

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 bounds; 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 municipality's of efficient and diligent control of property taxes and expenditures, which, as 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 right 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 from 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 office,

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Council of the _____, that:

1. They hereby adopt the facts and determinations as set forth in the preamble of this resolution as if the same were more fully set forth herein at length.
2. 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.
3. The Municipal Clerk shall forward a copy of this resolution to Governor Chris Christie; Senate President Stephen M. Sweeney; Assembly Speaker Sheila Oliver, Senator _____, Assemblyman _____, Assemblyman _____, the Tax Collectors and Treasurers Association of New Jersey (TCTANJ), the New Jersey Association of County Tax Boards (NJACTB) and the Association of Municipal Assessors of New Jersey (AMANJ).