

54:1-35.39

**LEGISLATIVE HISTORY CHECKLIST**  
Compiled by the NJ State Law Library

(Real property valuation -  
3 year)

**NJSA:** 54:1-35.39

**LAWS OF:** 1993 **CHAPTER:** 101

**BILL NO:** A1637

**SPONSOR(S)** Hartmann and Solomon

**DATE INTRODUCED:** June 29, 1992

**COMMITTEE:** **ASSEMBLY:** Local Government

**SENATE:** ---

**AMENDED DURING PASSAGE:** Yes Amendments during passage  
Senate Committee substitute denoted by superscript numbers  
(Second Reprint) adopted

**DATE OF PASSAGE:** **ASSEMBLY:** February 25, 1993

**SENATE:** March 22, 1993

**DATE OF APPROVAL:** April 3, 1993

**FOLLOWING STATEMENTS ARE ATTACHED IF AVAILABLE:**

**SPONSOR STATEMENT:** Yes Also attached: Assembly  
committee substitute statement,  
adopted 2-1-93

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

**SENATE:** No

**FISCAL NOTE:** No

**VETO MESSAGE:** No

**MESSAGE ON SIGNING:** Yes

**FOLLOWING WERE PRINTED:**

**REPORTS:** No

**HEARINGS:** No

KBG:pp

[SECOND REPRINT]

ASSEMBLY COMMITTEE SUBSTITUTE FOR  
ASSEMBLY, No. 1637

STATE OF NEW JERSEY

ADOPTED JANUARY 11, 1993

Sponsored by Assemblymen SOLOMON, BRYANT, R. Brown,  
Baer and Assemblywoman Weinberg

1 AN ACT concerning revaluations of real property and  
2 supplementing chapter 1 of Title 54 of the Revised Statutes.

3

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

6 1. Sections 1 through 10 of this act shall be known and may be  
7 cited as the "Revaluation Relief Act of <sup>1</sup>[1992] 1993<sup>1</sup>."

8 2. The Legislature finds and determines that:

9 a. Article <sup>1</sup>[I] VIII<sup>1</sup>, Section <sup>1</sup>[1] I<sup>1</sup>, paragraph 1 of the  
10 Constitution of the State of New Jersey requires that all real  
11 property in this State be assessed for taxation under the same  
12 standard of value, which the Legislature has defined as "true" or  
13 "market" value, and taxed at a uniform general tax rate within  
14 each taxing district;

15 b. Because of such factors as rapidly changing real estate  
16 markets, excessive workloads borne by local tax assessors and  
17 limited resources available thereto, a lack of uniform data  
18 processing standards, and the technological obsolescence of  
19 certain local assessment practices, it has been extremely  
20 difficult for many municipalities to maintain current market  
21 value assessments for all properties within their corporate  
22 boundaries;

23 c. Through the statutory equalization process, the Legislature  
24 has addressed certain difficulties arising from differential  
25 assessment levels, by directing county boards of taxation to  
26 adjust aggregate assessments to presumed market levels for the  
27 purpose of equitable inter-municipal apportionment of county and  
28 school tax burdens; however, adequate resources have not been  
29 available for the provision of an ongoing adjustment process to  
30 address the assessment discrepancies which often arise within  
31 individual municipalities;

32 d. When intra-municipal discrepancies become too severe, it is  
33 necessary to periodically revalue all parcels of real property  
34 within a municipality, in order to reestablish fair and equitable  
35 taxation pursuant to the intent of our constitutional mandate, and  
36 to avoid costly and time consuming litigation;

37 e. While revaluations are thus necessary to maintain tax  
38 equity, they generally result in shocking, immediate increases in  
39 individual property tax bills, which severely strain the financial  
40 resources of many property owners, particularly homeowners, and

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup> Assembly floor amendments adopted February 1, 1993.

<sup>2</sup> Assembly floor amendments adopted February 18, 1993.

1 which threaten the stability and viability of long-standing  
2 neighborhoods and communities 1which are often already in need  
3 of rehabilitation<sup>1</sup>; and

4 f. It is, therefore, incumbent upon the Legislature, as a  
5 compelling public purpose and a matter of the general public  
6 welfare, to provide municipalities with the authority to mitigate  
7 this fiscal shock by phasing in tax increases <sup>1</sup>[which follow  
8 revaluations while retaining uniform general tax rates] in areas  
9 determined to be in need of rehabilitation<sup>1</sup>, thus maintaining the  
10 stability and viability of <sup>1</sup>those<sup>1</sup> neighborhoods and communities,  
11 while encouraging those governing bodies to conduct revaluations.

12 3. As used in this act:

13 a. "Base year" means the tax year immediately preceding the  
14 revaluation year;

15 b. "Constant rate factor" means the result obtained by  
16 dividing the total tax levy for a municipality, excluding any  
17 special district tax levies, for the base year by the net valuation  
18 taxable for that municipality for the revaluation year, as both are  
19 listed in the Abstract of Ratables and Exemptions compiled from  
20 the Table of Aggregates prepared for the municipality pursuant  
21 to R.S.54:4-52;

22 c. "Director" means the Director of the Division of Taxation  
23 in the Department of the Treasury;

24 d. "Eligible property" means any parcel of real property  
25 1containing a building or structure and located within an area  
26 declared in need of rehabilitation pursuant to this act<sup>1</sup> in a  
27 municipality in which the director and municipal governing body  
28 have determined to implement a revaluation phase-in program,  
29 and for which the net assessed valuation of that parcel after  
30 exemptions and abatements as it appears on the assessor's  
31 duplicate for the revaluation year is scheduled to increase from  
32 the value as it appeared on the assessor's duplicate for the base  
33 year at a ratio equal to or greater than the total ratio change in  
34 net valuation taxable of that municipality for the revaluation  
35 year;

36 e. "Revaluation" means the revaluation of all real property  
37 within the corporate boundaries of a municipality, performed  
38 under a contract approved by the director pursuant to P.L.1971,  
39 c.424 (C.54:1-35.35 et seq.);

40 f. "Revaluation relief credit" means an 1exemption equivalent  
41 to the<sup>1</sup> amount deducted from the tax liability of an eligible  
42 property, as part of a revaluation phase-in program;

