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QUALIFICATION, CERTIFICATION AND
EXAMINATION OF NEW JERSEY
TAX ASSESSORS



STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

New Jersey State Library

The State of



New Jersey

**Department of the Treasury
Division of Taxation**

This certifies that

*having duly demonstrated qualifications, fitness and ability
to perform the duties of tax assessor, in accordance with the
requirements of Chapter 44, Laws of 1967, is hereby granted a*

Tax Assessor Certificate

DATE OF ISSUE: _____

DIRECTOR, DIVISION OF TAXATION

INTRODUCTION

Property tax assessment officials at all levels of government in New Jersey have for some time realized that proper assessment of property for taxation requires special study, knowledge and skill. Amounts of money raised by the property tax have increased dramatically in recent years. From a level of less than \$400 million per year in 1950 the property tax was responsible for raising \$5.2 billion during 1984. Obviously the tax base upon which such a sum of money is raised must be equitable. In 1967 the Legislature, underscoring its recognition of the fact that property tax assessments should be made by qualified persons, passed an Act to provide for the qualification, certification and examination of tax assessors.

This Act provides that the Director of the Division of Taxation is to conduct examinations in March and September of each year for the purpose of determining the fitness and ability of persons to perform as a tax assessor. Successful passage of a certification examination qualifies an applicant for issuance of a Tax Assessor Certificate upon the payment of a fee.

This booklet has been prepared to set forth information about the tax assessor certification program in order to aid applicants in correctly filing for admission to a certification examination, and to familiarize them with what study aids might be useful and what they might expect generally of the certification examination.

John R. Baldwin, Director
Division of Taxation

OBJECTIVES

Realizing the local property tax is the major source of revenue in State local finance in New Jersey, and that it will remain vitally important in the foreseeable future, and realizing further that the single most important factor in insuring competent, equitable administration and levying of the property tax is that the original tax assessment be made by a well qualified person, the Legislature by enactment of Chapter 44, Laws of 1967 has sought to develop a high level of competence in assessment administration.

In return for achieving professional type levels the Legislature has provided for tenure in office to be awarded assessors meeting certain requirements.

ADMINISTRATION

The certification of persons to act as tax assessor is administered by the Director of the Division of Taxation. He receives all applications for admittance to an examination for a Tax Assessor Certificate. It is the duty of the Director to screen all applications in accordance with provisions of the law and to admit to a certification examination all those persons found qualified.

The Director conducts two certification examinations each year, one in March and another in September. Persons successfully passing an examination are eligible for issuance of a Tax Assessor Certificate after payment of a \$25. fee.

A Tax Assessor Certificate is, in effect, a license allowing the holder to be appointed to the position of tax assessor in any municipality in New Jersey. Acquisition of a Tax Assessor Certificate, however, does not guarantee the holder a job as a tax assessor. Tenure in office as tax assessor is available only to holders of a Tax Assessor Certificate who meet certain other requirements as specified by law.

The Director may prescribe such requirements and forms as he shall deem necessary to carry out the administration of the certification program.

REQUIREMENTS

To qualify for admission to a certification examination an applicant must:

1. File written application not less than 30 days before an examination.
2. Be not less than 21 years of age.
3. Be a citizen of the United States.
4. Be of good health and free from disabling physical and mental defects.
5. Be of good moral character.
6. Have obtained a diploma from an approved high school or have received an academic education accepted by the Commissioner of Education as fully equivalent.
7. Have graduated from a 4-year course at a college of recognized standing.

An applicant who does not meet the college education requirement may substitute full-time real estate appraisal work or experience in property tax assessment work on a year-for-year basis .

APPLICATION

Applications may be obtained from:

Local Property Branch
P: O. Box CN 251
50 Barrack Street
Trenton , New Jersey 08646

All questions on the application must be answered fully . The application must be signed and notarized.

A check or money order in the amount of \$10 . payable to the State Treasurer must accompany the application .

All necessary proofs must be attached .

The completed application together with all required proofs and the application fee should be returned to the Local Property Branch not later than 30 days prior to the announced date of an examination .

Application forms contain detailed instructions for their proper completion and filing .

