

# ASSEMBLY, No. 371

## STATE OF NEW JERSEY 221st LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2024 SESSION

**Sponsored by:**

**Assemblyman STERLEY S. STANLEY**

**District 18 (Middlesex)**

**SYNOPSIS**

Concerns expenses to municipalities for tree purchase, planting, and removal.

**CURRENT VERSION OF TEXT**

Introduced Pending Technical Review by Legislative Counsel.



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2

1 AN ACT concerning tree purchase, planting, and removal expenses,  
2 and amending N.J.S.40A:2-22 and N.J.S.40A:4-53.

3

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

6

7 1. N.J.S.40A:2-22 is amended to read as follows:

8 40A:2-22. The governing body of the local unit shall determine  
9 the period of usefulness of any purpose according to its reasonable  
10 life computed from the date of the bonds, which period shall not be  
11 greater than the following:

12 a. Buildings and structures.

13 1. Bridges, including retaining walls and approaches, or  
14 permanent structures of brick, stone, concrete or metal, or similar  
15 durable construction, 30 years.

16 2. Buildings, including the original furnishings and equipment  
17 therefor:

18 Class A: A building, of which all walls, floors, partitions, stairs  
19 and roof are wholly of incombustible material, except the window  
20 frames, doors, top flooring and wooden handrails on the stairs, 40  
21 years;

22 Class B: A building, the outer walls of which are wholly of  
23 incombustible material, except the window frames and doors, 30  
24 years;

25 Class C: A building which does not meet the requirements of  
26 Class A or Class B, 20 years.

27 3. Buildings or structures acquired substantially reconstructed  
28 or additions thereto, one-half the period fixed in this subsection for  
29 such buildings or structures.

30 4. Additional furnishings, five years.

31 b. Marine improvements.

32 1. Harbor improvements, docks or marine terminals, 40 years.

33 2. Dikes, bulkheads, jetties or similar devices of stone,  
34 concrete or metal, 15 years; of wood or partly of wood, 10 years.

35 c. Additional equipment and machinery.

36 1. Additional or replacement equipment and machinery, 15  
37 years.

38 2. Voting machines, 15 years.

39 3. Information technology and telecommunications equipment,  
40 7 years, except that for items with a unit cost of less than \$5,000, 5  
41 years.

42 d. Real property.

43 1. Acquisition for any public purpose of lands or riparian  
44 rights, or both, and the original dredging, grading, draining or  
45 planting thereof, 40 years.

**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.**

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- 1       2. Improvement of airport, cemetery, golf course, park,  
2 playground, 15 years.
- 3       3. Stadia of concrete or other incombustible materials, 20  
4 years.
- 5       e. Streets or thoroughfares.
- 6       1. Elimination of grade crossings, 35 years.
- 7       2. Streets or roads:
- 8       Class A: Rigid pavement. A pavement of not less than eight  
9 inches of cement concrete or a six-inch cement concrete base with  
10 not less than three-inch bituminous concrete surface course, or  
11 equivalent wearing surface, 20 years.
- 12       Flexible pavement. A pavement not less than 10 inches in depth  
13 consisting of five-inch macadam base, three-inch modified  
14 penetration macadam and three-inch bituminous concrete surface  
15 course or other pavements of equivalent strength, in accordance  
16 with the findings of the American Association of State Highway  
17 Officials (AASHO) Road Test, 20 years.
- 18       Class B: Mixed surface-treated road. An eight-inch surface of  
19 gravel, stone or other selected material under partial control mixed  
20 with cement or lime and fly ash, six inches in compacted thickness  
21 with bituminous surface treatment and cover, 10 years.
- 22       Bituminous penetration road. A five-inch gravel or stone base  
23 course and a three-inch course bound with a bituminous or  
24 equivalent binder, 10 years.
- 25       Class C: Mixed bituminous road. An eight-inch surface of  
26 gravel, stone, or other selected material under partial control mixed  
27 with bituminous material one inch or more in compacted thickness,  
28 five years.
- 29       Penetration macadam road. A road of sand, gravel or water-  
30 bound macadam, or surfacing with penetration macadam, five years.
- 31       3. Sidewalks, curbs and gutters of stone, concrete or brick, 10  
32 years.
- 33       The period of usefulness in this subsection shall apply to  
34 construction and reconstruction of streets and thoroughfares.
- 35       f. Utilities and municipal systems.
- 36       1. Sewerage system, whether sanitary or storm water, water  
37 supply or distribution system, 40 years.
- 38       2. Electric light, power or gas systems, garbage, refuse or ashes  
39 incinerator or disposal plant, 25 years.
- 40       3. Communication and signal systems, 10 years.
- 41       4. Service connections to publicly-owned gas, water or  
42 sewerage systems from the service main in the street to the curb or  
43 property lines where not part of original installation, five years.
- 44       5. Service connections to publicly-owned water systems, from  
45 the distribution main onto privately-owned real property and into  
46 the privately-owned structure, for the purpose of replacing  
47 residential, commercial, and institutional lead service lines, 30  
48 years.

