RESOLUTION 2026 – 03

RESOLUTION OF THE OCEAN COUNTY MAYORS' ASSOCIATION, COUNTY OF OCEAN, STATE OF NEW JERSEY, OPPOSING SENATE BILL S-4581, THE "MODERNIZATION OF REAL PROPERTY ASSESSMENT ACT," AND AFFIRMING THE PRINCIPLES OF MUNICIPAL HOME RULE

WHEREAS, municipalities are charged with administering the local property tax system in a manner that promotes fairness, accuracy, accountability, and public confidence; and

WHEREAS, the doctrine of Home Rule has long been a cornerstone of local government in the State of New Jersey, recognizing that local elected officials and municipal professionals are in the best position to understand the unique needs, market conditions, and fiscal realities of their communities; and

WHEREAS, municipal tax assessors possess detailed knowledge of local property characteristics, neighborhood influences, development patterns, and valuation trends that cannot be effectively addressed through a uniform statewide mandate; and

WHEREAS, New Jersey Senate Bill S-4581, known as the "Modernization of Real Property Assessment Act," proposes substantial changes to the administration of property assessments throughout the State, including mandatory recurring reassessments, expanded inspection requirements, revised assessment calendars, and modifications to existing tax appeal procedures; and

WHEREAS, S-4581 would require municipalities to undertake recurring reassessment and inspection activities regardless of local conditions, market activity, staffing resources, or demonstrated assessment need; and

WHEREAS, the bill would impose significant unfunded mandates upon municipalities, requiring the expenditure of local taxpayer dollars without a corresponding commitment of State financial assistance; and

WHEREAS, compliance with the requirements of S-4581 would likely necessitate increased expenditures for personnel, consultant services, technology, data collection, software modifications, training, and administrative support; and

WHEREAS, the bill authorizes county intervention when municipalities are unable to satisfy mandated inspection requirements, thereby diminishing local authority and undermining the traditional role of municipalities in administering the property tax system; and

WHEREAS, the mandatory statewide framework established under S-4581 represents a significant departure from the longstanding principles of local self-governance and Home Rule that have historically guided property assessment administration in New Jersey; and

WHEREAS, municipalities should retain the flexibility to determine when reassessments, inspections, or other assessment initiatives are warranted based upon actual local market conditions, taxpayer interests, available resources, and professional recommendations; and

WHEREAS, preserving local control over assessment administration promotes accountability to residents, fosters efficient use of public resources, and allows municipalities to address assessment matters in a manner that reflects the distinct characteristics of their communities; and

WHEREAS, the Ocean County Mayors' Association believes that any reforms to New Jersey's property assessment system should be developed in consultation with municipal officials, tax assessors, county tax boards, and taxpayers, while preserving the principles of Home Rule and avoiding unfunded State mandates.

NOW, THEREFORE, BE IT RESOLVED by the OCMA as follows:

The OCMA hereby formally opposes Senate Bill S-4581, the "Modernization of Real Property Assessment Act."

Every municipality in New Jersey has the ability to conduct periodic or annual reassessments, within the framework of existing law, through an application process and in coordination with the Tax Assessor and County Board of Taxation.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Executive Officers and the Membership of the Ocean County Mayors' Association, County of Ocean, State of New Jersey, as follows:

1. The Executive Officers and the Membership of the Ocean County Mayors' Association hereby opposes Senate Bill S-4581, the "Modernization of Real Property Assessment Act".

2. A certified copy of this Resolution shall be transmitted to all County of Ocean Mayor's, all Ocean County Board of Commissioners, members of the 9th, 10th, 11th, 12th and 30th Legislative Districts, State of New Jersey Governor Sherrill.

CERTIFICATION

I, John M. Imperiale, Secretary of the Ocean County Mayors' Association, County of Ocean, State of New Jersey, do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Ocean County Mayors' Association at their regular meeting held on June 20, 2026.

John M. Imperiale, Secretary - OCMA
Mayor - Borough of Harvey Cedars