

9

Masser, Michelle

From: Lashway, Lisa
Sent: Wednesday, April 17, 2013 2:22 PM
To: Canning, Sean
Cc: Masser, Michelle
Subject: FW: Reso in Support of S1896 & A1503.pdf
Attachments: Reso in Support of S1896 & A1503.pdf

Lisa Lashway
Mt. Olive Twp. Clerk
973-691-0900 Ext. 7291
FAX 973-691-2080
PO Box 450
Budd Lake, NJ 07828

From: Cindi Sloane [mailto:cindis@bolp.org]
Sent: Wednesday, April 17, 2013 12:53 PM
To: Cathleen Amelio - Morris Twsp; Lori Harvin - Jefferson; Gabrielle Evangelista - Wharton; Mary Ann Ozment -Washington Twsp; Mary Cilurso - Rockaway Twsp; Sheila Seifert - Rockaway Boro; Donna marie Luciani - Randolph; Judith Silver-Parsippany; Dolores Dalesandro - Netcong; Christine Whitaker - Mt. Lakes; Lashway, Lisa; Linda DeSantis - Mt. Arlington; Matthew Stechauner - Morristown; June Uhrin - Morris Pk; Gertrude Atkinson - Montville; Patricia Korpos - Mine Hill; Maureen Massey - Mendham; Elizabeth Osborne - Madison; Christine Gatti - Long Hill; Cindi Sloane - Lincoln Pk; Annette Maida Smith - Lincoln Pk; Eilizabeth Sebrowski-Kinnelon; Gail McKane-Harding; Joseph Giorgio-Hanover; Sheila Williams - Florham Pk; Paula Massaro-E. Hanover; Margaret Verga - Dover; Donna Costello - Denville; Carol Isemann - Chester Township; Valerie A Egan - Chester Boro; Susan Caljean-Chatam Boro; Thomas E. Ciccarone - Chatham; Carol Ashley - Butler; Barbara Shepard - Boonton Twsp; Cindy Oravits-Boonton; Carol Talerico - Riverdale; Jay Delaney - Peq. Twsp; Amy E Rhead, Roxbury
Subject: Reso in Support of S1896 & A1503.pdf

The Attached Resolution was Adopted at our Regular Council Meeting on April 15, 2013.

Cynthia L. Sloane, RMC, CMR
Municipal Clerk
Borough of Lincoln Park
34 Chapel Hill Road
Lincoln Park, NJ 07035
973-270-2050
fax: 973-628-9512

RESOLUTION R13-120

RESOLUTION SUPPORTING S-1896/A-1503 SHARING THE BURDEN OF PROPERTY

ASSESSMENT APPEAL REFUNDS

WHEREAS, when County Tax Board appeals are granted the municipality must reimburse the property taxpayer 100% of the appealed tax levy, which includes the municipal, school, county and any special districts tax; and

WHEREAS, the municipal tax collector makes the adjustment from the appeal as a credit on the 4th quarter tax bill resulting in the municipality's fund balance for the preceding year to diminished, if not completely depleted; and

WHEREAS, a League of Municipalities' survey measured the extent to which residents have filed and won tax appeals in 2010; and

WHEREAS, one hundred fifty (150) municipalities, representing both large and small municipalities in all 21 counties, that participated in the survey reported property value declines of more than \$87,900,000, which resulted from 19,788 tax appeals filed in 2010; and

WHEREAS, those responding to the survey indicated that 13,760 appeals were filed in 2009, compared to 19,788 in 2010, representing an increase of 43.7%; and

WHEREAS, a municipality often experiences an increase in tax appeals because it has conducted a revaluation, however, only 5 of the 150 municipalities, which participated in our survey, indicated that their 2010 appeals resulted from revaluations; and

WHEREAS, as a way of comparison, 23 of the participating municipalities conducted revaluations in 2009, when fewer tax appeals were presented to the County Tax Boards; and

WHEREAS, the 2010 spike in appeals should be attributed to the economic down-turn, which lowered property values and placed increased stress on the income of homeowners, all around our Garden State; and

WHEREAS, the survey also indicated that in 2010 the various County Tax Boards have granted average property value reductions of close to \$5,000, per appeal; and

WHEREAS, fifty-six percent of those responding indicated that the successful tax appeals would have an impact on fund balances and place additional pressures on local officials during 2011; and

WHEREAS, the reductions, which were granted by County Tax Boards in 2010, likely had a multiplier in subsequent years when neighbors learned of their neighbor's tax reduction; and

WHEREAS, successful tax appeals have a three-fold negative impact on municipal budgets. First, the municipality, as the collector of taxes for the School district, county and special districts, must fund the full cost of the legal defense of the assessment. Second, since State law guarantees to the county and the school district 100% of their levies, the municipality bears the full cost of any reimbursements resulting from the appeal (as well as the full burden for any uncollected taxes). Third, the end result will be a further decline in the property tax base used to support Municipalities, County governments and School systems; and

WHEREAS, in light of the revenue limitations that have been placed on all levels of local government by the Legislature (2% cap), such declining values will compound and add additional stress to local public officials, as they grapple with the issues confronting the tax paying public; and

WHEREAS, Senator Bucco, Assemblyman Carroll and Assemblyman Bucco have recently introduced S-1896/A-1503, which requires fire districts, school districts, and county governments to share in burden of property assessment appeal refunds;

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the Borough of Lincoln Park, hereby urge the swift passage and signing of S-1896/A-1503; and

BE IT FURTHER RESOLVED, that copies of this Resolution be forwarded to New Jersey Governor Christopher Christie, to Senate President Stephen Sweeney, to Assembly Speaker Sheila Oliver, to our State Senator, to our two Representatives in the General Assembly, and to the New Jersey League of Municipalities.

DISTRIBUTION LIST

1. The Hon. Chris Christie,
Governor, State of New Jersey
PO Box 001
Trenton, NJ 08625
Phone (609) 292-6000
Fax (609) 292-3454
2. The Hon. Stephen Sweeney,
Senate President,
Senator, District 3
NJ Senate Democratic Office
State House PO Box 099
Trenton, NJ 08625
Phone (609) 292-5215
SenSweeney@njleg.org
3. **The Hon. Sheila Oliver,**
Speaker, NJ General Assembly
Assemblywoman, District 34
NJ General Assembly Democratic Office
PO Box 098
Trenton, NJ 08625
Phone (609) 292-7065
Fax (609) 292-2386
AswOliver@njleg.org
4. NJ League of Municipalities
222 West State Street
Trenton, NJ 08608
Phone (609) 695-3481
Fax (609) 695-0151
NJLeague@njslom.com
5. Your State Legislators (State Senator and Assembly Representatives)

Raymond T. Kerwin, Council President

ATTEST:

Cynthia L. Sloane, RMC, Municipal Clerk

I, Cynthia L. Sloane, Borough Clerk of the Borough of Lincoln Park, County of Morris, do hereby Certify the foregoing to be a true and correct copy of a Resolution Adopted by the Governing Body at the April 15, 2013 Regular Meeting.

Cynthia L. Sloane
Borough Clerk, Lincoln Park

Cc: