

ASSEMBLY, No. 368

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblyman HOLZAPFEL

1 AN ACT requiring an annual performance audit of tax assessors'  
2 offices, establishing a continuing education program for certified  
3 tax assessors, supplementing chapter 3 of Title 54 of the Revised  
4 Statutes, and supplementing and amending P.L.1967, c.44  
5 (C.54:1-35.25 et seq.).  
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7 **BE IT ENACTED** by the Senate and General Assembly of the State  
8 of New Jersey:  
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10 1. (New section) An annual performance audit of every tax  
11 assessor's office in the State of New Jersey shall be conducted by the  
12 supervising county board of taxation. If deficiencies are discovered as  
13 a result of the performance audit, the county board of taxation shall  
14 direct the assessor's office to implement corrective action. The county  
15 board of taxation shall inform the municipal governing body of the  
16 results of the performance audit and shall consult the governing body  
17 as to the implementation of corrective action.  
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19 2. (New section) Commencing on the effective date of P.L. ,  
20 c. (C ) (pending before the Legislature as this bill), all tax  
21 assessor certificates shall expire and be renewed in accordance with  
22 the following procedure:

23 a. All tax assessor certificates shall be renewed upon application,  
24 payment of the required renewal fee, and verification that the applicant  
25 has met continuing education requirements, as set forth in subsection  
26 c. of this section. Each renewal shall be for a period of one year. The  
27 renewal date shall be 30 days prior to the expiration date.

28 b. All tax assessor certificates subject to renewal pursuant to this  
29 section issued prior to the January 1 next following the effective date  
30 of P.L. , c. (C ) (pending before the Legislature as this bill),  
31 shall expire on the December 31 next following that date. All tax  
32 assessor certificates issued on or after the January 1 next following the

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 effective date of P.L. , c. (C ) (pending before the Legislature  
2 as this bill), shall expire on either June 30 or December 31, whichever  
3 is sooner, of the year following the year in which the certificates were  
4 originally issued, except that a certificate shall not expire sooner than  
5 one year from the date of original issue.

6 c. Prior to the renewal date of a tax assessor certificate, every  
7 applicant for renewal shall, on a form prescribed by the Director of the  
8 Division of Taxation, furnish proof of having earned a total of at least  
9 1.0 continuing education unit. For the purposes of this section, 1.0  
10 continuing education unit equals 8 contact hours. The director shall  
11 establish the curriculum areas that are required to be covered and the  
12 minimum number of contact hours that must be earned in each  
13 curriculum area.

14 After verifying that the applicant has fulfilled the continuing  
15 education requirement and after receiving a fee of \$25 paid by the  
16 applicant to the order of the Treasurer of the State of New Jersey, the  
17 director shall renew the tax assessor certificate.

18 d. When the holder of a tax assessor certificate has allowed the  
19 certificate to lapse by failing to renew the certificate, a new application  
20 and certificate shall be required. If application is made within six  
21 months of the expiration of the certificate, then application may be  
22 made in the same manner as a renewal, but the application shall be  
23 accompanied by the fee required for a new application.

24 e. The Director of the Division of Taxation, in accordance with the  
25 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
26 seq.), shall adopt such regulations as are necessary to carry out the  
27 provisions of this section.

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29 3. Section 7 of P.L.1967, c.44 (C.54:1-35.31) is amended to read  
30 as follows:

31 7. Notwithstanding the provisions of any other law to the contrary,  
32 every person

33 (1) who, upon reappointment or re-election subsequent to having  
34 received a tax assessor certificate and having served as tax assessor or  
35 performed the duties of assessor for not less than 4 consecutive years  
36 immediately prior to such reappointment or re-election, or

37 (2) who, on or before June 30, 1969, shall have received a tax  
38 assessor certificate while actually in office as assessor or performing  
39 the duties of an assessor, and who, on or before June 30, 1969, shall  
40 have served as assessor or performed the duties of assessor for not less  
41 than 4 consecutive years,

42 shall hold his position during good behavior and efficiency and  
43 compliance with requirements for continuing education pursuant to  
44 section 2 of P.L. , c. (C. ) (pending before the Legislature as this  
45 bill), notwithstanding that such reappointment or re-election was for  
46 a fixed term of years, and he shall not be removed therefrom for

1 political reasons but only for good cause shown and after a proper  
2 hearing before the director or his designee after due notice. A person  
3 who was formerly an assessor, a secretary of a board of assessors or  
4 a member of a board of assessors who shall have become by virtue of  
5 this amendatory and supplementary act, P.L.1981, c.393, a deputy tax  
6 assessor or an assessor, and who has not met the requirements of (1)  
7 or (2) above shall not be removed during his term from office for  
8 political reason, but only for good cause shown and after a proper  
9 hearing before the director or his designee after due notice. In  
10 municipalities operating under forms of government where the  
11 assessor served at the pleasure of the appointing authority for an  
12 unlimited term of office, receipt of a tax assessor certificate and  
13 continuance in service as assessor after completion of 4 consecutive  
14 years of service shall be deemed the equivalent of reappointment. The  
15 provisions of this section shall apply to every person actually in office  
16 as assessor or performing the duties of an assessor whether in the  
17 classified service under Title [11] 11A, Civil Service, or in a  
18 municipality which has not adopted Title [11] 11A, Civil Service. For  
19 the purposes of this section, "good cause" shall include the failure of  
20 a tax assessor to meet the continuing education requirement set forth  
21 in section 2 of P.L. , c. (C. ) (pending before the Legislature as  
22 this bill).

23 (cf: P.L.1981, c.393, s.29)

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25 4. This act shall take effect on the first day of the seventh month  
26 after enactment.

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#### STATEMENT

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31 This bill requires an annual performance audit of every municipal  
32 tax assessor's office and establishes a program of continuing education  
33 for certified tax assessors.

34 The bill requires that an annual performance audit of each municipal  
35 tax assessor's office be conducted by the supervising county board of  
36 taxation. If deficiencies are discovered as a result of the performance  
37 audit, the county board of taxation would direct the assessor's office  
38 to implement corrective action. The county board of taxation also  
39 would be required to inform the municipal governing body of the  
40 results of the performance audit and to consult the governing body as  
41 to the implementation of corrective action.

42 The bill also requires that tax assessor's certificates be renewed  
43 annually. Prior to renewal, an applicant for renewal would be required  
44 to show proof of having earned 1.0 continuing education unit, which  
45 would be equal to 8 contact hours. The Director of the Division of  
46 Taxation would establish the curriculum areas required to be covered,

1 and the number of contact hours required to be earned in each  
2 curriculum area. The tax assessor certificate would be renewed after  
3 the director had verified that the applicant had fulfilled the continuing  
4 education requirement and had paid a renewal fee of \$25.

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9 Requires annual performance audit of tax assessor's office and  
10 establishes continuing education program for certified tax assessors.