

SENATE, No. 2068

STATE OF NEW JERSEY 214th LEGISLATURE

INTRODUCED JUNE 21, 2010

Sponsored by:

Senator NIA H. GILL

District 34 (Essex and Passaic)

Co-Sponsored by:

Senator Cunningham

SYNOPSIS

Provides dedicated line item on property tax bill to fund municipal free public libraries and joint free public libraries.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/29/2010)

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1 AN ACT concerning the raising of revenue for free public libraries
2 and joint free public libraries and amending various sections of
3 statutory law.

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

7
8 1. R.S.40:54-8 is amended to read as follows:

9 40:54-8. **[The governing body or appropriate board of]** Within
10 every municipality governed by this article there shall annually
11 **[appropriate and raise]** be raised by taxation a sum equal to one-
12 third of a mill on every dollar of assessable property within such
13 municipality based on the equalized valuation of such property as
14 certified by the Director of the Division of Taxation in the
15 Department of the Treasury in accordance with the provisions of
16 R.S.54:4-49. The amount shall be assessed, levied and collected in
17 the same manner and at the same time as other municipal purposes
18 taxes are assessed, levied and collected therein and shall be paid
19 from the disbursing officer to the treasurer of the free public library
20 at the times annual appropriations for other departments of the
21 municipality are paid over.

22 Such additional sum, as in the judgment of **[such]** the municipal
23 governing body or appropriate board of the municipality, is
24 necessary for the proper maintenance of a free public library, may
25 be appropriated and raised by taxation, annually.

26 (cf: P.L.1985, c.541, s.1)

27

28 2. Section 14 of P.L.1959, c.155 (C.40:54-29.16) is amended to
29 read as follows:

30 14. The board of trustees of the joint library shall, not later than
31 December 1 of each year, certify to the respective municipalities the
32 sum required for the operation of the joint library for the ensuing
33 year and the share of such sum to be borne by the taxpayers in each
34 of the municipalities in accordance with the method of
35 apportionment provided in the joint library agreement. If the
36 governing body of any of the municipalities objects to the amount
37 or apportionment so certified, it shall forthwith call a joint meeting
38 of the governing bodies and the board of trustees for the purpose of
39 adjusting and settling any differences. If the governing bodies of
40 such municipalities cannot agree, the matter shall be referred to the
41 Director of the Division of Local Government Services in the
42 Department of Community Affairs for determination.

43 (cf: P.L.1959, c.155, s.14)

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 3. Section 15 of P.L.1959, c.155 (C.40:54-29.17) is amended to
2 read as follows:

3 15. ~~Each municipality shall appropriate its~~ The proportionate
4 share of the sum so certified or agreed upon or determined in its
5 annual budget, shall ~~raise the same~~ be raised by taxation,
6 pursuant to the provisions of R.S.54:4-49, and shall ~~pay~~ be paid
7 over ~~said share~~ to the disbursing officer of the joint library at the
8 times annual appropriations for other departments of the
9 municipality are paid over. The amount thus agreed upon shall be
10 assessed, levied, and collected in the same manner and at the same
11 time as other municipal purposes taxes are assessed, levied and
12 collected. Operations under the budget and related matters shall be
13 subject to and in accordance with rules of the ~~local government~~
14 board Local Finance Board in the Department of Community
15 Affairs.

16 (cf: P.L.1959, c.155, s.15)

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18 4. R.S.54:4-49 is amended to read as follows:

19 54:4-49. (a) Except as to any State tax at a fixed rate provided
20 for in sections 54:4-50 and 54:4-51 of this Title, each county board
21 of taxation, after having received the tax lists and duplicates of the
22 assessors and having revised and corrected the same and having
23 equalized the aggregate valuations of all the real property in the
24 respective taxing districts, as required by R.S.54:3-17 to 54:3-19,
25 shall, after making adjustments for the debits and credits hereinafter
26 mentioned, apportion the amount to be raised in the respective
27 taxing districts for State, State school, county ~~and~~, free county
28 library, free public library, and joint free public library purposes
29 and for purposes of consolidated school districts and school districts
30 comprising two or more taxing districts, on the basis of the total
31 valuation so ascertained for each taxing district. The total valuation
32 for each taxing district, so ascertained, shall be known as the
33 “apportionment valuation.”

