

# SENATE, No. 1801

## STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED MARCH 17, 2014

**Sponsored by:**

**Senator JEFF VAN DREW**

**District 1 (Atlantic, Cape May and Cumberland)**

### **SYNOPSIS**

Authorizes county government to appoint county assessor for taxes.

### **CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT authorizing county government to appoint a county  
2 assessor and amending P.L.2009, c.118.

3  
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
5 *of New Jersey:*

6  
7 1. Section 3 of P.L.2009, c.118 (C.54:1-88) is amended to read  
8 as follows:

9 3. As used in this act:

10 "County governing body" means the county board of chosen  
11 freeholders of **the pilot** a county.

12 "County assessor" means the person appointed by the county  
13 governing body pursuant to section 4 of P.L.2009, c.118 (C.54:1-  
14 89) to assess property within the county for the purposes of taxation  
15 and exemption from taxation.

16 "Department" means the Department of the Treasury.

17 "Director" means the Director of the Division of Property  
18 Assessment in the Department of the Treasury.

19 "Deputy county assessor" means the holder of a certified  
20 property assessor certificate who is employed by the office of the  
21 county assessor within **the pilot** a participating county and  
22 assigned to perform duties and responsibilities for the assessment of  
23 property for purposes of taxation under the supervision of the  
24 county assessor.

25 "Division" means the Division of Taxation in the Department of  
26 the Treasury.

27 "Pilot county" means the County of Gloucester.

28 "Participating county" means the pilot county and any other  
29 county that appoints a county tax assessor pursuant to section 4 of  
30 P.L.2009, c.118 (C.54:1-89).

31 (cf: P.L.2009, c.118, s.3)

32  
33 2. Section 4 of P.L.2009, c.118 (C.54:1-89) is amended to read  
34 as follows:

35 4. a. **On the first day of January of the first full calendar year**  
36 **next following the effective date of P.L.2009, c.118 (C.54:1-86 et**  
37 **al.) or as soon thereafter as may be practicable, the** A county  
38 governing body may, by ordinance or resolution, as appropriate,  
39 establish the office of the county assessor. Following the  
40 establishment of the office of the county assessor, a county  
41 governing body, or county executive pursuant to section 37 of  
42 P.L.1972, c.154 (C.40:41A-37), as appropriate, shall appoint a  
43 county assessor.

44 b. (1) The county assessor shall be an employee of the **pilot**  
45 participating county and shall serve on a full-time basis for an

**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 initial five-year term.

2 (2) No person shall be appointed as county assessor unless that  
3 person holds a certified property assessor's certificate and has at  
4 least five years of experience as a municipal tax assessor or deputy  
5 county assessor, or held the position of county tax administrator  
6 prior to the appointment of the first county assessor pursuant to this  
7 section.

8 (3) The county assessor shall acquire tenure in office upon  
9 reappointment to a second five-year term and thereafter shall hold  
10 office during good behavior and efficiency, and shall not be  
11 removed for political reasons or for any cause other than incapacity,  
12 misconduct, disobedience of rules or regulations established by the  
13 director or by the county governing body, failure to meet the  
14 standards of performance established by the director, or schedules  
15 or standards adopted pursuant to P.L.2009, c.118 (C.54:1-86 et al.).

16 c. The **【pilot】** participating county shall constitute a taxing  
17 district for the purpose of the assessment of property in the State.  
18 (cf: P.L.2009, c.118, s. 4)

19

20 3. Section 5 of P.L.2009, c.118 (C.54:1-90) is amended to read  
21 as follows:

22 5. a. On or before December 31 of the third full calendar year  
23 next following the **【effective date of P.L.2009, c.118 (C.54:1-86 et**  
24 **al.)】** first appointment of the county assessor pursuant to subsection  
25 a. of section 4 of P.L.2009, c.118 (C.54:1-89), every municipality  
26 within the **【pilot】** participating county shall implement a real  
27 property revaluation.

28 b. (1) The county assessor appointed pursuant to subsection a.  
29 of section 4 of P.L.2009, c.118 (C.54:1-89) shall assist the  
30 municipalities in meeting the requirements of subsection a. of this  
31 section through the promulgation of a phase-in plan for the orderly  
32 completion and implementation of the municipal revaluations, or by  
33 any other means he deems appropriate.