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- 1 g. Vehicles and apparatus.
- 2 1. Fire engines, apparatus and equipment, when purchased  
3 new, but not fire equipment purchased separately, 10 years.
- 4 2. Automotive vehicles, including original apparatus and  
5 equipment (other than passenger cars and station wagons), when  
6 purchased new, five years.
- 7 3. Major repairs, reconditioning or overhaul of fire engines and  
8 apparatus, ambulances, rescue vehicles, and similar public safety  
9 vehicles (other than passenger cars and station wagons) which may  
10 reasonably be expected to extend for at least five years the period of  
11 usefulness thereof, five years.
- 12 4. Alternative fuel automotive vehicles, including but not  
13 limited to, electric vehicles, plug-in hybrid vehicles, hydrogen fuel  
14 cell vehicles, natural gas vehicles, and propane vehicles, when  
15 purchased new, five years.
- 16 h. The closure of a sanitary landfill facility utilized, owned or  
17 operated by a county or municipality, 15 years; provided that the  
18 closure has been approved by the Board of Public Utilities and the  
19 Department of Environmental Protection. For the purposes of this  
20 subsection "closure" means all activities associated with the design,  
21 purchase or construction of all measures required by the  
22 Department of Environmental Protection, pursuant to law, in order  
23 to prevent, minimize or monitor pollution or health hazards  
24 resulting from sanitary landfill facilities subsequent to the  
25 termination of operations at any portion thereof, including, but not  
26 necessarily limited to, the costs of the placement of earthen or  
27 vegetative cover, and the installation of methane gas vents or  
28 monitors and leachate monitoring wells or collection systems at the  
29 site of any sanitary landfill facility.
- 30 i. (Deleted by amendment, P.L.2007, c.62.)
- 31 j. The prefunding of a claims account for environmental  
32 liability claims by an environmental impairment liability insurance  
33 pool pursuant to P.L.1993, c.269 (C.40A:10-38.1 et al.), 20 years.
- 34 k. As used in this section:
- 35 "Alternative fuel automotive vehicle" means any passenger car,  
36 station wagon, or other motor vehicle that is not solely propelled by  
37 gasoline or diesel fuel.
- 38 "Electric vehicle" means any passenger car, station wagon, or  
39 other motor vehicle that is propelled solely by an electric motor or  
40 energy storage device.
- 41 "Hydrogen fuel cell vehicle" means any passenger car, station  
42 wagon, or other motor vehicle that is propelled by power derived  
43 from one or more cells that convert chemical energy directly into  
44 electricity by combining oxygen with hydrogen fuel.
- 45 "Plug-in hybrid vehicle" means any passenger car, station  
46 wagon, or other motor vehicle that can be charged from a source of  
47 electricity external to the vehicle through an electric plug, but  
48 which is not solely powered by electricity.

- 1       1. The purchase, and planting or removal, or both, of trees and  
2 shrubbery, 15 years.  
3 (cf: P.L.2021, c.267, s.1)  
4
- 5       2. N.J.S.40A:4-53 is amended to read as follows:  
6       40A:4-53. A local unit may adopt an ordinance authorizing  
7 special emergency appropriations for the carrying out of any of the  
8 following purposes:  
9       a. Preparation of an approved tax map.  
10       b. Preparation and execution of a complete program of  
11 revaluation of real property for the use of the local assessor, or of  
12 any program to update and make current any previous revaluation  
13 program when such is ordered by the county board of taxation.  
14       c. Preparation of a revision and codification of its ordinances.  
15       d. Engagement of special consultants for the preparation, and  
16 the preparation of a master plan or plans, when required to conform  
17 to the planning laws of the State.  
18       e. Preparation of drainage maps for flood control purposes.  
19       f. Preliminary engineering studies and planning necessary for  
20 the installation and construction of a sanitary sewer system.  
21       g. Authorized expenses of a consolidation commission  
22 established pursuant to the "Municipal Consolidation Act,"  
23 P.L.1977, c.435 (C.40:43-66.35 et seq.) or sections 25 through 29 of  
24 the "Uniform Shared Services and Consolidation Act," P.L.2007,  
25 c.63 (C.40A:65-25 through C.40A:65-29).  
26       h. Contractually required severance liabilities resulting from  
27 the layoff or retirement of employees. Such liabilities shall be paid  
28 without interest and, at the sole discretion of the local unit, may be  
29 paid in equal annual installments over a period not to exceed five  
30 years.  
31       i. Preparation of a sanitary or storm system map.  
32       j. Liabilities incurred to the Department of Labor and  
33 Workforce Development for the reimbursement of unemployment  
34 benefits paid to former employees.  
35       k. Subject to approval by the Director of the Division of Local  
36 Government Services, non-recurring expenses incurred by a  
37 municipality to implement a consolidation with another  
38 municipality, or municipalities, pursuant to the "Municipal  
39 Consolidation Act," P.L.1977, c.435 (C.40:43-66.35 et seq.); the  
40 sparsely populated municipalities law, P.L.1995, c.376 (C.40:43-  
41 66.78 et seq.); sections 25 through 29 of the "Uniform Shared  
42 Services and Consolidation Act," P.L.2007, c.63 (C.40A:65-25  
43 through C.40A:65-29); or N.J.S.40A:7-1 et seq., in the case of a  
44 consolidation effectuated through the annexation of land comprising  
45 an entire municipality or entire municipalities, to another  
46 municipality. The director shall approve the ordinance if he or she  
47 determines that the non-recurring expenses are reasonable and

