

8

9 2. This act shall take effect immediately.

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14 \_\_\_\_\_  
Increases membership of county boards of taxation.

**SENATE, No. 1086**

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**STATE OF NEW JERSEY**  
**211th LEGISLATURE**

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INTRODUCED FEBRUARY 23, 2004

**Sponsored by:**

**Senator ANTHONY R. BUCCO**

**District 25 (Morris)**

**Senator JOHN H. ADLER**

**District 6 (Camden)**

**SYNOPSIS**

Increases membership of certain county boards of taxation.

**CURRENT VERSION OF TEXT**

As introduced.



S1086 BUCCO, ADLER

2

1 AN ACT increasing the membership of certain county boards of  
2 taxation and amending R.S.54:3-2.

3

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

6

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

8 54:3-2. Each board shall, as heretofore, be known as the county  
9 board of taxation, and be composed of three members, except as  
10 hereinafter provided, to be appointed by the Governor by and with the  
11 advice and consent of the Senate. Each member shall be a resident and  
12 citizen of the county in and for which he is appointed. Members shall  
13 be chosen because of their special qualifications, knowledge and  
14 experience in matters concerning the valuation and taxation of  
15 property, particularly of real property. At no time shall more than two  
16 of the members belong to the same political party. In counties having  
17 a population of more than ~~[510,000]~~ 470,000 there shall be five  
18 members of whom no more than three shall belong to the same  
19 political party. For the purposes of this section, "population" means  
20 the State population according to the most recent federal decennial  
21 census. Each member shall, within 24 months of appointment, unless  
22 the member shall have served as a member of the county board of  
23 taxation continuously for at least 10 years prior to the effective date  
24 of P.L.1981, c.516, was reappointed to a five-year term prior to that  
25 date, and is currently serving that term, furnish proof that he has  
26 received certificates indicating satisfactory completion of training  
27 courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or  
28 that he possesses an assessor's certificate issued pursuant to P.L.1967,  
29 c.44, as supplemented. Each member serving on the effective date of  
30 P.L.1979, c.499, unless the member shall have served as a member  
31 continuously for at least 10 years prior to the effective date of  
32 P.L.1981, c.516, was reappointed to a five-year term prior to that  
33 date, and is currently serving that term, shall furnish such proof within  
34 30 months of such effective date, if 30 months or more of his term are  
35 remaining thereafter.

36 If any member so required does not furnish such proof within said  
37 24-month period, or 30-month period for any member serving on the  
38 effective date of P.L.1979, c.499, the county tax administrator shall  
39 immediately notify the president of the county board of taxation and  
40 the Director of the Division of Taxation. The director shall upon the  
41 receipt of such notification declare the position to be vacant, and shall  
42 notify the Governor of the existence of such vacancy. The Governor  
43 shall thereupon appoint, with the advice and consent of the Senate, a

**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.**

1 different citizen and resident of the relative county to fill such position  
2 for the unexpired term.  
3 (cf: P.L.2002, c.51, s.1)

4

5 2. This act shall take effect immediately.

6

7

8

STATEMENT

9

10 This bill would increase the membership of the Morris County  
11 Board of Taxation, the Passaic County Board of Taxation and the  
12 Camden County Board of Taxation from three members to five  
13 members. By limiting the population of counties eligible to have a five  
14 member board of taxation to 510,000 persons (according to the latest  
15 federal decennial census), current law provides for a five-member  
16 board only in Bergen, Essex, Hudson, Middlesex, Monmouth, Ocean  
17 and Union counties. Increasing the membership of the tax board to  
18 five members in Morris, Camden and Passiac counties will result in  
19 increased efficiency in the handling of tax appeals in these populous  
20 counties.

# SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

## STATEMENT TO

with committee amendments

## SENATE, No. 1086

# STATE OF NEW JERSEY

DATED: JUNE 21, 2004

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1086.

As amended by the committee, this bill would increase the membership of all county boards of taxation. The membership of county boards of taxation that currently have three members would be increased to five members and the membership of county boards of taxation that currently have five members would be increased to seven members. The bill, as amended, would ensure that no more than three of the members of a five-member board and that no more than four members of a seven-member board would belong to the same political party.

County Boards of Taxation currently authorized a five-member board that would be increased to a seven-member board under this amendment include Bergen, Essex, Hudson, Middlesex, Union, Monmouth, and Ocean counties.

County Boards of Taxation currently authorized a three-member board that would be increased to a five-member board under this amendment include Camden, Passaic, Morris, Burlington, Mercer, Somerset, Gloucester, Cumberland, Sussex, Hunterdon, Warren, Salem, Atlantic, and Cape May counties.

As originally introduced, the bill would have increased membership of the Morris County Board of Taxation, the Passaic County Board of Taxation and the Camden County Board of Taxation from three members to five members. The committee amendments expand the scope of the bill to increase the membership of all county boards of taxation.



