

**ASSEMBLY, No. 2927**

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**STATE OF NEW JERSEY**

**219th LEGISLATURE**

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INTRODUCED FEBRUARY 20, 2020

**Sponsored by:**  
**Assemblyman JAY WEBBER**  
**District 26 (Essex, Morris and Passaic)**

**SYNOPSIS**

Permits municipalities to enter into shared service agreement for tax assessment.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning shared municipal tax assessors and amending  
2 P.L.1967, c.180 and P.L.2007, c.63.

3

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

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7 1. Section 1 of P.L.1967, c.180 (C.40:48B-14) is amended to  
8 read as follows:

9 1. The governing bodies of any two or more municipalities  
10 may, by substantially similar resolutions duly adopted by each of  
11 such governing bodies within six calendar months after the first  
12 such resolution is adopted, establish and maintain the office of joint  
13 municipal tax assessor to assess real and personal property for  
14 taxation within each of the respective municipalities joining  
15 hereunder; provided, however, that after the effective date of  
16 P.L. , c. (pending before the Legislature as this bill), the office  
17 of joint municipal tax assessor shall only be established pursuant to  
18 a shared service agreement under the "Uniform Shared Services and  
19 Consolidation Act," P.L.2007, c.63 (C.40A:65-1 et seq.).  
20 (cf: P.L.1995, c.356, s.3)

21

22 2. Section 4 of P.L.2007, c.63 (C.40A:65-4) is amended to read  
23 as follows:

24 4. a. (1) Any local unit may enter into an agreement with  
25 any other local unit or units to provide or receive any service that  
26 each local unit participating in the agreement is empowered to  
27 provide or receive within its own jurisdiction, including services  
28 incidental to the primary purposes of any of the participating local  
29 units including services from licensed or certified professionals  
30 required by statute to be appointed. In the case of a county which  
31 assumes the duties and responsibilities for the assessment of  
32 property for purposes of taxation on behalf of each municipality in  
33 the county, that county may act as a local unit providing a service to  
34 other participating local units.

35 In the case of pilot municipalities, tenure rights shall not prohibit  
36 the sharing of services for a municipal clerk, a chief financial  
37 officer, an assessor, a tax collector, a municipal treasurer, or a  
38 municipal superintendent of public works. The statutory  
39 requirements that each municipality must appoint a municipal clerk,  
40 a chief financial officer, an assessor, a tax collector, a municipal  
41 treasurer, a municipal engineer, and a principal public works  
42 manager shall, for those pilot municipalities, permit and include the  
43 provision of the services of any of those municipal employees  
44 through a shared service agreement pursuant to the provisions of  
45 P.L.2007, c.63 (C.40A:65-1 et seq.). The shared service agreement

**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 shall be subject to the provisions of subsection d. of this section and  
2 of section 3 of P.L.2013, c.166 (C.40A:65-4.2).

3 In a shared service agreement between pilot municipalities for  
4 the services of a municipal clerk, a chief financial officer, an  
5 assessor, a tax collector, a municipal treasurer, or a municipal  
6 superintendent of public works, the agent-party, as that term is used  
7 in subsection d. of section 7 of P.L.2007, c.63 (C.40A:65-7), shall  
8 select for employment under the agreement one of the employees of  
9 the pilot municipalities that are party to the agreement who was  
10 employed in that same capacity prior to the approval of the  
11 agreement.

12 (2) Notwithstanding any law, rule or regulation to the contrary,  
13 any agreement between local units for the provision of shared  
14 services shall be entered into pursuant to sections 1 to 37 of  
15 P.L.2007, c.63 (C.40A:65-1 et al.); provided, however, that  
16 agreements regarding shared services that are otherwise regulated  
17 by statute, rule, or regulation are specifically excluded from  
18 sections 1 to 37 of P.L.2007, c.63 (C.40A:65-1 et al.).

19 (3) The board is authorized to render a decision in the  
20 determination of the statutory basis under which a specific shared  
21 service is governed.

22 b. Any agreement entered into pursuant to this section shall be  
23 filed, for informational purposes, with the Division of Local  
24 Government Services in the Department of Community Affairs,  
25 together with an estimate of the cost savings anticipated to be  
26 achieved by the local units that are the parties to the agreement in  
27 the case of an agreement between pilot municipalities, pursuant to  
28 rules and regulations promulgated by the director.

29 c. In the case of a pilot municipality, a tenured municipal clerk,  
30 chief financial officer, assessor, tax collector, municipal  
31 superintendent of public works, or municipal treasurer may be  
32 dismissed to effectuate the sharing of a service entered into  
33 pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.)  
34 and such dismissal shall be deemed to be in the interest of the  
35 economy or efficiency of the participants in the shared service  
36 agreement.

37 d. In the case of a pilot municipality, a tenured municipal clerk,  
38 chief financial officer, assessor, tax collector, municipal  
39 superintendent of public works, or municipal treasurer who has  
40 been dismissed to effectuate a shared service agreement entered into  
41 pursuant to the provisions of P.L.2007, c.63 (C.40A:65-1 et seq.)  
42 shall be reappointed to his or her former position, and shall regain  
43 his or her tenured status, if the shared service agreement is  
44 cancelled, or expires, within the two-year period immediately  
45 following the dismissal of that person.

46 e. Notwithstanding any law, rule, or regulation to the contrary,  
47 a local unit or units may enter into a shared service agreement with  
48 a federal military base, to the extent permitted by 10 U.S.C. s.2679,

1 under which services would be provided to the extent a local unit  
2 involved in the agreement is empowered to provide those services  
3 within its own jurisdiction. This subsection shall not be construed  
4 to impact existing federal or State civil service laws, rules, or  
5 regulations with respect to federal employees or employees of a  
6 local unit. Where federal law and State law conflict regarding the  
7 content and duration of such agreements, federal law shall control.  
8 (cf: P.L.2017, c.21, s.1).

9  
10 3. This act shall take effect immediately.

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13 STATEMENT

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15 This bill would permit municipalities to enter into an agreement  
16 to share a municipal tax assessor, under the shared service  
17 provisions of the “Uniform Shared Services and Consolidation  
18 Act,” sections 4 through 13 of P.L.2007, c.63 (C.40A:65-4 through  
19 C.40A:65-13). This bill aligns the law with the “Uniform Shared  
20 Services and Consolidation Act” in order to provide municipalities  
21 with a more flexible and cost-effective means of sharing a tax  
22 assessor.

23 The bill also permits a county to assume the duties of tax  
24 assessment for each of its constituent municipalities, also under the  
25 provisions of the “Uniform Shared Services and Consolidation  
26 Act.”