

CHAPTER 17

ASSESSOR QUALIFICATION LAW

Authority

N.J.S.A. 54:1-35.34.

Source and Effective Date

R.2004 d.63, effective January 12, 2004.
See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Chapter Expiration Date

In accordance with N.J.S.A. 52:14B-5.1c, Chapter 17, Assessor Qualification Law, expires on July 11, 2009. See: 41 N.J.R. 872(a).

Chapter Historical Note

Chapter 17, Assessor Qualification Law, was adopted 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, Assessor Qualification Law, was adopted as new rules by R.1993 d.481, effective October 4, 1993. See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

Pursuant to Executive Order No. 66(1978), Chapter 17, Assessor Qualification Law, was readopted as R.1998 d.421, effective July 21, 1998. See: 30 N.J.R. 1922(a), 30 N.J.R. 3066(b).

Chapter 17, Assessor Qualification Law, was readopted as R.2004 d.63, effective January 12, 2004. See: Source and Effective Date. See, also, section annotations.

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. EXAMINATIONS

- 18:17-1.1 Examinations for Tax Assessor Certificate
- 18:17-1.2 Application
- 18:17-1.3 Eligibility prerequisites
- 18:17-1.4 Application notarization; fees
- 18:17-1.5 Review of examination procedures
- 18:17-1.6 (Reserved)

SUBCHAPTER 2. CERTIFICATE

- 18:17-2.1 Preservation of records; confidentiality of records
- 18:17-2.2 Revocation or suspension of certificate; notice
- 18:17-2.3 Procedure at hearings
- 18:17-2.4 Certificate necessary for appointment or reappointment
- 18:17-2.5 Certificate necessary for joint municipal tax assessor
- 18:17-2.6 through 18:17-2.8 (Reserved)

SUBCHAPTER 3. CONTINUANCE IN OFFICE

- 18:17-3.1 Applicability of subchapter
- 18:17-3.2 General conditions for tenure of office
- 18:17-3.3 Actually performing duties of office construed
- 18:17-3.4 Assessors to be appointed, not elected
- 18:17-3.5 Reappointment of assessor serving unlimited term
- 18:17-3.6 Certificate required for tenure of office

SUBCHAPTER 4. ASSESSOR DUTIES

- 18:17-4.1 Administrative and enforcement duties and procedures

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, form AC-1, at least 30 days prior to the announced date of the examination.

(b) Applications for a tax assessor certificate may be obtained from Property Administration, PO Box 251, Trenton, NJ 08695-0251. Applications may also be downloaded from the following Internet website: <http://www.state.nj.us/treasury/taxation/lpt/localtax.htm>.

As amended, R.1979 d.88, effective March 8, 1979.

See: 11 N.J.R. 102(a), 11 N.J.R. 210(c).

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

In (a), inserted "form AC-1" following "application"; rewrote (b).

18:17-1.3 Eligibility prerequisites

(a) 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.

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

In (a), substituted "To" for "In order to" in the introductory paragraph.

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, Property Administration, PO Box 251, Trenton, NJ 08695-0251, 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 Property Administration in the Taxation Building, 50 Barrack Street, Trenton, NJ 08695-0251.

(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 Property Administration. No one other than representatives of the Division 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).

Amended by R.2004 d.63, effective February 17, 2004.

See: 35 N.J.R. 4847(a), 36 N.J.R. 1031(a).

Amended the address throughout.

18:17-1.6 (Reserved)

SUBCHAPTER 2. CERTIFICATE

18:17-2.1 Preservation of records; confidentiality of records

(a) 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 10 years after which such records may at the discretion of the Director, be destroyed. All tax assessor certificates issued after the effective date of P.L. 1999, c.278 (July 1, 2000) will be dated uniformly in order to facilitate the administration of assessor continuing education requirements as follows: January 1 of the year following all September examinations; and July 1 in the same calendar year following all March examinations.