1 permissible by law and that the consolidation will result in long-  
2 term savings for the municipality.

3 A copy of all ordinances or resolutions as adopted relating to  
4 special emergency appropriations shall be filed with the director.

5 l. The immediate preparation, response, recovery, and  
6 restoration of public services during such time as a public health  
7 emergency, pursuant to the "Emergency Health Powers Act,"  
8 P.L.2005, c.222 (C.26:13-1 et seq.), declared in response to  
9 COVID-19 remains in effect.

10 m. Notwithstanding the provisions of any law or regulation to  
11 the contrary, a deficit in prior year operations experienced by any  
12 municipality, utility, or enterprise during, or in the fiscal year  
13 immediately following, a fiscal year in which a public health  
14 emergency pursuant to the "Emergency Health Powers Act,"  
15 P.L.2005, c.222 (C.26:13-1 et seq.), or a state of emergency,  
16 pursuant to P.L.1942, c.251 (C.App.A:9-33 et seq.), or both, has  
17 been declared by the Governor in response to COVID 19, the  
18 adoption of which shall be subject to approval of the Director. The  
19 deficit in operations shall be certified by the chief financial officer  
20 of the local unit to be directly attributable to COVID-19. The local  
21 unit shall apply for any financial assistance that may be available to  
22 the local unit from the federal government, the State, and other  
23 sources to offset any operating deficit directly attributable to  
24 COVID-19, and any such financial assistance obtained by the local  
25 unit shall be utilized to offset any operating deficit. The chief  
26 financial officer of a local unit seeking approval pursuant to this  
27 subsection shall submit a certification approved by a majority vote  
28 of the full governing body. The director shall provide a form,  
29 application, schedule and process for review, approval or denial,  
30 and reconsideration of the application.

31 The director shall approve or deny, in writing, any application  
32 submitted pursuant to this subsection within 45 days, or the next  
33 business day following the 45th day if the 45th day falls on a  
34 Saturday, Sunday, or holiday. If a written decision is not rendered  
35 within this time period, the application shall be deemed to be  
36 approved, and the local unit may proceed to adopt the appropriate  
37 resolution or ordinance. If an application is denied, the local unit  
38 may resubmit the application with such changes as the local unit  
39 deems appropriate, with submission and review subject to the same  
40 procedures set forth in this subsection.

41 As used in this subsection, "Deficit in operations" means a  
42 deficit balance reported on a local unit's "Results of Operation"  
43 schedule of the annual financial statement.

44 As used in subsections l. and m., "COVID-19" means the  
45 coronavirus disease 2019, as announced by the World Health  
46 Organization on February 11, 2020, and first identified in Wuhan,  
47 China.

1       n. The purchase, and planting or removal, or both, of trees and  
2 shrubbery following natural disaster.

3 (cf: P.L.2020, c.74, s.2)

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5       3. This act shall take effect immediately.

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STATEMENT

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10       This bill allows local government units to finance the purchase,  
11 planting, and removal of trees and shrubbery through the issuance of  
12 long-term and short-term debt.

13       The bill amends the “Local Bond Law,” N.J.S.40A:2-1 et seq., to  
14 provide that the purchase, planting, and removal of trees and shrubbery  
15 constitutes a period of usefulness of 15 years. Consequently, the bill  
16 permits local government units to issue 15-year bonds to defray the  
17 costs of these expenses.

18       The bill also amends the “Local Budget Law,” N.J.S.40A:4-1 et  
19 seq., to permit a local government unit to adopt a special emergency  
20 appropriation for the purchase, planting, and removal of trees and  
21 shrubbery following a natural disaster. This authorization would allow  
22 the local government unit to issue special emergency notes to defray  
23 the costs of these expenses. Under current law, special emergency  
24 notes are required to mature no later than five years after the issuance.