

**STATEMENT OF RONALD ZILINSKI
PRESIDENT OF THE
TAX COLLECTORS & TREASURERS ASSOCIATION OF NEW JERSEY
ON SENATE BILL 458**

Senator Robert Smith (D-17) of Middlesex County and Senator Joseph Kyrillos (R-13) of Monmouth County have reintroduced legislation that calls for the consolidation of the office of municipal tax collector, as well as the office of municipal tax assessor, municipal health services and municipal animal control services. The legislation calls for the decision to be made on a county by county referendum and calls for the Commissioner of Community Affairs and the Director of the Division of Taxation to develop a comprehensive plan to phase out the municipal offices and transfer them to the county within two years.

The referendum is flawed in many ways. Particularly it is the entire county that makes the decision, not on a municipality by municipality basis. It provides for transfer of all four functions, not a pick and choose menu. The "Master Plan," which has to be developed within 90 days of the enactment of this proposal, if enacted, should be subject to review and public comment just as any other regulation of the State of New Jersey is required to be reviewed, and then a synopsis of it should be included as a part of the referendum statement on the ballot.

Will the "Master Plan" take into consideration the variations in governance from county-to-county? Will it provide cost analysis to show the financial soundness of transferring the offices of assessor and collector to the county? Will it provide flexibility to provide services equal to the current municipal services? These questions need to be answered before this legislative proposal goes any further.

This is a version of a senate bill that Senator Smith introduced in the last legislative session (S-1455), which under the direction of past president Nancy Nichols we were able to stop.

Once again this proposal does not take into account the budget law, the tax sale law, and other laws already in effect that place the power of assessment, collection and enforcement of property taxes in the municipal domain. It does not take into consideration the convenience – or lack thereof – for the citizens. It does not provide information on how tax dollars will be saved or wasted if it becomes statute.

Once again we need to vigorously oppose this legislation! I urge you to contact your state senator and tell them of your opposition to S-458. I urge you to inform your citizens of this proposal and ask them to contact their state senator to tell them of their opposition.

The message must be gotten out that the financial crisis that the state and its' local governments face was not caused by the property tax assessment or collection system

but by the legislators of the past who voted to spend funds that the state did not have and could not generate. We need to pull together to stop this legislation.

The bill is currently before the Senate Community and Urban Affairs Committee. The members of that committee are:

Senator Jeff Van Drew (D-1), Chairman
Senator Ronald Rice (D-28), Vice Chairman
Senator M. Teresa Ruiz (D-29)
Senator Christopher Connors (R-9)
Senator Philip Haines (R-8)

I urge those of you who are from the senator's districts in particular to contact them and state your opposition to this legislation ask them to hold the bill in their committee until all of the questions that are raised are satisfactorily answered.

If you have any questions please contact our executive director, Vince Belluscio at executivedirector@tctanj.org or (908) 230-3708 or me at (609) 989-3041.

We must be proactive NOW! We will be communicating with you as our plan for formal opposition of this proposal progresses. Thank you for your support.

Ronald Zilinski
President, TCTANJ

(Sample Letter in Opposition of S-458)

The Honorable
Senator District xx
Address
City, State Zip

RE: Senate Bill 458

Dear Senator:

I am writing to express my opposition to the above referenced bill which calls for a referendum to consolidate the offices of municipal tax assessor and municipal tax collector, as well as health services and animal control services at the county.

As written this bill provides for a referendum to be conducted without providing the citizens any facts or details on the ramifications to individual municipalities if the referendum passes in their county. The bill calls for a master plan to be developed after the legislation is passed and signed into law, without giving the public complete information prior to the passage on the projected cost savings and diminishment of services provided under the proposed system.

Consolidation would cause unnecessary hardship on citizens who rely on the municipal tax office for information and assistance, particularly the community's senior citizens who depend on tax offices for assistance in completing tax freeze and rebate forms. Without proper study there is no proof that consolidation will save any public money.

I urge you to oppose this bill. Please vote NO if it comes to the senate floor for a vote. Please urge Senator Van Drew, Chairman of the Community and Urban Affairs Committee to hold this bill.

Thank you for your attention and consideration.

Very truly yours,

Make sure to include your home address and telephone number and your personal email address.

Sample Resolution Opposing S-458

Introduced by:

Second by:

Whereas, Senate Bill 458 calls for a referendum to consolidate the municipal tax assessor, municipal tax collector, municipal health services and municipal animal control services at the county, and;

Whereas, Senate bill 458 does not give the municipality any option if the county voters cast a majority to consolidate, and;

Whereas, consolidation would cause unnecessary hardship on citizens who rely on the municipal tax office for information and assistance, particularly the community's senior citizens who depend on tax offices for assistance in completing tax freeze and rebate forms. Without proper study there is no proof that consolidation will save any public money, and;

Whereas, Senate Bill 458 calls for a master plan for the consolidation of the tax assessment and tax collection functions after enactment of the proposal without giving the public the opportunity to review and comment on the proposed master plan, and;

Whereas, current state statutes place responsibility for tax assessment and tax collection under municipal jurisdiction, and;

Whereas, it is the municipalities responsibility to collect all property taxes due and distribute same to the other taxing authorities, as well as enforcing laws on delinquents, and;

Whereas, current statute provide for the reserve for uncollected taxes to be included in the municipal budget;

Now, therefore, be it Resolved, that the governing body of the _____ does hereby oppose the passage and enactment of Senate Bill 458.

Be it Further Resolved, that a certified copy of this resolution be sent to Senate President Stephen Sweeney, Senator Jeffrey Van Drew, Chairman of the Community & Urban Affairs Committee and Senator _____ representing this district as a sign of our opposition to this proposal.

