

## **The League of Women Voters**

The League of Women Voters is a nonpartisan organization open to men and women of voting age. It works to promote political responsibility through the informed and active participation of citizens in government. The league takes action in support of or in opposition to selected governmental issues, but it does not support or oppose any political party or candidate. Through their Voters Service, the League provides nonpartisan, factual information on the structure and functions of government and the political parties and on voting procedures, election issues, and candidates. The election information distributed by the League of Women Voters of the Westfield Area (Fanwood, Mountainside, Scotch Plains, and Westfield) includes candidates' answers to questions submitted by the league. A "Know Your Candidates" leaflet is mailed to all registered voters in Scotch Plains just before a general election. In addition, the Westfield Area League often conducts nonpartisan candidates meetings to provide the public with an opportunity to meet and talk with the candidates.

## **FINANCE**

*"Let him look to his bond." — Shakespeare*

Satisfying the financial requirements of the Township is a responsibility largely assumed by each property owner. Property assessments are made for the purpose of dividing the tax load equitably. All budgets and accounts of Scotch Plains and other New Jersey municipalities must be supervised by the Division of Local Finance of the State Department of Community Affairs in accordance with state law.

### **Budget**

Municipal department heads prepare their budgets and submit them to the Manager, who compiles the total Township budget and submits it to Council. Council has final authority over all Township fiscal matters. The budget itemizes all revenues and appropriations of the local government. The budget is introduced to the public in February and is advertised in the local newspaper. A formal public hearing is held at least 28 days after the introduction of the budget. Citizens can present their views and ask questions regarding the budget at this time. If there is an adjustment made of more than 10 per cent in any given item in the budget, the entire budget must be republished and another public hearing held. If adjustments are minor, changes can be approved immediately. The budget is formally adopted by the entire Township Council.

### **Treasurer**

The Department of Finance is headed by the Township Treasurer, who is the chief fiscal officer of the Township. The Treasurer is hired by the Manager and directly responsible to him. With the Manager, the Treasurer helps to prepare the budget. Other duties include handling the Township payroll, auditing bills, signing checks, preparing the Township financial statement and annual debt statement, and maintaining all bookkeeping records and bank accounts. Quarterly and annual audits are made of Township finances by an independent accounting firm.

### **Tax Assessments**

Assessing property for tax purposes is the responsibility of the Tax Assessor, who must be certified by the state of New Jersey.

A property assessment determines the individual property owner's share in the total amount of tax money necessary for municipal operation, township schools, and county government. Assessments are reviewed when alterations on property are made or when sales indicate a change in market value. In 1971 an independent assessment firm revalued all Township