

  
**Robbinsville**  
**T O W N S H I P**  
*BE AT THE CENTER OF IT ALL*

David Fried, Mayor

1 Washington Blvd., 2<sup>nd</sup> Floor, Suite 6, Robbinsville, NJ 08691  
(609) 918-0002 ext. 100 Fax (609) 918-1442

December 3, 2009

Brian M. Hughes, County Executive  
County of Mercer  
Mercer County Administration Building  
640 South Broad Street  
PO Box 8068  
Trenton, New Jersey 08650

Dear County Executive Hughes:

As you know, as Mayor of Robbinsville Township, I recently instructed my finance department to withhold payment of \$347,168.00 of county taxes, for which I was roundly criticized by members of your administration. However, as you are aware, I do not take my office lightly and will take all means necessary to ensure that the rights of the residents of Robbinsville Township are protected.

In that regard, the Mercer County Board of Taxation ordered Robbinsville Township to conduct a municipality wide revaluation in 2005. At that time, the Township requested and received a one year extension until 2006 to perform the revaluation for the 2007 tax year. It was painfully obvious, at least to me that the real estate market was on the verge of collapsing – which unfortunately was ultimately realized. Therefore, I urged the County to allow Robbinsville to wait out the storm of the anticipated declining real estate market, knowing full well that to conduct a revaluation at this time was simply ludicrous. Not only was my request flatly rejected by the County, it was compounded by the threat that if Robbinsville failed to conduct the revaluation as ordered, the County would conduct the revaluation and bill us for it. As a consequence of these rogue tactics and the County's failure to heed the clarion call of a disintegrating real estate market, Robbinsville Township was the only Mercer County municipality to conduct a revaluation in 2006. Now my residents are facing down the barrel of an approximately \$1.7 million tax revenue shortfall caused by the influx of tax appeals triggered by the perfect storm of the County's forced revaluation during a declining real estate market.

At the time Robbinsville Township was forced to do its revaluation in 2006, there were at least 8 other Mercer County towns that either had not been ordered or who had not yet performed revaluations. Although many of these municipalities had similar tax ratios and coefficients as Robbinsville, they were not given the same death knell as Robbinsville. Still, today, despite forcing Robbinsville Township to conduct its revaluation, there are Mercer County towns that have not been ordered to conduct revaluations even though their last revaluation was conducted

Brian M. Hughes, County Executive

December 3, 2009

Page 2 of 3

more than 16 years ago. As a mayor and resident of Mercer County, I find this to be reprehensible.

While I understand the premise of wanting all real and personal property situated within Mercer County to be properly assessed and therefore at its true value, this premise is fundamentally flawed and flies in the face of the State's Constitution as well as recognized legal principles when it is not applied uniformly to all municipalities within Mercer County.

In the event that you are unaware, the State's Constitution of 1947 provides in Article VIII, Section 1, paragraph 1:

Property shall be assessed for taxation under general laws and by uniform laws. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value; and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district.

Because of this constitutional mandate, the courts of our state have long recognized that it is necessary that all county taxpayers and necessarily then municipalities within a county be treated equally with respect to the distribution of the cost of county government. This can only be achieved through equal enforcement of the permissible statutory scheme enacted by our state's legislature for purposes of tax assessment.

In *Village of Ridgefield Park v. Bergen County Tax Board, et al.*, 31, N.J. 420 (1960), the Village of Ridgefield Park and some its residents sued the Bergen County Board of Taxation and assessors of other municipalities in Bergen, seeking certain relief, including requiring the County Tax Board to order certain towns to conduct municipal wide revaluations, where Ridgefield conducted a revaluation and these other towns had not. New Jersey's Supreme Court recognized that so far as the tax for county purposes is concerned, "each taxpayer is entitled to equality, not merely against other taxpayers within his municipality, but also as against all other taxpayers of the county." Furthermore, the same court recognized that each taxpayer is entitled to "enforcement of the legislative scheme that all taxable property be taxed equally for the purposes of county government." Therefore, each county tax payer has the right to seek enforcement of a taxing statutory scheme for equality among all those who are subject to taxation for county purposes.

Similarly, the courts have recognized that the State's legislature, through county tax boards and local tax assessors, have created a taxation plan designed to ensure the prompt, **equal and efficient implementation** of a state-wide taxing program. The purpose of total revaluation is to achieve **tax equality not only as to any given taxing district but also between municipalities of the same county**. *Middlesex County Board of Taxation v. Borough of Sayerville*, 133 N.J. Super. 41 (1975).

As you can see, Mercer County has not lived up to its constitutional and legal obligation of ensuring that all of its taxpayers, especially Robbinsville residents, are treated equally and that the taxing program is applied uniformly to all Mercer County municipalities.

Brian M. Hughes, County Executive

December 3, 2009

Page 3 of 3

Therefore, I am requesting that the County immediately issue the appropriate orders to those municipalities that have not yet been ordered to conduct municipal wide revaluations in order to uphold the State's constitutional mandate of tax equality for all Mercer County residents. Furthermore, upon receipt of written confirmation that the appropriate orders have been issued, I will immediately release the remaining \$347,168.00 to the County.

To the extent that the County is unwilling to proceed as required under the law, I am of course prepared to take all necessary steps to fulfill my obligation as Mayor of Robbinsville - to serve and protect my residents and their constitutionally given rights.

Thank you for your consideration and I look forward to an amenable and acceptable resolution to this most troubling dilemma.

Very truly yours,

A handwritten signature in black ink, appearing to read 'David Fried', with a large, stylized flourish extending to the right.

David Fried

Mayor, Township of Robbinsville