

54:3-2

LEGISLATIVE HISTORY CHECKLIST  
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(Tax Boards--  
increase  
membership)

LAWS OF: 1991

CHAPTER: 203

Bill No: S2420

Sponsor(s): Palai

Date Introduced: March 8, 1990

Committee: Assembly: County & Government

Senate: County & Municipal Government

Amended during passage: Yes      Amendments during passage denoted by asterisks.

Date of Passage: Assembly: June 24, 1991

Senate: February 28, 1991

Date of Approval: July 12, 1991

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

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[FIRST REPRINT]  
SENATE, No. 2420

STATE OF NEW JERSEY

INTRODUCED MARCH 8, 1990

By Senators VAN WAGNER and PALAIA

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

3

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

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

7 54:3-2. Each board shall, as heretofore, be known as the  
8 county board of taxation, and be composed of three members,  
9 except as hereinafter provided, to be appointed by the Governor  
10 by and with the advice and consent of the Senate. Each member  
11 shall be a resident and citizen of the county in and for which he is  
12 appointed. Members shall be chosen because of their special  
13 qualifications, knowledge and experience in matters concerning  
14 the valuation and taxation of property, particularly of real  
15 property. At no time shall more than two of the members belong  
16 to the same political party. In counties [of the first class] <sup>1</sup>of the  
17 first class and in counties of the fifth class<sup>1</sup> having a population  
18 of more than 500,000 there shall be five members of whom no  
19 more than three shall belong to the same political party. For the  
20 purposes of this section, "population" means the most recent  
21 official population count of each county of this State as reported  
22 by the New Jersey Department of Labor, <sup>1</sup>[Office] Division<sup>1</sup> of  
23 <sup>1</sup>Labor Market and<sup>1</sup> Demographic <sup>1</sup>[and Economic Analysis]  
24 Research<sup>1</sup>. Each member shall, within 24 months of  
25 appointment, unless the member shall have served as a member  
26 of the county board of taxation continuously for at least 10 years  
27 prior to the effective date of P.L.1981, c.516, was reappointed to  
28 a five-year term prior to that date, and is currently serving that  
29 term, furnish proof that he has received certificates indicating  
30 satisfactory completion of training courses designated in section  
31 4 of P.L.1967, c.44 (C.54:1-35 28) or that he possesses an  
32 assessor's certificate issued pursuant to P.L.1967, c.44, as  
33 supplemented. Each member serving on the effective date of  
34 P.L.1979, c.499, unless the member shall have served as a  
35 member continuously for at least 10 years prior to the effective  
36 date of P.L.1981, c.516, was reappointed to a five-year term  
37 prior to that date, and is currently serving that term, shall  
38 furnish such proof within 30 months of such effective date, if 30  
39 months or more of his term are remaining thereafter.

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:  
<sup>1</sup> Senate floor amendments adopted February 14, 1991.



1 serving on the effective date of P.L.1979, c.499, the county tax  
2 administrator shall immediately notify the president of the  
3 county board of taxation and the Director of the Division of  
4 Taxation. The director shall upon the receipt of such notification  
5 declare the position to be vacant, and shall notify the Governor  
6 of the existence of such vacancy. The Governor shall thereupon  
7 appoint, with the advice and consent of the Senate, a different  
8 citizen and resident of the relative county to fill such position for  
9 the unexpired term.

10 (cf: P.L.1984, c.188, s.1)

11 2. This act shall take effect immediately.

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#### STATEMENT

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16 This bill increases from three to five the membership of boards  
17 of taxation in counties having a population of more than 500,000  
18 persons. Under current law, boards of taxation in counties of the  
19 first class have five members; in all other counties, boards of  
20 taxation have three members. According to N.J.S.40A:6-1,  
21 counties of the first class are defined as having a population of  
22 more than 550,000 and a population density of more than 3,000  
23 persons per square mile.

24 An increase in the membership of boards of taxation in  
25 counties having a population of more than 500,000 persons is  
26 needed in order to better serve the public. A larger board will be  
27 able to hear appeals and render decisions in a more timely  
28 manner.

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31

#### LOCAL TAXATION

32

33 Increases membership of boards of taxation in certain counties.

ASSEMBLY COUNTY GOVERNMENT COMMITTEE

STATEMENT TO

[FIRST REPRINT]

SENATE, No. 2420

STATE OF NEW JERSEY

DATED: JUNE 17, 1991

The Assembly County Government Committee reports favorably Senate Bill No. 2420 (1R).

Senate Bill No. 2420 (1R) increases from three to five the membership of boards of taxation in counties of the fifth class having a population of more than 500,000 persons. Under current law, boards of taxation in counties of the first class (Essex, Bergen and Hudson) have five members; in all other counties, boards of taxation have three members. According to N.J.S.40A:6-1, counties of the first class are defined as having a population of more than 550,000 and a population density of more than 3,000 persons per square mile.

The purpose of the bill, as expressed in the sponsor's statement, is to better serve the public in counties with a population of more than 500,000 persons. A larger board will be able to hear appeals and render decisions in a more timely manner.

Senate Bill No. 2420 (1R) was reported by the Senate County and Municipal Government Committee on December 10, 1990, and approved by the Senate on February 28, 1991.

As introduced by its sponsors, Senate Bill No. 2420 (1R) provided that any county with a population in excess of 500,000 would be permitted to have a five-member county board of taxation. The Senate adopted floor amendments on February 14, 1991 to narrow the bill so that membership of boards of taxation would increase from three to five only in fifth class counties having a population in excess of 500,000. Effectively, the floor amendments extended permission to have a five-member county board of taxation only to Monmouth County.

SENATE COUNTY AND MUNICIPAL  
GOVERNMENT COMMITTEE

STATEMENT TO

SENATE, No. 2420

STATE OF NEW JERSEY

DATED: DECEMBER 10, 1990

The Senate County and Municipal Government Committee reports favorably Senate Bill No. 2420.

Senate Bill No. 2420 increases from three to five the membership of boards of taxation in counties having a population of more than 500,000 persons. Under current law, boards of taxation in counties of the first class have five members; in all other counties, boards of taxation have three members. According to N.J.S.40A:6-1, counties of the first class are defined as having a population of more than 550,000 and a population density of more than 3,000 persons per square mile.

An increase in the membership of boards of taxation in counties having a population of more than 500,000 persons is needed in order to better serve the public. A larger board will be able to hear appeals and render decisions in a more timely manner.