

ASSEMBLY, No. 2275

STATE OF NEW JERSEY 219th LEGISLATURE

INTRODUCED JANUARY 27, 2020

Sponsored by:

Assemblyman VINCENT MAZZEO

District 2 (Atlantic)

SYNOPSIS

Extends county-based real property assessment pilot program to Atlantic County.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning county-based real property assessment and
2 amending P.L.2009, c.118 and P.L.1972, c.154.

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** a pilot 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** a pilot county and assigned to perform
22 duties and responsibilities for the assessment of property for
23 purposes of taxation under the supervision of the county assessor.

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

26 "Pilot county" means the County of Gloucester, and after the
27 effective date of P.L. , c. (pending before the Legislature as
28 this bill) also shall mean the County of Atlantic.

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

30
31 2. Section 4 of P.L.2009, c.118 (C.54:1-89) is amended to read
32 as follows:

33 4. a. On the first day of January of the first full calendar year
34 next following the effective date of P.L.2009, c.118 (C.54:1-86 et
35 al.) or the effective date of P.L. , c. (pending before the
36 Legislature as this bill), as appropriate, or as soon thereafter as may
37 be practicable, the county governing body of a pilot county that
38 does not operate under the provisions of the "Optional County
39 Charter Law," P.L.1972, c.154 (C.40:41A-1 et seq.), or the county
40 executive of a pilot county operating under the provisions of the
41 "Optional County Charter Law," P.L.1972, c.154 (C.40:41A-1 et
42 seq.), pursuant to section 37 of P.L.1972, c.154 (C.40:41A-37), as
43 appropriate, shall appoint a county assessor.

44 b. (1) The county assessor shall be an employee of the pilot
45 county and shall serve on a full-time basis for an initial five-year
46 term.

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.

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

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

c. **【The】** A pilot county shall constitute a taxing district for the purpose of the assessment of property in the State.

(cf: P.L.2009, c.118, s.4)

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

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

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

(2) The county assessor may waive the revaluation requirement for a particular municipality under subsection a. of this section upon his finding that the municipality implemented a revaluation ¹prior to the effective date of P.L. , c. (C.) (pending before the Legislature as this bill)¹ , which, in the opinion of the county assessor, produced accurate valuations **【 , within 【24】 60 months of the 【effective date of P.L.2009, c.118 (C.54:1-86 et al.)】**

c. The cost of the revaluations required under subsection a. of this section shall be paid by the pilot county. **【The costs of a previous revaluation for a municipality that has been granted a waiver under paragraph (2) of subsection b. of this section shall be reimbursed by the pilot county.】** Following the completion of the three year period established pursuant to subsection a. of this section, the State shall reimburse the pilot county for those amounts **【using funds made available to the pilot county from either the**

1 SHARE program pursuant to section 30 of P.L.2007, c.63
2 (C.40A:65-30) or from the Consolidation Fund established by
3 P.L.2008, c.35, or both] in equal installments, over three years.

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

11 e. With respect to the filing of assessment appeals by property
12 taxpayers in a municipality in a pilot county, such an appeal filed
13 by a property taxpayer before the municipality's transition from
14 municipal to county assessment, shall be the financial responsibility
15 of the municipality in which the property is located, including the
16 responsibility for payment of funds due to such a taxpayer
17 following the taxpayer's successful assessment appeal. After that
18 transition, all real property assessment appeals filed by property
19 taxpayers in such a pilot county shall be the financial responsibility
20 of the pilot county.

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. The county governing body shall appoint deputy county
26 assessors and assistant deputy county assessors as needed, subject
27 to the requirements of section 13 of P.L.2009, c.118 (C.54:1-98).
28 Deputy county assessors and assistant deputy county assessors may
29 be appointed at any time after the appointment of the county
30 assessor in a pilot county. The county assessor may make
31 recommendations to the board of freeholders about candidates
32 seeking appointment as deputy county assessors and assistant
33 deputy county assessors based on the level of experience those
34 candidates may have.

35 A candidate for the position of deputy county assessor or
36 assistant deputy county assessor shall hold a certified tax assessor
37 certificate. Such a candidate may substitute, for any requirement of
38 years of experience for appointment to those positions, on a year for
39 year basis, membership in the Appraisal Institute [or] , years of
40 experience as a Principal Assistant Assessor, possession of a valid
41 certificate as a State general real estate appraiser issued by the State
42 Real Estate Appraiser Board pursuant to P.L.1991, c.68 (C.45:14F-
43 1 et. seq.), or years of experience in the appraisal of casino real
44 property.

45 b. The county assessor shall direct the work of all deputy
46 county assessors.

1 c. (1) The county assessor shall be responsible to the county
2 governing body for the efficient operation of his office and of the
3 deputy county assessors within the pilot county.

