



## NEW JERSEY STATE LEGISLATURE

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September 21, 2009

Pension and Health Benefits Review Commission  
c/o Mary Ann Ryan, Administrator  
Division of Pensions and Benefits  
P.O. Box 295  
Trenton, NJ 08625-0295

Dear Commissioners:

Thank you for considering A4127/S2915, which would make members of county boards of taxation ineligible for membership in the state retirement system or for health benefits coverage under the public employee plan.

Public pensions and health benefits should be reserved for full time career employees, not political patronage employees. While the salaries legislated for appointees to county tax boards would make them eligible for pension and benefits under current law, because these appointees do not work full time in these positions, they should not participate in a public employee pension or healthcare system.

A brief review of some of the members of New Jersey tax boards shows how the system has been abused to provide pension and health benefits to the politically connected. From lawyers and lobbyists who have donated thousands of dollars to family members of elected officials and powerful special interest group heads, some members of these boards are chosen based on political considerations.

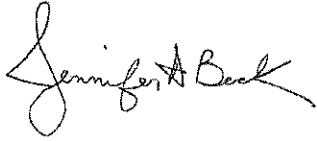
In 2005, the Legislature increased the membership of all 21 boards of taxation by 2 members. The fiscal estimate on that legislation indicated that the increase would cost the state nearly \$1.03 million annually. Considering that the state faces an \$8 billion budget deficit, we should be looking for every avenue to reduce unnecessary expenses.

While we certainly appreciate the work done by county tax boards, reviewing assessments and adjudicating appeals, we believe that the compensation provided by salary more than adequately

reimburses the members of the board for their time. Pension and health benefits should be reserved for full time employees, and should be denied to part-time members of boards and commissions.

By recommending this bill for enactment by the Legislature, the Commission will be taking a small step towards providing safety and security for the pension funds.

Sincerely,



Jennifer Beck  
Senator, District 12



Declan O'Scanlon  
Assemblyman, District 12



Caroline Casagrande  
Assemblywoman, District 12