

# SENATE COMMUNITY AFFAIRS COMMITTEE

## STATEMENT TO

### SENATE COMMITTEE SUBSTITUTE FOR **SENATE, No. 1564**

# **STATE OF NEW JERSEY**

DATED: MARCH 20, 1997

The Senate Community Affairs Committee reports favorably a Senate Committee Substitute for Senate Bill No. 1564.

This committee substitute would establish a continuing education program for certified tax assessors. The substitute would also amend a provision of the "Real Estate Appraisers Act," P.L.1991, c.68 (C.45:14F-1 et seq.), in order to clarify that certified tax assessors, working within the scope of their employment as tax assessors, are exempt from that statute's certification and licensing requirements.

The substitute would provide that tax assessor certificates would have to be renewed every five years. Under current law tax assessor certificates do not expire.

An applicant for renewal would be required to submit a \$25 renewal fee to the Director of the Division of Taxation and furnish the director with proof of having earned 50 continuing education hours over the prior five-year period. The substitute would establish the Tax Assessor Continuing Education Eligibility Board which would establish the curriculum areas and the number of hours in each curriculum area that an assessor would be required to complete prior to certificate renewal. The tax assessor certificate would be renewed after the director had verified that the applicant had fulfilled the continuing education requirement and had paid the \$25 renewal fee.

The substitute would also provide that the provisions of the "Real Estate Appraisers Act," P.L.1991, c.68 (C.45:14F-1 et seq.), do not apply to certified tax assessors employed by a county or municipal government or any political subdivision thereof whose appraisal activities are limited to and related to appraisals performed in the course of the tax assessor's employment, including, but not limited to, appraisals performed by the tax assessor in connection with tax appeals of properties located in the employing county or municipality pending before the county board of taxation or the tax court. A recent opinion of the Attorney General of New Jersey has concluded that the appraiser licensing law does not apply to assessors. This amendment

would provide statutory clarification that the Legislature never intended that tax assessors working within the scope of their employment must also comply with certification or licensing requirements for real estate appraisers.