

18A:13-19

LEGISLATIVE HISTORY CHECKLIST
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(School budget calendar--revise)

NJSA: 18A:13-19

LAWS OF: 1995 **CHAPTER:** 94

BILL NO: A796

SPONSOR(S): Oros

DATE INTRODUCED: Pre-filed

COMMITTEE: **ASSEMBLY:** Education
SENATE: Education

AMENDED DURING PASSAGE: Yes Amendments during passage
First reprint enacted denoted by superscript numbers

DATE OF PASSAGE: **ASSEMBLY:** August 29, 1994
SENATE: March 30, 1995

DATE OF APPROVAL: April 25, 1995

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes
SENATE: Yes

FISCAL NOTE: No

VETO MESSAGE: No

MESSAGE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

See newspaper clipping--attached:
"Whitman signs measure extending budget time," 4-27-95, Courier Post.

KBG:pp

[FIRST REPRINT]
ASSEMBLY, No. 796
STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1994 SESSION

By Assemblyman OROS

1 AN ACT concerning the school budget calendar and amending
2 various parts of the statutory law.

3

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

6 1. N.J.S.18A:13-19 is amended to read as follows:

7 18A:13-19. If the voters reject any of the items submitted at
8 the annual election, within two days thereafter the board of
9 education of the regional district shall certify to the governing
10 body of each municipality, included within the regional district,
11 the item or items so rejected, and such governing bodies, after
12 consultation with the board, and no later than May [14] 19 shall
13 determine the amount or amounts which they deem necessary to
14 provide a thorough and efficient system of schools in the regional
15 district for the ensuing school year and cause the same to be
16 certified by the respective municipal clerks to the board of
17 education of the regional district.

18 (cf: P.L.1992, c.159, s.11)

19 2. N.J.S.18A:22-37 is amended to read as follows:

20 18A:22-37. If the voters reject any of the items submitted at
21 the annual school election, the board of education shall deliver
22 the proposed school budget to the governing body of the
23 municipality, or of each of the municipalities included in the
24 district within two days thereafter. The governing body of the
25 municipality, or of each of the municipalities, included in the
26 district shall, after consultation with the board, and by May [14]
27 19, determine the amount which, in the judgment of said body or
28 bodies, is necessary to be appropriated, for each item appearing
29 in such budget, to provide a thorough and efficient system of
30 schools in the district, and certify to the county board of taxation
31 the totals of the amount so determined to be necessary for each
32 of the following: a. General fund expenses of schools; or b.
33 Appropriations to capital reserve account. Within 15 days after
34 the governing body of the municipality or of each of the
35 municipalities included in the district shall make such
36 certification to the county board of taxation, the board of
37 education shall notify such governing body or bodies if it intends
38 to appeal to the commissioner the amounts which said body or
39 bodies determined to be necessary to be appropriated for each
40 item appearing in the proposed school budget.

41 (cf: P.L.1993, c.83, s.10)

42 13. R.S.54:4-45 is amended to read as follows:

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:

¹ Assembly AED committee amendments adopted May 5, 1994.

1 54:4-45. The clerk or other proper officer of each school district
 2 in which the annual appropriations for school purposes to be
 3 raised by taxation, are voted by the inhabitants of the school
 4 district, shall, on or before May ¹[14] 19¹ in each year, transmit
 5 to the county board of taxation a certified statement of the
 6 amount of moneys appropriated for school purposes, which shall
 7 include interest to be paid, principal payments of indebtedness,
 8 and sinking fund requirements for the school year for which such
 9 appropriations are made, to be raised by taxation in the school
 10 district.¹

11 (cf: P.L.1992,c.159,s.23)

12 ¹[3.] 4.¹ R.S.54:4-52 is amended to read as follows:

13 54:4-52. The county board of taxation shall, on or before May
 14 [15] 20, fill out a table of aggregates copied from the duplicates
 15 of the several assessors and the certifications of the Director of
 16 the Division of Taxation relating to second-class railroad
 17 property, and enumerating the following items:

- 18 (1) The total number of acres and lots assessed;
- 19 (2) The value of the land assessed;
- 20 (3) The value of the improvements thereon assessed;
- 21 (4) The total value of the land and improvements assessed,
 22 including:
 - 23 a. Second-class railroad property;
 - 24 b. All other real property.
- 25 (5) The value of the personal property assessed, stating in
 26 separate columns:
 - 27 a. Value of household goods and chattels assessed;
 - 28 b. Value of farm stock and machinery assessed;
 - 29 c. Value of stocks in trade, materials used in manufacture and
 30 other personal property assessed under section 54:4-11;
 - 31 d. Value of all other tangible personal property used in
 32 business assessed.
- 33 (6) Deductions allowed, stated in separate columns:
 - 34 a. Household goods and other exemptions under the provisions
 35 of section 54:4-3.16 of this Title;
 - 36 b. Property exempted under section 54:4-3.12 of this Title.
- 37 (7) The net valuation taxable;
- 38 (8) Amounts deducted under the provisions of sections 54:4-49
 39 and 54:4-53 of this Title or any other similar law (adjustments
 40 resulting from prior appeals);
- 41 (9) Amounts added under any of the laws mentioned in
 42 subdivision 8 of this section (like adjustments);
- 43 (10) Amounts added for equalization under the provisions of
 44 sections 54:3-17 to 54:3-19 of this Title;
- 45 (11) Amounts deducted for equalization under the provisions of
 46 sections 54:3-17 to 54:3-19 of this Title;
- 47 (12) Net valuation on which county, State and State school
 48 taxes are apportioned;
- 49 (13) The number of polls assessed;
- 50 (14) The amount of dog taxes assessed;
- 51 (15) The property exempt from taxation under the following
 52 special classifications:
 - 53 a. Public school property;
 - 54 b. Other school property;

- 1 c. Public property;
- 2 d. Church and charitable property;
- 3 e. Cemeteries and graveyards;
- 4 f. Other exemptions not included in foregoing classifications
- 5 subdivided showing exemptions of real property and exemptions
- 6 of personal property;
- 7 g. The total amount of exempt property.
- 8 (16) State road tax;
- 9 (17) State school tax;
- 10 (18) County taxes apportioned, exclusive of bank stock taxes;
- 11 (19) Local taxes to be raised, exclusive of bank stock taxes,
- 12 subdivided as follows:
 - 13 a. District school tax;
 - 14 b. Other local taxes.
- 15 (20) Total amount of miscellaneous revenues, including surplus
- 16 revenue appropriated, for the support of the taxing district
- 17 budget;
- 18 (21) District court taxes;
- 19 (22) Library tax;
- 20 (23) Bank stock taxes due taxing district;
- 21 (24) Tax rate for local taxing purposes to be known as general
- 22 tax rate to apply per \$100.00 of valuation.
- 23 The county board of taxation shall revise the table of
- 24 aggregates on or before September 10 to include the tax rate for
- 25 local taxing purposes for municipalities having adopted the State
- 26 fiscal year.
- 27 In addition to the above such other matters may be added, or
- 28 such changes in the foregoing items may be made, as may from
- 29 time to time be directed by the Director of the Division of
- 30 Taxation. The forms for filling out tables of aggregates shall be
- 31 prescribed by the director and sent by him to the county
- 32 treasurers of the several counties to be by them transmitted to
- 33 the county board of taxation. Such table of aggregates shall be
- 34 correctly added by columns and shall be signed by the members of
- 35 the county board of taxation and shall within three days
- 36 thereafter be transmitted to the county treasurer who shall file
- 37 the same and forthwith cause it to be printed in its entirety and
- 38 shall transmit certified copy of same to the Director of the
- 39 Division of Taxation, the State Auditor, the Director of the
- 40 Division of Local Government Services in the Department of
- 41 Community Affairs, the clerk of the board of freeholders, and the
- 42 clerk of each municipality in the county.
- 43 (cf: P.L.1992, c.159, s.24)
- 44 ¹[4.] 5.¹ R.S.54:4-55 is amended to read as follows:
- 45 54:4-55. The county board of taxation shall, on or before
- 46 [May 27] June 3 in each year, and, in municipalities operating on
- 47 the State fiscal year, again on or before November 1, cause the
- 48 corrected, revised and completed duplicates, certified by it to be
- 49 a true record of the taxes assessed, to be delivered to the
- 50 collectors of the various taxing districts in the county, and the
- 51 tax lists shall remain in the office of the board as a public
- 52 record. Thereafter neither the assessor nor the collector shall
- 53 make or cause to be made any change or alteration in the tax
- 54 duplicate except as may be provided by law.
- 55 (cf: P.L.1992, c.159, s.25)

1 ¹[5.] 6.¹ This act shall take effect immediately.

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6 Revises certain dates in the school budget calendar.

1 a. District school tax;

2 b. Other local taxes.

3 (20) Total amount of miscellaneous revenues, including surplus
4 revenue appropriated, for the support of the taxing district
5 budget;

6 (21) District court taxes;

7 (22) Library tax;

8 (23) Bank stock taxes due taxing district;

9 (24) Tax rate for local taxing purposes to be known as general
10 tax rate to apply per \$100.00 of valuation.