EXAMINATION

The examination covers the fields of property tax administration and real property appraisal and is designed to test the applicant's knowledge of assessment law , practices and procedures , as well as his knowledge of appraisal principles and techniques . Stress is placed upon practical applications and procedures .

The examination is a two part examination with part one covering the administrative aspects of property tax assessment while part two tests the applicant on real property appraisal. The examination is largely objective type in nature. There is an allowed time of three hours for each part of the examination for a total allowed time of six hours. The examination is usually scheduled on a Saturday, and may be held simultaneously at various locations throughout the State.

Rutgers in-service training courses for assessors are considered to be an excellent preparation for the certification examination. Particularly helpful are those training courses designated as Property Tax Administration I, Real Property Appraisal I and Real Property Appraisal II. Information concerning the Rutgers training courses may be obtained by contacting:

Department of Government Services
Rutgers University
Building 4053 - Kilmer Campus
New Brunswick, New Jersey 08903

SAMPLE QUESTIONS

Example 1.

Describing the property tax as an ad valorem tax means that property is taxed according to its

A. income.

B. construction cost.

C. sale price.

D. age.

E. value.

Example 2.

The following breakdown of aggregate assessments appears on an SR-3A card filed by a municipality with a county board of taxation:

<i>Vacant land</i>	<i>1,732,500</i>
<i>Residential</i>	<i>34,567,950</i>
<i>Farm, regular</i>	<i>2,032,450</i>
<i>Farm, qualified</i>	<i>302,500</i>
<i>Other</i>	<i>12,848,900</i>
	<i>51,484,300</i>

Usable sales in the municipality produce a weighted ratio of 89.67% for the residential classification. Compute the true value of the residential classification.

- A. 46,165,971.*
- B. 38,550,184.*
- C. 30,997,080.*
- D. 34,567,950.*
- E. 57,515,300.*

Example 3.

In construction terminology a curtain wall is defined as

- A. a wall which supports its own weight plus the weight of the walls and roof above it.*
- B. a movable partition of asbestos material forming a curtain for an elevated stage-like area.*
- C. the front and rear walls of a rectangular building.*
- D. the side walls of a rectangular building.*
- E. a wall which does not support any of the building weight other than its own weight.*

Example 4.

In appraising a particular income-producing property, you have found the following information

*net income before recapture = \$21,100.
interest rate applicable = 7%
land value by comparison = \$30,000.
remaining economic life of building = 40 years.*

From the data shown above, your indication of value of the real estate by the income approach would be

- A. \$230,000.*
- B. \$222,100.*
- C. \$301,400.*
- D. \$200,000.*
- E. \$207,000.*

Example 5.

A commercial property recently sold for \$354,000. A nearby commercial property similar to the first sold for \$445,200. The total annual income for the first property was \$59,000., while the second generated \$74,200. of total annual income.

The monthly gross income multiplier indicated is

- A. 10*
- B. 6*
- C. 5*
- D. 72*
- E. 7*

In choosing answers to multiple choice questions on the examination you must choose only one answer. You may not choose two or more answers to one question. Several alternative answers may seem correct or partly correct, but you must choose the one answer that is most nearly correct. In some cases the correct answer is not the best of all conceivable answers to the question, but so long as an answer is the best of the five alternatives, it is the correct answer. If you give two answers to a question, both answers will be scored as incorrect.

Candidates should bring to the examination center a supply of pencils. The proctor will supply other necessary materials. Candidates may not bring to the examination center any booklets, papers, slide rules, other supplies or equipment.

SOME SUGGESTED STUDY MATERIAL

REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS.
Published by State of New Jersey, Local Property Branch.....

HANDBOOK FOR NEW JERSEY ASSESSORS.
Published by State of New Jersey, Local Property Branch.....