# ASSEMBLY, No. 2340

## STATE OF NEW JERSEY 211th LEGISLATURE

INTRODUCED FEBRUARY 19, 2004

**Sponsored by:**

**Assemblyman JOSEPH J. ROBERTS, JR.**

**District 5 (Camden and Gloucester)**

**Assemblyman JEFF VAN DREW**

**District 1 (Cape May, Atlantic and Cumberland)**

**Co-Sponsored by:**

**Assemblyman Vas**

**SYNOPSIS**

Increases membership of certain county boards of taxation.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 6/22/2004)**

A2340 ROBERTS, VAN DREW

2

1 AN ACT increasing the membership of certain county boards of  
2 taxation and amending R.S.54:3-2.

3

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

6

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

8 54:3-2. Each board shall, as heretofore, be known as the county  
9 board of taxation, and be composed of three members, except as  
10 hereinafter provided, to be appointed by the Governor by and with the  
11 advice and consent of the Senate. Each member shall be a resident and  
12 citizen of the county in and for which he is appointed. Members shall  
13 be chosen because of their special qualifications, knowledge and  
14 experience in matters concerning the valuation and taxation of  
15 property, particularly of real property. At no time shall more than two  
16 of the members belong to the same political party. In counties having  
17 a population of more than ~~[510,000]~~ 200,000 there shall be five  
18 members of whom no more than three shall belong to the same  
19 political party. For the purposes of this section, "population" means  
20 the State population according to the most recent federal decennial  
21 census. Each member shall, within 24 months of appointment, unless  
22 the member shall have served as a member of the county board of  
23 taxation continuously for at least 10 years prior to the effective date  
24 of P.L.1981, c.516, was reappointed to a five-year term prior to that  
25 date, and is currently serving that term, furnish proof that he has  
26 received certificates indicating satisfactory completion of training  
27 courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or  
28 that he possesses an assessor's certificate issued pursuant to P.L.1967,  
29 c.44, as supplemented. Each member serving on the effective date of  
30 P.L.1979, c.499, unless the member shall have served as a member  
31 continuously for at least 10 years prior to the effective date of  
32 P.L.1981, c.516, was reappointed to a five-year term prior to that  
33 date, and is currently serving that term, shall furnish such proof within  
34 30 months of such effective date, if 30 months or more of his term are  
35 remaining thereafter.

36 If any member so required does not furnish such proof within said  
37 24-month period, or 30-month period for any member serving on the  
38 effective date of P.L.1979, c.499, the county tax administrator shall  
39 immediately notify the president of the county board of taxation and  
40 the Director of the Division of Taxation. The director shall upon the  
41 receipt of such notification declare the position to be vacant, and shall  
42 notify the Governor of the existence of such vacancy. The Governor  
43 shall thereupon appoint, with the advice and consent of the Senate, a

**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.**

1 different citizen and resident of the relative county to fill such position  
2 for the unexpired term.  
3 (cf: P.L.2002, c.51, s.1)

4

5 2. This act shall take effect immediately.

6

7

8

STATEMENT

9

10 This bill would increase the membership of the Atlantic, Burlington,  
11 Camden, Gloucester, Mercer, Morris, Passaic, and Somerset County  
12 Boards of Taxation from three members to five members. Current  
13 law, which limits the population of counties eligible to have a five  
14 member board of taxation to 510,000 persons (according to the latest  
15 federal decennial census), provides for a five-member board only in  
16 Bergen, Essex, Hudson, Middlesex, Monmouth, Ocean and Union  
17 counties. Increasing the membership of the tax board to five members  
18 in Atlantic County and in the remaining second class counties  
19 (counties with a population over 200,000, not bordering on the  
20 Atlantic Ocean) will result in increased efficiency in the handling of tax  
21 appeals in these populous counties.

ASSEMBLY HOUSING AND LOCAL GOVERNMENT  
COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2340**

**STATE OF NEW JERSEY**

DATED: MAY 13, 2004

The Assembly Housing and Local Government Committee reports favorably Assembly Bill No. 2340.

This bill would increase the membership of the Atlantic, Burlington, Camden, Gloucester, Mercer, Morris, Passaic, and Somerset County Boards of Taxation from three members to five members. Current law, which limits the population of counties eligible to have a five member board of taxation to 510,000 persons (according to the latest federal decennial census), provides for a five-member board only in Bergen, Essex, Hudson, Middlesex, Monmouth, Ocean, and Union counties. Increasing the membership of the tax board to five members in Atlantic County and in the remaining second class counties (counties with a population over 200,000, not bordering on the Atlantic Ocean) will result in increased efficiency in the handling of tax appeals in these populous counties.

