

40A:9-146 et al

LEGISLATIVE HISTORY CHECKLIST

NJSA 40A:9-146 et al (Powers and duties of municipal tax assessors-eliminates boards of assessors)

LAWS 1981 CHAPTER 393

Bill No. 53131

Sponsor(s) Merlino

Date Introduced Feb. 23, 1981

Committee: Assembly County Government

Senate County and Municipal Government

Amended during passage Yes ~~No~~ ~~XXX~~ Amendments during passage denoted by asterisks

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Following statements are attached if available:

Sponsor statement	Yes	No
Committee Statement: Assembly	Yes	No XXX
Senate	Yes	No XXX
Fiscal Note	Yes	No
Veto Message	Yes	No
Message on signing	Yes	No XXX

Following were printed:

Reports	Yes	No
Hearings	Yes XXX	No

For background see:

974.90 Reock, Ernest.

M966 Forms of municipal government in New Jersey. 17th report. County &

1979 Municipal Government Study Commission. January, 1979.

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SENATE, No. 3131

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 23, 1981

By Senator MERLINO

Referred to Committee on County and Municipal Government

AN ACT prescribing the method of appointment, term and powers and duties of municipal tax assessors, providing for the elimination of boards of assessors and revising parts of the statutory law pertaining thereto.

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

1 1. N. J. S. 40A:9-146 is amended to read as follows:

2 40A:9-146. The governing body or chief executive, as shall be
3 appropriate to the form of government of the municipality shall
4 provide for the appointment of [either one or more assessors of
5 taxes or a board of assessors of taxes to consist of not less than
6 three nor more than nine members] *a tax assessor and such deputy*
7 *tax assessors as it may determine necessary.* The [said] govern-
8 ing body, by ordinance, shall determine [the number and] the
9 amount of compensation of such assessors [or members of the
10 board of assessors. Any such ordinance shall be subject to altera-
11 tion, modification or repeal].

1 2. N. J. S. 40A:9-148 is amended to read as follows:

2 40A:9-148. Every municipal tax assessor *and deputy assessor*
3 shall hold his office for a term of 4 years from the first day of July
4 next following his appointment.

5 [Where there is a board of assessors the governing body of the
6 municipality, by ordinance, shall arrange the terms of office of the
7 members of such board in such manner that the terms of office of
8 a majority of the members thereof shall not expire at the same
9 time by providing staggered terms of office. To accomplish said
10 purpose the terms may be of 1, 2 or 3 years, but when accomplished,
11 appointments shall be for terms of 4 years.]

12 Vacancies other than due to expiration of term shall be filled
13 by appointment for the unexpired term.

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

14 **【The term “tax assessor” as used herein shall mean and include**
 15 **assessors, members of the board of assessors, and all other per-**
 16 **sons charged with the duty of assessing property for taxation in**
 17 **municipalities.】**

1 3. (New section) A municipal tax assessor shall hold a tax as-
 2 sessor certificate provided for in P. L. 1967, c. 44 (C. 54:1-35.25
 3 et seq.) and shall have the duty of assessing ***【real】*** property for
 4 the purpose of general taxation. A deputy tax assessor shall hold a
 5 tax assessor certificate and shall act under the direct supervision
 6 of and assist the tax assessor.

1 ***【4. (New section) A municipal tax assessor shall perform such**
 2 **duties as shall be required pursuant to R. S. 54:3-8.】***

1 ***【5.】* *4.*** (New section) A municipal tax assessor may be
 2 appointed in more than one municipality ***【with the agreement of**
 3 **the municipalites】*** **provided that the holding of additional*
 3A *appointments does not interfere with the proper discharge of*
 3B *statutory duties, nor conflict with obligations to the respective*
 3C *municipalities in which the assessor serves*.*

4 The compensation of a tax assessor appointed in more than one
 5 municipality shall not be reduced, nor shall any increases in com-
 6 pensation be denied, because of the multiple service.

1 ***【6.】* *5.*** Section 3-13 of P. L. 1950, c. 210 (C. 40:69A-43) is
 2 amended to read as follows:

3 3-13. (a) The municipality shall have a department of adminis-
 4 tration and such other departments, not exceeding nine in number,
 5 as council may establish by ordinance. All of the administrative
 6 functions, powers and duties of the municipality, other than those
 7 vested in the **【office】** *offices* of the municipal clerk *and the municip-*
 8 *pal tax assessor*, shall be allocated and assigned among and within
 8A such departments.

8B **The offices of the municipal clerk and the municipal tax assessor*
 8C *shall be subject to such general administrative procedures and re-*
 8D *quirements as are departments of the municipal government, in-*
 9 *cluding, but not limited to, the preparation and submission of an*
 9A *annual budget and of such periodic budget reports as are generally*
 9B *required of departments, and such accounting controls, central*
 9C *purchasing practices, personnel procedures and regulations, and*
 9D *central data processing services as are generally required of de-*
 9E *partments.**

10 (b) Each department shall be headed by a director, who shall
 11 be appointed by the mayor with the advice and consent of the coun-
 12 cil. Each department head shall serve during the term of office of

13 the mayor appointing him, and until the appointment and qualifi-
14 cation of his successor.

15 (c) The mayor may in his discretion remove any department head
16 after notice and an opportunity to be heard. Prior to removing
17 a department head the mayor shall first file written notice of his
18 intention with the council, and such removal shall become effective
19 on the twentieth day after the filing of such notice unless the council
20 shall prior thereto have adopted a resolution by a $\frac{2}{3}$ vote of the
21 whole number of the council, disapproving the removal.

22 (d) Department heads shall appoint subordinate officers and
23 employees within their respective departments and may, with ap-
24 proval of the mayor, remove such officers and employees subject
25 to the provisions of the Revised Statutes, Title 11, Civil Service,
26 where that Title is effective in the municipality, or other general
27 law; provided, however, that council may provide by ordinance for
28 the appointment and removal of specific boards or commissions
29 by the mayor.

30 (e) Notwithstanding the foregoing provisions of this section in
31 any city of the first class having a population of more than 250,000,
32 there shall be, and in any municipality having a population of 15,000
33 or more, there may be, a board of alcoholic beverage control which
34 shall exercise the powers conferred upon municipal boards of alco-
35 holic beverage control under Title 33 of the Revised Statutes. Such
36 board shall be comprised of three members, no more than two of
37 whom shall be of the same political party, who shall be appointed
38 by the mayor, with the advice and consent of the council, each to
39 serve for a term of 3 years, provided that of those first appointed,
40 one shall be appointed to serve for a term of 1 year, one for 2 years,
41 and one for 3 years. Any vacancy in such office shall be filled in
42 the same manner as the original appointment for the balance of
43 the unexpired term. Except in cities of the first class having a
44 population of more than 250,000 the members of such board shall
45 serve without compensation but may be reimbursed for necessary
46 expenses incurred in the performance of their duty; in cities of the
47 first class having a population of more than 250,000, the members
48 of such board shall receive such compensation as shall be estab-
49 lished by ordinance of the municipality. They shall be removable
50 by the mayor for cause. Any person appointed hereunder shall
51 not be subject to the provisions of Title 11 of the Revised Statutes,
52 Civil Service, and no such person shall be a member of the city
53 council.

54 Nothing in this subsection shall be construed to limit the general
55 power of the municipal council under this act to establish, alter

56 and abolish offices, boards and commissions in any municipality
 57 other than a city of the first class having a population of more
 58 than 250,000.

59 (f) Whenever in any city of the first class having a population
 60 of more than 250,000 the governing body is authorized by any pro-
 61 vision of general law to appoint the members of any board, au-
 62 thority or commission, such power of appointment shall be deemed
 63 to vest in the mayor with the advice and consent of the council.

1 ***[7.]*** *6.* Section 9-15 of P. L. 1950, c. 210 (C. 40:69A-95) is
 2 amended to read as follows:

3 9-15. The municipal manager shall:

4 (a) Be the chief executive and administrative official of the
 5 municipality;

6 (b) Execute all laws and ordinances of the municipality;

7 (c) Appoint and remove a deputy manager if one be authorized
 8 by the council, all department heads and all other officers***[, except**
 9 *a municipal tax assessor,***]*** subordinates, and assistants*, *except*
 10 *a municipal tax assessor,** for whose selection or removal no other
 11 method is provided in this article, except that he may authorize the
 12 head of a department to appoint and remove subordinates in such
 13 department, supervise and control his appointees, and report all
 14 appointments or removals at the next meeting thereafter of the
 14A municipal council;

15 (d) Negotiate contracts for the municipality subject to the
 16 approval of the municipal council, make recommendations concern-
 17 ing the nature and location of municipal improvements, and execute
 18 municipal improvements as determined by the municipal council;

19 (e) See that all terms and conditions imposed in favor of the
 20 municipality or its inhabitants in any statute, public utility fran-
 21 chise or other contract are faithfully kept and performed, and upon
 22 knowledge of any violation call the same to the attention of the
 23 municipal council;

24 (f) Attend all meetings of the municipal council with the right
 25 to take part in the discussions, but without the right to vote;

26 (g) Recommend to the municipal council for adoption such
 27 measures as he may deem necessary or expedient, keep the council
 28 advised of the financial condition of the municipality, make reports
 29 to the council as requested by it, and at least once a year make an
 30 annual report of his work for the benefit of the council and the
 31 public;

32 (h) Investigate at any time the affairs of any officer or depart-
 33 ment of the municipality;

34 (i) Perform such other duties as may be required of the municipi-
35 pal manager by ordinance or resolution of the municipal council.

