

JULY 27, 1953.

AARON K. NEELD, Deputy Director,  
*Division of Taxation,*  
State House,  
Trenton, N. J.

## FORMAL OPINION—1953. No. 31.

DEAR MR. NEELD:

I am in receipt of your request for my opinion on the following:

"A question has arisen as to whether the salary of the secretaries of the various boards shall be equal to the salary of the president of each board or merely equal to the salary paid to each member."

R. S. 54:3-8 provides that the board of chosen freeholders shall fix the annual salary to be paid to the secretary of a county board of taxation. "The salary of the secretary shall not be less than the salary of any member of the board of that county."

Chapter 197, Laws of 1953 (R. S. 54:3-6) specifically sets forth the salaries of the members of the several county boards of taxation. Said law further provides that "The president of each county board shall, in addition to the above, receive the further sum of \$500 per annum."

It would appear that since 1906 the salaries of the members of the several county boards of taxation have been fixed by the legislature. The president of the board received the same salary as other members of the board. The secretary's salary, therefore, was never questioned in view of the statutory provision that such secretary receive the same salary "as any member of the board".

The question presented is whether the board of chosen freeholders must fix the salary of the secretary of a county board of taxation in an amount not less than the president of the board.

Considering the historical background of this legislation and the 1953 amendment, it is clear that the Legislature intended to give additional recognition to the "position or office of the president" of the county tax board by providing for additional compensation for such office and not as a "member of the board".

It is my opinion that the salary of a secretary of a county board of taxation "shall not be less than the salary of any member of the board" of that county, but that such salary does not have to equal the salary of the president of the board.

Very truly yours,

THEODORE D. PARSONS,  
*Attorney General.*

By: JAMES ROSEN,  
*Deputy Attorney General.*