

[First Reprint]

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)

Senator SHIRLEY K. TURNER

District 15 (Hunterdon and Mercer)

Co-Sponsored by:

Senators Madden and Stanfield

SYNOPSIS

Permits counties to share county tax administrators.

CURRENT VERSION OF TEXT

As reported by the Assembly Judiciary Committee on September 29, 2022,
with amendments.



(Sponsorship Updated As Of: 3/24/2022)

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 necessary¹, provided the county boards of taxation, as
18 well as the Director of the Division of Taxation consent to the
19 agreement¹.

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

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

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly AJU committee amendments adopted September 29, 2022.

1 d. If any county board secretary required to hold or obtain a tax
2 assessor's certificate pursuant to subsection b. of this section does
3 not submit proof thereof prior to the required date, the county tax
4 board shall immediately declare the position vacant and notify the
5 county governing body and the Director of Taxation of the
6 existence of such vacancy. The county tax board shall then appoint
7 a county tax administrator subject to the provisions of subsection c.
8 of this section.

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

10
11 2. R.S.54:3-8 is amended to read as follows:

12 54:3-8. The governing body of the county ¹and the county board
13 of taxation¹, or the governing bodies of the counties, ¹and the
14 county boards of taxation,¹ in the case of two or more counties that
15 enter into an agreement to share a county tax administrator and
16 clerical assistants pursuant to the provisions of the "Uniform Shared
17 Services and Consolidation Act," sections 1 through 35 of P.L.2007,
18 c.63 (C.40A:65-1 through C.40A:65-35), shall fix the annual salary
19 to be paid to the county tax administrator and the annual
20 compensation of any clerical assistants. The salary of the county
21 tax administrator devoting full time to the duties of his office
22 pursuant to R.S.54:3-7 shall not be less than \$55,000.00 per annum
23 in counties having a population of more than 500,000, not less than
24 \$45,000.00 per annum in counties having a population of at least
25 275,000 and not more than 500,000, and not less than \$35,000.00
26 per annum in counties having a population of less than 275,000. In
27 the case of a county tax administrator, who, pursuant to the
28 provisions of subsection b. of R.S.54:3-7, is serving on a part-time
29 basis, the governing body of the county shall fix an annual salary
30 commensurate with the time that individual devotes to his duties as
31 administrator. In the case of two or more counties ¹and tax boards,¹
32 that enter into an agreement to share a county tax administrator and
33 clerical assistants pursuant to the provisions of the "Uniform Shared
34 Services and Consolidation Act," sections 1 through 35 of P.L.2007,
35 c.63 (C.40A:65-1 through C.40A:65-35), the parties to the shared
36 service agreement, by parallel resolutions, shall fix an annual salary
37 commensurate with the combined population of the counties in the
38 agreement and the minimum salary requirement provisions of this
39 section. Notwithstanding the minimum salary requirement
40 provisions of this section to the contrary, if the county tax
41 administrator of a county is receiving an annual salary prior to the
42 effective date of this 1988 amendatory and supplementary act,
43 P.L.1988, c.96, which is less than the applicable minimum salary
44 set forth herein, the governing body of that county may, by
45 ordinance or resolution, as may be appropriate, provide for the
46 phasing in of the administrator's salary increase required by this
47 1988 amendatory and supplementary act according to the following
48 schedules. If the annual salary increase required is greater than

1 \$10,000.00 but less than \$15,000.00, the annual increase may
2 phased in by two equal installments, the first during the current year
3 and the second in the following year. If the annual salary increase
4 is \$15,000.00 or more, the annual increase may be phased in by four
5 equal installments, the first during the current year and the
6 subsequent three in each of the three years following. Such salaries
7 and compensation shall be paid by the county treasurer pursuant to
8 the fiscal procedures established by the governing body of the
9 county.

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

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

19 (cf: P.L.1988, c.96, s.3)
20

21 ¹3. (New section) Any counties entering into an agreement
22 pursuant to the provisions of the "Uniform Shared Services and
23 Consolidation Act," P.L.2007, c.63 (C.40A:65-1 et seq.), shall
24 renew the agreement every third year based on the analysis of
25 validity of the agreement by the president of each county board of
26 taxation, and as approved by the Division of Taxation.¹
27

28 ¹[3.] 4.¹ This act shall take effect immediately.