11 The county board of taxation shall revise the table of
12 aggregates on or before September 10 to include the tax rate for
13 local taxing purposes for municipalities having adopted the State
14 fiscal year.

15 In addition to the above such other matters may be added, or
16 such changes in the foregoing items may be made, as may from
17 time to time be directed by the Director of the Division of
18 Taxation. The forms for filling out tables of aggregates shall be
19 prescribed by the director and sent by him to the county
20 treasurers of the several counties to be by them transmitted to
21 the county board of taxation. Such table of aggregates shall be
22 correctly added by columns and shall be signed by the members of
23 the county board of taxation and shall within three days
24 thereafter be transmitted to the county treasurer who shall file
25 the same and forthwith cause it to be printed in its entirety and
26 shall transmit certified copy of same to the Director of the
27 Division of Taxation, the State Auditor, the Director of the
28 Division of Local Government Services in the Department of
29 Community Affairs, the clerk of the board of freeholders, and the
30 clerk of each municipality in the county.

31 (cf: P.L.1992, c.159, s.24)

32 4. R.S.54:4-55 is amended to read as follows:

33 54:4-55. The county board of taxation shall, on or before
34 [May 27] June 3 in each year, and, in municipalities operating on
35 the State fiscal year, again on or before November 1, cause the
36 corrected, revised and completed duplicates, certified by it to be
37 a true record of the taxes assessed, to be delivered to the
38 collectors of the various taxing districts in the county, and the
39 tax lists shall remain in the office of the board as a public
40 record. Thereafter neither the assessor nor the collector shall
41 make or cause to be made any change or alteration in the tax
42 duplicate except as may be provided by law.

43 (cf: P.L.1992, c.159, s.25)

44 5. This act shall take effect immediately.

45

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STATEMENT

47

48 This bill revises certain dates in the school budget calendar in
49 order to give a municipality at least five additional days to
50 determine a school budget when that budget has been rejected at
51 the annual school election. The date for the determination of the
52 budget is changed from May 14 to May 19; the date for the table
53 of aggregates is changed from May 15 to May 20; and the date for
54 the certification of tax assessments is changed from May 27 to
55 June 3.

ASSEMBLY EDUCATION COMMITTEE

STATEMENT TO

ASSEMBLY, No. 796

with committee amendments

STATE OF NEW JERSEY

DATED: MAY 5, 1994

The Assembly Education Committee favorably reports Assembly Bill No. 796 with committee amendments.

As amended by committee, this bill revises certain dates in the school budget calendar in order to give a municipality at least five additional days to determine a school budget when that budget has been rejected at the annual school election. The date for the determination of the budget is changed from May 14 to May 19; the date for a school district's transmittal to the county board of taxation of a certified statement of the appropriation for school purposes is changed from May 14 to May 19; the date for the table of aggregates is changed from May 15 to May 20; and the date for the certification of tax assessments is changed from May 27 to June 3.

The committee amended the bill to provide that a school district will have until May 19th to transmit to the county board of taxation a certified statement of the amount of money appropriated for school purposes. This amendment conforms the provisions of R.S.54:4-45 with the bill.

This bill was prefiled for introduction in the 1994-95 legislation session. As amended, the bill includes the changes required by technical review which has been performed.

SENATE EDUCATION COMMITTEE

STATEMENT TO

[FIRST REPRINT]

ASSEMBLY, No. 796

STATE OF NEW JERSEY

DATED: FEBRUARY 6, 1995

The Senate Education Committee favorably reports Assembly Bill No. 796 [1R].

This bill revises certain dates in the school budget calendar in order to give a municipality at least five additional days to determine a school budget when that budget has been rejected at the annual school election. The date for the determination of the budget is changed from May 14 to May 19; the date for a school district's transmittal to the county board of taxation of a certified statement of the appropriation for school purposes is changed from May 14 to May 19; the date for the table of aggregates is changed from May 15 to May 20; and the date for the certification of tax assessments is changed from May 27 to June 3.

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OFFICE OF THE GOVERNOR NEWS RELEASE

CN-001
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Release: IMMEDIATE
APRIL 26, 1995

Gov. Christie Whitman today signed legislation to give municipalities five additional days to determine a school budget when the budget has been defeated by the voters.

The bill, A-796, was sponsored by Assemblyman Eugene Oros, R-Middlesex.

The Governor also signed A-266 to provide for security for deposits made in a banking institution by state colleges and universities. The bill was sponsored by Assemblywoman Charlotte Vandervalk, R-Bergen.