34 (2) The county assessor may waive the revaluation requirement  
35 for a particular municipality under subsection a. of this section upon  
36 his finding that the municipality implemented a revaluation, which,  
37 in the opinion of the county assessor, produced accurate valuations,  
38 within 24 months of the **【effective date of P.L.2009, c.118 (C.54:1-**  
39 86 et al.)】 first appointment of the county assessor pursuant to  
40 subsection a. of section 4 of P.L.2009, c.118 (C.54:1-89).

41 c. The cost of the revaluations required under subsection a. of  
42 this section shall be paid by the **【pilot】** participating county. The  
43 costs of a previous revaluation for a municipality that has been  
44 granted a waiver under paragraph (2) of subsection b. of this section  
45 shall be reimbursed by the **【pilot】** participating county. Following  
46 the completion of the three year period established pursuant to  
47 subsection a. of this section, the State shall reimburse the **【pilot】**

1 participating county for those amounts using funds made available  
2 to the **【pilot】** participating county from either the SHARE program  
3 pursuant to section 30 of P.L.2007, c.63 (C.40A:65-30) or from the  
4 Consolidation Fund established by P.L.2008, c.35, or both in equal  
5 installments, over three years.

6 d. The monies required to be paid for municipal revaluations  
7 by a **【pilot】** participating county pursuant to subsection c. of this  
8 section and the **【pilot】** participating county's administrative start-up  
9 costs shall not be included or considered a part of the county tax  
10 levy under section 4 of P.L.1976, c.68 (C.40A:4-45.4) or a part of  
11 the county's adjusted tax levy under sections 9 and 10 of P.L.2007,  
12 c.62 (C.40A:4-45.44 and 40A:4-45.45).

13 e. Within the period referenced in subsection a. of this section,  
14 the governing body may establish by resolution or ordinance, as  
15 appropriate, a tax appeal filing deadline in the month of January.  
16 Any resolution or ordinance adopted by the governing body  
17 pursuant to this subsection shall establish that the new tax appeal  
18 filing deadline shall not become effective prior to the first January  
19 of the second full calendar year next following the effective date of  
20 the resolution or ordinance.

21 (cf: P.L.2009, c.118, s.5)

22  
23 4. Section 6 of P.L.2009, c.118 (C.54:1-91) is amended to read  
24 as follows:

25 6. a. **【During the revaluation period set forth pursuant to**  
26 **section 5 of P.L.2009, c.118 (C.54:1-90), and subject to the**  
27 **requirements of section 13 of P.L.2009, c.118 (C.54:1-98), the】**  
28 **The governing body shall appoint deputy county assessors as**  
29 **needed, subject to the requirements of section 5 of P.L.2009, c.118**  
30 **(C.54:1-90). Deputy county assessors may be appointed at any time**  
31 **after the appointment of the first county assessor.**

32 b. The county assessor shall direct the work of all deputy  
33 county assessors.

34 c. (1) The county assessor shall be responsible to the county  
35 governing body for the efficient operation of his office and of the  
36 deputy county assessors within the **【pilot】** participating county.

37 (2) The county assessor shall determine employment  
38 jurisdictions for deputy county assessors under his supervision,  
39 however, the county governing body shall establish their hours of  
40 employment, the terms and conditions of their employment, and fix  
41 their compensation.

42 d. The county assessor shall establish a permanent central  
43 office within the **【pilot】** participating county, and may authorize  
44 additional permanent or temporary district offices within the **【pilot】**  
45 participating county, within the limits of funds made available for  
46 those purposes by the county governing body.

1 e. (1) The county assessor may request that the county  
2 governing body employ such additional professional and clerical  
3 assistants as are necessary for the performance of his duties.

4 (2) Any professional or clerical assistants supervised by the  
5 county assessor shall be employees of the **【pilot】** participating  
6 county.

