

(c) Notwithstanding any provision herein to the contrary, at the option of the local tax collector, computer printouts or other electronically generated data formats containing property identification and payment amounts will be accepted for processing in lieu of individual tax bills. Notice to the public of tax collector options shall be provided pursuant to N.J.A.C. 5:33-1.9.

New Rule, R.1992 d.426, effective October 19, 1992.

See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

Public Notice: Tax collection.

See: 25 N.J.R. 2760(a).

Recodified from 5:33-1.6 and amended by R.1997 d.147, effective March 17, 1997.

See: 29 N.J.R. 4(a), 29 N.J.R. 872(a).

In (a) and (c), amended N.J.A.C. references. Former section recodified to N.J.A.C. 5:33-1.8.

### 5:33-1.8 Use of replacement bills

(a) Replacement bills must contain property identification information, the amount of tax due, and indication of which quarterly installment is being paid for each parcel. It may be an individually printed bill with a stub, a printed listing of many bills, or many bills transferred via magnetic media or transmitted through electronic means. If printed individually, it must contain a stub that is at least six square inches in size and include the information detailed above.

(b) Individually printed replacement tax bills may be used under the following conditions:

1. For the first payment on the tax bill if the tax collector is unable to, or fails to, issue or mail an original or duplicate tax bill 15 calendar days prior to the statutory due date for that payment, or a later date set by the governing body at which time the full interest penalty for late payments shall begin to accrue, whichever is later;
2. For other quarters if a formal request for a duplicate or original tax bill is not fulfilled within 15 calendar days from the time the tax collector receives the request; or
3. For other quarters when specifically permitted by the tax collector.

(c) The tax collector may permit non-individually printed replacement bills to be used for payment periods other than the first payment period. Such determination shall be made solely by the tax collector and shall be published annually by the Director as provided in N.J.A.C. 5:33-1.9.

(d) When a payment is made with a replacement bill, if not previously forwarded, the tax collector shall forward the original bill or a duplicate tax bill, without charge, when the original tax bill was not properly issued by the tax collector. The tax collector shall send the original or duplicate tax bill, as the case may be, to the payor so the subsequent tax payments can be paid in a timely manner.

New Rule, R.1992 d.426, effective October 19, 1992.

See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

Public Notice: Tax collection.

See: 25 N.J.R. 2760(a).

Recodified from 5:33-1.7 and amended by R.1997 d.147, effective March 17, 1997.

See: 29 N.J.R. 4(a), 29 N.J.R. 872(a).

In (c), amended N.J.A.C. reference. Former section recodified to N.J.A.C. 5:33-1.9.

### 5:33-1.9 Annual publication of municipal practices

(a) Each year the Director shall survey each tax collector and, prior to June 14, publish, as a public notice in the New Jersey Register, a listing of the following tax collection practices for each municipality:

1. Duplicate bill fee;
2. Acceptable format(s) of replacement bills;
3. Use of printouts or electronic media for tax payment information;
4. Payment quarters when replacement bills may be used; and
5. Office and facsimile machine telephone numbers.

New Rule, R.1992 d.426, effective October 19, 1992.

See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

Public Notice: Publication of municipal tax collection practices.

See: 25 N.J.R. 2760(a).

Public Notice: Municipal tax collection practices.

See: 27 N.J.R. 2618(a).

Public Notice: Municipal tax collection practices.

See: 28 N.J.R. 4520(b).

Recodified from 5:33-1.8 by R.1997 d.147, effective March 17, 1997.

See: 29 N.J.R. 4(a), 29 N.J.R. 872(a).

## SUBCHAPTER 2. TAX COLLECTOR CERTIFICATION

### 5:33-2.1 Course of instruction—Certified Tax Collector

(a) In addition to other requirements defined by N.J.S.A. 40A:9-145 et seq., successful completion of the three courses described in (b) through (d) below and as administered through the Center for Government Services at Rutgers, the State University, shall be required of candidates for Municipal Tax Collector certification.