4 (2) The county assessor shall determine employment
5 jurisdictions for deputy county assessors under his supervision,
6 however, the county governing body shall establish their hours of
7 employment, the terms and conditions of their employment, and fix
8 their compensation.

9 d. The county assessor shall establish a permanent central
10 office within the pilot county, and may authorize additional
11 permanent or temporary district offices within the pilot county,
12 within the limits of funds made available for those purposes by the
13 county governing body.

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

17 (2) Any professional or clerical assistants supervised by the
18 county assessor shall be employees of the pilot county.

19 f. After December 31st of the third full year next following the
20 first appointment of a county assessor pursuant to subsection a. of
21 section 4 of P.L.2009, c.118 (C.54:1-89), the position of county tax
22 administrator is abolished in that pilot county.¹

23 (cf: P.L.2017, c.306, s.11)

24
25 5. Section 13 of P.L.2009, c.118 (C.54:1-98) is amended to
26 read as follows:

27 13. a. A serving municipal tax assessor or deputy municipal tax
28 assessor who holds tenure in the position, or who has obtained a
29 certified tax assessor certificate immediately prior to the
30 appointment of the first county assessor pursuant to section 4 of
31 P.L.2009, c.118 (C.54:1-89) within a pilot county, shall be entitled
32 to preference with regard to the appointment of deputy county
33 assessors and assistant deputy county assessors pursuant to
34 subsection a. of section 6 of P.L.2009, c.118 (C.54:1-91).

35 b. Each person appointed as a deputy county assessor or an
36 assistant deputy county assessor shall acquire tenure in office after
37 serving three continuous years in the office. Thereafter, **[a]** deputy
38 county **[assessor]** assessors and assistant deputy county assessors
39 shall hold office during good behavior and efficiency, and shall not
40 be removed for political reasons or for any cause other than
41 incapacity, misconduct, disobedience of rules or regulations
42 established by the director or by the county governing body, failure
43 to meet the standards of performance established by the director, or
44 schedules or standards adopted pursuant to P.L.2009, c.118 (C.54:1-
45 86 et al.).

46 (cf: P.L.2009, c.118, s.13)

1 6. Section 37 of P.L.1972, c.154 (C.40:41A-37) is amended to
2 read as follows:

3 37. The county executive:

4 a. Shall supervise, direct and control all county administrative
5 departments;

6 b. With the advice and consent of the board, shall appoint the
7 county counsel, the administrator, the heads of all departments and
8 any divisions created within such departments, including the
9 appointment of a county assessor in a county operating under the
10 “Property Tax Assessment Reform Act,” P.L.2009, c.118 (C.54:1-
11 86 et seq.), and the members of all county boards, commissions and
12 authorities;

13 c. May, at his discretion, remove or suspend any official in the
14 unclassified service of the county over whose office the county
15 executive has power of appointment in accordance with the
16 provisions of subsection b. of section [87b.] 87 of P.L.1972, c.154
17 (C.40:41A-87);

18 d. May, at his discretion, but subject to any pertinent
19 provisions of the administrative code or civil service requirements,
20 delegate to department heads powers of appointment and removal of
21 their departmental employees. If the county executive does not so
22 delegate his power he may appoint and remove, subject to civil
23 service requirements, all employees whose positions have been
24 created in accordance with the administrative code, and the manner
25 of whose appointment is not specified elsewhere in this article;

26 e. May require reports and examine the accounts, records and
27 operations of any agency of county government;

28 f. May at his discretion order any agency under his jurisdiction
29 as specified in the administrative code to undertake any task for any
30 other agency on a temporary basis if he deems it necessary for the
31 proper and efficient administration of the county government to do
32 so;

33 g. Shall approve each ordinance of the board by signing it, or
34 may veto any ordinance by returning it to the clerk of the board
35 within 10 days of passage with a written statement of his objections
36 to the ordinance. If two-thirds of the full membership of the board,
37 upon reconsideration of the measure, shall vote for it, the
38 executive's veto shall be overridden and the ordinance shall become
39 law without the executive's signature in accordance with the
40 provisions of law;

41 h. Shall review and approve or veto, within 10 days of delivery
42 to him, except as otherwise provided herein, all or part of the
43 minutes of every meeting of a county authority organized pursuant
44 to the provisions of P.L.1946, c.138 (C.40:14A-1 et seq.), P.L.1957,
45 c.183 (C.40:14B-1 et seq.) or P.L.1960, c.183 (C.40:37A-44 et
46 seq.). If, within the 10-day period, the county executive returns to
47 the authority and to the board of freeholders the copy of the minutes
48 with a veto of any action taken by the authority or any member

1 thereof at a meeting, together with a written explanation of the
2 reasons for his veto of the action, that action shall be of no effect
3 unless the board of freeholders overrides the veto of the action by a
4 majority vote of its full membership within 10 days of the receipt of
5 the veto action. The county executive may approve all or any part
6 of an action taken at a meeting prior to the expiration of the 10-day
7 period. If the county executive takes no action with respect to the
8 minutes within the 10-day period, the minutes shall be deemed to be
9 approved. The veto powers accorded under this subsection shall not
10 affect in any way the covenants contained in the bond indentures of
11 the authority, or any collective bargaining agreement or binding
12 arbitration decisions affecting employees of the authority.

