

SENATE, No. 668

STATE OF NEW JERSEY
220th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

Sponsored by:
Senator MICHAEL J. DOHERTY
District 23 (Hunterdon, Somerset and Warren)

Co-Sponsored by:
Senator Madden

SYNOPSIS

Permits counties to share county tax administrators.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 AN ACT concerning county tax administrators and amending
2 R.S.54:3-7 and R.S.54:3-8.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. R.S.54:3-7 is amended to read as follows:

8 54:3-7. a. Each county board shall appoint a county tax
9 administrator, who shall hold office for a term of three years, and
10 who shall, subject to the personnel policies adopted by the
11 governing body of the county, appoint such clerical assistants as
12 may be necessary. Pursuant to the provisions of the "Uniform
13 Shared Services and Consolidation Act," sections 1 through 35 of
14 P.L.2007, c.63 (C.40A:65-1 through C.40A:65-35), a county may
15 enter into an agreement with any other adjoining county or counties
16 to share a county tax administrator, and any such clerical assistants
17 as may be necessary.

18 b. After the effective date of this 1979 amendatory and
19 supplementary act, P.L.1979, c.499, any person holding the office
20 of county tax administrator shall devote full time to his duties;
21 provided, however, that any person currently holding office as a
22 county board secretary may, at the option of the appointing
23 authority, continue to serve on a part-time basis; provided he holds
24 or obtains prior to July 1, 1981 a tax assessor certificate.

25 c. After the effective date of this 1979 amendatory and
26 supplementary act, P.L.1979, c.499, no person shall be newly
27 appointed as county tax administrator unless he shall hold a tax
28 assessor certificate issued by the Director of Taxation pursuant to
29 P.L.1967, c.44 (C.54:1-35.25 et seq.). No person shall be appointed
30 to a first term as county tax administrator after the effective date of
31 this 1988 amendatory and supplementary act, P.L.1988, c.96 unless
32 the person has had four years of experience in property tax
33 administration at the State, county or municipal level. In the first
34 24 months of his appointment, the appointee shall successfully
35 complete a training program developed for tax administrators and
36 offered by the Director of the Bureau of Government Research at
37 Rutgers, The State University, except that, during the six month
38 period provided for the development and approval of the tax
39 administrator's program pursuant to this 1988 amendatory and
40 supplementary act, a person with the requisite qualification and
41 experience in property tax administration may be temporarily
42 appointed county tax administrator for a period not to exceed one
43 year.

44 d. If any county board secretary required to hold or obtain a tax
45 assessor's certificate pursuant to subsection b. of this section does

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.

1 not submit proof thereof prior to the required date, the county tax
2 board shall immediately declare the position vacant and notify the
3 county governing body and the Director of Taxation of the
4 existence of such vacancy. The county tax board shall then appoint
5 a county tax administrator subject to the provisions of subsection c.
6 of this section.

7 (cf: P.L.1991, c.363, s.1)
8

9 2. R.S.54:3-8 is amended to read as follows:

10 54:3-8. The governing body of the county, or the governing
11 bodies of the counties, in the case of two or more counties that enter
12 into an agreement to share a county tax administrator and clerical
13 assistants pursuant to the provisions of the "Uniform Shared
14 Services and Consolidation Act," sections 1 through 35 of P.L.2007,
15 c.63 (C.40A:65-1 through C.40A:65-35), shall fix the annual salary
16 to be paid to the county tax administrator and the annual
17 compensation of any clerical assistants. The salary of the county
18 tax administrator devoting full time to the duties of his office
19 pursuant to R.S.54:3-7 shall not be less than \$55,000.00 per annum
20 in counties having a population of more than 500,000, not less than
21 \$45,000.00 per annum in counties having a population of at least
22 275,000 and not more than 500,000, and not less than \$35,000.00
23 per annum in counties having a population of less than 275,000. In
24 the case of a county tax administrator, who, pursuant to the
25 provisions of subsection b. of R.S.54:3-7, is serving on a part-time
26 basis, the governing body of the county shall fix an annual salary
27 commensurate with the time that individual devotes to his duties as
28 administrator. In the case of two or more counties that enter into an
29 agreement to share a county tax administrator and clerical assistants
30 pursuant to the provisions of the "Uniform Shared Services and
31 Consolidation Act," sections 1 through 35 of P.L.2007,
32 c.63 (C.40A:65-1 through C.40A:65-35), the parties to the shared
33 service agreement, by parallel resolutions, shall fix an annual salary
34 commensurate with the combined population of the counties in the
35 agreement and the minimum salary requirement provisions of this
36 section. Notwithstanding the minimum salary requirement
37 provisions of this section to the contrary, if the county tax
38 administrator of a county is receiving an annual salary prior to the
39 effective date of this 1988 amendatory and supplementary act,
40 P.L.1988, c.96, which is less than the applicable minimum salary
41 set forth herein, the governing body of that county may, by
42 ordinance or resolution, as may be appropriate, provide for the
43 phasing in of the administrator's salary increase required by this
44 1988 amendatory and supplementary act according to the following
45 schedules. If the annual salary increase required is greater than
46 \$10,000.00 but less than \$15,000.00, the annual increase may
47 phased in by two equal installments, the first during the current year
48 and the second in the following year. If the annual salary increase

1 is \$15,000.00 or more, the annual increase may be phased in by four
2 equal installments, the first during the current year and the
3 subsequent three in each of the three years following. Such salaries
4 and compensation shall be paid by the county treasurer pursuant to
5 the fiscal procedures established by the governing body of the
6 county.

7 Notwithstanding any provisions of this section to the contrary,
8 no county tax administrator devoting full time to the duties of his
9 office on the effective date of this 1988 amendatory and
10 supplementary act shall, as a result of the provisions of this 1988
11 amendatory and supplementary act, suffer any reduction in salary.

12 For the purposes of this section "population" means the most
13 recent official population count of each county of this State as
14 reported by the New Jersey Department of Labor, Office of
15 Demographic and Economic Analysis.

16 (cf: P.L.1988, c.96, s.3)

17
18 3. This act shall take effect immediately.
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21 STATEMENT

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23 This bill would permit two or more adjoining counties to enter
24 into an agreement to share a county tax administrator and clerical
25 assistants pursuant to the provisions of the "Uniform Shared
26 Services and Consolidation Act," sections 1 through 35 of P.L.2007,
27 c.63 (C.40A:65-1 through C.40A:65-35).

28 The bill would also allow the parties to the shared service
29 agreement to fix an annual salary for a shared county tax
30 administrator and clerical assistants commensurate with the
31 combined population of the participating counties and consistent
32 with the minimum salary requirement provisions set forth in
33 R.S.54:3-8.