**STATEMENT TO**  
**ASSEMBLY, No. 2340**

with Assembly Floor Amendments  
(Proposed By Assemblymen ROBERTS, VAN DREW and VAS)

ADOPTED: JANUARY 24, 2005

These floor amendments make Assembly Bill No. 2340 identical to Senate Bill No. 1086 (1R). The bill, as amended, would increase the membership of all county boards of taxation. The membership of county boards of taxation that currently have three members would be increased to five members and the membership of county boards of taxation that currently have five members would be increased to seven members. The bill, as amended, would ensure that no more than three of the members of a five-member board and that no more than four members of a seven-member board would belong to the same political party.

County Boards of Taxation currently authorized a five-member board that would be increased to a seven-member board under this amendment include Bergen, Essex, Hudson, Middlesex, Union, Monmouth, and Ocean counties.

County Boards of Taxation currently authorized a three-member board that would be increased to a five-member board under this amendment include Camden, Passaic, Morris, Burlington, Mercer, Somerset, Gloucester, Cumberland, Sussex, Hunterdon, Warren, Salem, Atlantic, and Cape May counties.

As originally introduced, the bill would have increased membership of the Morris County Board of Taxation, the Passaic County Board of Taxation and the Camden County Board of Taxation from three members to five members. These floor amendments expand the scope of the bill to increase the membership of all county boards of taxation.

**LEGISLATIVE FISCAL ESTIMATE**  
**ASSEMBLY, No. 2340**  
**STATE OF NEW JERSEY**  
**211th LEGISLATURE**

DATED: APRIL 8, 2005

**SUMMARY**

**Synopsis:** Increases membership of county boards of taxation.  
**Type of Impact:** Increased cost to General Fund.  
**Agencies Affected:** County Boards of Taxation; Department of the Treasury

**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>	\$1,029,689	\$1,029,689	\$1,029,689

- ! The Office of Legislative Services (OLS) estimates the annual increased cost to the State of this bill to be approximately \$1,029,689.
- ! This bill would increase the membership of all 21 county boards of taxation by two members.
- ! The county boards of taxation of Bergen, Essex, Hudson, Middlesex, Union, Monmouth, and Ocean counties, which are currently authorized as five-member boards, would be increased to seven-member boards under this bill.
- ! The county boards of taxation in Camden, Passaic, Morris, Burlington, Mercer, Somerset, Gloucester, Cumberland, Sussex, Hunterdon, Warren, Salem, Atlantic, and Cape May counties, which are currently authorized as three-member boards, would be increased to a five-member board under this bill.
- ! The OLS notes that the FY 2005 appropriations act (P.L.2004, c.71) appropriated \$1.48 million for the salaries of county tax board members. Under this bill, this annual appropriation would increase by 70 percent (\$1,029,689) to approximately \$2,510,689 in order to cover the cost of employing two more members for each of the 21 county boards of taxation.

**BILL DESCRIPTION**

Assembly Bill No. 2340 of 2004 would increase the membership of all county boards of taxation. The membership of county boards of taxation that currently have three members would be increased to five members and the membership of county boards of taxation that currently

have five members would be increased to seven members. The bill would ensure that no more than three of the members of a five-member board and that no more than four members of a seven-member board would belong to the same political party.

The county boards of taxation in Camden, Passaic, Morris, Burlington, Mercer, Somerset, Gloucester, Cumberland, Sussex, Hunterdon, Warren, Salem, Atlantic, and Cape May counties which are currently authorized as three-member boards would be increased to a five-member board under this bill.

The county boards of taxation of Bergen, Essex, Hudson, Middlesex, Union, Monmouth, and Ocean counties which are currently authorized as five-member boards would be increased to seven-member boards under this bill.

## **FISCAL ANALYSIS**

### ***EXECUTIVE BRANCH***

None received.

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

The OLS estimates the additional annual cost of this bill to the State to be approximately \$1,029,689. This estimate was derived by reviewing the most recent population of each county as determined by New Jersey Department of Labor and Workforce Development pursuant to N.J.S.A.54:3-6, which provides for the annual salary of each board member depending on the population size of the county to be served. The OLS further modified the base salary estimate in accordance with the provisions of N.J.S.A.54:3-6 by applying a fringe benefits cost ratio of 33.25 percent to the base salary in order to arrive at the final total compensation estimated cost to the State of \$1,029,689. The OLS notes that the FY 2005 appropriations act (P.L.2004, c.71) appropriated \$1.48 million for the salaries of county tax board members. Under this bill, this annual appropriation would increase by 70 percent to approximately \$2,510,689 (an increase of \$1,029,689) in order to cover the cost of employing two more members for each of the 21 county boards of taxation. The OLS observes that this increased cost would require the State to continue paying the annual salaries for all new county tax board members as well as the county tax board members currently authorized by law.

Section: *Local Government*

Analyst: *Pedro Carrasquillo*  
*Associate Fiscal Analyst*

Approved: *David J. Rosen*  
*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.