34 (b) The amount to be apportioned among the respective taxing
35 districts shall be the amount to be raised for the purposes specified
36 in subsection (a), plus or minus the difference between the total
37 debits and total credits of the taxing districts affected, determined
38 as provided in subsection (c). The net amounts respectively to be
39 raised, after making allowance to the affected districts for the debits
40 and credits, shall be equivalent to the amount required for each of
41 the purposes specified in subsection (a).

42 (c) The net debit or credit of each taxing district shall be the
43 amount by which the taxing district has overpaid or underpaid its
44 share of the specific tax or taxes for the purposes specified in
45 subsection (a) for the preceding year or years because of increases
46 or decreases in the amount of the assessments of the district
47 subsequent to the apportionment in the preceding year or years by

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1 reason of final judgments on appeals, complaints and applications,
2 the correction of clerical errors under R.S.54:4-53 and the
3 allowance of additional veterans' exemptions or deductions during
4 the prior tax year by the collector pursuant to law. When an
5 assessment has been reduced or added to, or increased, on appeal,
6 complaint or other application, and the judgment on that appeal,
7 complaint or other application has been further appealed, no
8 deduction or increase as herein provided for shall be made with
9 respect to the appealed assessment until the further appeal has been
10 finally determined.

11 (d) So that there shall be uniformity of application and treatment
12 under this section in all of the counties, the Director, Division of
13 Taxation, shall issue regulations for the guidance of the county
14 boards of taxation in the determination of the apportionment
15 valuations, the amounts to be apportioned and the amounts of the
16 debits and credits.

17 (cf: P.L.1975, c.212, s.38)

18

19 5. R.S.54:4-65 is amended to read as follows:

20 54:4-65. a. The Director of the Division of Local Government
21 Services in the Department of Community Affairs shall approve the
22 form and content of property tax bills.

23 b. (1) Each tax bill shall have printed thereon a brief tabulation
24 showing the distribution of the amount raised by taxation in the
25 taxing district, in such form as to disclose the rate per \$100.00 of
26 assessed valuation or the number of cents in each dollar paid by the
27 taxpayer which is to be used for the payment of State school taxes,
28 other State taxes, county taxes, local school expenditures, free
29 public library taxes, and other local expenditures. The last named
30 item may be further subdivided so as to show the amount for each
31 of the several departments of the municipal government. In lieu of
32 printing such information on the tax bill, any municipality may
33 furnish the tabulation required hereunder and any other pertinent
34 information in a statement accompanying the mailing or delivery of
35 the tax bill.

36 (2) When a parcel receives a homestead property tax credit
37 pursuant to the provisions of P.L.2007, c.62 (C.18A:7F-37 et al.),
38 the amount of the credit shall be included with the tax calculation as
39 a reduction in the total tax calculation for the year. One-half of the
40 amount of the credit shall be deducted from taxes otherwise due for
41 the third installment and the remaining one-half shall be deducted
42 from taxes otherwise due for the fourth installment.

43 (3) There shall be included on or with the tax bill the delinquent
44 interest rate or rates to be charged and any end of year penalty that
45 is authorized and any other such information that the director may
46 require from time to time.

47 c. The tax bill shall also include a calculation stating the
48 amounts of State aid and assistance received by the municipality,

1 school districts, special districts, free public libraries, and county
2 governments that offset property taxes that are otherwise due on
3 each parcel. The director shall certify to each tax collector the
4 amounts of said State aid and assistance that shall serve as the basis
5 for the calculation for each parcel. The director shall set standards
6 for the calculation and display of the statement on the tax bill.

7 d. The tax bill or form mailed with the tax bill shall include
8 thereon the date upon which each installment is due.

9 e. If a property tax bill includes in its calculation a homestead
10 property tax credit, the bill shall, in addition to the calculation
11 showing taxes due, either display a notice concerning the credit on
12 the face of the property tax bill or with a separate notice, with the
13 content and wording as the director provides.

14 (cf: P.L.2007, c.62, s.34)

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16 6. This act shall take effect immediately.

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STATEMENT

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21 This bill would require municipalities in which a free public
22 library is located or that belong to a joint municipal library to
23 provide for a dedicated library purposes tax on the property tax bill.
24 Under current law, property taxpayers in a municipality which
25 belongs to a county library receive property tax bills which include
26 a line item showing the amount the taxpayer is paying to support
27 the county library. The bills would remove the appropriations for
28 municipal libraries and joint municipal libraries from a
29 municipality's general fund and provide a dedicated line item on the
30 property tax bill.