

RESOLUTION 2012-86

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

WHEREAS, the Ocean County Mayor's Association conducted a meeting on December 13, 2011. During the meeting there was a 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 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 Township of Ocean 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 forwarded by the Municipal Clerk to each of the following:

- a. The Honorable Chris Christie, Governor of the State of New Jersey
- b. The Honorable United States Congressmen John Runyan and Christopher H. Smith
- c. The Honorable United States Senators Robert Menendez and Frank R. Lautenberg

CERTIFICATION

I, Diane B. Ambrosio, Clerk of the Township of Ocean, County of Ocean, State of New Jersey, do hereby certify the foregoing to be a true and correct copy of a resolution adopted by the Township Committee on the 14th day of April 2011.

Diane B. Ambrosio, RMC
Township Clerk