43 g. "Revaluation impact study" means a calculation<sup>1</sup> [,  
44 performed by a municipality,]<sup>1</sup> of the difference between the tax  
45 liability for each parcel of real property situated within the  
46 municipality for the revaluation year without benefit of a  
47 revaluation phase-in credit, and that liability for the base year,  
48 and the average of all the differences within appropriate  
49 groupings of those parcels, which study is 1conducted under  
50 procedures established by the director and is<sup>1</sup> reviewed and  
51 certified by the director;

52 h. "Revaluation management analysis" means a revaluation  
53 impact study and a revaluation phase-in analysis;

54 i. "Revaluation phase-in analysis" means a calculation

1 <sup>1</sup>[performed by a municipality]<sup>1</sup> of the increase in the tax  
2 liability for each parcel of eligible property within a municipality  
3 between the base year and the revaluation year after application  
4 of the constant rate factor, minus the revaluation relief credit  
5 the municipality is authorized to allow for that property for each  
6 of the three years of a revaluation phase-in program provided for  
7 by this act, and the average of all such calculations within such  
8 groupings of those parcels as appropriate which study is  
9 <sup>1</sup>conducted under procedures established by the director and is<sup>1</sup>  
10 reviewed and certified by the director;

11 j. "Revaluation phase-in program" means the provision of  
12 revaluation relief credits by a municipality for eligible properties  
13 pursuant to this act; and

14 k. "Revaluation year" means the first tax year in which the  
15 tax liability of real property within a municipality is determined,  
16 pursuant to chapter 4 of Title 54 of the Revised Statutes, on the  
17 basis of assessed valuations of the property established by a  
18 revaluation within that municipality<sup>1</sup>;

19 l. "Area in need of rehabilitation" means a municipality or a  
20 portion of a municipality in which at least 60% of the housing  
21 units are at least 30 years of age; or which has been determined  
22 to be an area in need of rehabilitation or redevelopment pursuant  
23 to the "Local Redevelopment and Housing Law" P.L.1992, c.79,  
24 (C.40A:12A-1 et seq.) or a "blighted area" as determined  
25 pursuant to the Blighted Area Act, P.L.1949, c.187 (C.40:55-21.1  
26 et seq.); or which has been determined to be in need of  
27 rehabilitation pursuant to the "Five-Year Exemption and  
28 Abatement Law," P.L.1991, c.441 (40A:21-1 et seq.), P.L.1975,  
29 c.104 (C.54:4-3.72 et seq.), P.L.1977, c.12 (C.54:4-3.95 et seq.),  
30 or P.L.1979, c.233 (C.54:4-3.121 et seq.)<sup>1</sup>.

31 4. The director and the governing body of a municipality which  
32 has undertaken a revaluation may allow revaluation relief credits  
33 for eligible properties as hereinafter provided:

34 a. On or before April 15 of the revaluation year for  
35 municipalities operating on the January 1 to December 31 fiscal  
36 year, or one week following the date established by law for the  
37 adoption of the municipal budget for municipalities operating on  
38 the State fiscal year, whichever is appropriate, the governing  
39 body of the municipality shall conduct a revaluation management  
40 analysis<sup>1</sup>; provided, however, that a municipality which has  
41 conducted a revaluation that has not yet been used as the basis  
42 for a tax billing as of the effective date of this act may  
43 undertake the revaluation management analysis without regard  
44 for the deadline established herein<sup>1</sup>. The governing body shall, at  
45 the same time, notify the county board of taxation of the county  
46 in which the municipality is situated of its intention to conduct a  
47 revaluation management analysis.

48 b. Within three days of filling out the Table of Aggregates for  
49 the county, the county board of taxation shall transmit to each  
50 municipality which has notify the county board of taxation of its  
51 intention to conduct a revaluation management analysis certified  
52 copies of the assessor's duplicate for the revaluation year and  
53 the base year and include a certified copy of the Table of  
54 Aggregates for the municipality.

1 c. Upon receipt of the assessor's duplicates and Tables of  
2 Aggregates, as provided in subsection b. of this section, and the  
3 certified copy of the Table of Aggregates from the county  
4 treasurer, as provided in R.S.54:4-52, the municipality shall  
5 prepare a revaluation management analysis as soon as practicable  
6 thereafter.

7 d. After review of the revaluation management analysis, the  
8 governing body of the municipality may determine, by ordinance,  
9 to implement a revaluation phase-in program. <sup>1</sup>That ordinance  
10 also shall contain a listing of the areas within the municipality  
11 declared in need of rehabilitation in accordance with subsection l.  
12 of section 3 of this act. A listing, by block and lot, shall be  
13 available for public inspection in the office of the municipal  
14 assessor immediately following adoption of the ordinance.<sup>1</sup>

15 e. Upon the adoption of an ordinance pursuant to subsection d.  
16 of this section, the governing body shall immediately notify and  
17 transmit certified copies of the ordinance to the director and the  
18 county board of taxation. In addition, notwithstanding the  
19 provisions of R.S.54:4-64, the governing body shall direct the  
20 collector of the taxing district not to prepare and deliver any tax  
21 bills until the county board of taxation has prepared and delivered  
22 a revised tax duplicate for the municipality. Any collector so  
23 directed shall prepare and mail, or otherwise cause to be  
24 delivered, a statement to the individuals assessed and, if so  
25 authorized, to any mortgagee or other agent in substantially the  
26 following form: "The governing body of (municipality) has  
27 determined to phase in tax increases associated with the recently  
28 completed revaluation. Your tax bill incorporating the phase-in  
29 will be forthcoming."

30 5. a. Upon the receipt of a certified copy of the ordinance,  
31 the director shall conduct a final review of the tax duplicate for  
32 the municipality, and make a final determination of which parcels  
33 of real property in the municipality are eligible properties.

34 b. The director shall determine the amount of the revaluation  
35 relief credit for each eligible property for the revaluation year as  
36 follows:

37  $RRC = 0.75 (A - B)$

38 Where:

39 "RRC" equals the revaluation relief credit for the eligible  
40 property;

41 "A" equals the tax liability produced by multiplying the  
42 constant rate factor for the municipality for the revaluation year  
43 times the net assessed value of the eligible property as it appears  
44 on the assessor's duplicate for the revaluation year; and

45 "B" equals the tax liability produced by multiplying the general  
46 tax rate for the municipality for the base year times the net  
47 assessed value of the eligible property as it appeared on the  
48 assessor's duplicate for the base year.

