

CHAPTER 17

ASSESSOR QUALIFICATION LAW

Authority

N.J.S.A. 54:1-35.25 et seq.

Source and Effective Date

R.1993 d.481, effective October 4, 1993.
See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

Executive Order No. 66(1978) Expiration Date

Chapter 17, Assessor Qualification Law, expires on October 4, 1998.

Chapter Historical Note

Chapter 17, Assessor Qualification Law, was filed and effective prior to September 1, 1969. Pursuant to Executive Order No. 66(1978), Chapter 17 was readopted effective August 12, 1983, as R.1983 d.355. See: 15 N.J.R. 1082(a), 15 N.J.R. 1487(b). Pursuant to Executive Order No. 66(1978), Chapter 17 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 17 expired on July 29, 1993. Chapter 17 was adopted as new rules by R.1993 d.481. See: Source and Effective Date.

See section annotations for specific rulemaking activity.

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SUBCHAPTER 1. EXAMINATIONS

18:17-1.1 Examinations for Tax Assessor Certificate

(a) After June 30, 1969, all applicants for a Tax Assessor Certificate must take and pass an examination which is given annually in March and September at times and places announced by the Director.¹

(b) The examinations for a Tax Assessor Certificate will be either written or oral, or both, and of such character as to fairly test and determine the qualifications, fitness and ability of the applicant to perform the duties of an assessor.

(c) The examination will be weighed in the manner prescribed by the Director, Division of Taxation.²

¹ Prior to June 30, 1969, certificates could be issued without examination pursuant to N.J.S.A. 54:1-35.28 which applied to persons performing the duties of an assessor, who satisfactorily completed approved training courses. This procedure is no longer available and all persons must take the examination described.

² Hereinafter referred to as "Director".

Statutory References

As to the general provisions concerning the examination for a Tax Assessor Certificate, see N.J.S.A. 54:1-35.25.

18:17-1.2 Application

(a) All persons desiring to take the examinations must file an application at least thirty days prior to the announced date of the examination.

(b) Applications for a Tax Assessor Certificate may be obtained from the Local Property and Public Utility Branch, Trenton, New Jersey.

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

18:17-1.3 Eligibility prerequisites

(a) In order to be eligible for the Tax Assessor's examination, a person must meet the following requirements and submit proof of the same at the time the application is filed:

1. Applicant must be a citizen of the United States;
2. Applicant must be at least 21 years of age;
3. Applicant must be of good moral character, good health, and free from disabling physical and mental defects;
4. Applicant must have obtained a certificate or diploma issued after at least four years of study in an approved secondary school, or have received an academic education considered and accepted by the New Jersey Commissioner of Education as fully equivalent;

5. Applicant must have graduated from a four year course at a college of recognized standing, provided, however, in lieu of college an applicant may substitute full-time experience in real estate appraisal work or experience in property tax assessment work on a year-for-year basis.

Statutory References

As to eligibility requirements, see N.J.S.A. 54:1-35.25.

18:17-1.4 Application notarization; fees

(a) An application will not be considered unless it is signed by the applicant, notarized, and accompanied by a fee in the amount of \$10.00 made payable to "The State Treasurer".

(b) A successful applicant is required to pay a fee of \$25.00 to the order of the State Treasurer in order to obtain a Tax Assessor Certificate.

Statutory References

As to the required application fee, see N.J.S.A. 54:1-35.25.

As to required certificate fee, see N.J.S.A. 54:1-35.26.

18:17-1.5 Review of examination procedures

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

(b) To be scheduled for an examination review unsuccessful examinees must write to the Division of Taxation, Local Property and Public Utility Branch, West State and Willow Streets, Trenton, New Jersey 08646, setting forth several alternative dates and times which would be selected and the examinee will be advised of the appointment date and time.

(c) Review of a particular examination will be granted only to those who were not successful in passing such examination.

(d) All examination reviews will be conducted in the offices of the Local Property and Public Utility Branch offices in the Division of Taxation Building, West State and Willow Streets, Trenton, New Jersey 08646.

(e) Requests for examination reviews must be made within two months of the date which appears on the notice of the mailing of the examination results.

(f) Examination reviews will be conducted by a representative or representatives of the Local Property and Public Utility Branch. No one other than representatives of the said branch and the person for whom the review is being conducted (the unsuccessful examinee) shall be present at the examination review.

(g) The examination review will consist of:

1. Informing the applicant of his grade and an explanation of how the grade is calculated.

2. Informing the applicant of the grade required for passage of the examination.

3. Specifying the categories which the questions covered and informing the applicant how he fared, category by category. Questions are usually grouped in each examination by categories.

4. Occasionally the reviewer may take up an individual question and go over it specifically with the applicant. This practice however will be limited.

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

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

R.1973 d.60, effective March 2, 1973.
See: 5 N.J.R. 59(a), 5 N.J.R. 126(a).
Amended by R.1979 d.88, effective March 8, 1979.
See: 11 N.J.R. 102(a), 11 N.J.R. 210(c).

18:17-1.6 (Reserved)

SUBCHAPTER 2. CERTIFICATE

18:17-2.1 Preservation of records

The Director will preserve the applications, test papers and other work, except such as is returned to the applicant, and keep a record of the results of the examinations and the date of issuance of Tax Assessor Certificates, for a period of ten years after which such records may at the discretion of the Director, be destroyed.

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) 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.