

1. The Director, Division of Taxation, under extraordinary circumstances, at his or her discretion, may issue a tax assessor certificate at any time.

Amended by R.2004 d.63, effective February 17, 2004.
See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).
Assign identifier and rewrote the section.

Statutory References

As to the requirements that the Director preserve all applications and records, see N.J.S.A. 54:1-35.27.

18:17-2.2 Revocation or suspension of certificate; notice

(a) The Director may revoke or suspend any Tax Assessor Certificate for dishonest practices, or willful or intentional failure, neglect or refusal to comply with the New Jersey Constitution and the laws made pursuant thereto relating to the assessment and collection of taxes, or other good cause.

(b) Such suspension or revocation must be upon proper notice and after a formal hearing before the Director or person appointed by him.

(c) All tax assessor certificates issued prior to July 1, 2000, shall expire within five years of that date and shall be renewed in accordance with the procedure established in the Act and this section. Tax assessor certificates issued after July 1, 2000 shall expire five years following the date of issuance of the certificate and shall be renewed in accordance with the procedure established in the Act and this section.

1. Prior to the first renewal date of a tax assessor certificate, every applicant shall, on a form prescribed by the Director, Division of Taxation, furnish proof of having earned a total of at least 50 continuing education credit hours over the prior five-year period. Breakdown of credit hours is as follows:

- i. Twenty credit hours in property tax administration;
- ii. Twenty credit hours in real property appraisal; and
- iii. Ten hours in either property tax administration or real property appraisal.

2. Thereafter, prior to each succeeding renewal date, the applicant must furnish proof of having earned at least 30 continuing education credit hours over the prior three-year period. Breakdown of credit hours is as follows:

- i. Ten credit hours in property tax administration;
- ii. Ten credit hours in real property appraisal; and
- iii. Ten credit hours in either property tax administration or real property appraisal.

3. One continuing education credit hour means 50 minutes of classroom or lecture time. All tax assessor certificates shall be renewed upon application to and by the Director, Division of Taxation upon payment of the \$50.00

fee paid to the order of the Treasurer of the State of New Jersey and verification that the applicant has met the necessary continuing education requirements as provided in P.L. 1999, c.278.

4. Failure to comply with requirements for continuing education pursuant to section 1 of P.L. 1999, c.278 (N.J.S.A. 54:1-35.25b) shall cause the automatic revocation, without a hearing, of the tax assessor certificate. When holder of a tax assessor certificate has allowed the certificate to lapse by failing to renew the certificate, a new application and certificate shall be required. If application is made within six months of the expiration of the certificate, application may be made in the same manner as a renewal, but with an additional late renewal fee of \$50.00.

5. The six-month period referred to in (c)4 above shall be used for the submission of all necessary documentation only. No courses attended during such six-month period will be credited to the prior continuing education cycle. Additional continuing education credits earned beyond the required amount during each cycle cannot be applied to the subsequent continuing education cycle.

(d) Any person whose certificate is revoked will be removed from office and will not be eligible to hold that office for a period of five years after such removal.

Amended by R.2004 d.63, effective February 17, 2004.
See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Added a new (c); recodified existing (c) as (d).
Amended by R.2008 d.41, effective March 3, 2008.
See: 39 N.J.R. 4558(a), 40 N.J.R. 1373(a).

In (c)2i and (c)2ii, substituted "Ten" for "Twelve"; and in (c)2iii, substituted "Ten" for "Six".

18:17-2.3 Procedure at hearings

(a) At a formal hearing:

1. All evidence will be taken before a court recorder;
2. The parties will not be bound by common law or statutory rules of evidence;
3. All testimony having reasonable probative value will be admitted, but immaterial, irrelevant or unduly cumulative testimony may be excluded;

4. Every party will have the right to present his case or defense by oral or documentary evidence to submit rebuttal evidence and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

(b) After all parties have been given the opportunity of presenting all the evidence in support of the issues, the Director will take the matter under advisement and reach a determination on the record and facts disclosed.

(c) Upon reaching a determination, the Director will notify the assessor or his representative by mail of the determination made.

18:17-2.4 Certificate necessary for appointment or reappointment

(a) After July 1, 1971, no person may be appointed or reappointed as a municipal tax assessor or deputy tax assessor in any municipality in this State, unless he or she holds a tax assessor certificate. However, if an assessor has served continuously in office from July 1, 1967, to the date of reappointment, such certificate will not be required.

(b) Effective July 1, 1979, P.L. 1978, c.128 provides that a municipal tax assessor shall be appointed and not elected. Tenure rights previously acquired by elected municipal tax assessors prior to July 1, 1979 are unaffected.

Amended by R.1979 d.88, effective March 8, 1979.

See: 11 N.J.R. 102(a), 11 N.J.R. 210(c).

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Rewrote (a); deleted (b); recodified (c) as (b).

Statutory References

As to the requirement for all tax assessors to have a Tax Assessor Certificate in order to be appointed, reappointed or elected, see N.J.S.A. 54:1-35.30.

As to the requirement for all tax assessors to be appointed, see N.J.S.A. 40A:9-146 et seq.

18:17-2.5 Certificate necessary for joint municipal tax assessor

No person is eligible to hold the office of Joint Municipal Tax Assessor unless such person holds a Tax Assessor Certificate.

