

©

cc: Admin

TOWNSHIP OF

Parsippany - Troy Hills



1001 Parsippany Boulevard
Parsippany, New Jersey 07054

Yancy Wazirmas, RMC/CMR
Township Clerk

APR 22 2013

April 19, 2013

TO: Governor Chris Christie
Senate President Stephen Sweeney
Assembly Speaker Sheila Oliver
Senator Joe Pennacchio
Assemblywoman Betty Lou DeCroce

Assemblyman Jay Webber
NJ State League of Municipalities
Morris County League of Municipalities
Morris County Clerks

RE: **Resolution - R2013-091 Resolution of the Township Council of the Township of Parsippany-Troy Hills Supporting S-1896/A-1503 Sharing the Burden of Property Assessment Appeal Refunds**

NOTICE IS HEREBY GIVEN that on April 16, 2013 the Township Council of the Township of Parsippany-Troy Hills adopted R2013-091 referenced above. A copy of the resolution is enclosed.

Sincerely,

Leslie Miller
Clerk's Office

TOWNSHIP OF PARSIPPANY-TROY HILLS
MORRIS COUNTY, NEW JERSEY

RESOLUTION

R2013-091: RESOLUTION OF THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF PARSIPPANY-TROY HILLS 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, throughout the 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

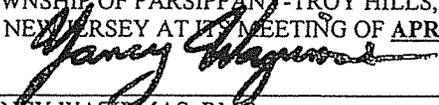
WHEREAS, Senator Anthony R. Bucco, Assemblyman Carroll and Assemblyman Anthony M. Bucco have recently introduced S-1896/A-1503, which requires fire districts, school districts, and county governments to share in burden of property assessment appeal refunds;

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of Parsippany-Troy Hills as follows:

1. The Township Council hereby urges the swift passage and signing of S-1896/A-1503.
2. The Township Council authorizes the Township Clerk to provide a certified copy of this Resolution to Governor Christie, Senate President Sweeney, Assembly Speaker Oliver, Members of the Senate and Assembly of the 26th Legislative District, the Executive Director of the New Jersey State League of Municipalities, the Morris County League of Municipalities and all Morris County Municipalities.
3. This Resolution shall take effect immediately.

COUNCIL MEMBER	Aye	Nay	Abstain	Absent	Motion	Second
Mr. Carifi	X					
Mr. dePierro	X					X
Mr. Ferrara	X					
Mr. Nelson	X					
Mr. Stanton	X				X	

THIS IS TO CERTIFY THAT THE ABOVE IS A TRUE AND LAWFUL COPY OF A RESOLUTION ADOPTED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF PARSIPPANY-TROY HILLS, COUNTY OF MORRIS, STATE OF NEW JERSEY AT ITS MEETING OF APRIL 16, 2013.


 YANCY WAZERMAS, RMC
 TOWNSHIP CLERK


 COUNCIL PRESIDENT BRIAN STANTON