7 f. After December 31 of the third full year next following  
8 **【enactment of P.L.2009, c.118 (C.54:1-86 et al.)】** the appointment  
9 of a county assessor pursuant to subsection a. of section 4 of  
10 P.L.2009, c.118 (C.54:1-89), the position of county tax  
11 administrator is abolished in the **【pilot】** participating county.  
12 (cf: P.L.2009, c.118, s.6)

13

14 5. Section 7 of P.L.2009, c.118 (C.54:1-92) is amended to read  
15 as follows:

16 7. The county assessor shall:

17 a. supervise the deputy county assessors and, when  
18 appropriate, recommend the removal of a deputy county assessor  
19 for failure to adhere to standards of performance adopted by the  
20 director or schedules or standards adopted pursuant to P.L.2009,  
21 c.118 (C.54:1-86 et al.);

22 b. assure compliance with standards adopted by the director for  
23 staff of the deputy county assessors, office space, equipment, and  
24 other resources;

25 c. notify the county tax board of any revaluation, or complete  
26 or partial reassessment, which may be necessary and appropriate for  
27 a taxing district, and monitor the progress and review, revise or  
28 correct the results of any revaluation or reassessment which may be  
29 ordered by the county tax board;

30 d. monitor the progress, and review, revise, or correct the  
31 results of any other revaluation or reassessment conducted within  
32 his jurisdiction;

33 e. review, revise, and correct all property assessment lists  
34 prepared by the deputy county assessors within the **【pilot】**  
35 participating county;

36 f. provide such technical and professional assistance as may be  
37 requested by deputy county assessors, and as may be practicable  
38 within the support provided for the county assessor by the county  
39 governing body; and

40 g. perform any other tasks which the director deems necessary  
41 to ensure the valuation of property within the **【pilot】** participating  
42 county pursuant to law.

43 (cf: P.L.2007, c.118, s.8)

44

45 6. Section 8 of P.L.2009, c.118 (C.54:1-93) is amended to read  
46 as follows:

47 8. a. The county assessor, through a staff of deputy county  
48 assessors, shall locate, identify, and determine the taxable status of

1 property within every municipality within the **【pilot】 participating**  
2 county, determine the taxable value of the property, and prepare tax  
3 lists and tables of aggregates and equalization in the same form and  
4 manner as is provided under chapter 4 of Title 54 of the Revised  
5 Statutes, pursuant to a schedule established by the county assessor.

6 b. The county assessor shall be responsible for reviewing,  
7 revising, and correcting all work done by the staff of deputy county  
8 assessors within the **【pilot】 participating** county.

9 (cf: P.L.2009, c.118, s.7)

10  
11 7. Section 9 of P.L. 2009, c.118 (C.54:1-94) is amended to read  
12 as follows:

13 9. a. Whenever any law, rule or regulation provides for the  
14 review, revision or correction of an assessor's list or duplicate, or a  
15 list of added or omitted properties, that review, revision or  
16 correction shall be performed by the county assessor in the **【pilot】**  
17 **participating** county, except any correction performed as the result  
18 of an assessment appeal, which correction shall be made by the  
19 county board of taxation after notice to the county assessor.

20 b. Any reference in any law, rule, or regulation to a revised and  
21 corrected assessor's list or duplicate in the **【pilot】 participating**  
22 county, except in the case of a revision or correction made pursuant  
23 to an assessment appeal, shall mean the list or duplicate reviewed,  
24 revised or corrected by the county assessor.

25 (cf: P.L. 2009, c.118, s.9).

26  
27 8. Section 10 of P.L.2009, c.118 (C.54:1-95) is amended to  
28 read as follows:

29 10. Notwithstanding any law to the contrary, the county assessor  
30 shall make the annual tax list and property values for each  
31 municipality available for public inspection within that  
32 municipality. Following the completion of the three-year phase-in  
33 schedule pursuant to section 12 of P.L.2009, c.118 (C.54:1-97),  
34 sufficient staff shall be present in each district office authorized  
35 within the **【pilot】 participating** county pursuant to subsection d. of  
36 section 6 of P.L.2009, c.118 (C.54:1-91) to assist the county  
37 assessor and to answer questions and address concerns that  
38 taxpayers have in reference to the assessment values and other  
39 property assessment and tax-related matters.

