

**CHAPTER 33****TAX COLLECTION ADMINISTRATION****Authority**

N.J.S.A. 17:16F-15 et seq., 40A:4-27.3.d, 40A:5-43, 40A:9-145.3.c, 52:27BB-10 and 32, 54:4-6.10, 54:4-8.81, and 54:4-122.9.

**Source and Effective Date**

R.2013 d.125, effective September 13, 2013.  
See: 45 N.J.R. 1467(a), 45 N.J.R. 2330(a).

**Chapter Expiration Date**

Chapter 33, Tax Collection Administration, expires on September 13, 2020.

**Chapter Historical Note**

Chapter 33, Urbanaid Program, was adopted and became effective prior to September 1, 1969.

Chapter 33, Urbanaid Program, was repealed by R.1990 d.16, effective January 2, 1990. See: 21 N.J.R. 3046(b), 22 N.J.R. 26(b).

Chapter 33, Tax Collection Administration, was adopted as new rules by R.1990 d.383, effective August 6, 1990. See: 22 N.J.R. 706(b), 22 N.J.R. 2276(b).

Subchapter 3, Tenant's Property Tax Rebate Program, was repealed and Subchapter 3, Tenant's Property Tax Rebate Program, was adopted as emergency new rules by R.1991 d.383, effective July 1, 1991. See: 23 N.J.R. 2183(a). The provisions of R.1991 d.383 were readopted as R.1991 d.484, effective August 30, 1991. See: 23 N.J.R. 2183(a), 23 N.J.R. 3002(a).

Subchapter 4, Mortgage Escrow Account Transactions, was adopted as R.1992 d.400, effective October 5, 1992. See: 24 N.J.R. 2664(a), 24 N.J.R. 3527(a).

Pursuant to Executive Order No. 66(1978), Chapter 33, Tax Collection Administration, expired on August 6, 1995.

Chapter 33, Tax Collection Administration, was adopted as new rules by R.1995 d.490, effective September 5, 1995. See: 27 N.J.R. 2132(a), 27 N.J.R. 3328(b). Pursuant to Executive Order No. 66(1978), Chapter 33 expired on September 5, 2000.

Subchapter 1, Tax Collection Procedures, Subchapter 2, Tax Collector Certification, and Subchapter 4, Mortgage Escrow Account Transactions, were adopted as new rules by R.2000 d.483, effective December 4, 2000; and Subchapter 3, Tenant's Property Tax Rebate Program, was repealed and Subchapter 3, Tenant's Property Tax Rebate Program, was adopted as new rules by R.2000 d.484, effective December 4, 2000. See: 32 N.J.R. 3226(a), 32 N.J.R. 4293(b); 32 N.J.R. 3228(a), 32 N.J.R. 4293(c).

Chapter 33, Tax Collection Administration, was readopted as R.2006 d.216, effective May 16, 2006. See: 38 N.J.R. 379(a), 38 N.J.R. 2687(a).

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 33, Tax Collection Administration, was scheduled to expire on May 16, 2013. See: 43 N.J.R. 1203(a).

Chapter 33, Tax Collection Administration, was readopted as R.2013 d.125, effective September 13, 2013. See: Source and Effective Date.

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**SUBCHAPTER 1. TAX COLLECTION PROCEDURES****5:33-1.1 (Reserved)**

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

Section was "Tax bill receipting machine".

**5:33-1.2 Bank collection of tax payments**

(a) Any municipality adopting a resolution to contract for services in connection with N.J.S.A. 54:4-122.9 shall, prior to adoption, obtain written advice from the municipal auditor who shall review the proposed contract for compliance with law, any relevant rules, and proper internal control procedures. Within three days of adoption of such a resolution, the Municipal Clerk shall submit a certified copy of the resolution and report of the auditor to the Director of the Division of Local Government Services. Unless action is otherwise taken by the Director within 30 days of receipt, the resolution shall be deemed approved. Such contract shall include detailed procedures to be used in implementing procedures to receive and deposit funds, forwarding of back-

up materials to the collector, holding of funds, audit trails and all other information required for evaluation of the proposed system.

(b) The bank, savings bank or trust company designated by any resolution to receive current tax payments, current water and sewer rents, and other public moneys must be designated as an official depository in accordance with N.J.S.A. 40A:5-14.

(c) Any municipality which has contracted with a bank, savings bank or trust company under N.J.S.A. 54:4-122.9 shall notify all taxpayers at least once annually that such a service has been contracted. Notification must be made by mail to all taxpayers at least 30 days prior to the next payment due, payable and subject to possible receipt by such bank, savings bank or trust company agent, following the designation of such agent.

