

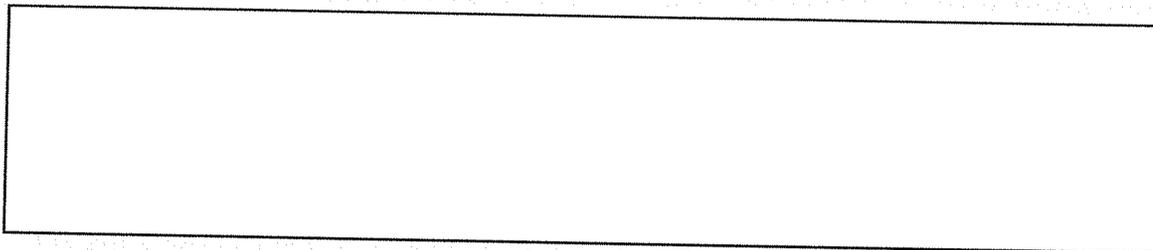
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Masser, Michelle

From: Lashway, Lisa
Sent: Wednesday, April 03, 2013 8:45 AM
To: Masser, Michelle; Canning, Sean
Subject: FW: Urging for Sharing the Burden of Property Assessment Appeal Refunds

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

From: NJLM to Municipal Officials [mailto:njlm-clerks@njslom.org]
Sent: Tuesday, April 02, 2013 4:33 PM
To: Lashway, Lisa
Subject: Urging for Sharing the Burden of Property Assessment Appeal Refunds



Mayors Advisory

April 2, 2013

**Re: Urging for Sharing the Burden of Property Assessment Appeal Refunds
Sample Resolution**

Dear Mayor:

Senator Bucco, Assemblyman Carroll and Assemblyman Bucco have introduced legislation (S-1896/A-1503), which would require fire districts, school districts, and county governments to share in burden of property assessment appeal refunds.

In 2010 we saw a spike in tax appeals that was attributed to the economic down-turn which lowered property values and placed increased stress on the income of homeowners all around our Garden State. This trend has continued.

As you are aware 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. 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 being diminished, if not completely depleted.

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 re-imbursements 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.

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.

We urge you to adopt the sample resolution calling on the State Legislature and Governor to require fire districts, school districts, and county governments share in the burden of property assessment appeal refunds. The links are:

PDF - <http://www.njslom.org/resolutions/RESOLUTION-SUPPORTING-S-1896-A-1503-tax-appeal-burden-sharing-2.pdf>

Doc - <http://www.njslom.org/resolutions/RESOLUTION-SUPPORTING-S-1896-A-1503-tax-appeal-burden-sharing-2.doc>

At this time S-1896 awaits action in the Senate Community and Urban Affairs Committee. A-1503 has been referred to the Assembly Housing and Local Government Committee.

If you have any questions or need additional information please do not hesitate to contact Lori Buckelew at lbuckelew@njslom.com or 609-695-3481 x112.

Very truly yours,

William G. Dressel,
Jr.
Executive Director

*If you would like to be removed from receiving faxed advisories please contact Shirley Cade at scade@njslom.com or 609-695-3481 ext. 114 with the name of your municipality and fax number. Thank you.

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New Jersey League of Municipalities
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