

**N.J.A.C. 5:31-2 Appendix A**

**FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION**

**RESOLUTION BY THE BOARD OF COMMISSIONERS OF FIRE DISTRICT (insert Dist. #) OF THE (name of municipality) IN THE COUNTY OF (name of county) AND STATE OF NEW JERSEY AUTHORIZING A PROPERTY TAX CAP LEVY REFERENDUM ON (date of referendum)**

**WHEREAS**, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget a fire district shall limit any increase in its property tax levy to two percent (2.0%) over the previous year's amount to be raised by taxation, subject to certain exceptions and additions; and,

**WHEREAS**, N.J.S.A. 40A:4-45.46(b), permits a fire district to increase amount to be raised by taxation by a percentage rate greater than two percent (2.0%) where said increase is approved by referendum; and,

**WHEREAS**, the Board of Commissioners of Fire District Number (*District #*) in the (*name of municipality*), in the County of (*name of county*) has called for a referendum question pursuant to N.J.S.A. 40A:4-45.46(b) to be held on the third Saturday in February because it finds it advisable and necessary to increase its (*insert budget year*) amount to be raised by taxation budget by more than two percent (2.0%) over the (*insert previous year*) amount to be raised by taxation, to provide and maintain essential district services for the residents of the district; and,

**WHEREAS**, the Board of Commissioners of Fire District Number (*District #*) in the (*name of municipality*), hereby determines that a (*insert the additional percent increase*) increase in the amount to be raised by taxation or (*insert dollar increase over the permitted amount*) in excess of the increase in the amount to be raised by taxation otherwise permitted by a two (2.0%) tax levy cap, will only become effective upon authorization by an affirmative vote of in excess of fifty percent (50%) of the voters casting a ballot at the referendum and,

**WHEREAS**, this additional amount will be appropriated for the purposes set forth below, increasing the total appropriation for each such purpose from what would otherwise be provided under the limitations of a two percent (2.0%) tax levy cap, as set forth below:

Line item name	Amount for referendum
<i>(insert additional rows as necessary)</i>	

**NOW, THEREFORE BE IT RESOLVED**, that the question to be placed on the ballot shall be as follows:

"Shall the Board of Commissioners of Fire District Number (*District #*) in the (*name of municipality*) be authorized to increase the (*insert year*) amount to be raised by taxation in the Fire District annual budget, by (*insert percent*) or (*insert dollar amount*) as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2.0%) increase limitation.

Yes  No

***INTERPRETIVE STATEMENT***

A "yes" vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy "cap" of two percent (2.0%) on the amount of increase. This amount can be exceeded when approved by referendum of the voters.

The following are those line items to which the increases apply:

(List line items listed in the resolution – do not list amounts)

...

If referendum is approved (a "yes" vote), the amount to be raised by taxation will include this amount.

A "no" vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by the law.

(*Insert here "any other such relevant information as the Board may wish to include" in the Statement.*)

**BE IT FURTHER RESOLVED,** that said referendum be, and the same is scheduled for (*insert date of referendum*), between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

**BE IT FURTHER RESOLVED,** that the budget of the Board of Commissioners of Fire District (*insert number*) of the (*name of municipality*) for (*insert year*) is hereby authorized to be published in the (*name and date of official newspaper*) issue.

**BE IT FURTHER RESOLVED,** that a public hearing on the budget will be held at the (*insert location, date and time of public hearing*) at which time and place objections to said budget may be presented by taxpayers or other interested parties.

**BE IT FURTHER RESOLVED**, that a certified copy of this Resolution, shall be transmitted to the Director of the Division of Local Government Services, within 3 days after adoption with the recorded vote included thereon.

**(insert local resolution closing, certification, and seal text)**