49 6. a. The director shall certify to the county board of taxation  
50 the aggregate amount of revaluation relief credits to be allowed  
51 eligible properties within the municipality. The county board of  
52 taxation shall forthwith prepare a revised Table of Aggregates.  
53 In the revised Table of Aggregates, the board shall include, as  
54 part of the amount which must be raised for local municipal

1 purposes through taxation, the aggregate amount of the  
2 revaluation relief credits to be allowed eligible properties within  
3 the municipality. The revised Table of Aggregates for the  
4 municipality shall be signed and transmitted as provided in  
5 R.S.54:4-52.

6 b. The director shall provide, at the same time, the county  
7 board of taxation with a certified list of the eligible properties  
8 within the municipality and the amount of the revaluation relief  
9 credit to which each is entitled. The county board shall  
10 immediately thereafter cause the corrected, revised and  
11 completed duplicate, certified by it to be a true record of the  
12 taxes assessed, to be delivered to the collector of the  
13 municipality. The revised tax list shall remain in the office of  
14 the board as a public record. Thereafter neither the assessor nor  
15 the collector shall make or cause to be made any change or  
16 alteration in the tax duplicate except as may be provided by law.

17 7. a. As soon as the tax duplicate is delivered to the collector  
18 of the municipality, the collector shall <sup>1</sup>[at once begin] proceed  
19 with<sup>1</sup> the work of preparing, completing, mailing or otherwise  
20 delivering tax bills to the individuals assessed<sup>1</sup>], and the collector  
21 shall complete the work at least 20 days before the third  
22 installment of taxes falls due. He shall also, at least 60 days  
23 before the first installment of taxes for the next succeeding year  
24 falls due, prepare and mail, or otherwise cause to be delivered, to  
25 the individuals assessed, a tax bill for the first and second  
26 installments for that year computed as hereinafter provided at  
27 one-half of the tax levied during the previous tax year. When any  
28 individual assessed has authorized the collector to mail or  
29 otherwise deliver his tax bill to a mortgagee or any other agent,  
30 the collector, at the same time, shall mail or otherwise cause to  
31 be delivered a duplicate tax bill to the individual assessed and  
32 shall print across the face of that duplicate tax bill the following  
33 inscription: "This is not a bill--for advice only." The validity of  
34 any tax or assessment, or the time at which it shall be payable,  
35 shall not be affected by the failure of a taxpayer to receive a tax  
36 bill, but every taxpayer is put upon notice to ascertain from the  
37 proper official of the taxing district the amount which may be  
38 due for taxes or assessments against his property] pursuant to  
39 R.S.54:4-64 and R.S.54:4-66<sup>1</sup>.

40 b. The tax bill shall be in a form prescribed by the Director of  
41 the Division of Local Government Services in the Department of  
42 Community Affairs, after consultation with the director, and  
43 shall include, in addition to such other information as may be  
44 required by law, rule or regulation, notification that the local  
45 municipal purposes tax rate for the municipality includes a rate  
46 to support the revaluation phase-in program. The bill shall also  
47 indicate the amount of the revaluation relief credit the taxpayer  
48 received for his eligible property.

49 8. The provisions of R.S.54:4-66 and R.S.54:4-67 to the  
50 contrary notwithstanding, for a municipality which has  
51 implemented a revaluation phase-in program pursuant to this act,  
52 the Director of the Division of Local Government Services in the  
53 Department of Community Affairs may order that the third  
54 installment of taxes shall be payable in the revaluation year on a

1 date other than that set forth in those statutes and shall not be  
2 deemed delinquent until the tenth calendar day following the new  
3 date.

4 9. Revaluation relief credits for eligible properties in the  
5 revaluation year shall continue to be provided in the first and  
6 second tax year next following the revaluation year.

7 For the first and second year following the revaluation year,  
8 the director shall calculate, forthwith each year upon the receipt  
9 of a certified copy of a resolution from the municipality, the  
10 amount of the revaluation relief credit for each eligible property.

11 For the purposes of this section:

12 "RRC" equals the revaluation relief credit for the eligible  
13 property;

14 "A" equals the tax liability produced by multiplying the  
15 constant rate factor for the municipality for the revaluation year  
16 by the net assessed value of the eligible property as it appeared  
17 on the assessor's duplicate for the revaluation year; and

18 "B" equals the tax liability produced by multiplying the general  
19 tax rate for the municipality for the base year by the net  
20 assessed value of the eligible property as it appeared on the  
21 assessor's duplicate for the base year.

22 For the first tax year next following the revaluation year, the  
23 director shall determine the amount of the revaluation relief  
24 credit as follows:

25  $RRC=0.50 (A-B)$

26 For the second tax year next following the revaluation year,  
27 the director shall determine the amount of the revaluation relief  
28 credit for each eligible property as follows:

29  $RRC= 0.25 (A-B)$

30 In each of those tax years the director shall certify to the  
31 county board of taxation the aggregate amount of revaluation  
32 relief credits to be provided for eligible properties within the  
33 municipality, and shall provide the county board of taxation with  
34 a certified list of eligible properties within the municipality and  
35 the amount of the revaluation relief credit to which each is  
36 entitled. The county board of taxation shall incorporate the  
37 information provided on that list into the tax duplicate prepared  
38 for the taxing district pursuant to R.S.54:4-55.

39 10. The provision of revaluation relief credits pursuant to this  
40 act shall not result in any tax year in a tax liability for an eligible  
41 property which is less than the tax liability for the base year.

42 11. a. Any post-revaluation impacted city may employ the  
43 provisions of sections 11 through 18 of this act to provide for a  
44 property tax phase-in beginning in tax year 1993.

45 b. As used in sections 11 through 18 of this act:

46 "Base year" means the 1991 tax year;

47 "Constant rate factor" means the result obtained by dividing  
48 the total tax levy for a municipality excluding any special district  
49 tax levies for the base year by the net valuation taxable for that  
50 municipality for the evaluation year, as both are listed in the  
51 Abstract of Ratables and Exemptions compiled from the Table of  
52 Aggregates prepared for the municipality pursuant to R.S.54:4-52;

53 "Evaluation year" means the 1993 tax year;

54 "Post-revaluation impacted city" means a city that has a

1 population greater than 80,000 according to the most recent  
2 federal decennial census and has implemented a revaluation in  
3 the 1992 tax year.