36 The municipal manager shall be responsible to the council for
37 carrying out all policies established by it and for the proper
38 administration of all affairs of the municipality within the jurisdic-
39 tion of the council.

1 ***[8.]*** *7.* R. S. 40:81-11 is amended to read as follows:

2 40:81-11. The municipal council shall appoint a municipal man-
3 ager, an assessor, **[**or where required by law a board of assessors,**]**
4 an auditor, a treasurer, a clerk, and an attorney. One person may
5 be appointed to two or more such offices, except that the offices of
6 municipal manager and auditor or assessors shall not be held by
7 the same person. In municipalities containing more than 10,000
8 inhabitants the municipal attorney must have been admitted in the
9 State of New Jersey to practice as an attorney-at-law for a period
10 of 5 years or more. All such officers appointed by the council shall
11 hold office during the pleasure of the council, ***[**unless a specific
12 term is generally provided by law**]*** *except the clerk and the as-*
13 *essor who serve for terms as provided in chapter 9 of Title 40:A*
14 *of the New Jersey Statutes*.*

1 ***[9.]*** *8.* R. S. 40:87-1 is amended to read as follows:

2 40:87-1. The elective officers of every borough shall be a
3 mayor**[,** and 6 councilmen**],** a collector and, except where such
4 office has been abolished, an assessor**].**

1 ***[10.]*** *9.* Section 18 of P. L. 1963, c. 149 (C. 40:103-5(88))
2 is amended to read as follows:

3 18. City Officers; Certain Offices Specified; Designation as City
4 Officers; Provisions Governing Offices.

5 (a) The following offices shall exist in any city under this act and
6 shall not be subject to abolition by ordinance or referendum: mayor,
7 members of the city council, city clerk*, *tax collector** and *tax as-*
7A *essor.*

8 (b) The following offices once created by referendum can only
9 be merged or abolished by referendum: police chief, fire chief,
10 members of the board of police commissioners, members of the
11 board of fire commissioners, members of the board of water com-
12 missioners.

13 (c) The following **[office]** *offices* shall exist in any city under this
14 act unless otherwise provided by ordinance: city counsel, city
15 comptroller, ***[**collector of taxes,**]*** **[**tax assessor or director of
16 property taxation,**]** city treasurer and city engineer.

17 (d) Each member of each board or commission entrusted with
18 powers of government and each head of a department, whether or
19 not expressly recited herein, shall be considered a city officer.

20 (e) The city council shall by ordinance prescribe the powers and
 21 duties for each office in the city unless otherwise provided by law;
 22 fix the salaries and compensation for each office to the extent per-
 23 mitted thereby; and establish other offices as needed from time to
 24 time.

1 ***[11.]*** *10.* Section 7 of P. L. 1897, c. 30 (R. S. 40:108-1(7))
 2 is amended to read as follows:

3 7. The ***[common]*** *city* council of any such city shall be com-
 4 posed of three members from each ward, when said city is divided
 5 into two wards, who shall be elected for and hold office as follows:
 6 one in each ward at the first election, for a term of 1 year, one for
 7 a term of 2 years, and one for a term of 3 years; and thereafter one
 8 shall be elected annually in each ward for a term of 3 years; when
 9 such city is divided into more than two wards, the ***[common]***
 10 *city* council shall be composed of but one member from each
 11 ward, who shall be elected for and hold office as follows: one-half
 12 the members, when the membership is even, and the minority when
 13 it is odd, shall hold office for a term of 2 years, and the others for
 14 a term of 3 years, the length of term of the respective members
 15 to be determined by lot immediately after the organization of the
 16 ***[common]*** *city* council and thereafter one-half of said board,
 17 or the majority thereof, as the case may be, shall be elected for a
 18 term of 3 years; there shall also be elected, in every such city, one
 19 councilman-at-large, who shall hold office for the term of 2 years***[**;
 20 a city clerk, who shall hold his office for the term of 3 years, sub-
 21 ject, however, to the provisions of **[section]** R. S. 40:46-7 **[of the**
 22 Revised Statutes**]** *and*; a person to be collector of taxes who shall
 23 hold his office for the term of 4 years from and after the first day
 24-25 of January next succeeding his election**]***; and one assessor from
 26 each of the respective wards who shall hold their respective offices
 27 for the term of 4 years from the first day of July following their
 28 election, except in cities where a board of assessors consisting of
 29 three persons appointed by common council, has been created by
 30 ordinance of said common council, pursuant to law, in which event
 31 said assessors shall be appointed for the term of 4 years from the
 32 first day of July following their appointment**]**. Said ***[common]***
 33 *city* council shall also appoint one overseer of the poor who shall
 34 hold office for the term of 5 years*,*and a city clerk, a tax assessor*
 35 *and a tax collector to serve for terms as provided in chapter 9 of*
 36 *Title 40A of the New Jersey Statutes**. **[When such city is divided**
 37 into two wards, one chosen freeholder from each ward shall be
 38 elected, who shall hold office for the term of 3 years. When such

39 city is divided into more than two wards, two freeholders shall be
 40 elected from such city at large, who shall hold office for a term of 3
 41 years, and such justices of the peace, constables and other **Other**
 42 city and ward officers as are now or hereafter may be provided by
 43 law *shall be elected at large*. At the annual meeting of the ***[com-**
 44 **mon]* *city*** council a city treasurer shall be appointed by the said
 45 ***[common]* *city*** council, who shall hold office for the term of 3
 46 years, except in cities where such treasurer is under tenure of office.

47 Each member of the ***[common]* *city*** council shall receive such
 48 annual compensation for his services **[not exceeding three hundred**
 49 **dollars (\$300.00) per annum,]** as the ***[common]* *city*** council
 50 shall, by ordinance, fix and determine, to be paid in equal semi-
 51 monthly installments, but shall receive no fee or other compensa-
 52 tion whatever.

1 ***[12.]* *11.*** Section 11 of P. L. 1897, c. 30 (R. S. 40:108-1(11))
 2 is amended to read as follows:

3 11. Any city or ward officer, except **[members of the board of**
 4 **city assessors,]** mayor or councilmen, may be removed from office
 5 by resolution, for disability, or other good cause shown, upon
 6 complaint in writing to the ***[common]* *city*** council, setting
 7 forth such cause, supported by one or more affidavits of the truth
 8 of the facts therein alleged; provided, however, that no such re-
 9 moval shall take place until the person sought to be removed has
 10 had an opportunity to be heard in his defense, nor unless two-thirds
 11 of all the members of the ***[common]* *city*** council shall vote
 12 for such removal; vacancies occurring in such office shall be filled
 13 for the unexpired term by the ***[common]* *city*** council.

1 ***[13. Section 36 of P. L. 1897, c. 30 (R. S. 40:108-1(36))** is
 2 amended to read as follows:

3 36. The **[said board of city assessors]** *city tax assessor* shall
 4 possess the power of the like officers of any township of this State,
 5 and having duly organized shall proceed to make a full and fair
 6 valuation, enumeration and assessment of all the real and personal
 7 property in such city according to law, and all statements, returns
 8 and assessments shall be as of the twentieth day of May of each
 9 year the day on which the assessment is to commence; the
 10 **[assessors]** *assessor* shall tabulate and arrange such valuation,
 11 enumeration and assessments in lists which shall also exhibit in
 12 alphabetical order the names of all persons, firms, corporations or
 13 companies liable to be assessed to pay any tax, designating the
 14 lands, tenements and real estate as laid down on the maps prepared,
 15 or to be prepared for that purpose, or on the city atlas and to affix

16 to each lot and each subdivision thereof, as the same stand recorded
 17 on said atlas distinguishing the same by their marks or numbers,
 18 the true value of each lot or subdivision together with their
 19 value, enumeration and assessments of the objects liable to taxa-
 20 tion for which such persons, firm, corporation or company is
 21 liable at the time of making these valuations, enumerations and
 22 assessments; [the assessors shall also make out lists showing
 23 the name and residence of each male inhabitant of such city
 24 of the age of 21 years and upwards, upon whom they shall
 25 assess such poll-tax as required by law, or by any ordinance
 26 of the common council passed in conformity with any statute
 27 in force at the date of the passage of this act;] that when the
 28 board of assessors of such city shall have made the valuation
 29 of personal property and real estate and the improvements thereon,
 30 they shall give 1 week's notice, published in one or more news-
 31 papers published and circulating in such city, setting forth the
 32 time or times and place when and where they will attend to hear
 33 and consider all complaints touching such valuation, under such
 34 rules and regulations as they may prescribe, and to increase,
 35 reduce, alter or modify such valuation as to them may appear just
 36 and equitable, after hearing such complaints, and making such
 37 changes as they may deem proper.]*

1 * [14. Section 40 of P. L. 1897, c. 30 (R. S. 40:108-1(40)) is
 2 amended to read as follows:

3 40. It shall be the duty of the [board of assessors] *city assessor*
 4 to prepare full lists of taxes, and have them ready for examination,
 5 revision and correction before the common council on or before
 6 the third Monday in August in each year; and the common council,
 7 after such examination, revision and correction, when satisfied
 8 that the taxes have been justly and legally assessed, shall direct
 9 duplicates to be made in the shortest possible time, and placed in
 10 the hands of the collector of taxes, whose duty it shall be to make
 11 out bills and serve said bills as required by law; said bills shall
 12 contain a printed notice when and where the commissioners of ap-
 13 peal will meet for the purpose of hearing any appeal from parties
 14 considering themselves aggrieved.]*

1 * [15. Section 41 of P. L. 1897, c. 30 (R. S. 40:108-1(41)) is
 2 amended to read as follows:

3 41. The [assessors of such] *city assessor* shall so arrange [their]
 4 *his* duplicates as to specify as nearly as may be therein, by letters
 5 and numbers as shown on the city atlas, the several lots or subdi-
 6 visions of lots assessed, with the valuation thereof, as shown by

7 the register kept by the city engineer or surveyor, to the end that
 8 each lot and subdivision, as they appear at the time upon the city
 9 atlas, shall be liable for the whole tax assessed thereon; but if any
 10 lot shall have been sold and such transfer not entered on such atlas
 11 and registered as aforesaid, the person who shall have paid the
 12 tax assessed thereon shall have the right to recover from the other
 13 parties interested their proportions of said tax, in proportion to
 14 the value of the several parts thereof.]*

1 *¶16. Section 42 of P. L. 1897, c. 30 (R. S. 40:108-1(42)) is
 2 amended to read as follows:

3 42. The [assessors of every such] city *assessor* shall assess in
 4 the respective divisions and wards of such city, in one and the
 5 same duplicates, all the State, county and city taxes to be levied
 6 in such city in each year, and the [assessors] *assessor* shall assess
 7 the said taxes, and the collector of taxes shall demand payment
 8 at such times as the taxes are now payable in the townships of this
 9 State, or in case the common council shall fix a different time at
 10 the time so fixed, of the tax or sums assessed on each individual
 11 named in the assessment books, in person or by notice left at his
 12 or her place of residence, or if not a resident in such city, by notice
 13 mailed to his or her last known post-office address, and also give
 14 notice of the time and place of meeting of the commissioners of
 15 appeal; and the said [assessors] *assessor* and collector of taxes
 16 shall, for performing the duties required of them by law and the
 17 city ordinances, be entitled to receive such compensation as the
 18 common council may, by ordinance, direct, in lieu of such fees as
 19 are now provided by law.]*

1 *¶17. Section 52 of P. L. 1897, c. 30 (R. S. 40:108-1(52)) is
 2 amended to read as follows:

3 52. When the said common council cannot agree with the owner
 4 or owners of such required land or other real estate for the same,
 5 or when by reason of the legal incapacity or absence of any such
 6 owner or owners no such agreement can be made, it shall be lawful
 7 for the [board of city assessors] *city assessor*, and [they are] *he*
 8 *is* hereby required upon application in writing of the said common
 9 council, signed by their presiding officer, which application shall
 10 specify the improvement and the land or other real estate, with
 11 the appurtenances, intended to be taken for such purpose, to make
 12 an estimate and assessment of the damages that any such owner or
 13 owners will sustain thereby, and in estimating and assessing such
 14 damages, the [said board of assessors] *city assessor* shall have
 15 due regard as well to the value of the land or other real estate,
 16 with the appurtenances, as to the injury or benefit of the owners

17 or owner by the making thereof, and it shall be the duty of the
 18 **【said board of assessors】** *city assessor*, after estimating said
 19 damages, to assess the amount thereof, including the sums which
 20 may have been agreed upon as the price of any of the lands or other
 21 real estate to be taken for such purpose (where agreement has
 22 been made with the owner or owners), and also the costs and ex-
 23 penses incurred upon all the owners of land and real estate in such
 24 city peculiarly benefited thereby, in proportion as nearly as may
 25 be to the advantage each shall be deemed to acquire, specifying in
 26 such assessment such lots or subdivisions of lots, designating the
 27 lots and subdivisions of land so benefited by the letters and numbers
 28 by which they are distinguished on the city atlas, together with
 29 the name of the respective owner or owners thereof, and the amount
 30 assessed on each lot, which said assessment shall be embraced in
 31 the report of the **【said board of assessors】** *city assessor* herein-
 32 after directed to be made, and in case where the common council
 33 shall agree with the owner or the owners of such lands, as to the
 34 compensation therefor, the board of city **【assessors】** *assessor* shall
 35 make **【their】** *his* estimate for damages in accordance therewith.】*

1 *【18. Section 53 of P. L. 1897, c. 30 (R. S. 40:108-1(53)) is
 2 amended to read as follows:

3 53. That in making every assessment required to be made by the
 4 provisions of this act when any land or real estate is taken or con-
 5 demned, the **【said board of assessors】** *city assessor* shall first
 6 estimate and assess, in the manner herein required, the damages
 7 sustained by the owner or owners of lands and real estate taken
 8 therefor; and after having ascertained the amount of such damage,
 9 **【they】** *he* shall declare in **【their】** *his* report thereof the cost and
 10 expense incurred, which shall include the damages awarded, and
 11 **【they】** *he* shall thereupon at once proceed to make an estimate and
 12 assessment of the benefits conferred by said improvement, as re-
 13 quired therein, and **【they are】** *he is* hereby authorized to declare
 14 the damages awarded and benefits assessed in one report, or **【they】**
 15 *he* may make **【their】** *his* report of the damages (and benefits)
 16 separately, as **【they】** *he* may deem best; which said report shall
 17 be filed with the city clerk, who shall at once notify the parties in-
 18 terested, personally, by mail or by advertisement, of the filing
 19 thereof, and of the time and place when common council will meet
 20 to consider the same; provided, that notice sent by letter, with full
 21 postage prepaid, to the parties' last known address, or published
 22 in one or more newspapers circulating in the city where such lands
 23 and real estate lie, for 1 week, shall be deemed a sufficient notifi-
 24 cation.】*

1 ***[19. Section 54 of P. L. 1897, c. 30 (R. S. 40:108-1(54)) is**
2 amended to read as follows:

3 54. After the filing of any such report the same, at the next
4 meeting of common council, shall be presented by the city clerk;
5 provided, said report shall have remained on file in the clerk's
6 office for at least 10 days prior to said meeting, and if said report
7 shall not have remained on file 10 days next preceding said meeting,
8 then and in that case the said report shall be presented at the first
9 meeting of council after said report shall have been on file 10 days,
10 and the same being ratified by the common council, shall be binding
11 and conclusive upon the owner or owners of any such land and real
12 estate, and the lands condemned for any such improvement shall
13 thereupon be and become the property of the city for the purposes
14 for which the same are condemned**];** provided, however, that any
15 person or persons conceiving himself, herself or themselves
16 aggrieved by the proceedings of the said common council or of the
17 said board of assessors in making an estimate and assessment of
18 the damages, may appeal therefrom to the supreme court of this
19 State within 30 days after the time of the making of the final order
20 of the common council confirming said report; and the supreme
21 court or a justice thereof shall order a trial by jury to assess the
22 damages sustained by the party aggrieved, the trial whereof shall
23 be conducted as in other cases of trial by jury; and the said court
24 of justice thereof shall have power to order an issue framed and
25 proper proceedings to be had for this purpose**].]***

1 ***[20. Section 55 of P. L. 1897, c. 30 (R. S. 40:108-1(55)) is**
2 amended to read as follows:

3 55. In case of non-payment on demand of any damages estimated
4 and assessed as aforesaid, with interest from the date of the con-
5 firmation of such assessment, **[in case of no appeal to the supreme**
6 **court as aforesaid,]** the person or persons entitled thereto may sue
7 for and recover the same from the city in an action of debt, with
8 costs, in any court having cognizance thereof; and the said pro-
9 ceedings of the **[said board of assessors]** *city assessor* and com-
10 mon council or the award of the said jury, as the case may be, shall
11 be conclusive evidence against the defendant; provided, however,
12 that whenever benefits for any such improvement have been
13 assessed against any person or persons entitled to any award of
14 damages, no recovery shall be had of the damages awarded until
15 such benefits have been paid; and it shall be lawful for the said
16 city to offset the benefits so ascertained against the damages so
17 awarded; and if in any case the damages awarded exceed the

18 benefit assessed, the balance only shall be recovered; if the benefits
 19 assessed exceed the damages awarded, then the excess benefits may
 20 be collected in the manner hereinafter provided.]*

1 * [21. Section 57 of P. L. 1897, c. 30 (R. S. 40:108-1(57)) is
 2 amended to read as follows:

3 57. Before making any assessments for benefits against any
 4 owner or owners of lands and real estate benefited, the [said board
 5 of assessors] *city assessor* shall give notice, in the manner herein-
 6 before directed, of the time and place when and where [they will
 7 meet for the purpose of considering] *he will consider* the same, at
 8 which time and place all persons interested therein may be heard,
 9 and the [said board] *assessor* may adjourn such hearing from time
 10 to time until [they have] *he has* completed the consideration of and
 11 made report thereon as herein directed, and any person who may
 12 deem [themselves] *himself* aggrieved thereby may present his
 13 objection to any such report to the common council of such city
 14 at its next stated meeting after the filing of such report, and if the
 15 said common council shall refuse to ratify the same, it shall be
 16 returned by the said common council to the [said board of
 17 assessors] *city assessor* for further consideration, and so, from
 18 time to time, until such report shall be duly ratified and confirmed.]*

