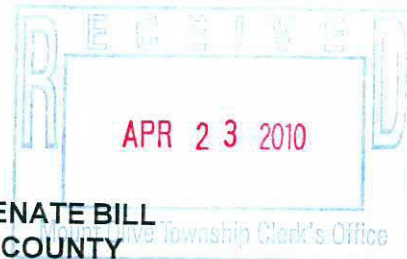


R 99-2010



**RESOLUTION OF THE BOROUGH OF MADISON OPPOSING SENATE BILL S-458, TRANSFERRING MUNICIPAL TAX ASSESSOR TO THE COUNTY**

**WHEREAS**, Senator Robert Smith (D-17) of Middlesex County and Senator Joseph Kyrillos (R-13) of Monmouth County have introduced legislation, Senate Bill No. S458 that calls for the consolidation of the Office of Municipal Tax Collector, as well as the Office of Municipal Tax Assessor, and;

**WHEREAS**, the legislation calls for the decision to be made on a county by county referendum and calls for the Commissioner of Community Affairs and the Director of the Division of Taxation to develop a comprehensive Master Plan to phase out these municipal offices and transfer them to the county within two years; and

**WHEREAS**, S458 directs that the plan shall effectuate long range cost savings through the consolidation of these functions with no empirical data or factual studies showing a transfer of these functions to a county authority will in any way reduce property taxes or improve the delivery of service of these functions; and

**WHEREAS**, legislation was passed and signed into law last year authorizing a pilot program in Gloucester County to study, over several years, the cost/benefits of county wide tax assessment; and

**WHEREAS**, the Local Unit Alignment, Reorganization and Consolidation Commission (LUARCC) was approved by the legislature and established on March 15, 2007 as part of P. L. 2007, 54 as part of the 2007 Property Tax Relief Act for the purpose of recommending legislative changes which would encourage the more efficient operation of local government; and

**WHEREAS**, some of the conclusions contained in the LUARCC March, 2009 Report "A Quest for Efficiency on Local Government" state: "The main reason for centralizing services is to provide economies of scale or better resources to improve service quality or reduce the costs of delivery." And further states: "That economies of scale do exist but, according to the literature, only for capital-intensive or specialized services that are relatively infrequent at the local level"; and

**WHEREAS**, LUARCC, in the Executive Summary of the same March, 2009 Report, acknowledges that it will expand its focus to include the efficiency in service delivery and the methods used in the assessment and collection of taxes; and

**WHEREAS**, the law establishing the Gloucester County pilot program for county wide tax assessment requires LUARCC to evaluate the program at the end of six (6) years; and

**WHEREAS**, S458 would usurp the function of the LUARCC, which the legislature created in 2007 and directs the Department of Community Affairs and the Department of Treasury to perform

a brief ninety (90) day study of a very complex delivery of services and do so without public input; and

**WHEREAS**, the findings in the March, 2009 LUARCC do not support the premise conveyed in S458 and passage of S458 could cause irreparable damage to the delivery of services and the public's confidence in the functions of Tax Assessor and Tax Collector;

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Borough of Madison, in the County of Morris and State of New Jersey, as follows:

1. The Madison Borough Council in the County of Morris opposes Senate Bill No. S458.
2. The Madison Borough Clerk is instructed to forward a copy of this Resolution to:  
Governor Chris Christie, Senate President Stephen M. Sweeney, Assembly Speaker Sheila Oliver, Senator Thomas H. Kean Jr., Assemblyman Jon M. Bramnick, Assemblywoman Nancy F. Munoz, Morris County Board of Chosen Freeholders, The New Jersey League of Municipalities, the Tax Collectors and Treasurers Association of New Jersey (TCTANJ), the New Jersey Association of County Tax Boards (NCACTB) and the Association of Municipal Assessors of New Jersey (AMANJ) and all municipalities in Morris County.

ADOPTED AND APPROVED  
April 12, 2010

  
\_\_\_\_\_  
MARY-ANNA HOLDEN, Mayor

Attest:

  
\_\_\_\_\_  
ELIZABETH OSBORNE, Borough Clerk