4 12. The director and the governing body of a city eligible to  
5 employ the provisions of sections 11 through 18 of this act may  
6 allow revaluation relief credits for eligible properties as  
7 hereinafter provided:

8 a. On or before April 15 of the evaluation year the governing  
9 body of the city may determine, by ordinance, to implement a  
10 revaluation phase-in program. <sup>1</sup>That ordinance also shall contain  
11 a listing of the areas within the municipality declared in need of  
12 rehabilitation in accordance with subsection l. of section 3 of this  
13 act. A listing, by block and lot, shall be available for public  
14 inspection in the office of the municipal assessor immediately  
15 following adoption of the ordinance.<sup>1</sup>

16 b. Upon the adoption of an ordinance to implement a  
17 revaluation phase-in program pursuant to subsection a. of this  
18 section, the governing body shall immediately notify and transmit  
19 certified copies of the ordinance to the director and the county  
20 board of taxation. In addition, the governing body shall direct,  
21 notwithstanding the provisions of R.S.54:4-64, the collector of  
22 the taxing district not to prepare and deliver any tax bills until  
23 the county board of taxation has prepared and delivered a revised  
24 tax duplicate for the city. Any collector so directed shall  
25 prepare and mail, or otherwise cause to be delivered, a statement  
26 to the individuals assessed and, if so authorized, to any  
27 mortgagee or other agent in substantially the following form:  
28 "The governing body of (city) has determined to phase in tax  
29 increases associated with the recently completed revaluation.  
30 Your tax bill incorporating the phase-in will be forthcoming."

31 13. a. Upon the receipt of a certified copy of the ordinance,  
32 the director shall conduct a review of the tax duplicate for the  
33 city and make a final determination of which parcels of real  
34 property in the city are eligible properties. <sup>1</sup>The municipality  
35 and county board of taxation shall assist the director in  
36 conducting the review as the director shall require.<sup>1</sup>

37 b. The director shall determine the amount of the revaluation  
38 relief credit for each eligible property for the evaluation year as  
39 follows:

40 
$$RRC = 0.75 (A - B)$$

41 Where:

42 "RRC" equals the revaluation relief credit for the eligible  
43 property;

44 "A" equals the tax liability produced by multiplying the  
45 constant rate factor for the city for the evaluation year times  
46 the net assessed value of the eligible property as it appears on  
47 the assessor's duplicate for the evaluation year; and

48 "B" equals the tax liability produced by multiplying the general  
49 tax rate for the city for the base year times the net assessed  
50 value of the eligible property as it appeared on the assessor's  
51 duplicate for the base year.

52 14. a. The director shall certify to the county board of  
53 taxation the aggregate amount of revaluation relief credits to be  
54 allowed eligible properties within the city. The county board of



1 taxation shall forthwith prepare a revised Table of Aggregates.  
2 In the revised Table of Aggregates, the board shall include, as  
3 part of the amount which must be raised for local municipal  
4 purposes through taxation, the aggregate amount of the  
5 revaluation relief credits to be allowed eligible properties within  
6 the city. The revised Table of Aggregates for the city shall be  
7 signed and transmitted as provided in R.S.54:4-52.

8 b. The director shall provide, at the same time, the county  
9 board of taxation with a certified list of the eligible properties  
10 within the city and the amount of the revaluation relief credit to  
11 which each is entitled. The county board shall immediately  
12 thereafter cause the corrected, revised and completed duplicate,  
13 certified by it to be a true record of the taxes assessed, to be  
14 delivered to the collector of the city. The revised tax list shall  
15 remain in the office of the board as a public record. Thereafter,  
16 neither the assessor nor the collector shall make or cause to be  
17 made any change or alteration in the tax duplicate except as may  
18 be provided by law.

19 15. a. As soon as the tax duplicate is delivered to the  
20 collector of the city, he shall <sup>1</sup>[at once begin] proceed with<sup>1</sup> the  
21 work of preparing, completing, mailing or otherwise delivering  
22 tax bills to the individuals assessed<sup>1</sup>], and he shall complete the  
23 work as soon as practicable. He shall also, at least 60 days  
24 before the first installment of taxes for the next succeeding year  
25 falls due, prepare and mail, or otherwise cause to be delivered, to  
26 the individuals assessed, a tax bill for the first and second  
27 installments for that year computed as hereinafter provided at  
28 one-half of the tax levied during the previous tax year. When any  
29 individual assessed has authorized the collector to mail or  
30 otherwise deliver his tax bill to a mortgagee or any other agent,  
31 the collector, at the same time, shall mail or otherwise cause to  
32 be delivered a duplicate tax bill to the individual assessed and  
33 shall print across the face of that duplicate tax bill the following  
34 inscription: "This is not a bill--for advice only." The validity of  
35 any tax or assessment, or the time at which it shall be payable,  
36 shall not be affected by the failure of a taxpayer to receive a tax  
37 bill, but every taxpayer is put upon notice to ascertain from the  
38 proper official of the taxing district the amount which may be  
39 due for taxes or assessments against his property.

40 b. The tax bill shall be in a form prescribed by the Director of  
41 the Division of Local Government Services in the Department of  
42 Community Affairs, after consultation with the director, and  
43 shall include, in addition to such other information as may be  
44 required by law, rule or regulation, notification that the local  
45 municipal purposes tax rate for the city includes a rate to support  
46 the revaluation phase-in program. The bill shall also indicate the  
47 amount of the revaluation relief credit the taxpayer received for  
48 his eligible property] pursuant to R.S.54:4-64 and R.S.54:4-66<sup>1</sup>.

49 <sup>2</sup>b. The tax bill shall be in a form prescribed by the Director  
50 of the Division of Local Government Services in the Department  
51 of Community Affairs, after consultation with the director, and  
52 shall include, in addition to such other information as may be  
53 required by law, rule or regulation, notification that the local  
54 municipal purposes tax rate for the city includes a rate to support

1 the revaluation phase-in program. The bill shall also indicate the  
2 amount of the revaluation relief credit the taxpayer received for  
3 his eligible property.<sup>2</sup>

4 16. The provisions of R.S.54:4-66 and R.S.54:4-67 to the  
5 contrary notwithstanding, for a city which has implemented a  
6 revaluation phase-in program pursuant to sections 11 through 18  
7 of this act, the director may order that any installment of taxes  
8 shall be payable in the evaluation year on a date other than that  
9 set forth in those statutes and shall not be deemed delinquent  
10 until the tenth calendar day following the new date.

