

54:4-52

LEGISLATIVE HISTORY CHECKLIST
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(Tax board--rates)

NJSA: 54:4-52

LAWS OF: 1995 CHAPTER: 345

BILL NO: A717

SPONSOR(S): Kramer

DATE INTRODUCED: Pre-filed

COMMITTEE: ASSEMBLY Local Government

SENATE: Community Affairs

AMENDED DURING PASSAGE: No

DATE OF PASSAGE: ASSEMBLY: March 10, 1995

SENATE: December 18, 1995

DATE OF APPROVAL: January 5, 1996

FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:

SPONSOR STATEMENT: Yes

COMMITTEE STATEMENT: ASSEMBLY: Yes

SENATE: Yes

FISCAL NOTE: No

VETO MESSAGE: No

MESSAGE ON SIGNING: No

FOLLOWING WERE PRINTED:

REPORTS: No

HEARINGS: No

KBP:pp

P.L.1996, CHAPTER 346, approved January 5, 1996

1994 Assembly No. 717

1 AN ACT permitting municipality to require county tax board to
2 strike its general tax rate rounded up to the nearest one-half
3 penny and amending R.S.54:4-52.
4

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

7 1. R.S.54:4-52 is amended to read as follows:
8 54:4-52. The county board of taxation shall, on or before May
9 15, fill out a table of aggregates copied from the duplicates of
10 the several assessors and the certifications of the Director of the
11 Division of Taxation relating to second-class railroad property,
12 and enumerating the following items:

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

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

Matter underlined thus is new matter.

- 1 (14) The amount of dog taxes assessed;
- 2 (15) The property exempt from taxation under the following
- 3 special classifications:
- 4 a. Public school property;
- 5 b. Other school property;
- 6 c. Public property;
- 7 d. Church and charitable property;
- 8 e. Cemeteries and graveyards;
- 9 f. Other exemptions not included in foregoing classifications
- 10 subdivided showing exemptions of real property and exemptions
- 11 of personal property;
- 12 g. The total amount of exempt property.
- 13 (16) State road tax;
- 14 (17) State school tax;
- 15 (18) County taxes apportioned, exclusive of bank stock taxes;
- 16 (19) Local taxes to be raised, exclusive of bank stock taxes,
- 17 subdivided as follows:
- 18 a. District school tax;
- 19 b. Other local taxes.
- 20 (20) Total amount of miscellaneous revenues, including surplus
- 21 revenue appropriated, for the support of the taxing district
- 22 budget;
- 23 (21) District court taxes;
- 24 (22) Library tax;
- 25 (23) Bank stock taxes due taxing district;
- 26 (24) Tax rate for local taxing purposes to be known as general
- 27 tax rate to apply per \$100.00 of valuation, which general tax rate
- 28 shall be rounded up to the nearest one-half penny after receipt in
- 29 any year of a municipal resolution submitted to the county tax
- 30 board on or before April 1, of that tax year requesting that the
- 31 general tax rate be rounded up to the nearest one-half penny.
- 32 The county board of taxation shall revise the table of
- 33 aggregates on or before September 10 to include the tax rate for
- 34 local taxing purposes for municipalities having adopted the State
- 35 fiscal year.
- 36 In addition to the above such other matters may be added, or
- 37 such changes in the foregoing items may be made, as may from
- 38 time to time be directed by the Director of the Division of
- 39 Taxation. The forms for filling out tables of aggregates shall be
- 40 prescribed by the director and sent by him to the county
- 41 treasurers of the several counties to be by them transmitted to
- 42 the county board of taxation. Such table of aggregates shall be
- 43 correctly added by columns and shall be signed by the members of
- 44 the county board of taxation and shall within three days
- 45 thereafter be transmitted to the county treasurer who shall file
- 46 the same and forthwith cause it to be printed in its entirety and
- 47 shall transmit certified copy of same to the Director of the
- 48 Division of Taxation, the State Auditor, the Director of the
- 49 Division of Local Government Services in the Department of
- 50 Community Affairs, the clerk of the board of freeholders, and the
- 51 clerk of each municipality in the county.
- 52 (cf: P.L.1992, c.189, s.24)
- 53 2. This act shall take effect January 1 next following
- 54 enactment.

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Permits municipality to require county tax board to strike
general tax rate rounded up to nearest one-half penny.

STATEMENT

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This bill requires county tax boards to strike a municipality's general tax rate rounded up to the nearest one-half penny after receipt of a petition by a municipality for that purpose in any tax year.

Specifically, the tax rate for local taxing purposes, known as the general tax rate to apply per \$100 of valuation, shall be rounded up to the nearest one-half penny after receipt in any year of a municipal resolution submitted to the county tax board on or before April 1 of that tax year requesting that the general tax rate be rounded up to the nearest one-half penny. Many municipalities do not require the additional funds produced when the tax rate is struck at the next full penny.

Permits municipality to require county tax board to strike general tax rate rounded up to nearest one-half penny.

ASSEMBLY LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 717

STATE OF NEW JERSEY

DATED: FEBRUARY 10, 1994

The Assembly Local Government Committee favorably reports Assembly Bill No. 717.

This bill requires county tax boards to strike a municipality's general tax rate rounded up to the nearest one-half penny after receipt of a petition by a municipality for that purpose in any tax year.

Specifically, the tax rate for local taxing purposes, known as the general tax rate to apply per \$100 of valuation, shall be rounded up to the nearest one-half penny after receipt in any year of a municipal resolution submitted to the county tax board on or before April 1 of that tax year requesting that the general tax rate be rounded up to the nearest one-half penny. The municipalities that do not require the additional funds produced when the tax rate is struck at the next full penny will be able to request the one-half penny rounding and thereby save their property taxpayers money.

Assembly Bill No. 717 was pre-filed for introduction in the 1994-1995 legislative session. As reported, the bill includes the changes required by technical review which has been performed.

SENATE COMMUNITY AFFAIRS COMMITTEE

STATEMENT TO

ASSEMBLY, No. 717

STATE OF NEW JERSEY

DATED: NOVEMBER 21, 1994

The Senate Community Affairs Committee reports favorably Assembly Bill No. 717.

This bill would require county tax boards to strike a municipality's general tax rate rounded up to the nearest one-half penny after receipt of a petition by a municipality for that purpose in any tax year.

Specifically, the tax rate for local taxing purposes, known as the general tax rate to apply per \$100 of valuation, shall be rounded up to the nearest one-half penny after receipt in any year of a municipal resolution submitted to the county tax board on or before April 1 of that tax year requesting that the general tax rate be rounded up to the nearest one-half penny. The municipalities that do not require the additional funds produced when the tax rate is struck at the next full penny will be able to request the one-half penny rounding and thereby save their property taxpayers money.