



## **ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY**

**AFFILIATED WITH THE  
INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS  
NORTHEASTERN REGIONAL ASSOCIATION OF ASSESSING OFFICERS  
AND THE  
NEW JERSEY STATE LEAGUE OF MUNICIPALITIES**

[www.AMANJ.org](http://www.AMANJ.org)

Dear Assessor Colleague:

As I am sure you are aware the assessing community is facing a significant legislative challenge in the pending introduction of Senate bill S-458. This bill calls for a county-by-county binding referendum to eliminate both municipal tax assessment and tax collection and consolidate those services in county-based offices.

It is a measure that purports to save money and improve efficiency but in reality will deal a financial blow to a majority of the municipalities in New Jersey. In short, it is a very bad idea and we have to do everything we can sure that our elected municipal officials understand the negative implications of the bill. To that end, we are joining with the Tax Collectors and Treasurers Association of New Jersey to aggressively campaign against the bill.

We are fortunate to have common sense on our side. Virtually every elected municipal official we have contacted recognizes how flawed the concept is and have joined us in opposing its passage.

However, we will only be successful in getting our message across if we all get involved. That's what I urge you to do and to help in that regard I have enclosed materials that will make your job that much easier. They include a draft letter for your use in communicating with your mayor and governing body or in developing talking points and a resolution for their use in opposing the plan.

Please don't hesitate to call me at any time (201-568-6100) if I can provide any additional information or answer any questions. In addition, please send a copy of any resolution passed by your mayor and governing body to my attention – Carol C. Byrne, Assessor, Borough of Tenafly, 100 Riveredge Road, Tenafly, NJ 07670-2016.

Thank you for your interest and cooperation.

Sincerely,

*Carol C. Byrne*

President

## DRAFT LETTER/EMAIL TO MAYOR AND COUNCIL

Dear Mayor and Council:

As though New Jersey municipalities don't have enough problems already, a Senate bill that purports to save money and improve efficiency will in reality deal a financial blow whose impact will be felt for years to come.

The legislation (S458) calls for a county-by-county statewide binding referendum to eliminate both municipal tax assessment and tax collection and consolidate those services in county-based offices.

This is a *really* bad idea. Just consider a few of the implications a county-based consolidation of these services:

- Tax assessment and tax collection represent the two main sources of municipal revenue, both of which would be removed from municipal control.
- Tax revenues that currently are held in municipal coffers would be held by the county, resulting not only in the loss of control of the money but also in the loss of all interest earned on those dollars.
- The significant revenues gained from added assessments that largely stay with municipalities and are not shared with boards of education and other special taxing districts will be things of the past.
- Municipalities will be at the will and whim of the county government when it comes to the distribution of tax dollars. A single countywide tax rate will reward some municipalities at the expense of others.
- Finally, municipalities have no option if a majority of county voters chose to consolidate, effectively depriving local governments of powers granted under current state statutes.

In short, a county-based system of tax assessment and tax collection will remove from the control of local governments the power to assess property owners on the basis of their real estate holdings and to collect, manage and disperse the tax dollars collected. It will require an enormous leap of faith for local governments to rely on third parties to assure they receive a fair and equitable share. It also raises the question of whether elected officials are prepared to allow outside third parties to control their ratable base.

Equally important is the potential loss of equity that most municipalities have developed with their constituents. The cost will be apparent when the first round of complaints comes from taxpayers who miss having the opportunity to meet with their municipality's assessor or collector. Absentee collection and assessment will mean less face-to-face relationships with taxpayers and voters.

I ask you to consider passing a resolution, a copy of which accompanies this letter, that would express the opposition of the Mayor and Council that would diminish the roles of assessors and collectors and damage the system of local government in the process.

Thank you for your interest.

Sincerely,

Assessor

## RESOLUTION IN OPPOSITION TO SENATE BILL S-458

**WHEREAS**, Senate Bill S-458, if signed into law, would remove the municipality's responsibility for assessing real property within the corporate bounds; and

**WHEREAS**, Senate Bill S-458, if signed into law, would remove the municipality's responsibility for collecting property taxes within the corporate bound; and

**WHEREAS, SOME MUNICIPALITIES** within the County will inherit additional costs **SHIFTED TO THEM FROM OTHER MUNICIPALITIES WITHIN THE SAME COUNTY PARTICULARLY WHEN COSTS PERTAIN TO THE DEFENSE OF TAX APPEALS**, and

**WHEREAS**, if signed into law, the bill will deprive the municipalities of all efficient and diligent control of property taxes and expenditures, which has been proven time and again, is best left to municipal government officials; and

**WHEREAS**, a municipality is a corporate body organized to provide local government services **DESIGNED TO MOST EFFECTIVELY AND EFFICIENTLY SERVE** the residents of **THAT** jurisdiction; and

**WHEREAS**, there exists **NO** empirical data or factual studies showing a transfer of the assessing and collection functions to a county authority will in any way reduce the taxes for the municipality **OR** the county; and

**WHEREAS**, a basic tenet of American political philosophy is that local governments have the inherent right to exercise authority to provide local services to its constituents and adopt ordinances and regulations for the good of the general public; and

**WHEREAS**, in New Jersey municipalities are dubbed creatures of the State with the State exercising its supremacy in granting both implied and express powers to local governments while at the same time reserving unto itself the indispensable to legislate mandates to be implemented by counties and municipalities; and

**WHEREAS**, local taxpayers will be at a loss of service they are accustomed to **THAT THEY WOULD TYPICALLY RECEIVE** for the **TAX ASSESSMENT** and **TAX COLLECTION** offices, and

**WHEREAS**, other municipal departments and the business community will be at a loss of services they are accustomed to receiving from the assessor's and collector's offices.

**NOW THEREFORE BE IT RESOLVED** by the Mayor and (**Governing Body of Municipality**) that:

They hereby adopt the facts and determinations as set forth in the preamble to this resolution as if the same were more fully set forth at length.

They hereby memorialize their vigorous opposition to the pending legislation known as S-458 and the inherent additional costs and dilution of services associated with it.

The Municipal Clerk shall forward a copy of this resolution to Governor Chris Christie, Senate President Stephen M. Sweeney, Assembly Speaker Sheila Oliver, ( **Add Members of Senate and Assembly**), the Tax Collectors and Treasurers Association of New Jersey (TCTANJ), the New Jersey Association of County Tax Boards (NJAVTB) and the Association of Municipal Assessor of New Jersey (AMANJ).

Dated:

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Mayor

ATTEST:

By Clerk

CERTIFICATION

I hereby certify that this is a true copy of a resolution adopted by (**municipality**) at a meeting held on (**date**) at (**place**).

By Clerk

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