11 17. Revaluation relief credits for eligible properties in the  
12 evaluation year shall continue to be provided in the first and  
13 second tax year next following the evaluation year.

14 For the first and second year following the evaluation year, the  
15 director, forthwith upon the receipt of a certified copy of a  
16 resolution from the city, shall calculate the amount of the  
17 revaluation relief credit for each eligible property.

18 For the purposes of this section:

19 "RRC" equals the revaluation relief credit for the eligible  
20 property;

21 "A" equals the tax liability produced by multiplying the  
22 constant rate factor for the city for the evaluation year by the  
23 net assessed value of the eligible property as it appeared on the  
24 assessor's duplicate for the evaluation year; and

25 "B" equals the tax liability produced by multiplying the general  
26 tax rate for the city for the base year by the net assessed value  
27 of the eligible property as it appeared on the assessor's duplicate  
28 for the base year.

29 For the first tax year next following the evaluation year, the  
30 director shall determine the amount of the revaluation relief  
31 credit as follows:

32  $RRC=0.50 (A-B)$

33 For the second tax year next following the evaluation year, the  
34 director shall determine the amount of the revaluation relief  
35 credit for each eligible property as follows:

36  $RRC= 0.25 (A-B)$

37 In each of those tax years the director shall certify to the  
38 county board of taxation the aggregate amount of revaluation  
39 relief credits to be provided for eligible properties within the  
40 city, and shall provide the county board of taxation with a  
41 certified list of eligible properties within the city and the amount  
42 of the revaluation relief credit to which each is entitled. The  
43 county board of taxation shall incorporate the information  
44 provided on the list in the tax duplicate prepared for the taxing  
45 district pursuant to R.S.54:4-55.

46 18. The provision of revaluation relief credits pursuant to  
47 sections 11 through 18 of this act shall not result in any tax year  
48 in a tax liability for an eligible property which is less than the tax  
49 liability for the base year.

50 <sup>1</sup>19. The director may establish policies and procedures to  
51 address technical problems which arise in overseeing  
52 implementation of this act.<sup>1</sup>

53 <sup>1</sup>[19.] 20.<sup>1</sup> The director, pursuant to the "Administrative  
54 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), shall

1 promulgate rules and regulations necessary to effectuate the  
2 purposes of this act.

3 <sup>1</sup>[20.] 21.1 This act shall take effect immediately.

4

5

6

7

8 Permits municipalities to spread over three-year period the tax  
9 impact of extreme increases in tax assessments resulting from  
10 revaluation.

ASSEMBLY, No. 1637

STATE OF NEW JERSEY

INTRODUCED JUNE 29, 1992

By Assemblymen HARTMANN and SOLOMON

1 AN ACT concerning revaluations of real property and  
2 supplementing chapter 1 of Title 54 of the Revised Statutes.

3

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

6 1. This act shall be known and may be cited as the  
7 "Revaluation Relief Act."

8 2. The Legislature finds and determines that:

9 a. Article I, Section 1, paragraph 1 of the Constitution of the  
10 State of New Jersey requires that all real property in this State  
11 be assessed for taxation under the same standard of value, which  
12 the Legislature has defined as "true," or "market" value, and  
13 taxed at a uniform general tax rate within each taxing district;

14 b. Because of such factors as rapidly changing real estate  
15 markets, excessive workloads borne by local tax assessors and  
16 limited resources available thereto, a lack of uniform data  
17 processing standards, and the technological obsolescence of  
18 certain local assessment practices, it has been extremely  
19 difficult for many municipalities to maintain current market  
20 value assessments for all properties within their corporate  
21 boundaries;

22 c. Through the statutory equalization process, the Legislature  
23 has addressed certain difficulties arising from differential  
24 assessment levels, by directing county boards of taxation to  
25 adjust aggregate assessments to presumed market levels for the  
26 purpose of equitable inter-municipal apportionment of county and  
27 school tax burdens; however, adequate resources have not been  
28 available for the provision of an ongoing adjustment process to  
29 address the assessment discrepancies which often arise within  
30 individual municipalities;

31 d. When intra-municipal discrepancies become too severe, it is  
32 necessary to periodically revalue all parcels of real property  
33 within a municipality, in order to reestablish fair and equitable  
34 taxation pursuant to the intent of our constitutional mandate, and  
35 to avoid costly and time consuming litigation;

36 e. While revaluations are thus necessary to maintain tax  
37 equity, they generally result in shocking, immediate increases in  
38 individual property tax bills, which severely strain the financial  
39 resources of many property owners, particularly homeowners, and  
40 which threaten the stability and viability of long-standing  
41 neighborhoods and communities; and

42 f. It is, therefore, incumbent upon the Legislature, as a  
43 compelling public purpose and a matter of the general public  
44 welfare, to provide municipalities with the authority to mitigate  
45 this fiscal shock by phasing in tax increases which follow