PROPERTY ASSESSMENT VALUATION
Published by the International Association of Assessing
Officers, 1313 East 60th Street, Chicago, Ill., 60637

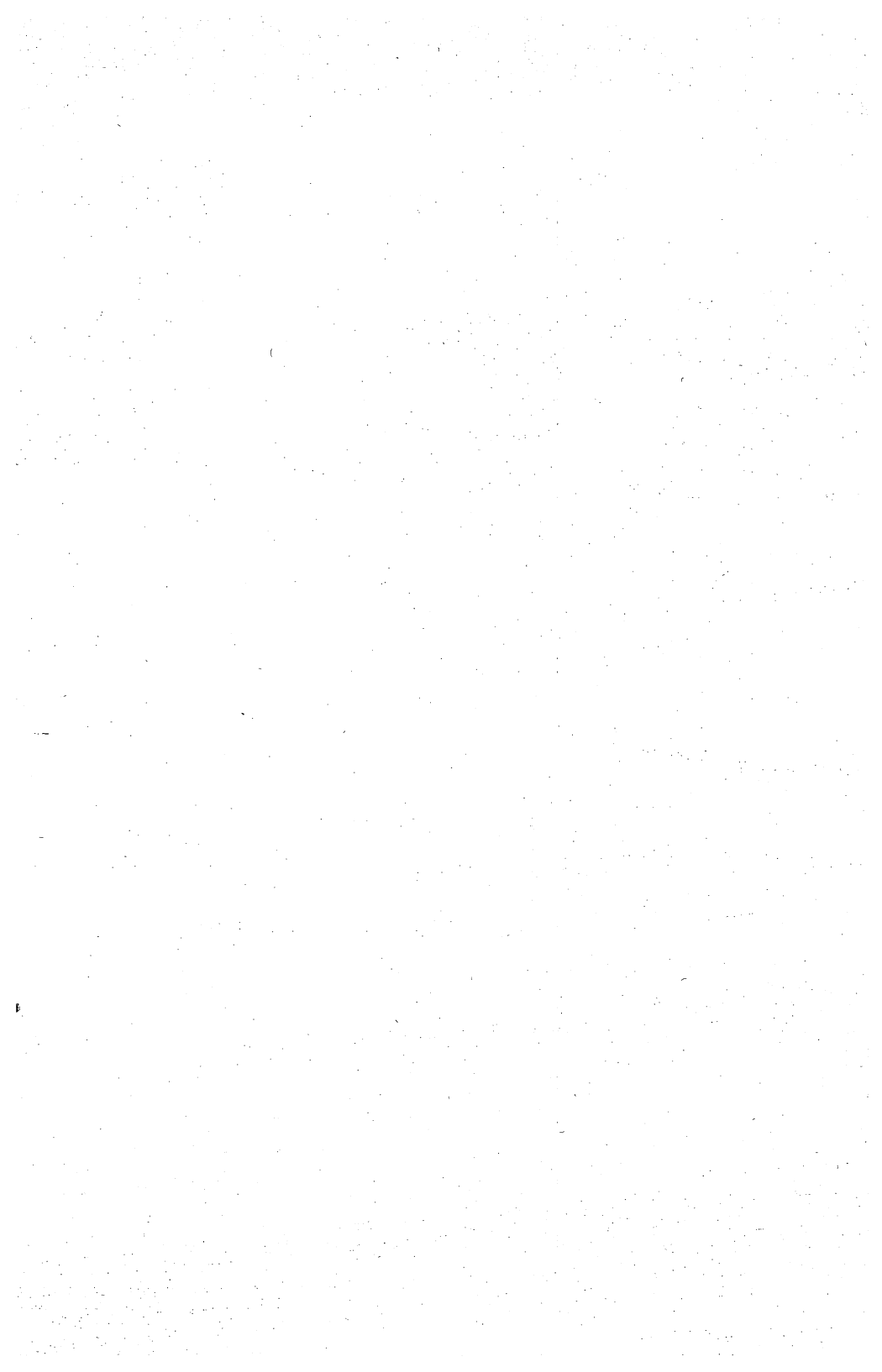
THE APPRAISAL OF REAL ESTATE.
Published by the American Institute of Real Estate Appraisers
155 East Superior Street, Chicago, Ill., 60611

PRINCIPLES OF RESIDENTIAL REAL ESTATE APPRAISING.
Published by the National Association of Independent Fee Appraisers, Inc.
7501 Murdoch, St. Louis, Missouri 63119

STATE OF NEW JERSEY, LOCAL PROPERTY TAX BUREAU NEWS.
Published by State of New Jersey, Local Property Branch

INCOME PROPERTY APPRAISING.

Published by the National Association of Independent Fee Appraisers, Inc.
7501 Murdoch, St. Louis, Missouri 63119



CHAPTER 44, LAWS OF 1967
APPROVED MAY 4, 1967
(SENATE NO. 252, AS AMENDED)

AN ACT TO PROVIDE FOR THE QUALIFICATION, CERTIFICATION AND EXAMINATION OF TAX ASSESSORS AND SUPPLEMENTING TITLE 54 OF THE REVISED STATUTES.

WHEREAS, THE LOCAL PROPERTY TAX IS THE MAJOR SOURCE OF REVENUE IN THE STATE - LOCAL FINANCE IN NEW JERSEY; AND

WHEREAS, IT IS CERTAIN THAT THE PROPERTY TAX WILL REMAIN VITALLY IMPORTANT TO NEW JERSEY IN THE FORESEEABLE FUTURE: AND

WHEREAS, IT IS ESSENTIAL THAT THE BURDEN OF THE PROPERTY TAX BE DISTRIBUTED EQUITABLY AMONG THE TAXPAYERS IN ACCORDANCE WITH THE LAW: AND

WHEREAS, IT IS RECOGNIZED THAT NO OTHER SINGLE FACTOR IS SO IMPORTANT IN INSURING THE COMPETENT AND EQUITABLE ADMINISTRATION OF THE PROPERTY TAX AS THAT THE TAX ASSESSMENT BE MADE BY A WELL-QUALIFIED PERSON.

BE IT ENACTED BY THE SENATE AND GENERAL ASSEMBLY OF THE STATE OF NEW JERSEY:

N.J.S.A 54:1-35.25. COMMENCING IN 1968, THE DIRECTOR OF THE DIVISION OF TAXATION SHALL, ANNUALLY, IN MARCH AND SEPTEMBER OF EACH YEAR, HOLD EXAMINATIONS OF APPLICANTS FOR CERTIFICATION AS TAX ASSESSOR, AN APPLICANT FOR EXAMINATION SHALL NOT LESS THAN 30 DAYS BEFORE EXAMINATION, PRESENT TO THE DIRECTOR WRITTEN APPLICATION ON FORMS PROVIDED BY THE DIVISION TOGETHER WITH SATISFACTORY PROOF THAT THE APPLICANT IS NOT LESS THAN 21 YEARS OF AGE, IS A CITIZEN OF THE UNITED STATES, IS OF GOOD HEALTH AND FREE FROM DISABLING PHYSICAL AND MENTAL DEFECTS, IS OF GOOD MORAL CHARACTER, HAS OBTAINED A CERTIFICATE OR DIPLOMA ISSUED AFTER AT LEAST 4 YEARS OF STUDY IN AN APPROVED SECONDARY SCHOOL OR HAS RECEIVED AN ACADEMIC EDUCATION CONSIDERED AND ACCEPTED BY THE COMMISSIONER OF EDUCATION AS FULLY EQUIVALENT, AND HAS GRADUATED FROM A 4-YEAR COURSE AT A COLLEGE OF RECOGNIZED STANDING. AN APPLICANT WHO DOES NOT MEET THE COLLEGE EDUCATION REQUIREMENT MAY SUBSTITUTE FULL-TIME EXPERIENCE IN REAL ESTATE APPRAISAL WORK OR EXPERIENCE IN PROPERTY TAX ASSESSMENT WORK ON A YEAR-FOR-YEAR BASIS. SUCH APPLICATION SHALL NOT BE CONSIDERED BY THE DIRECTOR UNLESS ACCOMPANIED BY A PAYMENT OF A FEE IN THE SUM OF \$10.00 TO THE ORDER OF THE STATE TREASURER. EXAMINATIONS SHALL BE WRITTEN, OR BOTH WRITTEN AND ORAL, SHALL BE OF SUCH CHARACTER AS FAIRLY TO TEST AND DETERMINE

THE QUALIFICATIONS, FITNESS AND ABILITY OF THE PERSON TESTED ACTUALLY TO PERFORM THE DUTIES OF ASSESSOR, AND SHALL BE WEIGHTED IN A MANNER TO BE PRESCRIBED BY THE DIRECTOR.

N.J.S.A. 54:1-35.26. UPON THE SUCCESSFUL COMPLETION OF THE EXAMINATION BY AN APPLICANT, A TAX ASSESSOR CERTIFICATE SHALL BE ISSUED TO HIM, UPON THE PAYMENT OF AN ADDITIONAL FEE OF \$25.00 TO THE ORDER OF THE STATE TREASURER.

N.J.S.A. 54:1-35.27. THE DIRECTOR SHALL PRESERVE THE APPLICATIONS, TEST PAPERS AND OTHER WORK, EXCEPT SUCH AS MAY BE RETURNED TO THE APPLICANTS AND SHALL KEEP A RECORD OF THE RESULTS OF THE EXAMINATIONS AND THE DATE OF ISSUANCE OF TAX ASSESSOR CERTIFICATES. AFTER 10 YEARS, SUCH RECORDS MAY AT THE DISCRETION OF THE DIRECTOR BE DESTROYED.

N.J.S.A. 54:1-35.28. IN THE CASE OF AN APPLICANT WHO, ON OR AFTER EFFECTIVE DATE OF THIS ACT BUT NOT LATER THAN JUNE 30, 1969, WHILE ACTUALLY IN OFFICE AS AN ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR, WHETHER IN THE CLASSIFIED OR UNCLASSIFIED SERVICE UNDER TITLE 11, CIVIL SERVICE, OR IN A MUNICIPALITY WHICH HAS NOT ADOPTED TITLE 11, CIVIL SERVICE, SHALL FURNISH PROOF THAT HE HAS RECEIVED CERTIFICATES INDICATING SATISFACTORY COMPLETION ON OR BEFORE JUNE 30, 1969 OF TRAINING COURSES HERETOFORE DESIGNATED AS PRINCIPLES OF MUNICIPAL ASSESSING I AND PRINCIPLES OF MUNICIPAL ASSESSING II, OR SUCH OTHER TRAINING COURSES AS ARE CERTIFIED AS THEIR EQUIVALENT BY RUTGERS, THE STATE UNIVERSITY, THE DIRECTOR SHALL ISSUE TO SUCH APPLICANT A TAX ASSESSOR CERTIFICATE WITHOUT EXAMINATION, UPON PAYMENT OF AN ADDITIONAL FEE OF \$25.00 TO THE ORDER OF THE STATE TREASURER.

N.J.S.A. 54:1-35.29. ANY TAX ASSESSOR CERTIFICATE MAY BE REVOKED OR SUSPENDED BY THE DIRECTOR FOR DISHONEST PRACTICES, OR WILLFUL OR INTENTIONAL FAILURE, NEGLIGENCE OR REFUSAL TO COMPLY WITH THE CONSTITUTION AND LAWS RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES, OR OTHER GOOD CAUSE. NO CERTIFICATE SHALL BE REVOKED OR SUSPENDED EXCEPT UPON A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. IF THE TAX ASSESSOR CERTIFICATE OF A PERSON SERVING AS ASSESSOR SHALL BE REVOKED, SUCH PERSON SHALL BE REMOVED FROM OFFICE BY THE DIRECTOR, HIS OFFICE SHALL BE DECLARED VACANT, AND SUCH PERSON SHALL NOT BE ELIGIBLE TO HOLD THAT OFFICE FOR A PERIOD OF 5 YEARS FROM THE DATE OF HIS REMOVAL.

N.J.S.A. 54:1-35.30. EXCEPT AS HEREIN OTHERWISE PROVIDED, NO PERSON SHALL ON AND AFTER JULY 1, 1971, BE APPOINTED OR REAPPOINTED AS TAX ASSESSOR IN ANY MUNICIPALITY IN THIS STATE UNLESS HE SHALL HOLD A TAX ASSESSOR CERTIFICATE. THE FOREGOING LIMITATIONS SHALL NOT APPLY TO AN ASSESSOR WHO SHALL HAVE SERVED CONTINUOUSLY IN OFFICE FROM JULY 1, 1967 TO THE DATE OF REAPPOINTMENT.

N.J.S.A. 54:1-35.31. NOTWITHSTANDING THE PROVISIONS OF ANY OTHER LAW TO THE CONTRARY, EVERY PERSON

- (1) WHO, UPON REAPPOINTMENT OR RE-ELECTION SUBSEQUENT TO HAVING RECEIVED A TAX ASSESSOR CERTIFICATE AND HAVING SERVED AS TAX ASSESSOR OR PERFORMED THE DUTIES OF ASSESSOR FOR NOT LESS THAN 4 CONSECUTIVE YEARS IMMEDIATELY PRIOR TO SUCH REAPPOINTMENT OR RE-ELECTION, OR
- (2) WHO, ON OR BEFORE JUNE 30, 1969 SHALL HAVE RECEIVED A TAX ASSESSOR CERTIFICATE WHILE ACTUALLY IN OFFICE AS ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR, AND WHO, ON OR BEFORE JUNE 30, 1969, SHALL HAVE SERVED AS ASSESSOR OR PERFORMED THE DUTIES OF ASSESSOR FOR NOT LESS THAN 4 CONSECUTIVE YEARS.

SHALL HOLD HIS POSITION DURING GOOD BEHAVIOR AND EFFICIENCY NOTWITHSTANDING THAT SUCH REAPPOINTMENT OR RE-ELECTION WAS FOR A FIXED TERM OF YEARS, AND HE SHALL NOT BE REMOVED THEREFROM FOR POLITICAL REASONS BUT ONLY FOR GOOD CAUSE SHOWN AND AFTER A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. A PERSON WHO WAS FORMERLY AN ASSESSOR, A SECRETARY OF A BOARD OF ASSESSORS OR A MEMBER OF A BOARD OF ASSESSORS WHO SHALL HAVE BECOME BY VIRTUE OF THIS AMENDATORY AND SUPPLEMENTARY ACT, P. L. 1981, c. 393, A DEPUTY TAX ASSESSOR OR AN ASSESSOR, AND WHO HAS NOT MET THE REQUIREMENTS OF (1) OR (2) ABOVE SHALL NOT BE REMOVED DURING HIS TERM FROM OFFICE FOR POLITICAL REASON, BUT ONLY FOR GOOD CAUSE SHOWN AND AFTER A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. IN MUNICIPALITIES OPERATING UNDER FORMS OF GOVERNMENT WHERE THE 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 4 CONSECUTIVE YEARS OF SERVICE SHALL BE DEEMED THE EQUIVALENT OF REAPPOINTMENT. THE PROVISIONS OF THIS SECTION SHALL APPLY TO EVERY PERSON ACTUALLY IN OFFICE AS ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR WHETHER IN THE CLASSIFIED SERVICE UNDER TITLE 11, CIVIL SERVICE, OR IN A MUNICIPALITY WHICH HAS NOT ADOPTED TITLE 11, CIVIL SERVICE.

N.J.S.A. 54:1-35.32. ON AND AFTER JULY 1, 1969 NO ASSESSOR SHALL ACQUIRE TENURE OF OFFICE UNDER ANY LAW OF THIS STATE UNLESS HE SHALL HAVE RECEIVED A TAX ASSESSOR CERTIFICATE. NOTHING HEREIN CONTAINED SHALL BE CONSTRUED TO AFFECT TENURE OF OFFICE THERETOFORE ACQUIRED NOR TO AFFECT IN ANY WAY THE UNEXPIRED TERM OF OFFICE OF ANY ASSESSOR THERETOFORE APPOINTED OR ELECTED, NOR SHALL ANY PROVISION HEREIN MAKE VOID OR CHANGE ANY PROVISION OF TITLE 11, CIVIL SERVICE, NOR ANY OF THE PROVISIONS OF ANY OTHER TENURE OF OFFICE ACT, EXCEPT WITH RESPECT TO THE ACQUISITION OF TENURE BY AN ASSESSOR SUBSEQUENT TO JUNE 30, 1969.

N.J.S.A. 54:1-35.33. NO PERSON SHALL BE ELIGIBLE TO HOLD THE OFFICE OF JOINT MUNICIPAL TAX ASSESSOR UNLESS HE SHALL BE THE HOLDER OF A TAX ASSESSOR CERTIFICATE.

N.J.S.A 54:1-35.34. THE DIRECTOR MAY PROMULGATE SUCH RULES AND REGULATIONS AND PRESCRIBE SUCH FORMS AS HE SHALL DEEM NECESSARY TO IMPLEMENT THIS ACT.

L.P.B.
9/84