Date:

SENATE, No. 458

STATE OF NEW JERSEY 214th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2010 SESSION

Sponsored by:

Senator BOB SMITH

District 17 (Middlesex and Somerset)

Senator JOSEPH M. KYRILLOS, JR.

District 13 (Middlesex and Monmouth)

SYNOPSIS

Requires holding of binding Statewide referendum by county on whether responsibility for certain municipal functions should be assumed by county government; repeals various sections of law concerning transfer or termination of employees of terminated local health agency.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel



1 AN ACT concerning the transfer of certain municipal
2 responsibilities to the counties, subject to voter approval,
3 supplementing chapter 9 of Title 40A of the New Jersey Statutes
4 and repealing various parts of statutory law.

5

6 **BE IT ENACTED** by the Senate and General Assembly of the State
7 of New Jersey:

8

9 1. a. The Commissioner of Community Affairs, in conjunction
10 with the Director of the Division of Taxation in the Department of
11 the Treasury, shall prepare a comprehensive master plan to phase
12 out, over the course of two years, local property tax assessment and
13 collection services, local animal control services and local public
14 health services, and to establish county-wide property tax
15 assessment and collection services, animal control services and
16 public health services for each county. The plan shall establish the
17 structure for the provision of each service by the county and shall
18 detail the following information for each county: the means by
19 which the consolidation of these functions shall be effectuated, the
20 initial costs of the countywide consolidation of these functions, and
21 the long-range cost savings to be realized through the consolidation
22 of these functions by the voters pursuant to sections 2 and 3 of this
23 act; and such other provisions as the commissioner or the director
24 deem necessary. The plan shall be completed within 90 days
25 following the date of enactment of this act.

26 b. Notwithstanding any provision of law to the contrary, upon
27 the approval of the voters of any county of the transfer of the
28 assessment and collection of real property taxes, animal control
29 services, and public health services from municipalities to the
30 county, the transfer of these municipal functions to the counties
31 approving such a transfer would be effectuated in accordance with
32 the master plan developed by the Commissioner of Community
33 Affairs, in conjunction with the Director of the Division of Taxation
34 in the Department of the Treasury, pursuant to subsection a. of this
35 section.

36

37 2. This act shall be submitted to the people for their approval or
38 rejection at the next general election to be held not less than 70 days
39 following the date of its enactment.

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41 3. This voter referendum shall be submitted to the people in the
42 following manner and form:

43 There shall be printed on each official ballot to be used at the
44 general election, the following:

45 a. In every municipality in which voting machines are not used,
46 a legend which shall immediately precede the question, as follows:

47 If you favor the proposition printed below make a cross (X), plus
48 (+), or check (✓) in the square opposite the word "Yes." If you are

S458 B. SMITH, KYRILLOS

1 opposed thereto make a cross (X), plus (+) or check (✓) in the
 2 square opposite the word "No."

3 b. In every municipality the following question:
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| | | AUTHORIZATION FOR THE TRANSFER OF THE RESPONSIBILITY FOR THE ASSESSMENT AND COLLECTION OF REAL PROPERTY TAXES, ANIMAL CONTROL SERVICES AND PUBLIC HEALTH SERVICES FROM MUNICIPALITIES TO THE COUNTY |
| | YES | Shall P.L. , c. (pending before the Legislature as this bill) providing for the transfer of the responsibility for the assessment and collection of real property taxes, animal control services, and public health services, from the municipalities to the county in accordance with a master plan developed by the Commissioner of Community Affairs, in conjunction with the Director of the Division of Taxation in the Department of the Treasury, be approved and become operative? |
| | | INTERPRETIVE STATEMENT |
| | NO | Voter approval of this question would result in the transfer of the responsibility for the assessment and collection of real property taxes, animal control services, and public health services, from municipalities to the county. The transfer of these governmental functions to the county would be established in accordance with a master plan to be developed by the Commissioner of Community Affairs, in conjunction with the Director of the Division of Taxation in the Department of the Treasury. |

5
 6 4. The following sections are repealed:
 7 Section 6 of P.L.1970, c.60 (C.26:3-94);
 8 Section 16 of P.L.1975, c.329 (C.26:3A2-16);
 9 Section 17 of P.L.1975, c. 329 (C.26:3A2-17); and
 10 Section 18 of P.L.1975, c. 329, (C.26:3A2-18).

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 12 5. Sections 2 and 3 of this act shall take effect immediately and
 13 sections 1 and 4 shall take effect immediately upon voter approval
 14 of this act at the general election.

STATEMENT

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This bill requires the Commissioner of Community Affairs, in conjunction with the Director of the Division of Taxation in the Department of the Treasury, to prepare a comprehensive master plan to phase out, over the course of two years, municipal property tax assessment and collection services, municipal animal control services, and municipal public health services, and to establish county-wide property tax assessment and collection services, animal control services and public health services for each county. The plan shall establish the structure for the provision of each service by the county and shall detail the following information for each county: the means by which the consolidation of these functions shall be effectuated, the initial costs of the countywide consolidation of these functions, and the long-range cost savings to be realized through the consolidation of these functions by the voters pursuant this act; and such other provisions as the commissioner deems necessary. The plan shall be completed within 90 days following the date of enactment of this act.

This act shall be submitted to the people for their approval or rejection at the next general election to be held 70 or more days following the date of its enactment.

Notwithstanding any provision of law to the contrary, upon the approval of the voters of any county of the transfer of the assessment and collection of real property taxes, animal control services, and public health services from municipalities to the county, the transfer of these municipal functions to the counties approving such a transfer would be effectuated in accordance with the master plan developed by the Commissioner of Community Affairs, in conjunction with the Director of the Division of Taxation in the Department of the Treasury.

Finally, the bill repeals various sections of law concerning the transfer or termination of employees of a terminated local health agency.