- 1 revaluations while retaining uniform general tax rates, thus  
2 maintaining the stability and viability of neighborhoods and  
3 communities, while encouraging those governing bodies to  
4 conduct revaluations.
- 5 3. As used in this act:
- 6 a. "Base year" means the tax year immediately preceding the  
7 revaluation year;
- 8 b. "Constant rate factor" means the result obtained by  
9 dividing the total tax levy for a municipality for the base year by  
10 the net valuation taxable for that municipality for the  
11 revaluation year, as both are listed in the Abstract of Ratables  
12 and Exemptions compiled from the Table of Aggregates prepared  
13 for the municipality pursuant to R.S.54:4-52, and multiplying the  
14 resulting quotient by 100.00;
- 15 c. "Director" means the Director of the Division of Taxation  
16 in the Department of the Treasury;
- 17 d. "Eligible property" means any parcel of real property in a  
18 municipality in which the director and municipal governing body  
19 have determined to implement a revaluation phase-in program,  
20 and for which the assessed valuation of that parcel as it appears  
21 on the assessor's duplicate for the revaluation year is at least  
22 four times the assessed valuation of the parcel as it appeared on  
23 the assessor's duplicate for the base year;
- 24 e. "Revaluation" means the revaluation of all real property  
25 within the corporate boundaries of a municipality, performed  
26 under a contract approved by the director pursuant to P.L.1971,  
27 c.424 (C.54:1-35.35 et seq.);
- 28 f. "Revaluation relief credit" means an amount deducted from  
29 the tax liability of an eligible property, as part of a revaluation  
30 phase-in program;
- 31 g. "Revaluation impact study" means a calculation of the  
32 difference between the tax liability for each parcel of real  
33 property situated within a municipality for the revaluation year,  
34 and that liability for the base year, and the average of all the  
35 differences within such groupings of those parcels as the director  
36 deems appropriate;
- 37 h. "Revaluation management analysis" means a revaluation  
38 impact study and a revaluation phase-in analysis;
- 39 i. "Revaluation phase-in analysis" means a calculation of the  
40 increase in the tax liability for each parcel of eligible property  
41 within a municipality between the base year and the revaluation  
42 year, minus the revaluation relief credit the municipality is  
43 authorized to allow for that property for each of the three years  
44 of a revaluation phase-in program provided for by this act, and  
45 the average of all such calculations within such groupings of  
46 those parcels as the director deems appropriate;
- 47 j. "Revaluation phase-in program" means the provision of  
48 revaluation relief credits by a municipality for eligible properties  
49 pursuant to this act; and
- 50 k. "Revaluation year" means the first tax year in which the  
51 tax liability of real property within a municipality is determined,  
52 pursuant to chapter 4 of Title 54 of the Revised Statutes, on the  
53 basis of assessed valuations of the property established by a  
54 revaluation within that municipality.

1 4. The Director of the Division of Taxation in the Department  
2 of the Treasury and the governing body of a municipality which  
3 has undertaken a revaluation may allow revaluation relief credits  
4 for eligible properties as hereinafter provided:

5 a. On or before April 15 of the revaluation year or one week  
6 following the date established by law for the adoption of the  
7 municipal budget, whichever is later, the governing body of the  
8 municipality shall apply to the director for a revaluation  
9 management analysis. The governing body shall, at the same  
10 time, notify the county board of taxation of the county in which  
11 the municipality is situated of its application to the director.

12 b. Within three days of filling out the Table of Aggregates for  
13 the county, the county board of taxation shall transmit to the  
14 director certified copies of the assessor's duplicate for the  
15 revaluation year and the base year for each municipality which  
16 has notified the county board of taxation that it has applied to  
17 the director for a revaluation management analysis, and  
18 appropriate Tables of Aggregates.

19 c. Upon receipt of the assessor's duplicates and Tables of  
20 Aggregates, as provided in subsection b. of this section, and the  
21 certified copy of the county treasurer, as provided in  
22 R.S.54:4-52, the director shall prepare a revaluation management  
23 analysis for each applicant municipality. The director shall  
24 transmit the completed analysis to each applicant municipality  
25 within 10 days of receipt of the duplicates.

26 d. After review of the revaluation management analysis, the  
27 governing body of the municipality may, by ordinance, determine  
28 to implement a revaluation phase-in program.

29 e. Upon the adoption of that ordinance, the governing body  
30 shall immediately notify and transmit certified copies of the  
31 ordinance to the director and the county board of taxation. In  
32 addition, the governing body shall, notwithstanding the provisions  
33 of R.S.54:4-64, direct the collector of the taxing district not to  
34 prepare and deliver any tax bills until the county board of  
35 taxation has prepared and delivered a revised tax duplicate for  
36 the municipality. Any collector so directed shall prepare and  
37 mail, or otherwise cause to be delivered, a statement to the  
38 individuals assessed and, if so authorized, to any mortgagee or  
39 other agent in substantially the following form: "The governing  
40 body of (municipality) has determined to phase in tax increases  
41 associated with the recently completed revaluation. Your tax bill  
42 incorporating the phase-in will be forthcoming."

43 5. a. Upon the receipt of a certified copy of the ordinance,  
44 the director shall conduct a final review of the tax duplicate for  
45 the municipality, and make a final determination of which parcels  
46 of real property in the municipality are eligible properties.

47 b. The director shall determine the amount of the revaluation  
48 relief credit for each eligible property for the revaluation year as  
49 follows:

$$50 \text{ RRC} = 0.75 (A - B)$$

51 Where:

52 "RRC" equals the revaluation relief credit for the eligible  
53 property;

54 "A" equals the tax liability produced by multiplying the

1 constant rate factor for the municipality for the revaluation year  
2 times the assessed value of the eligible property as it appears on  
3 the assessor's duplicate for the revaluation year; and

4 "B" equals the tax liability produced by multiplying the general  
5 tax rate for the municipality for the base year times the assessed  
6 value of the eligible property as it appeared on the assessor's  
7 duplicate for the base year.

8 6. a. The director shall certify to the county board of taxation  
9 the aggregate amount of revaluation relief credits to be allowed  
10 eligible properties within the municipality. The county board of  
11 taxation shall forthwith prepare a revised Table of Aggregates.  
12 In the revised Table of Aggregates, the board shall include, as  
13 part of the amount which must be raised for local municipal  
14 purposes through taxation, the aggregate amount of the  
15 revaluation relief credits to be allowed eligible properties within  
16 the municipality. The revised Table of Aggregates for the  
17 municipality shall be signed and transmitted as provided in  
18 R.S.54:4-52.

19 b. The director shall, at the same time, provide the county  
20 board of taxation with a certified list of the eligible properties  
21 within the municipality and the amount of the revaluation relief  
22 credit to which each is entitled. The county board shall  
23 immediately thereafter cause the corrected, revised and  
24 completed duplicate, certified by it to be a true record of the  
25 taxes assessed, to be delivered to the collector of the  
26 municipality. The revised tax list shall remain in the office of  
27 the board as a public record. Thereafter neither the assessor nor  
28 the collector shall make or cause to be made any change or  
29 alteration in the tax duplicate except as may be provided by law.

