

ASSEMBLY JUDICIARY COMMITTEE

STATEMENT TO

ASSEMBLY, No. 4688

with committee amendments

STATE OF NEW JERSEY

DATED: SEPTEMBER 29, 2022

The Assembly Judiciary Committee reports favorably and with committee amendments Assembly Bill No. 4688.

As amended by the committee, this bill would permit two or more adjoining counties to enter into an agreement to share a county tax administrator and clerical assistants pursuant to the provisions of the "Uniform Shared Services and Consolidation Act," sections 1 through 35 of P.L.2007, c.63 (C.40A:65-1 through C.40A:65-35).

The bill would also allow the parties to the shared service agreement to fix an annual salary for a shared county tax administrator and clerical assistants commensurate with the combined population of the participating counties and consistent with the minimum salary requirement provisions set forth in R.S.54:3-8.

The bill as amended by the committee requires the consent of the county boards of taxation and the Director of the Division of Taxation for two or more adjoining counties to enter into an agreement to share a county tax administrator and clerical assistance.

As amended this bill is identical to S668(1R), which was also reported by the committee on this date.

COMMITTEE AMENDMENTS:

The committee amended the bill to:

(1) require county boards of taxation and Director of the Division on Taxation consent to make an agreement under the bill; and

(2) require further input from county board(s) of taxation to fix the annual salary to be paid to the county tax administrator and clerical assistants; and

(3) require any counties in an agreement to renew the agreement every third year based upon the analysis of validity by the president of each county board of taxation, and as approved by the Division of Taxation.