

RESOLUTION #2011 - 03

**RESOLUTION OF THE OCEAN COUNTY MAYORS' ASSOCIATION,
COUNTY OF OCEAN, STATE OF NEW JERSEY,
IN SUPPORT OF LEGISLATURE SENATE BILL S-2339
AND ASSEMBLY BILL A-3558**

WHEREAS, the Ocean County Mayors' Association conducted a meeting on December 13, 2011. During the meeting there was discussion concerning property tax appeals. The downturn in real estate values has resulted in tremendous pressure on municipal budgets as property owners pursue a growing number of successful property tax appeals;

WHEREAS, the existing rules regarding reassessments are not designed to expeditiously address the issue of property tax appeals occasioned by a downturn in property tax values, as the process is both costly and time consuming;

WHEREAS, the State of New Jersey, Department of the Treasury through the Director of the Division of Taxation requires that municipal wide interior inspections of properties be conducted if more than four years has passed since the last municipal wide interior inspections were performed in connection with a revaluation or reassessment;

WHEREAS, the above requirement unduly delays and adds substantial cost to those reassessments necessary to more equitably apportion a municipality's real property tax burden;

WHEREAS, there is currently pending in the Legislature Senate bill S-2339 and Assembly bill A-3558, both of which provide that an application for municipal wide reassessment could not be denied by the State of New Jersey, Division of Taxation for lack of interior inspections if interior inspections had been performed in the municipality within the previous eight years.

NOW, THEREFORE, BE IT RESOLVED, that the Ocean County Mayors' Association calls upon the Legislature to fast track both S-2339 and A-3558 so as to permit municipalities to conduct reassessments without the need to perform interior inspections if interior inspections have been performed in a municipality within the last eight years;

BE IT FURTHER RESOLVED, that a certified copy of this resolution shall be provided by the Secretary of the Ocean County Mayors' Association to each of the following:

- a. The Honorable Chris Christie, Governor of the State of New Jersey
- b. The Honorable United States Congressmen Jon Runyan and Christopher H. Smith
- c. The Honorable United States Senators Robert Menendez and Frank R. Lautenberg
- d. The Honorable State Senators Christopher J. Connors, Andrew R. Ciesla and Robert W. Singer
- e. The Honorable State Assembly Members DiAnne C. Gove, Brian E. Rumpf, David W. Wolfe, James W. Holzapfel, Joseph R. Malone and Ronald S. Dancer
- f. The Honorable Ocean County Board of Chosen Freeholders
- g. All Ocean County Mayors
- h. The New Jersey State League of Municipalities
- i. The New Jersey Conference of Mayors

CERTIFICATION

I, Vincent R. Barrella, Secretary of the Ocean County Mayors' Association, do hereby certify that the foregoing is a true copy of a resolution duly adopted at an Ocean County Mayors' Association regular business meeting held on the 13th day of December, 2011.



Vincent R. Barrella, Secretary – Ocean County Mayors' Association
Mayor – Borough of Point Pleasant Beach