Statutory References

As to a Tax Assessor Certificate being an eligibility requirement for the Office of Joint Municipal Tax Assessor, see N.J.S.A. 54:1-35.33.

18:17-2.6 through 18:17-2.8 (Reserved)**SUBCHAPTER 3. CONTINUANCE IN OFFICE****18:17-3.1 Applicability of subchapter**

The provisions of this subchapter apply to every person actually in office as an assessor or performing the duties of an assessor whether in the classified service under Title 11A, Civil Service, or in a municipality which has not adopted Title 11A, Civil Service.

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Substituted "Title 11A" for "Title II".

Statutory References

As to the tax assessors appointed at the pleasure of an authority, see N.J.S.A. 54:1-35.31.

18:17-3.2 General conditions for tenure of office

(a) Any person has tenure and holds his or her position as municipal tax assessor during good behavior and efficiency and compliance with requirements for continuing education, and is not subject to removal, except for good cause shown at a proper hearing before the Director, notwithstanding the fact that such person was appointed for a fixed term of years, if he or she:

1. Holds a tax assessor certificate and serves four or more consecutive years as a municipal tax assessor and is reappointed; or

2. While actually in office as an assessor or performing the duties of an assessor received his certificate prior to June 30, 1969 and has served in office four consecutive years prior to June 30, 1969.

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

In (a), inserted "municipal" preceding "tax assessor", "and compliance with requirements for continuing education" preceding "and is not subject to removal", deleted "elected or" preceding "appointed", neutralize gender in the introductory paragraph, inserted "municipal" preceding "tax assessor" in 1.

18:17-3.3 Actually performing duties of office construed

(a) For purposes of the Act, a person is deemed "actually performing the duties of an assessor" who actually exercises the primary responsibility for the day-to-day conduct of the assessor's office and who normally and routinely performs or supervises others in the performance of all of the following functions:

1. Makes appraisals of real property upon which assessed values are based;

2. Reviews and determines applications for property tax exemptions and property tax deductions;

3. Represents the assessing office to the public, the governing body and other municipal officials;

4. Represents the assessing office and the taxing district to the respective county board of taxation; and personally and directly reports to and receives instruction from the county board of taxation; and

5. Represents the assessing office and the taxing district at formal tax appeal hearings.

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

In (a), added reference to property in 1.

18:17-3.4 Assessors to be appointed, not elected

(a) Effective July 1, 1979, all municipal tax assessors shall hold office by virtue of appointment and not election. All municipal tax assessors holding office as of such date shall continue in office until their respective terms of office shall expire and until their successors are appointed in the manner provided by law. The tenure rights of assessors acquired prior to July 1, 1979 are protected.

Amended by R.1979 d.88, effective March 8, 1979.
See: 11 N.J.R. 102(a), 11 N.J.R. 210(c).

Statutory References

As to the requirement for all tax assessors to be appointed, see N.J.S.A. 40A:9-146 et seq.

18:17-3.5 Reappointment of assessor serving unlimited term

In municipalities operating under forms of government where the municipal tax assessor served at the pleasure of the appointing authority for an unlimited term of office, receipt of a tax assessor certificate and continuance in service as assessor after completion of four consecutive years of service is deemed the equivalent of reappointment.

Amended by R.2004 d.63, effective February 17, 2004.
See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Inserted "municipal tax" preceding "assessor".

Statutory References

As to the tax assessors appointed at the pleasure of an authority, see N.J.S.A. 54:1-35.31.

18:17-3.6 Certificate required for tenure of office

(a) No assessor can acquire tenure of office under any law of this State on or after July 1, 1969 unless such person holds a tax assessor certificate.

(b) The rule stated in subsection (a) of this section does not affect any tenure of office previously acquired, nor does it in any way affect the unexpired term of office of any municipal tax assessor previously appointed, nor make void

or change any provision of Title 11A, Civil Service or any of the provisions of any other tenure of office act, except the acquisition of tenure by an assessor subsequent to June 30, 1969.

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

In (b), inserted "municipal tax" preceding "assessor", substituted "Title 11A" for "Title IP".

Statutory References

As to the prerequisite to tenure of a Tax Assessor Certificate, see N.J.S.A. 54:1-35.32.

SUBCHAPTER 4. ASSESSOR DUTIES**18:17-4.1 Administrative and enforcement duties and procedures**

Not later than five business days following a written request from the municipal search official for the same, the assessor shall, on a form prescribed by the Director, notify the said municipal tax search official of his intention to place, or the existence of, an added, omitted, rollback or other assessment respecting subject property, setting forth the nature of the assessment and the exact lot and block designations of the property to be affected by such additional assessment.

New Rule, R.1985 d.563, effective November 4, 1985.

See: 17 N.J.R. 1870(a), 17 N.J.R. 2679(a).

Case Notes

While municipal governing body has ultimate authority over litigation it files and is entitled to withdraw, without tax assessor consent, complaints which it files in Tax Court, such withdrawal not permitted in instant case due to undisputed evidence of disturbing insensitivity on the part of the governing body to the integrity of the tax assessment system. *Clinton Tp. Citizen's Committee, Inc. v. Mayor and Council of Clinton Tp.*, 185 N.J.Super. 343, 448 A.2d 526 (Law Div.1982).