30 7. a. As soon as the tax duplicate is delivered to the collector  
31 of the municipality, he shall at once begin the work of preparing,  
32 completing, mailing or otherwise delivering tax bills to the  
33 individuals assessed, and he shall complete the work at least 20  
34 days before the third installment of taxes falls due. He shall  
35 also, at least 60 days before the first installment of taxes for the  
36 next succeeding year falls due, prepare and mail, or otherwise  
37 cause to be delivered, to the individuals assessed, a tax bill for  
38 the first and second installments for that year computed as  
39 hereinafter provided at one-half of the tax levied during the  
40 previous tax year. When any individual assessed has authorized  
41 the collector to mail or otherwise deliver his tax bill to a  
42 mortgagee or any other agent, the collector shall, at the same  
43 time, mail or otherwise cause to be delivered a duplicate tax bill  
44 to the individual assessed and shall print across the face of that  
45 duplicate tax bill the following inscription: "This is not a  
46 bill--for advice only." The validity of any tax or assessment, or  
47 the time at which it shall be payable, shall not be affected by the  
48 failure of a taxpayer to receive a tax bill, but every taxpayer is  
49 put upon notice to ascertain from the proper official of the  
50 taxing district the amount which may be due for taxes or  
51 assessments against his property.

52 b. The tax bill shall be in a form prescribed by the Director of  
53 the Division of Local Government Services in the Department of  
54 Community Affairs, after consultation with the director, and

1 shall include, in addition to such other information as may be  
2 required by law, rule or regulation, notification that the local  
3 municipal purposes tax rate for the municipality includes a rate  
4 to support the revaluation phase-in program. The bill shall also  
5 indicate the amount of the revaluation relief credit the taxpayer  
6 received for his eligible property.

7 8. The provisions of R.S.54:4-66 and R.S.54:4-67 to the  
8 contrary notwithstanding, for a municipality which has  
9 implemented a revaluation phase-in program pursuant to this act,  
10 the director may order that the third installment of taxes shall be  
11 payable in the revaluation year on a date other than that set  
12 forth in those statutes and shall not be deemed delinquent until  
13 the tenth calendar day thereafter.

14 9. Revaluation relief credits for eligible properties in the  
15 revaluation year shall continue to be provided in the first and  
16 second tax year next following the revaluation year.

17 For the first and second year following the revaluation year,  
18 the director shall, forthwith upon the receipt of a certified copy  
19 of the ordinance, calculate the amount of the revaluation relief  
20 credit for each eligible property. The director shall determine  
21 the amount of the revaluation relief credit for the first tax year  
22 next following the revaluation year as follows:

23  $RRC=0.50 (A-B)$

24 Where:

25 "RRC" equals the revaluation relief credit for the eligible  
26 property;

27 "A" equals the tax liability produced by multiplying the  
28 constant rate factor for the municipality for the revaluation year  
29 by the assessed value of the eligible property as it appeared on  
30 the assessor's duplicate for the revaluation year; and

31 "B" equals the tax liability produced by multiplying the general  
32 tax rate for the municipality for the base year by the assessed  
33 value of the eligible property as it appeared on the assessor's  
34 duplicate for the base year.

35 For the second tax year next following the revaluation year,  
36 the director shall determine the amount of the revaluation relief  
37 credit for each eligible property as follows:

38  $RRC= 0.25 (A-B)$

39 In each such tax year, the director shall certify to the county  
40 board of taxation the aggregate amount of revaluation relief  
41 credits to be provided for eligible properties within the  
42 municipality, and shall provide the county board of taxation with  
43 a certified list of eligible properties within the municipality and  
44 the amount of the revaluation relief credit to which each is  
45 entitled. The county board of taxation shall incorporate the  
46 information provided on the list in the tax duplicate prepared for  
47 the taxing district pursuant to R.S.54:4-55.

48 10. The provision of revaluation relief credits pursuant to this  
49 act shall not result in any tax year in a tax liability for an eligible  
50 property which is less than the tax liability for the base year.

51 11. The director shall, pursuant to the "Administrative  
52 Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), promulgate  
53 rules and regulations necessary to effectuate the purposes of this  
54 act.



1 12. Any municipality that is undergoing a revaluation or has  
2 undergone but not implemented a revaluation may apply to the  
3 director on or before December 31, 1992 for a revaluation  
4 management analysis. The director shall notify the appropriate  
5 county board of taxation of the receipt of the application, shall  
6 forward a copy of this notification to the applicant municipality,  
7 and shall transmit the completed certification to the applicant  
8 municipality and to the county tax board of the applicant  
9 municipality within 10 days of receipt of the application.

10 The county board of taxation having jurisdiction over the  
11 applicant municipality shall, notwithstanding the certification of  
12 any tax list reflecting a revaluation of real property for the tax  
13 year 1993, revise that tax list by deleting the new values and  
14 substituting therefor, for the tax year 1993, the tax list for the  
15 tax year 1992, subject to any modifications due to changes in  
16 taxable status, and due to changes as the result of demolitions,  
17 new construction, or any decision of the county board of taxation  
18 or judgment of the Tax Court concerning tax appeals.

19 13. This act shall take effect immediately.  
20  
21

#### 22 STATEMENT 23

24 This bill allows any municipality to phase in extreme property  
25 tax increases resulting from revaluations over a three year  
26 period, the phase-in to be financed solely through a  
27 municipality's own property tax base.

28 Under present conditions, the major impact of a revaluation is  
29 felt in the first year of implementation. The impact is  
30 accelerated by the fact that budgetary increases in county,  
31 municipal, and school tax levies are added to tax bill increases  
32 resulting from new assessed values established by the revaluation.

33 Rather than requiring immediate and full implementation of a  
34 revaluation, this bill provides municipalities with the authority to  
35 mitigate the fiscal shock caused by a revaluation by spreading the  
36 tax impact of the revaluation over a three year period through a  
37 series of revaluation credits for eligible property owners. This  
38 limited three year cycle ensures that owners of previously  
39 over-assessed properties obtain property tax relief without undue  
40 delay, while cushioning the blow to owners of previously  
41 under-assessed properties. The relief provided under the act  
42 would affect only properties for which the assessment increased  
43 to at least four times the previous assessment as a result of  
44 revaluation.

45 Through the use of a "constant rate factor," the bill restricts  
46 the amount to be phased in to increases resulting solely from  
47 changes in valuations due to the revaluation. Tax increases  
48 stemming from increased municipal, county or school budgets will  
49 not be phased in.

50 Finally, this bill allows any municipality which is undergoing or  
51 has undergone revaluation as of the effective date of the bill to  
52 postpone implementing the revaluation for one year.