1 * [22. Section 65 of P. L. 1897, c. 30 (R. S. 40:108-1(65)) is
 2 amended to read as follows:

3 65. Whenever, by reason of any informality or illegality in any
 4 proceedings of the said common council or of the [board of city
 5 assessors] *city assessor*, the surveyor or other agent of the com-
 6 mon council or official of the city in laying out, opening, altering,
 7 widening or closing streets, avenues or public places, or in grading,
 8 altering the grade, paving, curbing, guttering and flagging the
 9 sidewalks of any street or avenue, or of constructing any sewer or
 10 drain, any assessment shall be set aside by judicial authority, it
 11 shall be lawful for the common council to re-institute the proceeding
 12 set aside upon the same basis upon which the original proceedings
 13 were based or otherwise, if they see fit so to do, and lawfully
 14 proceed therein the same as though the former proceedings had
 15 not been had, or the said common council may re-institute said pro-
 16 ceedings from the point where such informality or illegality may
 17 have been so decreed, and whenever the common council shall dis-
 18 cover that any such proceedings shall be liable to be set aside by
 19 judicial authority, they may re-institute said proceedings from the
 20 point where such informality or illegality commences, and no assess-
 21 ment shall be deemed invalid in consequence thereof, but no [writ of
 22 certiorari] *order* shall be [allowed or] issued to remove any assess-

23 ments made upon the owner or owners of lands and real estate for
 24 any work or improvement made or to be made, unless the same be
 25 applied for, within 60 days after the confirmation of such assess-
 26 ment by the common council of such city.】*

1 *【23.】* *12.* Section 66 of P. L. 1897, c. 30 (R. S. 40:108-1(66))
 2 is amended to read as follows:

3 66. Whenever any public improvements shall be made or ordered
 4 to be made and the expenses thereof ordered to be assessed by the
 5 【board of city assessors】 *city assessor*, and 【any member of the
 6 board of city assessors】 *the assessor* shall be interested in said
 7 improvements, either as an owner of property to be taken or to be
 8 assessed, or in any other way, except merely as a taxpayer in such
 9 city, such assessor shall not be deemed competent 【to assist】 in
 10 making the assessment connected with such improvement【, but the
 11 common council shall, by a majority vote of all its members, elect
 12 some disinterested resident in such city to act with the remaining
 13 member or members of the board of assessors in making said assess-
 14 ment; such person, before entering upon his said duties, shall
 15 take and subscribe an oath or affirmation before the city clerk, to
 16 be filed by him, faithfully and honestly to perform said duties; no
 17 report of assessment shall be considered illegal in consequence of
 18 the incompetency of any of the persons making such report, if a
 19 majority of the persons making such assessment were competent
 20 and disinterested; and it shall be lawful for the common council to
 21 make such reasonable compensation for the services of any person
 22 so appointed to fill such vacancy as it may determine】.

1 *【24.】* *13.* Section 7 of P. L. 1899, c. 52 (R. S. 40:109-3(7)) is
 2 amended to read as follows:

3 7. The *【common】* council of any such city shall be composed of
 4 three members from each ward, when said city is divided into two
 5 wards, who shall be elected for and hold office as follows; one in
 6 each ward at the first election, for a term of 1 year, one for a
 7 term of 2 years, and one for a term of 3 years; and thereafter
 8 one shall be elected annually in each ward for a term of 3
 9 years; when such city is divided into more than two wards the
 10 *【common】* *city* council shall be composed of but one member
 11 from each ward, who shall be elected for and hold office as follows:
 12 one half the members, when the membership is even, and the minor-
 13 ity when it is odd, shall hold office for a term of 2 years, and the
 14 others for a term of 3 years, the length of term of the respective
 15 members to be determined by lot immediately after the organization
 16 of the *【common】* *city* council on *【the third Tuesday of April】*
 17 *July 1* next after the election, and thereafter one half of said

18 board, or the majority thereof, as the case may be, shall be elected
 19 for a term of 3 years; there shall also be elected at such annual
 20 election, to be held on the second Tuesday in ~~*[April]*~~ **May**, in
 21 every such city, one councilman-at-large, who shall hold office for the
 22 term of 2 years~~*~~, a city clerk, a person to be collector of taxes,
 23 and one overseer of the poor, who shall hold their respective offices
 24 for the term of 3 years~~]~~; ~~[~~one assessor from each of the respective
 25 wards, who shall hold their respective offices for the term of 3
 26 years;~~]~~ when such city is divided into two wards, ~~[~~one chosen free-
 27 holder from each ward, who shall hold office for a term of 3 years,
 28 and~~]~~ three commissioners of appeal in cases of taxation, who shall
 29 hold their office for 1 year; (when such city is divided into more than
 30 two wards, ~~[~~two freeholders shall be elected from such city at large,
 31 who shall hold office for a term of 3 years;~~]~~ one commissioner of
 32 appeal in cases of taxation *shall be elected* from each ward, who
 33 shall hold office for a term of 1 year), and such ~~[~~justices of the
 34 peace, constables and~~]~~ other city and ward officers as are now or
 35 hereafter may be provided by law; ~~*~~~~[~~at the annual meeting of the
 36 common council~~]~~~~*~~ a city treasurer **an assessor, a city clerk and*
 37 *a tax collector** shall be appointed by the ~~*[said common]*~~ **city**
 38 council, who shall hold office for ~~*[a term of 3 years]*~~ **such terms*
 39 *as provided in chapter 9 of Title 40A of the New Jersey Statutes**.

1 ~~*[25.]*~~ **14.** Section 11 of P. L. 1899, c. 52 (R. S. 40:109-3(11))
 2 is amended to read as follows:

3 11. Any city or ward officer, ~~[~~except members of the board of city
 4 assessors,~~]~~ **except assessor,** mayor or councilmen, may be re-
 5 moved from office by resolution, for disability, or other good cause
 6 shown, upon complaint in writing to the ~~*[common]*~~ **city**
 7 council, setting forth such cause, supported by one or more affidavits
 8 of the truth of the facts therein alleged; provided, however, that no
 9 such removal shall take place until the person sought to be removed
 10 has had an opportunity to be heard in his defense, nor unless two-
 11 thirds of all of the members of the ~~*[common]*~~ **city** council shall
 12 vote for such removal; vacancies occurring in such office shall be
 13 filled for the unexpired term by the ~~*[common]*~~ **city** council.

1 ~~*[26. Section 36 of P. L. 1899, c. 52 (R. S. 40:109-3(36))~~ is
 2 amended to read as follows:

3 36. The ~~[said board of city assessors]~~ *city assessor* shall possess
 4 the power of the like officers of any township of this State, and
 5 having duly organized shall proceed to make a full and fair valua-
 6 tion, enumeration and assessment of all the real and personal
 7 property in such city according to law, and all statements, returns

8 and assessments shall be as of the twentieth day of May of each
 9 year, the day on which the assessment is to commence; the [asses-
 10 sors] *assessor* shall tabulate and arrange such valuation, enumera-
 11 tion and assessments in lists which shall also exhibit in alphabetical
 12 order the names of all persons, firms, corporations or companies
 13 liable to be assessed to pay any tax, designating the lands, tene-
 14 ments and real estate as laid down on the maps prepared, or to be
 15 prepared for that purpose, or on the city atlas, and to affix to each
 16 lot and each subdivision thereof, as the same stand recorded on
 17 said atlas, distinguishing the same by their mark, or numbers, the
 18 true value of each lot or subdivisions together with their value,
 19 enumeration and assessments, of the objects liable to taxation for
 20 which such persons, firms, corporations or companies are liable at
 21 the time of making these valuations, enumerations and assessments:
 22 [the assessors shall also make out lists showing the name and
 23 residence of each male inhabitant of such city of the age of 21
 24 year and upwards, upon whom they shall assess such polltax as
 25 required by law, or by any ordinance of the common council passed
 26 in conformity with any statute in force at the date of the passage
 27 of this act;] that when the [board of assessors of such] city
 28 *assessor* shall have made the valuation of personal property and
 29 real estate and the improvements thereon, [they] *he* shall give 1
 30 week's notice, published in one or more newspapers published and
 31 circulating in such city, setting forth the time or times and place
 32 when and where [they] *he* will attend to hear and consider all
 33 complaints touching such valuation, under such rules and regula-
 34 tions as [they] *he* may prescribe, and to increase, reduce, alter or
 35 modify such valuation as to [them] *him* may appear just and
 36 equitable, after hearing such complaints, and making such changes
 37 as [they] *he* may deem proper; the time within which such revision
 38 shall be made shall in no case be later than the second Monday in
 39 August in each year.]*

1 * [27. Section 40 of P. L. 1899, c. 52 (R. S. 40:109-3(40)) is
 2 amended to read as follows:

3 40. It shall be the duty of the [board of assessors] *city assessor*
 4 to prepare full lists of taxes, and have them ready for examination,
 5 revision and correction before the common council on or before the
 6 third Monday in August in each year; and the common council, after
 7 such examination, revision and correction, when satisfied that the
 8 taxes have been justly and legally assessed, shall direct duplicates
 9 to be made in the shortest possible time, and placed immediately
 10 thereafter in the hands of the collector of taxes, whose duty it shall
 11 be to make out bills and serve said bills as required by law; said

12 bills shall contain a printed notice when and where the commis-
 13 sioners of appeal will meet for the purpose of hearing any appeal
 14 from parties considering themselves aggrieved.]*

1 * [28. Section 41 of P. L. 1899, c. 52 (R. S. 40:109-3(41)) is
 2 amended to read as follows:

3 41. The [assessors of such] city *assessor* shall so arrange [their]
 4 *his* duplicates as to specify as nearly as may be therein, by letters
 5 and numbers as shown on the city atlas, the several lots or subdivi-
 6 sions of lots assessed, with the valuation thereof, as shown by the
 7 register kept by the city engineer or surveyor, to the end that
 8 each lot and subdivision, as they appear at the time upon the city
 9 atlas, shall be liable for the whole tax assessed thereon; but if any
 10 lot shall have been sold and such transfer not entered on such atlas
 11 and registered as aforesaid, the person who shall have paid the
 12 tax assessed thereon shall have the right to recover from the other
 13 parties interested their proportions of said tax, in proportion to the
 14 value of the several parts thereof.]*

1 * [29. Section 42 of P. L. 1899, c. 52 (R. S. 40:109-3(42)) is
 2 amended to read as follows:

3 42. The [assessors of every such] city *assessor* shall assess in
 4 the respective divisions and wards of such city, in one and the
 5 same duplicates, all the State, county and city taxes to be levied
 6 in such city in each year, and the [assessors] *assessor* shall assess
 7 the said taxes, and the collector of taxes shall demand payment at
 8 such times as the taxes are now payable in the townships of this
 9 State, or in case the common council shall fix a different time, at the
 10 time so fixed, of the tax or sums assessed on each individual named
 11 in the assessment books, in person or by notice left at his or her
 12 place of residence, or if not a resident in such city, by notice mailed
 13 to his or her last known post-office address, and also give notice of
 14 the time and place of meeting of the commissioners of appeal; and
 15 the said [assessors] *assessor* and collector of taxes shall, for
 16 performing the duties required of them by law and the city ordin-
 17 ances, be entitled to receive such compensation as the common
 18 council may, by ordinance, direct, in lieu of such fees as are now
 19 provided by law.]*

1 * [30. Section 52 of P. L. 1899, c. 52 (R. S. 40:109-3(52)) is
 2 amended to read as follows:

3 52. When the said common council cannot agree with the owner
 4 or owners of such required land or other real estate for the same, or
 5 when by reason of the legal incapacity or absence of any such owner
 6 or owners no such agreement can be made, it shall be lawful for the
 7 [board of city assessors] *city assessor*, and [they are] *he* is hereby

8 required upon application in writing of the said common council,
 9 signed by their presiding officer, which application shall specify the
 10 improvement and the land or other real estate, with the appur-
 11 tenances, intended to be taken for such purpose, to make an estimate
 12 and assessment of the damages that any such owner or owners
 13 will sustain thereby, and in estimating and assessing such damages,
 14 the [said board of assessors] *city assessor* shall have due regard
 15 as well to the value of the land or other real estate, with the ap-
 16 purtenances, as to the injury or benefit of the owners or owner by
 17 the making thereof, and it shall be the duty of the [said board of
 18 assessors] *city assessor*, after estimating said damages, to assess
 19 the amount thereof, including the sums which may have been agreed
 20 upon as the price of any of the lands or other real estate to be
 21 taken for such purpose (where agreement has been made with the
 22 owner or owners), and also the costs and expenses incurred, upon
 23 all the owners of land and real estate in such city peculiarly bene-
 24 fitted thereby, in proportion as nearly as may be to the advantage
 25 each shall be deemed to acquire, specifying in such assessment
 26 such lots or subdivisions of lots, designating the lots and subdivi-
 27 sions of land so benefited by the letters and numbers by which they
 28 are distinguished on the city atlas, together with the name of the
 29 respective owner or owners thereof, and the amount assessed on
 30 each lot, which said assessment shall be embraced in the report of
 31 the [said board of assessors] *city assessor* hereinafter directed to
 32 be made, and in case where the common council shall agree with the
 33 owners or the owners of such lands, as to the compensation therefor,
 34 the [board of city assessors] *city assessor* shall make [their] *his*
 35 estimate for damages in accordance therewith.]*

1 * [31. Section 53 of P. L. 1899, c. 52 (R. S. 40:109-3(53)) is
 2 amended to read as follows:

3 53. In making every assessment required to be made by the
 4 provisions of this act when any land or real estate is taken or con-
 5 demned, the [said board of assessors] *city assessor* shall first esti-
 6 mate and assess, in the manner herein required, the damages sus-
 7 tained by the owner or owners of lands and real estate taken
 8 therefor; and after having ascertained the amount of such damage,
 9 [they] *he* shall declare in [their] *his* report thereof the cost and
 10 expense incurred, which shall include the damages awarded, and
 11 [they] *he* shall thereupon at once proceed to make an estimate and
 12 assessment of the benefits conferred by said improvement, as re-
 13 quired therein, and [they are] *he is* hereby authorized to declare
 14 the damages awarded and benefits assessed in one report, or [they]

15 *he* may make **【their】** *his* report of the damages (and benefits)
 16 separately, as **【they】** *he* may deem best; which said report shall
 17 be filed with the city clerk, who shall at once notify the parties
 18 interested, personally, by mail or by advertisement, of the filing
 19 thereof, and of the time and place when the common council will
 20 meet to consider the same; provided, that notice sent by letter,
 21 with full postage prepaid, to the parties' last-known address, or
 22 published in one or more newspapers circulating in the city where
 23 such lands and real estate lie, for 1 week, shall be deemed a suffi-
 24 cient notification.】*

1 *【32. Section 54 of P. L. 1899, c. 52 (R. S. 40:109-3(54)) is
 2 amended to read as follows:

3 54. After the filing of any such report, the same, at the next
 4 meeting of the common council, shall be presented by the city clerk;
 5 provided, said report shall have remained on file in the clerk's
 6 office for at least 10 days prior to said meeting, and if said report
 7 shall not have remained on file 10 days next preceding said meet-
 8 ing, then and in that case the said report shall be presented at the
 9 first meeting of the council after said report shall have been on
 10 file 10 days, and the same being ratified by the common council,
 11 shall be binding and conclusive upon the owner or owners of any
 12 such land and real estate, and the lands condemned for any such
 13 improvement shall thereupon be and become the property of the
 14 city for the purposes for which the same are condemned【; provided,
 15 however, that any person or persons conceiving himself, herself
 16 or themselves aggrieved by the proceedings of the said common
 17 council or of the said board of assessors in making an estimate
 18 and assessment of the damages, may appeal therefrom to the Su-
 19 preme Court of this State within 30 days after the time of the
 20 making of the final order of the common council confirming said
 21 report; and the Supreme Court, or a justice thereof, shall order a
 22 trial by jury to assess the damages sustained by the party ag-
 23 grieved, the trial whereof shall be conducted as in other cases of
 24 trial by jury; and the said court or justice thereof shall have power
 25 to order an issue framed and proper proceedings to be had for
 26 this purpose】.】*

1 *【33. Section 55 of P. L. 1899, c. 52 (R. S. 40:109-3(55)) is
 2 amended to read as follows:

3 55. In case of nonpayment on demand of any damages estimated
 4 and assessed as aforesaid, with interest from the date of the con-
 5 firmation of such assessment, 【in case of no appeal to the Supreme
 6 Court as aforesaid,】 the person or persons entitled thereto may

7 sue for and recover the same from the city in an action of debt,
 8 with costs, in any court having cognizance thereof; and the said
 9 proceedings of the [said board of assessors] *city assessor* and
 10 common council or the award of the said jury, as the case may be,
 11 shall be conclusive evidence against the defendant; provided, how-
 12 ever, that whenever benefits for any such improvement have been
 13 assessed against any person or persons entitled to any award of
 14 damages, no recovery shall be had of the damages awarded until
 15 such benefits have been paid; and it shall be lawful for the said
 16 city to offset the benefits so ascertained against the damages so
 17 awarded; and if in any case the damages awarded exceed the bene-
 18 fit assessed, the balance only shall be recovered; if the benefits
 19 assessed exceed the damages awarded, then the excess benefits may
 20 be collected in the manner hereinafter provided.]*

1 * [34. Section 57 of P. L. 1899, c. 52 (R. S. 40:109-3(57)) is
 2 amended to read as follows:

2A 57. Before making any assessments for benefits against any
 3 owner or owners of lands and real estate benefited, the [said board
 4 of assessors] *city assessor* shall give notice, in the manner herein-
 5 before directed, of the time and place when and where [they will
 6 meet for the purpose of considering] *he will consider* the same,
 7 at which time and place all persons interested therein may be heard,
 8 and the [said board] *assessor* may adjourn such hearing from
 9 time to time until they have completed the consideration of and
 10 made report thereon as herein directed, and any person who may
 11 deem himself aggrieved thereby may present his objection to any
 12 such report to the common council of such city at its next stated
 13 meeting after the filing of such report, and if the said common
 14 council shall refuse to ratify the same, it shall be returned by the
 15 said common council to the [said board of assessors] *assessor* for
 16 further consideration, and so, from time to time, until such report
 17 shall be duly ratified and confirmed.]*