Amended by R.1992 d.426, effective October 19, 1992.  
See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

Definitions at (d) for "current" and "delinquent" deleted.  
Amended by R.1995 d.490, effective September 5, 1995.  
See: 27 N.J.R. 2132(a), 27 N.J.R. 3328(b).

### 5:33-1.3 Form of tax collection record

Tax collectors shall use a standard form for posting preliminary and final taxes. The content of the form may be reproduced through the use of electronic data processing systems. Sample copies can be obtained from:

Division of Local Government Services  
Department of Community Affairs  
PO Box 803  
Trenton, N.J. 08625-0803

Amended by R.1992 d.426, effective October 19, 1992.  
See: 24 N.J.R. 2766(a), 24 N.J.R. 3723(c).

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

### 5:33-1.4 Municipal Lien Forms

(a) Use of the following forms for the stated purposes is required by municipal taxing districts in the State of New Jersey.

1. Original and Duplicate Certificates of Sale for Unpaid Municipal Liens; and
2. Official Search and Certificates of Search for Municipal Liens.

(b) Samples of these forms are available through the Division of Local Government Services.

### 5:33-1.5 Third party transaction reconciliation accounts

When check-based or electronic payments for multiple parcels made by property tax processing organizations and servicing organizations defined pursuant in N.J.S.A. 17:16F-15 cannot be correctly reconciled, the tax collector shall create a subsidiary ledger entry to record unreconciled items. The tax collector shall work to reconcile the discrepancy by

the end of the fiscal year. All transactions necessary to reconcile entries shall be noted in the subsidiary ledger, and, when necessary, approved by the governing body.

New Rule, R.1997 d.147, effective March 17, 1997.  
See: 29 N.J.R. 4(a), 29 N.J.R. 872(a).

Former section recodified to N.J.A.C. 5:33-1.6.

### 5:33-1.6 Definitions

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

"Current" payment means any payment which is not yet due and payable, or any payment which became due and payable within the tenth calendar day prior to its receipt, provided that the municipality has adopted a resolution allowing "that no interest shall be charged if payment of any installment is made within the tenth calendar day following the date upon which the same became payable" in accordance with provisions of N.J.S.A. 54:4-67.

"Delinquent" payment means any payment which is not current (as defined above), plus any payments for accounts on which a Tax Title Lien exists.

"Property identification information" means the information necessary to identify a specific parcel of land and includes the following elements: name of municipality, county, block number, lot number, qualification code, property address or location, name and mailing address of the property owner.

"Replacement bill" shall mean a property tax bill made or generated by a mortgagee, servicing organization, or tax processing organization to serve as a replacement to an original tax bill and used in accordance with this subchapter.

"Tax bill" shall mean the original form issued by the tax collector with the appropriate itemization and payment information for local property taxes as required by N.J.S.A. 54:4-64, 65 and 66. It shall include the information section itemizing the taxes due, and payment stubs containing property identification information and amount due for each of the quarters.

"Tax collector" shall mean the properly designated tax collector of the taxing district in which the mortgagor's property is located.

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

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

Recodified from 5:33-1.5 by R.1997 d.147, effective March 17, 1997.

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

Former section recodified to N.J.A.C. 5:33-1.7.

### 5:33-1.7 Payment of property tax bills

(a) Payment of property tax bills shall be made by presenting the stub from either an original or duplicate tax bill, or through the use of a replacement bill as described in N.J.A.C. 5:33-1.8. The original or duplicate tax bill itself does not need to be presented for payment when a payment stub showing the required information is used.

(b) When a receipt for payment sent through the mail is requested, the payor must provide the bill, stub, and a self-addressed stamped envelope for the return of the receipt.

(c) Notwithstanding any provision in this section 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.

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.

Amended by R.2017 d.014, effective January 17, 2017.

See: 48 N.J.R. 1519(a), 49 N.J.R. 199(b).

In (c), substituted "in this section" for "herein", and deleted the last sentence.

### 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.

(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.

Amended by R.2017 d.014, effective January 17, 2017.

See: 48 N.J.R. 1519(a), 49 N.J.R. 199(b).

In (c), deleted "and shall be published annually by the Director as provided in N.J.A.C. 5:33-1.9" from the end.

### 5:33-1.9 (Reserved)

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).

Public Notice: Municipal tax collection practices.

See: 32 N.J.R. 3651(a).

Repealed by R.2017 d.014, effective January 17, 2017.

See: 48 N.J.R. 1519(a), 49 N.J.R. 199(b).

Section was "Annual publication of municipal practices".

## 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, 54:4-8.81 and 40A:4-27.3(d).