



The Hazards and Willful Resistance to Tax Code Restructuring

By Carl Golden | November 17, 2022, 3:57 pm | **Columnist** (<https://www.insidernj.com/category/columnist/>)

Fall is upon us — Leaves have changed and now cover lawns everywhere, daylight saving time has ended and afternoons turn darker earlier, Christmas displays are on in department stores and a bevy of state officials have made the annual pilgrimage to Atlantic City to deliver the r

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It is, though, eminently fair to ask whether property tax revenue should be relied upon almost exclusively to support the myriad functions of nearly 1,200 municipalities, school districts and counties, from roving deer herds to police departments to crayons for kindergarten artners to snow plows.

Is it, furthermore, fair to assume that property value rather than personal income is the true measurement of individual economic circumstance? Could the tax code address that point and be amended, for instance, to permit local jurisdictions to impose a tax on income or a tax on commercial sales to offset and dramatically reduce the property tax burden?

The state constitution requires that all property be taxed at a uniform rate; whether a school or a private home the rate (not the overall bill, obviously) must be identical. Property tax classification; that is, allowing different properties to be taxed at different rates, is an issue which could be explored.

Incentives have been offered to encourage shared services agreements at the municipal level and, while many have been entered into, the reform action on property taxes has been relatively minor.

Proposals for municipal or school district mergers have always aroused significant pushback locally in a state in which a long and entrenched tradition of home rule has been a major obstacle not about to be overcome.

Residents like the home towns and school districts and are loathe to lose their convenient access to government of councils or trade in their comfort zone and identity through absorption into a neighboring community.

There has always been general acknowledgment that New Jersey has an overload of local jurisdictions and that it leads to more expensive government (read, higher property taxes), but resistance to change has been stout and enduring.

Acknowledging that sufficient political will to undertake a tax code restructuring on a massive scale has been lacking in legislatures over the years suggests strongly that there is an intrinsic reference for maintaining an admittedly unfair system rather than risk offending voters and special interest groups.

The need is evident, though, or legislators will trek to the League convention in 2023 to inform the attendees that the roof has been patched for one more year while the hole remains dry.

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