1 * [35.] * 15. * Section 66 of P. L. 1899, c. 52 (R. S. 40:109-3(66))
 2 is amended to read as follows:

3 66. Whenever any public improvements shall be made or ordered
 4 to be made and the expenses thereof ordered to be assessed by the
 5 [board of city assessors] * [city] * *assessor*, and [any member of
 6 the board of city assessors] *the assessor* shall be interested in said
 7 improvements, either as an owner of property to be taken or to be
 8 assessed, or in any other way, except merely as a taxpayer in such
 9 city, such assessor shall not be deemed competent to assist in
 10 making the assessment connected with such improvement[, but the
 11 common council shall, by a majority vote of all its members, elect

12 some disinterested resident in such city to act with the remaining
 13 member or members of the board of assessors in making said
 14 assessment; such person, before entering upon his said duties, shall
 15 take and subscribe an oath or affirmation before the city clerk, to
 16 be filed by him, faithfully and honestly to perform said duties; no
 17 report of assessment shall be considered illegal in consequence of
 18 the incompetency of any of the persons making such report, if a
 19 majority of the persons making such assessment were competent
 20 and disinterested; and it shall be lawful for the common council to
 21 make such reasonable compensation for the services of any person
 22 so appointed to fill such vacancy as it may determine].

1 ***[36.]*** *16.* R. S. 40:125-2 is amended to read as follows:

2 40:125-2. The councilmen from each ward, *and* the councilman
 3 at large or mayor, **[the assessor]** ***[and, towns having a population**
 4 **in excess of 25,000, the clerk and collector,]*** shall be elected at the
 5 annual town election. The term of office of any elected officer not
 6 otherwise provided for may be fixed by the council by ordinance.

1 ***[37.]*** *17.* R. S. 40:125-3 is amended to read as follows:

2 40:125-3. The treasurer, attorney, chief of police, chief engineer
 3 of the fire department, surveyor and pound-keepers shall be
 4 appointed by the council in the manner and for the terms herein-
 5 after provided. ***[In towns having a population not in excess of**
 6 **25,000, the]*** *The* clerk**[,]** ***[and]*** *,* collector **[and members**
 7 **of the board of assessors]** *and assessor* shall be appointed by a
 8 majority vote of the mayor and council***[, for such respective terms**
 9 **as the council may fix by ordinance, unless a specific term is gener-**
 10 **ally provided by law. The]*** *for terms as provided in chapter 9
 11 **of Title 40A of the New Jersey Statutes. The*** term of office of any
 12 appointed officer not otherwise provided for may be fixed by the
 13 council by ordinance. The council may by ordinance appoint such
 14 other subordinate officers as it may deem necessary, fix their terms
 15 of office and compensation, and define their duties.

1 ***[38.]*** *18.* R. S. 40:132-3 is amended to read as follows:

2 40:132-3. In all incorporated towns ***[having a population not in**
 3 **excess of 25,000 inhabitants]*** the town clerk**[,]** ***[and]*** *,* collec-
 4 tor**[, and members of the board of assessors]** *and assessor* shall
 5 be appointed by the mayor and council by a majority vote of said
 6 mayor and council, and the appointments of town clerk**[,]** ***[and]***
 7 *,* collector **[and members of the board of assessors]** *and asses-
 8 sor* respectively shall be for such respective terms as ***[the town**
 9 **council may fix by ordinance, unless a specific term is generally**
 10 **provided by law.]*** *provided in chapter 9 of Title 40A of the
 11 **of the New Jersey Statutes.***

1 ***[39.]*** *19.* R. S. 54:1-19 is amended to read as follows:

2 54:1-19. In making the investigation upon such written complaint
3 the ***[commissioner]*** **Director of the Division of Taxation**
4 may examine any assessor **[or board of assessments]**, under
5 oath, as to his **[or their]** assessments, both as to the valuation
5A as a whole and as to any particular piece of property or
6 as to any property omitted from assessment, and inquire by the
7 testimony of witnesses concerning the same. If he shall deem it
8 proper, he may make a personal examination of any property in a
9 taxing district or county, for the purpose of equalizing assessments
10 between districts or between counties bearing a common burden of
11 taxation.

1 ***[40.]*** *20.* R. S. 54:1-27 is amended to read as follows:

2 54:1-27. The ***[commissioner]*** **Director of the Division of*
3 *Taxation** may, if necessary, direct an assessor**[, board of asses-**
4 **sors]** or other taxing officer to make a reassessment of any or all
5 of the property, according to rules which he shall prescribe. If the
6 assessor**[, board of assessors]** or other taxing officer fails to
7 comply forthwith with the order so given, the ***[commissioner]***
8 **director** may appoint or designate some other person to make
9 the new assessment under his direction. The assessment so made
10 and affirmed by the ***[commissioner]*** **director** when certified
11 by him to the taxing district shall be the assessment of such
12 property for the year.

1 ***[41.]*** *21.* Section 5 of P. L. 1973, c. 123 (C. 54:1-35b) is
2 amended to read as follows:

3 5. a. On or before April 1 in each year the Director of the Di-
4 vision of Taxation shall determine the average ratio and the com-
5 mon level range.

6 b. On or before such date, the director shall mail to the secretary
7 of each county board of taxation and to the assessor **[or board of**
8 **assessors]**, and the municipal clerk of each municipality, a certified
9 list setting forth such average ratio and the common level range
10 determined by him for each taxing district.

1 ***[42.]*** *22.* R. S. 54:2-40 is amended to read as follows:

2 54:2-40. A copy of the complaint shall be served by the plaintiff
3 upon the county board of taxation whose judgment is the subject
4 of such review, or its secretary, and upon **the assessor and** the
5 clerk of the taxing district who shall forthwith notify the ***[asses-**
6 **sor,]*** collector, and such other municipal officials as the governing
7 body shall direct of the content thereof. Service of such copies
8 shall be evidenced by affidavit upon the original complaint filed

9 with the tax court or service thereon acknowledged. A copy of
 10 each judgment of the tax court whether of affirmance, reversal,
 11 modification or otherwise shall be sent to the taxpayer and, at
 12 the same time, to the *assessor and the* clerk of the taxing district
 13 who shall forthwith notify the collector ***[and the assessor]*** **[or**
 14 **board of assessors]** ***[of the taxing district and the secretary of**
 15 **the county board of taxation]*** *and the county tax administrator*
 16 *of the county* in which said taxing district is situated. The tax
 17 court shall also give prompt notice to the taxpayer and, at the
 18 same time, to the *assessor and the* clerk of the taxing district
 19 who shall forthwith notify the collector ***[and the assessor]*** **[or**
 20 **board of assessors]** ***[of the taxing district and to the secretary**
 21 **of the county board of taxation, in whose county]*** *and the*
 22 *county tax administrator of the county in which* the taxing district
 23 is situated, of the withdrawal or dismissal of complaints filed with
 24 the tax court.

1 ***[43.]*** ***23.*** Section 1 of P. L. 1968, c. 184 (C. 54:4-63.31) is
 2 amended to read as follows:

3 1. In any tax year or in the next succeeding tax year the assessor
 4 **[or board of assessors]** of any taxing district, may in accordance
 5 with the provisions of this act, assess any taxable property omitted
 6 from the assessment list for particular tax year. The taxable value
 7 of such property shall be determined as of October 1 of the preced-
 8 ing year.

1 ***[44.]*** ***24.*** Section 2 of P. L. 1968, c. 184 (C. 54:4-63.32) is
 2 amended to read as follows:

3 2. On October 1 in any year in which prior thereto, **[either]** the
 4 assessor **[or board of assessors]** has assessed omitted property, the
 5 assessor **[or board of assessors]** shall file an assessor's omitted list
 6 and a true copy thereof, to be called the "Assessor's Omitted
 7 Property Assessment Duplicate" with the county board of taxa-
 8 tion. The county board of taxation shall examine, revise and correct
 9 the omitted assessment lists and duplicates, if any be filed, and, on
 10 or before October 10 in each year, cause the corrected, revised and
 11 completed duplicates, if any, certified by it to be a true record of
 12 the omitted taxes assessed, to be delivered to the assessors **[or**
 13 **boards of assessors]** and the collectors of the taxing districts in the
 14 county, affected by such omitted assessments and the omitted
 15 assessment lists shall remain in the office of the board as a public
 16 record.

1 ***[45.]*** ***25.*** Section 5 of P. L. 1968, c. 184 (C. 54:4-63.35) is
 2 amended to read as follows:

3 5. As soon as the certified copy of the omitted assessment list is
 4 received by the assessor [or board of assessors] from the county
 5 board, the assessor [or board of assessors] shall cause a notice to
 6 be sent by certified mail to the owner of each of the properties
 7 affected stating that an omitted tax assessment has been made as to
 8 the taxpayer's property and that the tax payable as a result thereof
 9 may be ascertained from the collector of taxes of the taxing district.

1 *26. R. S. 40:139-7 is amended to read as follows:

2 40:139-7. [Any councilman or other] *Except for those offices*
 3 *for which removal procedures are specifically provided by law, any*
 4 town officer may be removed from office by resolution of the council,
 5 but no such removal shall be made until the officer sought to be
 6 removed has had an opportunity to be heard in his defense, nor
 7 unless two-thirds of all the members of the council vote therefor.
 8 Whenever any such removal shall be made the cause therefor
 9 together with the yeas and nays upon the vote taken shall be
 10 entered at large on the minutes of the council.

1 27. N. J. S. 40A:9-161 is amended to read as follows:

2 40A:9-161. In any municipality wherein Title 11 (Civil Service)
 3 of the Revised Statutes is not operative and unless otherwise pro-
 4 vided by law, no officer or employee of such municipality who has
 5 tenure in office shall be removed from his office or position except
 6 upon written charges, signed by the person making such charges.
 7 The complaint shall be filed with the governing body of such munici-
 8 pality and a copy thereof shall be served upon the officer or em-
 9 ployee so charged, with notice of a designated time and place for
 10 the hearing thereon which shall be not less than 10 days nor later
 11 than 30 days from the service of the complaint.

12 The officer or employee so charged and the governing body shall
 13 have the right to be represented by council and the power to
 14 subpoena witnesses and documentary evidence. The governing body
 15 shall prescribe rules and regulations for the conduct of the
 16 hearing.

17 No such officer or employee shall be removed from his office or
 18 position for political reasons or except as otherwise provided by
 19 law, because of a change in the form of government.

20 The Superior Court shall have jurisdiction to review the deter-
 21 mination of the governing body, which court shall hear the cause
 22 de novo on the record below and affirm, modify or set aside the
 23 determination.

24 Either party may supplement the record with additional testi-
 25 mony subject to the rules of evidence.

26 *The removal procedures set forth in this section shall not apply*
27 *to officers for which specific removal procedures are elsewhere*
28 *provided by law.*

1 28. N. J. S. 40A:9-165 is amended to read as follows:

2 40A:9-165. The governing body of a municipality, by ordi-
3 nance, shall fix and determine the salaries, wages or compen-
4 sation to be paid to the officers and employees of the municipal-
5 ity, including the members of the governing body and the mayor
6 or other chief executive, who by law are entitled to salaries, wages,
7 or compensation. Such salaries, wages or compensation *may be*,
8 from time to time, by ordinance, **may be** increased, decreased
9 or altered **but no**. *No* such ordinance shall reduce the salary of,
10 *or deny without good cause an increase in salary given to all other*
11 *municipal officers and employees to, any appointed or elected*
12 tax assessor, tax collector or municipal clerk during the term for
13 which he shall have been appointed **or elected and, except**. *Except*
14 with respect to an ordinance or a portion thereof fixing salaries,
15 wages or compensation of elective officials or any managerial
16 executive or confidential employee as defined in section 3 of the
17 New Jersey Employer-Employee Relations Act, P. L. 1941, c. 100
18 (C. 34:13A-3) as amended, the ordinance shall take effect as
19 provided therein. In municipalities wherein the provisions of Title
20 11 (Civil Service) of the Revised Statutes are in operation, this
21 section shall be subject thereto.

22 Where any such ordinance shall provide for increases in salaries,
23 wages or compensation of elective officials or any managerial
24 executive or confidential employee, the ordinance or that portion
25 thereof which provides an increase for such elective or appointive
26 officials, shall become operative in 20 days after the publication
27 thereof, after final passage, unless within said 20 days, a petition,
28 signed by voters of such municipality, equal in number to at least
29 5% of the registered voters of the municipality, protesting against
30 the passage of such ordinance, be presented to the governing
31 body, in which case such ordinance shall remain inoperative unless
32 and until a proposition for the ratification thereof shall be adopted
33 at an election by a majority of the voters voting on said proposi-
34 tion. The question shall be submitted at the next general election,
35 occurring not less than 40 days from the date of the certification
36 of the petition. The submission of the question to the voters shall
37 be governed by the provisions of Title 19 (Elections) of the Re-
38 vised Statutes, as in the case of public questions to be voted upon
39 in a single municipality.

1 29. Section 7 of P. L. 1967, c. 44 (C. 54:1-35.31) is amended to
2 read as follows:

3 7. Notwithstanding the provisions of any other law to the con-
4 trary, every person

5 (1) who, upon reappointment or re-election subsequent to
6 having received a tax assessor certificate and having served
7 as tax assessor or performed the duties of assessor for not
8 less than 4 consecutive years immediately prior to such reap-
9 pointment or re-election, or

10 (2) who, on or before June 30, 1969, shall have received a
11 tax assessor certificate while actually in office as assessor or
12 performing the duties of an assessor, and who, on or before
13 June 30, 1969, shall have served as assessor or performed the
14 duties of assessor for not less than 4 consecutive years,

15 shall hold his position during good behavior and efficiency notwith-
16 standing that such reappointment or re-election was for a fixed
17 term of years, and he shall not be removed therefrom for political
18 reasons but only for good cause shown and after a proper hearing
19 before the director or his designee after due notice. *A person who*
20 *was formerly an assessor***, *a secretary of a board of assessors***
21 *or a member of a board of assessors who shall have become by virtue*
22 *of this amendatory and supplementary act, P. L. c. , a*
22A *deputy tax assessor **or an assessor***, and who has not met
23 the requirements of (1) or (2) above shall not be removed during
24 his term from office for political reason, but only for good cause
25 shown and after a proper hearing before the director or his
26 designee after due notice. In municipalities operating under forms
27 of government where the assessor served at the pleasure of the
28 appointing authority for an unlimited term of office, receipt of a
29 tax assessor certificate and continuance in service as assessor after
30 completion of 4 consecutive years of service shall be deemed the
31 equivalent of reappointment. The provisions of this section shall
32 apply to every person actually in office as assessor or performing
33 duties of an assessor whether in the classified service under Title 11,
34 Civil Service, or in a municipality which has not adopted Title 11,
35 Civil Service.*

1 ***[46.]*** *30.* (New section) The provisions of any other law to
2 the contrary notwithstanding, municipal tax assessors shall be
3 appointed pursuant to the provisions of this act and their terms of
4 office, powers and duties shall be as provided in this act.

1 ***[47.]** (New section) Nothing contained in this act shall affect or
2 terminate the tenure of any municipal tax assessor acquired pur-
3 suant to any law prior to the effective date of this act.]*

1 ***[48.]*** *31.* (New section) This act shall not affect any agree-
 2 ment entered into prior to the effective date of this act between a
 3 municipal tax assessor and the municipality with respect to the
 4 hours during which a municipal tax assessor is required to perform
 5 the duties of his office. Any change in hours from those previously
 6 agreed to shall be subject to further agreement.

1 ***[49.]*** *32.* (New section) a. Boards of assessors created prior
 2 to the effective date of this act are abolished.

3 b. The secretary of*, *or in the event there is no secretary then*
 4 *the individual having primary responsibility for the discharge of*
 5 *of the duties of assessor for,** any board of assessors constituted on
 6 the effective date of this act shall be the municipal tax assessor and
 7 any other members of the board shall be deputy municipal tax
 8 assessors.

9 c. Nothing in this act shall affect **adversely** the salary or tenure
 10 rights **acquired pursuant to section 7 of P. L. 1967, c. 44 (C.*
 11 *54:1-35.31), or any other law,* **whether now or previously enacted*
 12 *or in effect*** of any secretary or other member of a board of
 13 assessors who becomes the municipal tax assessor or a deputy
 14 municipal tax assessor.

1 ***[50.]*** *33.* Whenever in any law, rule, regulation, order, con-
 2 tract, document, judicial or administrative proceeding, or otherwise,
 3 reference is made to the board of assessors or assessment of a
 4 municipality, the same shall be considered to mean and refer to the
 5 municipal tax assessor.

1 ***[51.]*** *34.* The following are repealed:

2 R. S. 40:77-1 through R. S. 40:77-4;

3 R. S. 40:87-10;

4 R. S. 40:87-17 through R. S. 40:87-28;

4A **R. S. 40:87-59,**

5 P. L. 1897, c. 30, s. 35 (R. S. 40:108-1(35));

5A **P. L. 1897, c. 30, s. 36 (R. S. 40:108-1(36));**

6 P. L. 1897, c. 30, s. 37 (R. S. 40:108-1(37));

6A **P. L. 1897, c. 30, ss. 40 through 42 (R. S. 40:108-1(40) through*
 6B *R. S. 40:108-1(42));*

6C *P. L. 1897, c. 30, ss. 52 through 55 (R. S. 40:108-1(52) through*
 6D *R. S. 40:108-1(55));*

6E *P. L. 1897, c. 30, s. 57 (R. S. 40:108-1(57));*

6F *P. L. 1897, c. 30, s. 65 (R. S. 40:108-1(65));**

7 P. L. 1899, c. 52, s. 35 (R. S. 40:109-3(35));

7A **P. L. 1899, c. 52, s. 36 (R. S. 40:109-3(36));**

8 P. L. 1899, c. 52, s. 37 (R. S. 40:109-3(37));

- 8A *P. L. 1899, c. 52, ss. 40 through 42 (R. S. 40:109-3(40) through
 8B R. S. 40:109-3(42));
- 8C P. L. 1899, c. 52, ss. 52 through 55 (R. S. 40:109-3(52) through
 8D R. S. 40:109-3(55));
- 8E P. L. 1899, c. 52, s. 57 (R. S. 40:109-3(57));
- 8F R. S. 40:125-9;*
- 9 R. S. 40:125-25 *through R. S. 40:125-29*;
- 10 R. S. 40:132-2;
- 11 R. S. 40:132-4 through R. S. 40:132-9;
- 12 R. S. 40:145-23 through R. S. 40:145-28***[.]*** *;*;
- 13 *N. J. S. 40A:9-151;
- 14 P. L. 1963, c. 13 (C. 40:132-3.3);
- 15 P. L. 1966, c. 211 (C. 40:46-6.13a);
- 16 P. L. 1968, c. 205 (C. 40:46-6.2c).*
- 1 ***[52.]*** *35.* This act shall take effect immediately.
-

6 c. Nothing in this act shall affect the salary or tenure rights of
 7 any secretary or other member of a board of assessors who becomes
 8 the municipal tax assessor or a deputy municipal tax assessor.

