

CHAPTER 12A

COUNTY BOARDS OF TAXATION

Authority

N.J.S.A. 54:1-35.1, 54:3-14, 54:3-21.5, 54:4-8.47, 54:4-23.21, 54:4-26 and 54:50-1.

Source and Effective Date

R.1998 d.421, effective July 21, 1998.
See: 30 N.J.R. 1922(a), 30 N.J.R. 3066(b).

Executive Order No. 66(1978) Expiration Date

Chapter 12A, County Boards of Taxation, expires on July 21, 2003.

Chapter Historical Note

Chapter 12A, County Boards of Taxation, was filed 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: Source and Effective Date.

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. GENERAL PROVISIONS

- 18:12A-1.1 Offices
- 18:12A-1.2 Educational requirements; organization and meetings, annual report by board president
- 18:12A-1.3 County Tax Administrator
- 18:12A-1.4 Seal
- 18:12A-1.5 Entitling of cause
- 18:12A-1.6 Petitions of appeal; cross-petitions of appeal
- 18:12A-1.7 Filing fees
- 18:12A-1.8 Petitions; commercial, industrial properties or multi-dwelling appeals
- 18:12A-1.9 Hearings
- 18:12A-1.10 Subpoenas
- 18:12A-1.11 Record of proceedings
- 18:12A-1.12 Determination; judgments
- 18:12A-1.13 Freeze Act
- 18:12A-1.14 Revaluations; reassessments
- 18:12A-1.15 Practice and procedure
- 18:12A-1.16 Tax assessment lists and duplicates; EDP
- 18:12A-1.17 Filing of sales ratio data
- 18:12A-1.18 Conflict of interest
- 18:12A-1.19 Posting of rules and regulations
- 18:12A-1.20 Appeals, late filing

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.

18:12A-1.2 Educational requirements; organization and meetings, annual report by board president

(a) Each member shall, within 18 months of appointment, furnish proof that he has received certificates indicating satisfactory completion of training course designated in Section 4 of P.L. 1967, c.44 (C.54:1-35.28), or that he possesses an assessor's certificate issued pursuant to P.L. 1967, c.44.

(b) Each member serving on November 15, 1984, the effective date of P.L. 1984, c.188 shall furnish such proof within 24 months of such date, if 24 months or more of his term are remaining thereafter.

(c) If any board, so required, does not furnish such proof within said 18-month period, the 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 vacancies. 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.

(d) On or before June 1 of each year, the 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.

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

(f) 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 his successor is duly elected.

(g) A majority of the members of the board shall constitute a quorum for transaction of business as provided by N.J.S.A. 54:3-25.

(h) 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).

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 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.

1. Part-time Administrators must obtain a tax assessor certificate no later than January 1, 1981 to continue to serve.

(e) After January 1, 1980, 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 C.54:1-35.25 et seq.

(f) Each Administrator hereafter appointed who shall have received two consecutive appointments for full terms or, who served a full term as Secretary, and a full-time County Tax Administrator, or who has heretofore acquired tenure as Secretary, pursuant to R.S. 54:3-9, shall hold office as Administrator during good behavior, efficiency, and residency, in the county where employed, and shall not be removed for political reasons or for any cause other than incapacity, misconduct, non-residence, or disobedience of just rules and 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 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 Administrator who has heretofore acquired or shall hereafter acquire tenure pursuant to the provisions of R.S. 54:3-9 shall be removed from office except for just cause as provided in that section. All charges preferred against an Administrator must be in writing; signed by the person making the charge, and filed with the President of the Board. The charges must be publicly examined by the board after reasonable notice is given 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 board 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 board. 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.

1. The board shall, within 90 days of January 1, 1980, promulgate rules governing the conduct and performance of such officers which rules will have been approved by the Director of the Division of Taxation.

2. If the board does not comply with (i)1 above the board shall then be governed by the rules promulgated by the Director of the Division of Taxation, which rules shall be enforced by the board.

(j) The Administrator shall annually prepare a County Equalization Table on or before March 1 of each year and submit to the board such table showing for each district the items required in the preparation of such table.

1. A copy of the table shall be mailed to the assessor of each district and to the Division of Taxation and be posted at the court house, not later than March 1.

2. The board shall meet annually for the purpose of reviewing the Equalization Table prepared by the Administrator and shall confirm or revise the Table in accordance with the facts before them.