13 No resolution or other action of the authority providing for the
14 issuance or refunding of bonds or other financial obligations shall
15 be adopted or otherwise made effective by the authority without the
16 prior approval in writing of the county executive. This power shall
17 be exercised with due regard for the rights of the holders of bonds
18 of the authority at any time outstanding, and nothing in, or done
19 pursuant to, this subsection shall in any way limit, restrict or alter
20 the obligation or powers of the authority or any representative or
21 officer of the authority to carry out and perform in every detail each
22 and every covenant, agreement or contract at any time made or
23 entered into by or on behalf of the authority with respect to its
24 bonds or for the benefit, protection or security of the holders
25 thereof.

26 If two-thirds or more of the members of an authority make a
27 determination that an action taken at a meeting is in response to an
28 emergency situation, a copy of the minutes of that meeting shall be
29 delivered to the county executive as soon as practicable following
30 the meeting and the county executive shall have up to 24 hours after
31 the copy of the minutes has been delivered to approve or veto the
32 minutes of that meeting. If the county executive takes no action
33 with respect to the minutes within the 24-hour period, the minutes
34 shall be deemed approved. If, within the 24-hour period, the county
35 executive returns to the authority and to the board of freeholders the
36 copy of the minutes with a veto of any action taken by the authority
37 or any member thereof at the meeting, together with a written
38 explanation of the reasons for his veto of the action, that action
39 shall be of no effect unless the board of freeholders overrides the
40 veto of the action by a majority vote of its full membership within
41 48 hours of the receipt of the veto action.

42 (cf: P.L.1995, c.91, s.1)

43

44 7. Section 38 of P.L.1972, c.154 (C.40:41A-38) is amended to
45 read as follows:

46 38. The legislative power of the county shall be vested in the
47 board of chosen freeholders. Such legislative power shall be
48 exercised by ordinance, except for the exercise of the following

- 1 powers which are required to be, or are permitted to be, exercised
2 by resolution:
- 3 a. The establishment of a municipal advisory council pursuant
4 to section 29 of P.L.1972, c.154 (C.40:41A-29);
- 5 b. The conduct of an inquiry or investigation pursuant to
6 section 86 of such act (C.40:41A-86);
- 7 c. The expression of disapproval of the suspension or dismissal
8 of officers or employees pursuant to section 87 of such act
9 (C.40:41A-87);
- 10 d. The exercise of the power of advice and consent to actions
11 of the executive pursuant to section 41a. of such act (C.40:41A-
12 41a.);
- 13 e. The override of a veto of the county executive pursuant to
14 section 41f. of such act (C.40:41A-41f.);
- 15 f. The adoption of rules for the board pursuant to section 100
16 of such act (C.40:41A-100);
- 17 g. The establishment of times and places for board meetings
18 pursuant to section 99 of such act (C.40:41A-99);
- 19 h. The establishment of the board as a committee of the whole
20 and the delegation of any number of its members as an ad hoc
21 committee, both pursuant to section 86 of such act (C. 40:41A-86);
- 22 i. The declaration of emergencies pursuant to section 101c. of
23 such act (C.40:41A-101c.);
- 24 j. The identification of emergency situations pursuant to
25 section 128 of such act (C.40:41A-128);
- 26 k. Application for a county department of civil service pursuant
27 to section 130 of such act (C.40:41A-130);
- 28 l. Designation of qualified newspapers pursuant to section 142
29 of such act (C.40:41A-142);
- 30 m. The appointment and removal of such officers and
31 employees as the board is permitted by law, including, but not
32 limited to, the appointment of deputy county assessors and assistant
33 deputy county assessors pursuant to the provisions of section 6 of
34 P.L.2009, c.118 (C.54:1-91).
- 35 n. Approval of contracts presented by the county executive;
- 36 o. Actions specified as resolutions in the "Local Budget Law"
37 (N.J.S.40A:4-1 et seq.);
- 38 p. Consent to municipal ordinances or resolutions regulating
39 traffic or parking on county roads pursuant to section 1 of P.L.1957,
40 c.69 (C.39:4-197.2), except that the resolution of consent shall be
41 subject to the approval or veto of the county executive, as provided
42 for in the case of ordinances by subsection g. of section 37 of
43 P.L.1972, c.154 (C.40:41A-37g.), and to the requirements set forth
44 therein for overriding a veto; and
- 45 q. The expression of such board policies or opinions as require
46 no formal action by the governing body.
47 (cf: P.L.1983, c.199, s.1)