1 50. Whenever in any law, rule, regulation, order, contract, docu-
 2 ment, judicial or administrative proceeding, or otherwise, reference
 3 is made to the board of assessors or assessment of a municipality,
 4 the same shall be considered to mean and refer to the municipal
 5 tax assessor.

1 51. The following are repealed:

2 R. S. 40:77-1 through R. S. 40:77-4;

3 R. S. 40:87-10;

4 R. S. 40:87-17 through R. S. 40:87-28;

5 P. L. 1897, c. 30, s. 35 (R. S. 40:108-1(35));

6 P. L. 1897, c. 30, s. 37 (R. S. 40:108-1(37));

7 P. L. 1899, c. 52, s. 35 (R. S. 40:109-3(35));

8 P. L. 1899, c. 52, s. 37 (R. S. 40:109-3(37));

9 R. S. 40:125-25;

10 R. S. 40:132-2;

11 R. S. 40:132-4 through R. S. 40:132-9;

12 R. S. 40:145-23 through R. S. 40:145-28.

1 52. This act shall take effect immediately.

STATEMENT

This bill has the following purposes:

a. Provides that each municipality will have a certified municipal tax assessor, and such deputy assessors as the municipality may determine necessary, to assess property within the municipality for general taxation;

b. Abolishes boards of assessors in municipalities;

c. Revises sundry sections of the statutory law in order to reflect these purposes.

S3137(1981)

SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 3131

with Senate committee amendments

STATE OF NEW JERSEY

DATED: MAY 4, 1981

Senate Bill No. 3131 continues the progress toward the professionalization of the office and duties of municipal tax assessor. This Legislative effort has continued through the certification of assessors instituted in the 1960's, and the elimination of the election of assessors in the 1970's. This bill would abolish boards of tax assessors, and institute the statutory principle that each municipality shall appoint a single certified professional assessor who shall be primarily responsible for the assessment of property in the municipality, and deputy tax assessors as needed to assist the assessor. The bill is recommended by the New Jersey Tax Assessor's Association, which wishes to establish greater professional uniformity and continuity in the performance of the assessor's functions among taxing districts.

On the effective date on the act, boards of assessors are abolished. The secretary to the board becomes the municipal tax assessor. Other members of the board become deputy tax assessors. The salary and tenure rights of those who become deputy assessors would be protected. The bill amends or repeals numerous sections of the laws governing cities, towns, townships, boroughs, and municipalities under the municipal manager form (1923) to effectuate this change.

The bill also prescribes that a tax assessor shall be permitted to be employed in more than one municipality, if it does not interfere with his performance or obligations, and that his salary shall not be reduced, or increases denied, because of multiple service.

The bill provides that agreements entered into between an assessor and a municipality regarding his hours of work shall not be affected by the act. Any change in hours shall be subject to further agreement.

As revised by the Senate committee, with the assistance of the Tax Assessors' Association and the Director of Taxation, the bill would additionally:

1. Amend the "Optional Municipal Charter Law" to provide that the office of municipal tax assessor, as well as that of municipal clerk, shall not be assigned to a department of municipal govern-

ment. The committee amendments require that these offices shall be subject, however, to those administrative procedures and requirements that departments are generally, including budgetary procedures, central personnel requirements, accounting controls, central purchasing procedures and central data processing.

2. Amend certain sections of the law to clarify that the specific statutory hearing and removal procedures for certain officers (including assessor and collectors) shall supersede any statutory procedures set forth for municipal officers generally.

3. Amend N. J. S. 40A:9-165 to require that no tax assessor, tax collector, or municipal clerk shall be denied without good cause an increase in salary given to all other municipal officers and employees. That law currently prohibits a municipality from reducing the salary of an assessor, collector or clerk during his term.

4. Amend the bill generally throughout to make its provisions consistent with those of Senate Bill No. 3155 and Assembly Bill No. 3019. With the amendments to these three bills they are a package, dependent upon one another for their meaning and intent.

5. Require that tax court complaints under R. S. 54:2-40 go directly to the assessor, as well as the municipal clerk.

6. Repeal various additional antiquated statutes of the city forms of government laws involving the performance of the assessment function, which are outdated and no longer in use.

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ASSEMBLY MUNICIPAL GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 3131

STATE OF NEW JERSEY

DATED: JUNE 15, 1981

Senate Bill No. 3131, as amended by the committee, provides for the appointment of one certified assessor in each municipality and for the appointment of deputy assessors in a number to be determined by a municipal governing body. While providing for these appointments, the bill, on its effective date, would abolish boards of assessors. The secretary of an existing board would become the municipal assessor and other members of the board would be designated deputy assessors. The new designations established by the board would not affect the tenure rights or salary of an assessor or a member of a board of assessors.

The bill further provides that the same individual may be appointed as tax assessor in more than one municipality under specific conditions and that service in more than one jurisdiction shall not affect an assessor's salary.

In order to effectuate these purposes, the bill amends sections of the law governing cities, boroughs, towns, townships and municipalities operating under the municipal manager form (1923) which provide a variety of different provisions regarding assessors and boards of assessors.

In addition, the bill:

a. Amends 40:69A-43 to provide that in municipalities which have adopted any of the mayor-council forms of government authorized by the "Optional Municipal Charter Law" the office of the municipal tax assessor shall not be assigned to a municipal department but shall be subject to the administrative procedures and requirements to which departments are subject. These requirements include, but are not limited to, budgetary procedures, accounting controls, central purchasing procedures and central data processing;

b. Amends various sections of the law to clarify that assessors appointed in all municipalities may be removed from office in the manner provided in chapter 9 of Title 40A;

c. Amends N. J. S. 40A:9-165 to provide that salary increases provided generally to municipal officers and employees shall be provided to

the tax assessor, tax collector and municipal clerk unless good cause can be provided for denying the increase;

d. Repeals various sections of the law which govern cities and provide procedures for assessment which are archaic and no longer followed; and,

e. Amends R. S. 54:2-40 to require that tax court complaints go directly to the assessor as well as the municipal clerk.

The bill, which has been endorsed by the New Jersey Tax Assessors Association, represents another part of the on-going process of professionalizing the office and duties of municipal tax assessor. In the 1960s the Legislature enacted a statute which provided for the certification of assessors and in the 1970s it adopted a law providing for the appointment of assessors. The purpose of this bill is to insure greater professional uniformity and continuity in the performance of the assessor's functions among taxing districts.

The committee amendments are technical and serve only to further clarify that the tenure rights of assessors, members of boards of assessors and secretaries of board of assessors shall not be affected by the provisions of this bill.

~~1-19-82~~ January 7, 1982 FROM THE OFFICE OF THE GOVERNOR

- 1 -

The salaries of the two new members will be approximately \$47,000. The act takes effect immediately.

S-3199, sponsored by Senator Laurence S. Weiss (D-Middlesex) making technical changes in the laws governing foreign commissioners of deeds to property in New Jersey. These officials are currently empowered to hold and deal in proof of deeds for New Jersey properties.

The principle changes are: Appointments of the commissioners will now be done by the same procedure as appointments of notary publics, that is, applications must be endorsed by a member of the Legislature or the Secretary of State; Foreign commissioners living in New Jersey are now allowed to exercise their duties in Delaware --- this already applies to New York and Pennsylvania; and the law providing for the appointment of domestic commissioners of deeds is repealed, since their duties are almost wholly represented by notaries.

S-3155, sponsored by Senator Steven P. Perskie (D-Atlantic) eliminating the election of municipal clerks, poundkeepers, comptrollers, and road supervisors in certain forms of government. The bill is a companion to S-3131 and other laws previously enacted in response to the recommendations of the County and Municipal Government Study Commission and designed to professionalize municipal administrative offices.

S-3131, sponsored by Senator Joseph P. Merlino (D-Mercer) abolishing all boards of tax assessors and requiring each municipality to appoint one certified tax assessor and as many deputy assessors as they deem necessary.

The bill allows assessors to serve more than one municipality, protects assessor from being removed for reasons other than good cause, and provides for offices independent of elected officials in a mayor-council government system.

The bill is a companion measure to S-3155, together an attempt to depoliticize municipal offices.