

CHAPTER 12A

COUNTY BOARDS OF TAXATION

Authority

N.J.S.A. 54:1-35 Note, 54:1-35.35, 54:3-14, 54:4-26 and 54:4-35.

Source and Effective Date

R.2004 d.69, effective January 16, 2004.
See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

Chapter Expiration Date

Chapter 12A, County Boards of Taxation, expires on January 16, 2009.

Chapter Historical Note

Chapter 12A, County Boards of Taxation, was adopted and became effective on April 18, 1974 as R.1974 d.95. See: 6 N.J.R. 120(c), 6 N.J.R. 205(b). Chapter 12A was substantially amended effective November 6, 1980 by R.1980 d.490. See: 12 N.J.R. 614(c), 12 N.J.R. 731(a).

Pursuant to Executive Order No. 66(1978), Chapter 12A, County Boards of Taxation, was readopted as R.1983 d.355, effective August 12, 1993. See: 15 N.J.R. 1082(a), 15 N.J.R. 1487(b).

Pursuant to Executive Order No. 66(1978), Chapter 12A, County Boards of Taxation, was readopted as R.1988 d.408, effective July 29, 1988. See: 20 N.J.R. 1066(a), 20 N.J.R. 2319(a). Pursuant to Executive Order No. 66(1978), Chapter 12A expired on July 29, 1993.

Chapter 12A, County Boards of Taxation, was adopted as new rules by R.1993 d.481, effective October 4, 1998. See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

Pursuant to Executive Order No. 66(1978), Chapter 12A, County Boards of Taxation, was readopted as R.1998 d.421, effective July 21, 1998. See: 30 N.J.R. 1922(a), 30 N.J.R. 3066(b).

Chapter 12A, County Boards of Taxation, was readopted as R.2004 d.69, effective January 16, 2004. See: Source and Effective Date. See, also, section annotations.

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SUBCHAPTER 1. GENERAL PROVISIONS

18:12A-1.1 Offices

(a) The permanent office of each county board of taxation shall be a place designated by the county board of taxation and shall be open each day during the regular prevailing hours of the respective county and/or as otherwise determined by the board.

(b) In the event the board shall determine that its business shall extend beyond such office hours, the office of the board shall be open for the transaction of business and the convenience of the public during such extended hours, as shall be fixed by the board.

Amended by R.2004 d.69, effective February 17, 2004.
See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

18:12A-1.2 Composition of county board of taxation; educational requirements; organization and meetings, annual report by board president

(a) Each board shall be known as the county board of taxation, and be composed of three members, except as hereinafter provided, to be appointed by the Governor by and with the advice and consent of the Senate. Each member shall be a resident and citizen of the county in and for which he or she is appointed. Members shall be chosen because of their special qualifications, knowledge and experience in matters concerning the valuation and taxation of property, particularly of real property. At no time shall more than two of the members belong to the same political party. In counties having a population of more than 510,000, there shall be five members of whom no more than three shall belong to the same political party. "Population" means the State population according to the most recent Federal decennial census. Each member shall, within 24 months of appointment, furnish proof of receipt of certificates indicating satisfactory completion of training courses designated in Section 4 of P.L. 1967, c.44 (N.J.S.A. 54:1-35.28), or proof of possession of a tax assessor's certificate issued pursuant to P.L. 1967, c.44, as supplemented.

(b) If any board, so required, does not furnish such proof within said 24-month period, the county tax administrator shall immediately notify the president of the board and the Director of the Division of Taxation who shall upon receipt of such notification declare the position to be vacant and shall notify the Governor of the existence of such vacancy. The Governor shall thereupon appoint with the advice and consent of the Senate, a different citizen and resident of the relevant county to fill such position for the unexpired term.

(c) On or before June 1 of each year, the county tax administrator shall furnish the Director of the Division of Taxation with a certified report listing the members of the board in office at that time indicating whether the required courses have been satisfactorily completed by them and, if not, those courses that are still required to be taken. The report shall also indicate the appointment date and expiration date of the term of each member and any other information that the Director may request.

