

**RESOLUTION OPPOSING DELAY IN TRANSMISSION  
OF QUARTERLY PROPERTY TAX REVENUE TO  
SCHOOL DISTRICTS**

**WHEREAS**, Assembly Bill 3902, currently pending in the State Legislature, would authorize the Department of Community Affairs to permit municipalities to delay the quarterly transmission of property tax revenues to school districts during gubernatorial-declared emergencies; and

**WHEREAS**, New Jersey's public schools are highly dependent on property tax revenue to support education programs; and

**WHEREAS**, on average, local property taxes constitute close to 60% of public school revenue, with the percentage even greater in a significant number of districts; and

**WHEREAS**, a delay in payments from municipalities would result in a financial crisis for school districts, seriously disrupting the educational process - and bringing it to a halt; and

**WHEREAS**, although public school buildings are closed during the current health emergency, the education of our students is taking place through remote learning and home instruction; and

**WHEREAS**, continued timely transmission of school property taxes is critical for the education process to continue without interruption; and

**WHEREAS**, even though municipalities are designated as the authorities to collect property taxes, these taxes are levied for specific purposes (e.g., municipal, school, county, fire district) and these obligations must continue to be met; and

**WHEREAS**, as currently written, A-3902, which is intended to ease a financial burden on municipalities, would place a severe strain on school districts and the students and families that they serve; and

**WHEREAS**, the Township of Union Board of Education recognizes the impact of the current public health emergency on the state and local governments, as well as local school districts, but believes this legislation would worsen the situation for our communities.

**NOW, THEREFORE, BE IT RESOLVED** that the Township of Union Board of Education urges the State Senate and the Governor to oppose A-3902; and be it further

**RESOLVED**, that this resolution be delivered to Governor Phil Murphy, State Senate President Stephen M. Sweeney, Assembly Speaker Craig Coughlin; and the 20th Legislative District's representatives in the State Senate and General Assembly; and be it further

**RESOLVED**, that copies of this resolution be sent to the New Jersey School Boards Association.

I certify that the above resolution was adopted by the Township of Union Board of Education, in the County of Union, New Jersey at its regular meeting on April 28, 2020.

Township of Union Board of Education,  
County of Union, New Jersey

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Manuel E. Vieira,  
School Business Administrator/Board Secretary