

RESOLUTION 2018 - 185

RESOLUTION OF THE TOWNSHIP OF BARNEGAT, COUNTY OF OCEAN, STATE OF NEW JERSEY, OPPOSING SENATE BILL NO. 2029, PROPSING TO REVISE LAWS GOVERNING ASSESSMENT OF REAL PROPERTY

WHEREAS, Senate Bill, No. 2029 was introduced on February 26, 2018 proposing to revise laws governing assessment of real property; and

WHEREAS, this bill increases cost for taxpayers and municipalities under the guise of technology. The Ocean County Tax Board already provides MOD IV/CAMA technology to all the Municipal Tax Assessors at no cost to the Municipalities; and

WHEREAS, this bill requires municipalities to pay an annual fee to the county tax boards, per each taxable line item to cover costs associated with “technology” when Ocean County has run a unified system at no cost to Municipalities for the past twenty (20) years; and

WHEREAS, this bill does not account for Ocean County being one of the best counties in the State looking at its average ration and coefficients of deviation based largely in part upon its use of current technology and professional qualifications of its Tax Assessors; and

WHEREAS, this bill mandates that county tax boards will be required to provide annual technical training and financial support with no state funding being granted and does not take into account amended N.J.S.2A:158-7 (cap law) placed on county tax boards; and

WHEREAS, this bill calls for each county to function under the calendar that was created for the Monmouth County Pilot (ADP). This calendar does not have any beneficial impact on the larger and most significant appeals at the NJ State Tax Court; and

WHEREAS, adoption of this calendar moves appeal hearings to the winter season and does not consider the impact of how the weather or various holidays will negatively affect scheduling and/or travel, as well as Ocean County’s large senior population that often leave for the winter months; and

WHEREAS, this bill requires annual reassessments for all municipalities, causing unnecessary increases in costs for taxpayers and municipalities. If county tax boards abide by and enforce the current standards set by the State, annual reassessments would not be necessary; and

WHEREAS, this bill necessitates the county clerk to charge an additional fifty dollar (\$50.00) ‘property inspection’ fee for any new deed filed with their office, once again increasing costs for tax payers. The county clerk would then be required to forward forty five dollars (\$45.00) of the collected fee to the municipal finance officers of the municipality in where the property is located; and

WHEREAS, this bill would require tax assessors to inspect the property of any new deed filed within thirty (30) days of the date and make value changes to the property bases on said inspection, which could have a significant impact on resales; and

WHEREAS, this bill would mandate tax assessors to inspect the interior of no less than ten percent (10%) of the districts line items per year, with no less than three (3) attempts. This would force municipalities to hire an unknown number of additional field inspectors; and

WHEREAS, this bill would require every municipality and county in the State to operate under the Monmouth County Pilot (ADP) permanently; and

WHEREAS, this bill would allow county tax boards to be a MOD IV/CAMA vendor and charge for services, which would increase the financial burden once again for taxpayers. This increase would be the direct result of having to hire I.T. professionals and obtain additional equipment. As constitutional autonomous bodies, county tax boards should not be permitted to be for profit vendors; and

NOW, THEREFORE, BE IT RESOLVED that the Ocean County Board of Taxation objects to and opposes the enactment of Senate Bill No. 2029 sponsored by Senator Declan J. O'Scanlon, Jr., District 13 (Monmouth).

BE IT FURTHER RESOLVED, that a copy of this resolution be filed with the Board of Chosen Freeholders of Ocean County; Ocean County Congressmen, State Senators, and Members of the General Assembly (Districts 9,10,12 & 30); Governor of the State of New Jersey; Senator Declan J. O'Scanlon, Jr; Ocean County Administrator; Ocean County Clerk; State Association of County Tax Boards; State Association of Municipal Assessors; Ocean County Association of Municipal Assessors; Director and Deputy Director of the Division of Taxation; County Tax Administrators; New Jersey Association of Counties; New Jersey State League of Municipalities; and Municipal Clerks and Tax Assessors of Ocean County.

CERTIFICATION

I, Michele Rivers, Municipal Clerk of the Township of Barnegat, County of Ocean, State of New Jersey do hereby certify that the foregoing resolution was duly adopted by the Township Committee of the Township of Barnegat at their regular meeting held on the 1st day of May, 2018, in the Municipal Complex, 900 West Bay Avenue, Barnegat, New Jersey.

Michele A. Rivers, RMC
Municipal Clerk