40 (cf: P.L.2009, c.118, s.10)

41  
42 9. Section 12 of P.L.2009, c.118 (C.54:1-97) is amended to  
43 read as follows:

44 12. The county assessor, in consultation with every municipal  
45 governing body and municipal tax assessor, shall promulgate a  
46 three-year schedule for the abolishment of the office of municipal  
47 tax assessor for every municipality within the **【pilot】 participating**

1 county. Thereafter, with respect to those municipalities, any  
2 reference in law to the duties and responsibilities of the office of  
3 municipal tax assessor pertaining to the assessment and  
4 reassessment of property shall be construed in the context of the  
5 statutory scheme of sections 1 through 15 of P.L.2009, c.118  
6 (C.54:1-86 et seq.) to mean the deputy county assessor under the  
7 supervision of the county assessor. Any reference in law to the  
8 office of municipal tax assessor which conflicts in whole or in part  
9 with sections 1 through 15 of P.L.2009, c.118 (C.54:1-86 et seq.),  
10 particularly with regard to the appointment, employment, and  
11 removal of municipal tax assessors, shall be construed to have been  
12 repealed in whole or in conflicting part, with respect to  
13 municipalities located within the **【pilot】** participating county, by  
14 the provisions of sections 1 through 15 of P.L.2009, c.118 (C.54:1-  
15 86 et seq.).

16 (cf: P.L.2009, c.118, s.12)

17  
18 10. Section 14 of P.L.2009, c.118 (C.54:1-99) is amended to  
19 read as follows:

20 14. a. In accordance with the phase-in schedule promulgated by  
21 the county assessor pursuant to section 12 of P.L.2009, c.118  
22 (C.54:1-97), the county tax administrator for the **【pilot】**  
23 participating county, in consultation with the county governing  
24 body and the county assessor, shall effectuate the transfer of the  
25 property assessment function in all of the municipalities within the  
26 **【pilot】** participating county to the county assessor. All current or  
27 pending assessment and abatement programs and agreements under  
28 the "Long Term Tax Exemption Law," P.L.1991, c.431 (C.40A:20-  
29 1 et seq.), the "Five-Year Exemption and Abatement Law,"  
30 P.L.1991, c.441 (C.40A:21-1 et seq.), P.L.1989, c.207 (C.54:4-  
31 3.139 et seq.), regarding abatements for rehabilitation within urban  
32 enterprise zones, the "Environmental Opportunity Zone Act,"  
33 P.L.1995, c.413 (C.54:4-3.150 et seq.), and section 4 of P.L.2004,  
34 c.139 (C.54:4-3.160), regarding exemptions within a Health  
35 Enterprise Zone, shall continue to be approved by the municipality.

36 b. If a county assessor seeks to settle a property tax appeal,  
37 filed pursuant to R.S.54:3-21, the county assessor shall inform the  
38 municipality in which the property that is the subject of the appeal  
39 is located prior to entering into any final settlement agreement,  
40 pursuant to procedures promulgated by the director.

41 (cf: P.L.2009, c.118, s.14)

42  
43 11. This act shall take effect immediately.

#### 44 45 STATEMENT

46  
47 This bill authorizes the board of chosen freeholders of any  
48 county to appoint a county assessor and effectuate the transfer of

1 the assessment function to the county assessor over a three-year  
2 period, in accordance with a schedule developed by the county  
3 assessor, by amending an existing pilot program currently  
4 applicable only to Gloucester County. The transfer of the  
5 assessment function will require the revaluation of all  
6 municipalities within the county to create uniformity of assessment  
7 throughout the county-wide assessment district. The county  
8 assessor would have the authority to assist in the orderly revaluation  
9 of all of the municipalities within the county, including the  
10 authority to grant a municipality a waiver from the revaluation  
11 requirement if the municipality has implemented a revaluation  
12 within the preceding 24 months and the county assessor believes  
13 that the revaluation produced accurate valuations. The county  
14 assessor would be aided by deputy county assessors, appointed by  
15 the county board of chosen freeholders at any time after the  
16 appointment of the first county assessor. The bill provides that all  
17 payment in lieu of taxes and tax abatement programs shall be  
18 unaffected by the program. In the event a county assessor wishes to  
19 settle a property tax appeal, the assessor must inform the  
20 municipality in which the property is located of his intention to  
21 settle the appeal. The bill also authorizes a county governing body,  
22 within a certain period, to establish a tax appeal filing deadline in  
23 the month of January.

24 The bill requires the county to pay the costs associated with the  
25 municipal revaluations. The bill also requires the State to reimburse  
26 the county for the cost of the revaluations at the end of the three-  
27 year period during which the municipalities must conduct the  
28 revaluations with monies from the SHARE program or the  
29 Consolidation Fund. Finally, the bill exempts monies paid for  
30 municipal revaluations and the county's administrative start-up  
31 costs from the caps on increases in the county tax levy.