

BOROUGH OF LONGPORT  
RESOLUTION 2017-68

RESOLUTIONH AUTHORIZING THE BOROUGH OF LONGPORT TO JOIN THE COUNTY OF ATLANTIC AS A  
PARTY PLAINTIFF IN A LAWSUIT CHALLENGING THE CASINO PILOT LAW.

WHEREAS, the Borough of Longport is a body politic of the State of New Jersey located within the County of Atlantic (the County); and

WHEREAS, this municipality and all other constituent municipalities in the County follow uniform assessment and tax collection practices for all non-exempt real properties located with their borders, pursuant to the provisions of Title 54 of the New Jersey Statutes as authorized by the uniformity provisions of Article VIII of the New Jersey Constitution; and

WHEREAS, the County of Atlantic (the County) is a body politic operating as a County Executive form of government pursuant to N.J.S.A. 40:41A-27, et seq; and

WHEREAS, the County levies taxes for its government services upon the owners of all real property located within the County which taxes are then assessed and collected by this municipality and the other constituent municipalities within the County pursuant to the uniform standards of assessment and tax collection as referenced above; and

WHEREAS, in 2016 the New Jersey Legislature adopted and the Governor signed into law Senate Bill No. 1715 entitled the Casino Property Tax Stabilization Act (also known as the PILOT BILL), WHICH ESTABLISHED A PROGRAM WHEREBY Atlantic City casino gaming properties, as defined in the Act, are exempted from the uniform tax assessment standards which apply to all other properties located within the County; and

WHEREAS, the PILOT BILL removes the uniform methods of assessment and taxation from the Atlantic City casino gaming properties and exempts those properties from assessment and taxation for the next ten (10) years and establishes a set combined payment amount for Atlantic City casino gaming properties, which practice deviates from the uniformity provisions of Article VIII of the New Jersey Constitution; and

WHEREAS, the implementation of the PILOT Bill by an unelected administrative state body will result in the valuation of casino gaming properties being removed from the County ratable base and would remit to the County a share of the PILOT payments which is likely to be substantially less than the amount the County would likely be paid if casino gaming properties were properly assessed under uniform assessment practices and their valuations continued to be included in the County ratable base; and

WHEREAS, implementation of these non-uniform standards will require the County to substantially increase its tax rate which will result in those increases being imposed upon all non-casino real property owners residing in this municipality and in the other municipalities located within the County and which will be detrimental to the property tax paying citizens residing therein; and

WHEREAS, the County is preparing to file a Declaratory Judgment lawsuit to challenge the constitutionality of the PILOT bill due to its departure from the State Constitution's uniformity provisions and other defects regarding its passage and implementation; and