

CHAPTER 17A

COUNTY TAX ASSESSOR PILOT PROGRAM UNDER P.L. 2009, c. 118 (N.J.S.A. 54:1-86 THROUGH 100 and 52:27D-505)

Authority

N.J.S.A. 54:50-1; and P.L. 2009, c. 118, sections 7, 13 and 15 (N.J.S.A. 54:1-92, 98 and 100).

Source and Effective Date

R.2011 d.021, effective January 18, 2011.
See: 42 N.J.R. 1003(a), 43 N.J.R. 196(a).

Chapter Expiration Date

Chapter 17A, County Tax Assessor Pilot Program Under P.L. 2009, c. 118 (N.J.S.A. 54:1-86 through 100 and 52:27d-505), expires on January 18, 2016.

Chapter Historical Note

Chapter 17A, County Tax Assessor Pilot Program Under P.L. 2009, c. 118 (N.J.S.A. 54:1-86 through 100 and 52:27d-505), was adopted as new rules by R.2011 d.021, effective January 18, 2011. See: Source and Effective Date.

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SUBCHAPTER 1. DEFINITIONS, OFFICES AND QUALIFICATIONS

18:17A-1.1 Definitions of words and terms

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

“Act” shall mean P.L. 2009, c. 118.

“Assistant deputy county assessor” means the holder of a certified tax assessor certificate who is employed by the office of the county assessor within the pilot county and assigned to perform duties and responsibilities for the assessment of property for purposes of taxation under the supervision of the deputy county assessor.

“County assessor” means the person appointed by the county governing body to assess property within the county for the purposes of taxation and exemption from taxation.

“County governing body” means the county board of chosen freeholders of the pilot county.

“Department” means the Department of the Treasury.

“Deputy county assessor” means the holder of a certified tax assessor certificate who is employed by the office of the county assessor within the pilot county and assigned to perform duties and responsibilities for the assessment of property for purposes of taxation under the supervision of the county assessor.

“Director” means the Director of the Division of Taxation in the Department of the Treasury.

“Division” means the Division of Taxation in the Department of the Treasury.

“Pilot county” means the county of Gloucester, which shall constitute a taxing district for assessment purposes in the State.

18:17A-1.2 County assessor—appointment/term of office/tenure

(a) The county assessor’s initial term of office commences on or after January 1, 2010, upon appointment by the county governing body. If appointment occurs after January 1 at any time during any month for purposes of this Act, the term shall

commence on the first day of the month following the date of appointment.

(b) The initial appointment is for a five-year term from the first day of the month following the appointment. The county assessor shall be a full-time employee of the pilot county.

(c) The county assessor shall acquire tenure in office upon reappointment to a second five-year term and, thereafter, shall hold office during good behavior and efficiency and shall not be removed for political reasons or for any cause other than incapacity; misconduct; disobedience of rules or regulations established by the director or by the county governing body; for dishonest practices; for willful or intentional failure, neglect or refusal to comply with the Constitution and laws relating to the assessment and collection of taxes, schedules or standards adopted pursuant to P.L. 2009, c. 118 or other good cause pursuant to N.J.S.A. 54:1-35.29.

(d) The county governing body has the authority to determine if removal is warranted in accordance with the provisions of (c) above.

18:17A-1.3 Deputy county assessor—appointment/term of office/tenure

(a) The deputy county assessor's initial term of office commences on or after January 1, 2010, upon appointment by the county governing body. If the appointment occurs after January 1st at any time during any month for purposes of this Act, the term shall commence on the first day of the month following the date of the appointment.

(b) The initial appointment is for a three-year term from first day of the month following the appointment. The deputy county assessor shall be a full-time employee of the pilot county.

(c) Each person appointed as a deputy county assessor shall acquire tenure in office upon reappointment to a second three-year term. Thereafter, a deputy county assessor shall hold office during good behavior, efficiency, and shall not be removed for political reasons or for any cause other than incapacity; misconduct; disobedience of rules or regulations established by the director or by the county governing body; for dishonest practices; for willful or intentional failure, neglect or refusal to comply with the Constitution and laws relating to the assessment and collection of taxes, or schedules or standards adopted pursuant to P.L. 2009, c. 118 or other good cause pursuant to N.J.S.A. 54:1-35.29.

(d) The county governing body has the authority to determine if removal is warranted in accordance with the provisions of (c) above.

18:17A-1.4 Assistant deputy county assessor—appointment/term of office/tenure

(a) Professional staff employees may be hired by the county governing body at the request of the county assessor

pursuant to P.L. 2009, c. 118, section 6e, some of which may be designated as assistant deputy county assessors.

(b) The initial term of office of an assistant deputy county assessor commences on or after January 1, 2010. If the appointment occurs after January 1 at any time during any month for purposes of this Act, the term shall commence on the first day of the month following the date of appointment.

(c) The initial appointment shall be for a one-time three-year term from first day of the month following the appointment. An assistant deputy county assessor may be a full-time employee of the pilot county.

(d) The assistant deputy assessor shall not acquire tenure in office, but continue to serve at the pleasure of the county governing body after the first three-year term of office. Employment practices for this title shall follow that of other unclassified county employees.

(e) Employment practices for assistant deputy county assessors shall follow that of other unclassified county employees and in accordance with such hours of employment, terms, conditions and compensation as shall be set by the county governing body.

18:17A-1.5 Qualifications for county assessor

(a) The county assessor shall have at least five years of experience as a municipal tax assessor or deputy county assessor, or shall have held the position of county tax administrator prior to the appointment of the first county assessor pursuant to this section.

(b) After the initial term, any appointment made to this position shall require five years of experience as a municipal tax assessor or deputy county assessor or any combination thereof.

(c) The county assessor must possess a valid tax assessor certificate from the State of New Jersey upon appointment and during his or her term of office, in accordance with the requirements of N.J.S.A. 54:1-35.25 and N.J.A.C. 18:17.

(d) If the newly appointed county assessor has not done so previously, then, in the first 24 months of his or her appointment, the county assessor shall successfully complete a training program developed for tax administrators and offered by Director of the Center for Government Services (successor to the Bureau of Government Research) at Rutgers, The State University of New Jersey.

(e) The county tax assessor's continued certification as a tax assessor shall be governed by the requirements of N.J.S.A. 54:1-35.25b et seq., and N.J.A.C. 18:17.

18:17A-1.6 Qualifications for deputy county assessor

(a) The deputy county assessor must have at least four years of experience as a municipal tax assessor or must have