1 8. Section 41 of P.L.1972, c.154 (C.40:41A-41) is amended to
2 read as follows:

3 41. The board of freeholders:

4 a. Shall advise and consent to all appointment by the executive
5 for which board confirmation is specified under this article;

6 b. Shall pass in accordance with this act whatever ordinances
7 and resolutions it deems necessary and proper for the good
8 governance of the county, including, but not limited to, establishing
9 the position, and the office, of county assessor pursuant to the
10 provisions of section 4 of P.L.2009, c.118 (C.54:1-89);

11 c. Shall appoint a clerk to the board who shall keep the records
12 and minutes of the board, and who shall serve at the pleasure of the
13 board or for such term, not to exceed 3 years, as may be provided
14 by the administrative code; provided, however, that an ordinance
15 providing for the adoption of any such term shall not be enacted
16 between October 1 of any year and January 1 of the succeeding
17 year;

18 d. May appoint counsel to the board, if such position is created
19 by the administrative code, to serve at the pleasure of the board;

20 e. May pass a resolution of disapproval or dismissal, subject to
21 the provisions of subsection b. of section [87b.] 87 of [this act]
22 P.L.1972, c.154 (C.40:41A-87);

23 f. May override a veto of the county executive by a two-thirds
24 vote of its full membership;

25 g. Shall approve the annual operating and capital budgets
26 pursuant to the Local Budget Law.

27 (cf: P.L.1978, c.141, s.4)
28

29 9. (New section) The governing body of the pilot county
30 designated by P.L. , c. (C.) (pending before the Legislature
31 as this bill) shall inform the county's residents, by publication in the
32 official newspaper of the county and on the county website, of this
33 statutory requirement to permanently operate under the alternative
34 real property assessment calendar, and the effect of that calendar on
35 county property taxpayers, including, but not limited to, the change
36 in the date for filing an assessment appeal with the county tax
37 board.

38 Not later than the first day of the 40th month next following the
39 appointment of the county assessor in the pilot county designated
40 by P.L. , c. (C.) (pending before the Legislature as this
41 bill), the county assessor shall prepare a report analyzing the
42 operation of county-based real property assessment in the county
43 and detailing the cost savings to the county achieved through
44 county-based real property assessment. The county assessor shall
45 provide a copy of the report to the Governor, and the Legislature
46 pursuant to section 2 of P.L.1991, c.164 (C.52:14-19.1), and also to
47 the Director of the Division of Taxation in the Department of the
48 Treasury, the Director of the Division of Local Government

1 Services in the Department of Community Affairs, the county
2 executive, and the county board of freeholders.

3

4 10. This act shall take effect immediately.

5

6

7

STATEMENT

8

9 This bill would extend the provisions of the “Property Tax
10 Assessment Reform Act,” P.L.2009, c.118 (C.54:1-86 et seq.)
11 which created county-based real property assessment as a pilot
12 program in Gloucester County, to Atlantic County. The bill amends
13 that law to require the Atlantic County Executive to appoint a
14 county assessor who would effectuate the transfer of the assessment
15 function to the county assessor over a three-year period, in
16 accordance with a schedule developed by the county assessor.

17 The transfer of the assessment function from Atlantic County’s
18 municipalities to the county itself would require the revaluation of
19 all municipalities within the county to create uniformity of
20 assessment throughout the county. The county assessor would have
21 the authority to assist in the orderly revaluation of all of the
22 municipalities within the county, including the authority to grant a
23 municipality a waiver from the revaluation requirement if the
24 municipality has implemented a revaluation prior to the effective
25 date of the bill, and the county assessor believes that the revaluation
26 produced accurate valuations.

27 The county assessor would be aided by deputy county assessors,
28 who would be recommended for appointment by the county
29 assessor and appointed by the county board of chosen freeholders at
30 any time after the appointment of the first county assessor.

31 The county would pay the costs associated with the municipal
32 revaluations. The State would reimburse the county for the cost of
33 the revaluations at the end of the three-year period during which the
34 municipalities must be revalued.

35 The county assessor would be required to prepare a report
36 analyzing the operation of county-based real property assessment in
37 the county and detailing the cost savings to the county achieved
38 through county-based real property assessment, and to provide a
39 copy of that report to various State and local officials.