(b) Principles of Municipal Tax Collection I, as follows:

1. Local government in New Jersey;
2. Office and duties of the tax collector;
3. Office and duties of the assessor and the county board of taxation;
4. Assessments for local improvements;
5. Tax deductions and exemptions;
6. Billing duties;
7. Cashier duties;

8. Reports;
9. Interest;
10. Enforcement duties prior to tax sale;
11. Personal property;
12. Miscellaneous duties;
13. Office and duties of the treasurer;
14. Office and duties of the utility collector;
15. Office and duties of the tax search officer;
16. Treasurer of school monies;
17. Tax sale overview.

(c) Principles of Municipal Tax Collection II, as follows:

1. Study of N.J.S.A. 54:5, Articles 1 through 11.

(d) Principles of Municipal Tax Collection III, as follows:

1. Setting up an office;
2. Management techniques;
3. Office procedures;
4. Internal control;
5. Records;
6. Reconciliations;
7. Reports; and
8. Miscellaneous.

(e) A Certificate of Completion of each course is subject to the following requirements:

1. Each candidate must attend at least three-quarters of the scheduled classes in addition to the final examination period(s); and
2. Passage of the final examination. The passing grades for the final examination shall be in accordance with the standards in effect and as prescribed by Rutgers, the State University, and shall be graded by the course instructors under the supervision of the Center for Government Services.

Amended by R.1995 d.490, effective September 5, 1995.  
See: 27 N.J.R. 2132(a), 27 N.J.R. 3328(b).

**5:33-2.2 Examination reviews: tax collector certification**

(a) Review of a particular examination will be permitted only for those applicants who were not successful in passing such an examination.

(b) All examination reviews will be conducted in the offices of the Division of Local Government Services, 101 South Broad Street, Trenton, New Jersey 08625.

(c) Requests for examination reviews must be made in writing within two months of the date which appears on the notice of the mailing of the examination results. To arrange an examination review, an unsuccessful applicant must make a written request to the Division of Local Government Services, 101 South Broad Street, CN 803, Trenton, New Jersey 08625, setting forth several alternative dates and times which would be convenient to attend such a review. One of the dates will be selected and the applicant will be advised of the appointment date and time.

(d) Examination reviews will be conducted by a representative or representatives of the Division of Local Government Services. No one other than representatives of the Division of Local Government Services and the unsuccessful applicant for whom the review is being conducted shall be present at the examination review.

(e) The examination review will consist of the following:

1. Informing the applicant of his grade and explaining the manner in which the grade has been calculated.
2. Informing the applicant of the grade required for passage of the examination.
3. Specifying the categories of questions covered in the examination and informing the applicant how he fared category by category.
4. In limited circumstances, the representative of the Division conducting the review may discuss and review a specific question with the applicant.

(f) No applicant will be permitted to copy any questions or answers.

(g) No applicant will be permitted more than one review of a particular examination.

(h) The availability of examination reviews and instructions for requesting such a review are to be announced by proctors at examination centers before each examination commences.

**SUBCHAPTER 3. TENANTS' PROPERTY TAX  
REBATE PROGRAM**

**5:33-3.1 Authority**

(a) This subchapter is promulgated under the authority of N.J.S.A. 54:4-6.10.

(b) This subchapter implements the provisions of the Tenant Property Tax Rebate Program, originally adopted in 1976 and revised in 1991.

(c) Correspondence and inquiries regarding the program may be addressed to:

Tenant Rebate Program  
Division of Local Government Services  
N.J. Department of Community Affairs  
CN 803  
Trenton, New Jersey 08625

**5:33-3.2 Definitions**

The words and terms used in this subchapter shall have the following meanings, unless the context clearly indicates otherwise:

“Act” means the Tenants’ Property Tax Rebate Act, N.J.S.A. 54:4-6.2 et seq., as amended by P.L. 1991, c.65.

“Base year” means, as appropriate: