

54:3-2

LEGISLATIVE HISTORY CHECKLIST
Compiled by the NJ State Law Library

(County boards of tax--increase
membership in certain counties)

NJSA: 54:3-2

LAWS OF: 1993 **CHAPTER:** 129

BILL NO: S1266

SPONSOR(S) Connors

DATE INTRODUCED: October 15, 1992

COMMITTEE: **ASSEMBLY:** Local Government
SENATE: Community Affairs

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

DATE OF PASSAGE: **ASSEMBLY:** May 20, 1993
SENATE: December 17, 1992

DATE OF APPROVAL: June 1, 1993

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

KBG:pp

[FIRST REPRINT]
SENATE, No. 1266

STATE OF NEW JERSEY

INTRODUCED OCTOBER 15, 1992

By Senator CONNORS

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 and in
17 counties of the fifth class having a population of more than
18 [500,000] 400,000 there shall be five members of whom no more
19 than three shall belong to the same political party. For the
20 purposes of this section, "population" means the ¹[most recent]¹
21 [official] State population [count of each county of this State as
22 reported by the New Jersey Department of Labor,] ¹[estimates
23 for each county, Population Estimates for New Jersey, issued by
24 Occupational and Demographic Research in the Division of Labor
25 Market and Demographic Research of the New Jersey
26 Department of Labor] according to the 1990 federal decennial
27 census¹. Each member shall, within 24 months of appointment,
28 unless the member shall have served as a member of the county
29 board of taxation continuously for at least 10 years prior to the
30 effective date of P.L.1981, c.516, was reappointed to a five-year
31 term prior to that date, and is currently serving that term,
32 furnish proof that he has received certificates indicating
33 satisfactory completion of training courses designated in section
34 4 of P.L.1967, c.44 (C.54:1-35.28) or that he possesses an
35 assessor's certificate issued pursuant to P.L.1967, c.44, as
36 supplemented. Each member serving on the effective date of
37 P.L.1979, c.499, unless the member shall have served as a
38 member continuously for at least 10 years prior to the effective
39 date of P.L.1981, c.516, was reappointed to a five-year term
40 prior to that date, and is currently serving that term, shall
41 furnish such proof within 30 months of such effective date, if 30
42 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:

¹ Senate SCO committee amendments adopted October 22, 1992.

1 If any member so required does not furnish such proof within
2 said 24-month period, or 30-month period for any member
3 serving on the effective date of P.L.1979, c.499, the county tax
4 administrator shall immediately notify the president of the
5 county board of taxation and the Director of the Division of
6 Taxation. The director shall upon the receipt of such notification
7 declare the position to be vacant, and shall notify the Governor
8 of the existence of such vacancy. The Governor shall thereupon
9 appoint, with the advice and consent of the Senate, a different
10 citizen and resident of the relative county to fill such position for
11 the unexpired term.

12 (cf: P.L.1991, c.203, s.1)

13 2. This act shall take effect immediately.

14

15

16

17

18 _____
Increases membership of boards of taxation in certain counties.

1 If any member so required does not furnish such proof within
2 said 24-month period, or 30-month period for any member
3 serving on the effective date of P.L.1979, c.499, the county tax
4 administrator shall immediately notify the president of the
5 county board of taxation and the Director of the Division of
6 Taxation. The director shall upon the receipt of such notification
7 declare the position to be vacant, and shall notify the Governor
8 of the existence of such vacancy. The Governor shall thereupon
9 appoint, with the advice and consent of the Senate, a different
10 citizen and resident of the relative county to fill such position for
11 the unexpired term.

12 (cf: P.L.1991, c.203, s.1)

13 2. This act shall take effect immediately.

14

15

16

STATEMENT

17

18 This bill increases from three to five the membership of county
19 boards of taxation in counties of the fifth class with a population
20 of over 400,000 persons.

21 Under current law, counties of the first class and counties of
22 the fifth class with a population of more than 500,000 have
23 boards of taxation comprised of five members. Boards of
24 taxation in all other counties are comprised of three members.
25 According to N.J.S.40A:6-1, counties of the first class are
26 defined as having a population of more than 550,000 and a
27 population density of more than 3,000 persons per square mile,
28 and counties of the fifth class are defined as bordering on the
29 Atlantic Ocean and having a population of more than 100,000.

30 An increase in the membership of boards of taxation in
31 counties of the fifth class having a population of more than
32 400,000 persons is needed in order to better serve the public of
33 those counties. A larger board will be able to hear appeals and
34 render decisions in a more timely manner.

35

36

37

38

39 _____
Increases membership of boards of taxation in certain counties.

ASSEMBLY LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

[FIRST REPRINT]

SENATE, No. 1266

STATE OF NEW JERSEY

DATED: MAY 10, 1993

The Assembly Local Government Committee favorably reports Senate Bill No. 1266 (1R).

Senate Bill No. 1266 (1R) increases from three to five the membership of county boards of taxation in counties of the fifth class with a population of over 400,000 persons.

Under current law, counties of the first class and counties of the fifth class with a population of more than 500,000 have boards of taxation comprised of five members. Boards of taxation in all other counties are comprised of three members. According to N.J.S.40A:6-1, counties of the fifth class are defined as bordering on the Atlantic Ocean and having a population of more than 100,000. Under the 1990 census figures, the county tax board of Ocean County would experience an increase in membership pursuant to this bill.

Senate Bill No. 1266 (1R) is identical to Assembly Bill No. 1914, as amended by the committee on May 10, 1993.

SENATE COMMUNITY AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1266

with Senate committee amendments

STATE OF NEW JERSEY

DATED: OCTOBER 22, 1992

The Senate Community Affairs Committee favorably reports Senate Bill No. 1266 with Senate committee amendments.

Senate Bill No. 1266, as amended by the committee, increases from three to five the membership of county boards of taxation in counties of the fifth class with a population of over 400,000 persons.

Under current law, counties of the first class and counties of the fifth class with a population of more than 500,000 have boards of taxation comprised of five members. Boards of taxation in all other counties are comprised of three members. According to N.J.S.40A:6-1, counties of the fifth class are defined as bordering on the Atlantic Ocean and having a population of more than 100,000. Under the 1990 census figures, the county tax board of Ocean County would experience an increase in membership pursuant to this bill.

The committee amended the bill to tie the population figure to the 1990 census rather than the publication of the New Jersey Department of Labor referenced in the bill, which was discontinued after 1989.