

SENATE, No. 1564

STATE OF NEW JERSEY

INTRODUCED OCTOBER 3, 1996

By Senator CIESLA

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
33 effective date of P.L. , c. (C) (pending before the Legislature
34 as this bill), shall expire on either June 30 or December 31, whichever

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 is sooner, of the year following the year in which the certificates were
2 originally issued, except that a certificate shall not expire sooner than
3 one year from the date of original issue.

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

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

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

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

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

29 7. Notwithstanding the provisions of any other law to the contrary,
30 every person

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

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

40 shall hold his position during good behavior and efficiency and
41 compliance with requirements for continuing education pursuant to
42 section 2 of P.L. , c. (C.) (pending before the Legislature as this
43 bill), notwithstanding that such reappointment or re-election was for
44 a fixed term of years, and he shall not be removed therefrom for
45 political reasons but only for good cause shown and after a proper
46 hearing before the director or his designee after due notice. A person

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

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

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

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STATEMENT

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

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

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

1 the director had verified that the applicant had fulfilled the continuing
2 education requirement and had paid a renewal fee of \$25.

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