(d) The board shall meet from time to time and may adjourn any meeting to another time or place in the county.

(e) The board shall organize on the first business day in May of each year and elect from its members a president who shall hold office for one year, or until a successor is duly elected.

(f) A majority of the members of the board shall constitute a quorum for transaction of business, and an adjustment agreed to by such majority shall be taken to be the action of the board as provided by N.J.S.A. 54:3-25.

(g) Annually, on or before August 15, the president of the board shall report to the Director of the Division of Taxation in such form as prescribed by the Director, information and statistics as may be appropriate to demonstrate for the immediately preceding three-month period during which tax appeals were heard by the board. The report shall contain the number of appeals filed with the board, the disposition of the appeals disposed of during that period; the character of appeals filed with regard to the classification of properties appealed; the total amount of assessments involved in those appeals, the number of appeals filed in each filing fee category in that period; the total amount of reductions and increases of assessed valuation granted by the board during that period; and, any other information deemed necessary by the Director.

Amended by R.1985 d.261, effective June 3, 1985.
See: 17 N.J.R. 683(a), 17 N.J.R. 1439(a).
Amended by R.2004 d.69, effective February 17, 2004.
See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).
Rewrote the section.

18:12A-1.3 County tax administrator

(a) The board shall appoint a county tax administrator who shall hold office for a term of three years.

(b) The county tax administrator hereinafter shall be referred to as administrator.

(c) The administrator shall, except as set forth in (d) below, subject to personnel policies adopted by the governing body of a county, appoint such clerical assistance as may be necessary. The administrator shall devote full time to his or her duties and shall be available during the prevailing hours of the respective county and/or as otherwise determined by the board.

(d) The administrator holding the office of secretary at the time of enactment of Chapter 499, P.L. 1979, effective January 1, 1980 who served on a part-time basis, may continue to serve on that basis at the option of the board.

(e) No person shall be newly appointed as administrator unless he shall hold a tax assessor certificate issued by the Director of the Division of Taxation pursuant to N.J.S.A. 54:1-35.25 et seq.

(f) Each county tax administrator hereafter appointed who shall have received two consecutive appointments for full terms as county tax administrator, and each county tax administrator serving a full term as secretary, who shall thereafter be appointed to another consecutive full term as county tax administrator, and each county tax administrator who has heretofore acquired tenure as secretary pursuant to N.J.S.A. 54:3-9, shall hold office as county tax administrator during good behavior and efficiency, and shall not be removed for political reasons or for any cause other than incapacity, misconduct, or disobedience of just rules or regulations established by the Director of the Division of Taxation.

1. Any person holding the position of county board secretary on January 1, 1980 shall be considered to be serving a full term as secretary if he or she was appointed to serve a full term of three or five years as the case may be, or to serve more than two years of an unexpired term.

(g) No county tax administrator shall be removed from office except for just cause provided in N.J.S.A. 54:3-9. All charges preferred against an administrator must be in writing; signed by the person making the charge, and filed with the president of the county board of taxation. The charges must be publicly examined by the board after reasonable notice is given to the person charged, and the examination must be conducted in such manner as the rules of the board may prescribe.

1. Every administrator shall receive a fair trial upon the charge, and have every reasonable opportunity to make a defense thereto. An appeal from a determination of the county board of taxation may be taken to the Director of the Division of Taxation by filing a written petition for review within 45 days from the date of the board determination.

(h) Each administrator under the supervision and control of the board shall be responsible for the administrative functions of the board, and pursuant to such supervision and control, shall direct all officers charged with the duty of making assessments for taxes in every district in the county.

(i) Such officers shall be subject to and shall, in making assessments, be governed by directions issued by the administrator pursuant to such rules and orders as shall be issued by the county board of taxation. However, before making such rules or orders, the board shall submit them to the Director of the Division of Taxation, and no rule or order shall be considered adopted by the board until approved by the Director.