ASSEMBLY LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY COMMITTEE SUBSTITUTE FOR

ASSEMBLY, No. 1637

STATE OF NEW JERSEY

DATED: JANUARY 11, 1993

The Assembly Local Government Committee favorably reports an Assembly Committee Substitute for Assembly Bill No. 1637.

The Committee Substitute for Assembly Bill No. 1637 allows any municipality to phase in extreme property tax increases resulting from revaluations over a three-year period, the phase-in to be financed solely through a municipality's own property tax base.

Under present conditions, the major impact of a revaluation is felt in the first year of implementation. The impact is accelerated by the fact that budgetary increases in county, municipal, and school tax levies are added to tax bill increases resulting from new assessed values established by the revaluation.

This committee substitute provides municipalities with the authority to mitigate the fiscal shock caused by a revaluation by spreading the tax impact of the revaluation over a three-year period through a series of revaluation credits for eligible property owners. This limited three-year cycle ensures that owners of previously over-assessed properties obtain property tax relief without undue delay, while cushioning the blow to owners of previously under-assessed properties. The relief provided under the act would affect only properties for which the assessment increased at a rate of change equal to or greater than the overall increase in municipal assessment as a result of revaluation.

Through the use of a "constant rate factor," the committee substitute restricts the amount to be phased in to increases resulting solely from changes in valuations due to the revaluation. Tax increases stemming from increased municipal, county or school budgets will not be phased in.

Finally, sections 11 through 18 of the committee substitute allow any city with a population greater than 80,000 that has implemented a revaluation in 1992 to provide for a revaluation phase-in beginning in tax year 1993 and continuing through 1995. Camden City and Trenton City would be eligible to utilize these special provisions.

This committee substitute is identical to Senate Bill No. 1411 except for a minor change in the date of the short title.

STATEMENT TO  
ASSEMBLY COMMITTEE SUBSTITUTE FOR  
**ASSEMBLY, No. 1637**

with Assembly Floor Amendments  
(Proposed by Assemblymen SOLOMON and BRYANT)

ADOPTED FEBRUARY 1, 1993

These floor amendments restrict a municipal revaluation relief program to "areas in need of rehabilitation" and define a "revaluation relief credit" as an exemption in order to bring the legislation under the tax abatement and exemption provisions for areas in need of rehabilitation permitted by Article VIII, Section I, paragraph 6 of the New Jersey Constitution.

The amendments define an "area in need of rehabilitation" as: (1) a portion or all of a municipality in which at least 60 percent of the housing units are 30 years or more of age; (2) one which has been determined to be an area in need of rehabilitation or redevelopment pursuant to the "Local Redevelopment and Housing Law"; (3) a "blighted area" as determined under the Blighted Area Act; (4) one which has been determined to be in need of rehabilitation pursuant to the "Five-Year Exemption and Abatement Law"; or (5) one determined to be in need of rehabilitation pursuant to P.L.1975, c.104 (C.54:4-3.72 et seq.), P.L.1977, c.12 (C.54:4-3.95 et seq.) or P.L.1979, c.233 (C.54:4-3.121 et seq.).

These amendments also refine the definition of "eligible property" to be a parcel of real property containing a building or structure and located within an area declared in need of rehabilitation. In addition, the amendments remove the requirement that the revaluation impact study and phase-in analysis be performed by the municipality, and provide that these works be conducted under procedures established by the director; provide that a municipality which has conducted a revaluation that has not been used as the basis for a tax billing as of the effective date of the legislation may undertake the revaluation management analysis without regard to the time deadlines which are otherwise established for municipalities which operate on either the calendar year or the State fiscal year; require that the ordinance adopted to implement the revaluation phase-in program also contain a listing of the areas within the municipality declared in need of rehabilitation in accordance with subsection 1. of section 3 of the bill and that a listing of block and lot numbers be available for public inspection in the office of the municipal assessor immediately following adoption of the ordinance; require that the municipality and county board of taxation assist the Director of the Division of Taxation in conducting the review of the tax duplicate for the city; and give the director broad power to establish policies and procedures to address technical problems which arise in overseeing implementation of this legislation.

Finally, these amendments correct the tax billing procedure to properly reflect differences in municipalities operating under the State fiscal year and the calendar year.



# OFFICE OF THE GOVERNOR

## NEWS RELEASE

**CN-001**  
**Contact:**

Jon Shure, 609/538-1480 (H)  
Jo Glading, 609/466-4136 (H)

**TRENTON, N.J. 08625**  
**Release:** Saturday  
April 3, 1993

### *GOVERNOR SIGNS TAX MITIGATION BILL*

**CAMDEN --** Governor Jim Florio today signed legislation that will help homeowners hard hit by tax revaluations and offer property tax relief to others who have been over assessed.

"We're here to make sure that homeowners don't get hit with sudden tax hikes their budgets can't absorb. This bill will allow homeowners, whose property taxes have soared, the time they need to absorb the increases," said Governor Florio. "Our cities are among New Jersey's greatest assets. They can become magnets for business, culture and vital community life again or they can breed crime and despair. We've got to help our cities 24 hours a day -- not just until the end of the business day. That's the heart of the Municipal Revaluation Relief bill."

The Municipal Revaluation Relief Program affects Camden and Trenton specifically, both of which have undergone recent revaluations. The bill will shield homeowners from extreme property tax increases due to revaluations by phasing increases in over the next three years. It will also deliver swift property tax relief to owners who have been over assessed. The measure will also give property owners in areas that still need revitalization additional encouragement not to abandon these fragile neighborhoods so that small businesses such as the local grocer, laundry or restaurant can stay in the neighborhood.

The bill restricts the amount to be phased-in to increases resulting solely from changes in valuations. Increases due to increased municipal, county or school budgets would not be phased in.

"Many of us remember when Camden was in its prime -- when Camden worked. People with good jobs, building homes, bringing up families and planning for the future. Then Camden lost its industrial base. People began to leave. The word went out -- it's all over for Camden," he said. "Today, this great city is on the rise again. We're seeing jobs and industry come back and we're seeing new families starting to move in. This bill will help keep families in Camden."

"When we look at Camden, we see that our vision of a better future can come true with hard work, good people and a government that cares," said Governor Florio. "I'm very pleased to sign this bill and deliver a new tool for great cities like Camden as they work to bring jobs and families back home."

The bill, A 1637/S 1411, was sponsored by Assemblymen Wayne Bryant and Lee Solomon, and Senator Walter Rand.

# # #