

**WEYMOUTH TOWNSHIP  
ATLANTIC COUNTY  
NEW JERSEY**

**RESOLUTION NO. 27-2014**

**RESOLUTION OPPOSING SENATE BILL S-1801 AND ASSEMBLY BILL A-2621, SEEKING TO AUTHORIZE  
COUNT GOVERNMENT TO CREATE COUNTY TAX ASSESSMENT WHILE ABOLISHING TAX ASSESSMENT  
AT THE LOCAL MUNICIPAL LEVEL**

**WHEREAS**, Senate Bill S-1801 and Assembly Bill A-2621, if signed into law, would abolish the office of the municipal tax assessor shifting all tax assessment responsibilities to the county; and

**WHEREAS**, The cost of this shift has not been presented to the Township Committee of Weymouth Township proving it to be cost effective and a way to provide overall property tax relief to the taxpayers of Weymouth Township, and

**WHEREAS**, Weymouth Township employs a part-time assessor at a part-time salary with no expense for health benefits, which shared employee costs in a county run program would be much greater, and

**WHEREAS**, The shared cost of the County run Tax Assessor's Office to the smaller municipalities will greatly exceed current expenses for that line item, unfairly burdening them with a share of exorbitant appeal and re-valuation expenses generated by the larger municipalities in the County

**WHEREAS**, The municipal assessor is currently charged with establishing the assessed values of all real property within the corporate boundaries; and

**WHEREAS**, The municipal assessor and municipal attorney are currently charged with the defense of and settlements of assessed values through the tax appeal process, and

**WHEREAS**, Taxpayers currently have the right to challenge the assessed value by appealing to the County Board of Taxation or to the Tax Court of New Jersey through an impartial appeal process with a plaintiff (taxpayer filing petition of appeal), a defendant (the municipality the appeal is filed in) and an impartial administrative agent (County Tax Board via the County Tax Administrator or Tax Court of New Jersey administration); and

**WHEREAS**, The County Tax Board Administrator, under the direction of the County Board of Taxation, currently supervises the municipal assessors day to day function, administers the tax appeal process while the Board establishes county equalization, and determines tax rates, and

**WHEREAS**, Senate Bill S-1801 and Assembly Bill A-2621, if signed into law will remove local control of the establishment of assessed values and the defense of the assessed values in the tax appeal process; and

**WHEREAS**, Senate Bill S-1801 and Assembly Bill A-2621, if signed into law will give total control of the assessment process, to the County Government, removing one of the basic building blocks of local government, and

**WHEREAS**, Local residents require personal contact with the Local Tax Assessor who is knowledgeable and familiar with the municipality, which would not be possible should the office revert to the county; and

**WHEREAS**, The local Zoning and Planning Boards must work hand in hand with the Local Tax Assessor to promulgate appropriate Land Use decisions within the municipality, which association will be non-existent should the county take over the assessment process;

**NOW, THEREFORE, BE IT RESOLVED**, That the Township Committee of Weymouth Township, County of Atlantic, State of New Jersey objects to and opposes the enactment of Senate Bill S-1801 and Assembly Bill A-2621; and

**BE IT FURTHER RESOLVED**, That the Township Clerk shall forward copies of this resolution to the Atlantic County Board of Chosen Freeholders, each municipality in Atlantic County, State Senator Jeff Van Drew, Assemblyman Bob Andrzejczak, Assemblyman Fiocchi, the Association of Assessors of Atlantic County, the Association of Municipal Assessors of New Jersey, the Atlantic County League of Municipalities, the Atlantic County Association of Township Officials and the Atlantic County Mayor's Association.

WEYMOUTH TOWNSHIP

BY \_\_\_\_\_  
Kenneth R. Haeser, Mayor

This is to certify that I, Bonnie S. Yearsley, Municipal Clerk of the Township of Weymouth do hereby certify that the foregoing resolution is an exact copy of a Resolution which was duly adopted by the Township Committee of Weymouth Township at a Regular Meeting of that body which was held on April 16, 2014.

Attest: \_\_\_\_\_  
Bonnie S. Yearsley, CMC  
Weymouth Township Clerk

Date: April 16, 2014