



BOROUGH OF HIGHLANDS  
COUNTY OF MONMOUTH

## **RESOLUTION 26-162**

**REQUESTING THE MONMOUTH COUNTY BOARD OF TAXATION AND/OR THE NEW JERSEY STATE LEGISLATURE AMEND THE REGULATIONS AND STATUTES AUTHORIZING THE MONMOUTH COUNTY ASSESSMENT DEMONSTRATION PROGRAM TO PERMIT EACH MUNICIPALITY WITH THE OPTION TO PARTICIPATE OR WITHDRAW THEREFROM**

**WHEREAS**, Public Law 2013, Chapter 15, commonly known as the Real Property Assessment Demonstration Program (the "ADP"), was adopted by the New Jersey Legislature and signed into law by Governor Christie more than twelve years ago; and

**WHEREAS**, pursuant to the ADP statute, the Monmouth County Board of Taxation opted Monmouth County into the ADP and established regulations for the implementation of the ADP throughout all fifty-three municipalities comprising Monmouth County; and

**WHEREAS**, from the beginning, numerous municipalities raised significant concerns regarding the implementation of the ADP and the extreme volatility the new assessment scheme would create for individual homeowners, especially seniors and new homeowners; and

**WHEREAS**, in 2016, in response to concerns over implementation, the Monmouth County Board of Taxation provided an opportunity for municipalities to opt out of the ADP and continue with their prior assessment system; and

**WHEREAS**, multiple municipalities opted out of the ADP in 2016, and still to this day, five municipalities, Avon, Belmar, Manasquan, Marlboro, and Wall, remain opted out of the ADP and do not perform annual reassessments within their jurisdictions; and

**WHEREAS**, in 2018, the Monmouth County Board of Taxation arbitrarily and capriciously rescinded the ability for municipalities to opt out of the ADP, thereby depriving due process to all citizens of those municipalities who had agreed to attempt the pilot program at its inception, but now seek to opt out and avail themselves of the same rights and privileges under the law as those citizens of Avon, Belmar, Manasquan, Marlboro, and Wall; and

**WHEREAS**, the Township Council of the Township of Aberdeen adopted Resolution No. 2026-63 requesting that the Monmouth County Board of Taxation and/or the New Jersey State Legislature revise the regulations and statutes authorizing the ADP to permit municipalities to participate in or withdraw from the program at their option; and

**WHEREAS**, the Borough of Highlands shares many of the concerns expressed by Aberdeen Township regarding the long-term implementation of the ADP and its impact upon property owners; and

**WHEREAS**, the Mayor and Council desire that municipalities be afforded the same freedom to determine whether participation in the ADP is in the best interests of their residents as was previously available under the regulations governing the program; and

**WHEREAS**, the Mayor and Council believe that each municipality should have the option to participate in or withdraw from the ADP based upon local circumstances and the needs of its residents.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Council of the Borough of Highlands, County of Monmouth, State of New Jersey, that the Monmouth County Board of Taxation and/or the New Jersey State Legislature are hereby respectfully requested to revise the regulations and statutes authorizing the Monmouth County Assessment Demonstration Program to permit each Monmouth County municipality the option to participate in or withdraw from the program.

**BE IT FURTHER RESOLVED** that a true certified copy of this Resolution shall be forwarded to the following Borough of Highlands Departments: Administration, Clerk, Finance, as well as the Monmouth County Board of Taxation, the Monmouth County Board of County Commissioners, the Governor of the State of New Jersey, the Borough's State legislative representatives, and all Monmouth County municipalities.

Motion to Approve R 26-162:

|           | INTRODUCED | SECOND | AYE | NAY | RECUSE | ABSENT |
|-----------|------------|--------|-----|-----|--------|--------|
| CERVANTES |            |        |     |     |        |        |
| CHELAK    |            |        |     |     |        |        |
| MELNYK    |            |        |     |     |        |        |
| OLSZEWSKI |            |        |     |     |        |        |
| BROULLON  |            |        |     |     |        |        |

This is a Certified True copy of the Original Resolution on file in the Municipal Clerk’s Office.

DATE OF VOTE: July 15, 2026

Nancy Tran, Municipal Clerk  
Borough of Highlands