

LOCAL FINANCE NOTICEJIM FLORIO
GOVERNORMELVIN R. PRIMAS, JR.
COMMISSIONERBARRY SKOKOWSKI, SR.
DIRECTOR**STATEMENTS OF STATE AID - 1992 TAX BILLS**

Changes in State law concerning the Statement of State Aid that are part of tax bills, have resulted in changes from last year's procedures for the Statements. This Local Finance Notice will prescribe the procedures to be taken for this year.

Chapter 410 of the Laws of 1991 amended the section of law related to the Statements that were in effect for 1991. Instead of the Statement containing "increases in state aid," the law now requires:

..reporting amounts of State aid and assistance received by the municipality, school districts, special districts and county government used to offset local tax levies....

The law continues the requirement for the Director of the Division of Local Government Services to provide each tax collector a certification of the amounts for inclusion with the bill. Thus, once State aid figures have been decided upon by the Governor and Legislature, the Division will provide all municipalities with a reproducible Statement with their aid totals and what the totals contain.

Municipalities have two options to provide taxpayers the information. The form may be pre-printed on the tax bill itself, using the information on the Division Statement as input for computer printing, or reproduce the form and mail it as an insert with the advice copy sent to the taxpayer.

The insert does not have to be attached to the bill, just enclosed with it. The sample provided by the Division is the minimum size permitted for an insert. Municipalities who have already printed tax bills with the old language on it may leave the amount section blank and insert the separate certification with the tax bill. If possible, local computers should be programmed to insert the phrase "see enclosure" or similar direction in the aid space.

Prior authorization from the Division to use the insert is not required; the Tax Collector should consult with the Governing Body to determine which type of statement should be used. Last year's requirement of notice to the Director that the bills have been mailed with the Statement is also continued. A model certification form is included with this Notice. In addition, because the statute still requires the Director to approve tax bills, substantial changes to bill formats approved last year require approval of the Director.

Officials should also be aware that an Assembly bill (A-1243), which makes the inclusion of the Statement a local option, has been introduced. Though no hearings have been scheduled, if enactment is anticipated, local officials will be notified.

The Model Statement printed below is the format for Statements printed on tax bills. This should be used by tax bill vendors for pre-printing statements on them.



Barry Skokowski, Sr., Director
Division of Local Government Services

Distribution:
Tax Collectors
Chief Financial Officers

CONTENT OF STATEMENTS OF STATE AID

State Aid Used To Offset Local Property Taxes	
The budgets of the government agencies funded by this tax bill include state funding used to reduce local property taxes as follows:	
Municipal Government	\$
Local & Regional School District(s)	\$
County Government	\$

NEW JERSEY DIVISION OF LOCAL GOVERNMENT SERVICES

CERTIFICATION OF STATEMENT OF STATE AID MAILING

(to be completed by the Tax Collector)

I, _____, Tax Collector of the _____ of
(printed/typed name)

_____, County of _____ hereby certify

that tax bills mailed for (at minimum) the 3rd and 4th quarters of 1992 included the required Statement of State Aid. Attached hereto is a copy of the Statement or Tax Bill containing the Statement mailed in accordance with Local Finance Notice #92-11.

Certified by:

Signature

Lic. #

Date