ADOPTIONS TREASURY—TAXATION

available and advise the requester of its findings and provide the requested information if available.

16:1A-4.8 Standard Specifications

- (a) Standard Specifications are available on the Department's website at: www.state.nj.us/transportation/eng/specs/2007/Division.shtml.
- (b) All questions should be directed to the Department's engineering documents unit at 609-530-5587 or by fax at 609-530-6626.
 - (c) Distribution of hard copies is as follows:
- 1. The Department's engineering documents unit will distribute hard copies of the Standard Specifications without charge, upon request, to the following:
 - i. New Jersey county engineer's office (one copy each);
- ii. Chief engineer of other state transportation departments (one copy);
- iii. American Association of State Highway and Transportation Officials (three copies);
 - iv. Federal Highway Administration (five copies); and
- v. Each successful bidder upon award of the contract (one copy regardless of its number of awarded contracts).
- (d) Additional copies will be distributed upon payment of the special service charge. The Assistant Commissioner or Commissioner's designee of the departmental unit from which the plans originate may approve additional non-departmental distribution without charge. Approvals will be made on a case-by-case basis.

(a)

DIVISION OF OPERATIONS PERMITS, ELECTRICAL, AND CLAIMS UNIT

Notice of Readoption

Newspaper Boxes on State Highway Right-of-Way Readoption with Technical Changes: N.J.A.C. 16:41B

Adopted Repeal: N.J.A.C. 16:41B Appendix

Authority: N.J.S.A. 27:1A-5, 27:1A-6, 27:21-1, and 27:44-1.

Authorized By: Richard T. Hammer, Commissioner, Department of Transportation.

Effective Date: August 28, 2017, Readoption;

October 2, 2017, Technical Changes and

Repeal.

New Expiration Date: August 28, 2024.

Take notice that, pursuant to N.J.S.A. 52:14B-5.1, the Newspaper Boxes on State Highway Right-of-Way rules found at N.J.A.C. 16:41B are readopted and shall continue in effect for a seven-year period. The rules had been scheduled to expire on October 25, 2017. The Department of Transportation has reviewed the rules and determined that they should be readopted, with technical changes to update contact information and relocate contact information from the chapter Appendix to N.J.A.C. 16:41B-2.1, because they are necessary, reasonable, adequate, and responsive for the purpose for which they were originally promulgated. In accordance with N.J.S.A. 52:14B-5.1.c(1), timely fling of this notice extended the expiration date of the chapter seven years from the date of filing.

This chapter establishes guidelines and procedures for the placement of news dispensers on State highway right-of-ways.

Full text of the technical changes follows (additions in boldface **thus**; deletions in brackets [thus]):

SUBCHAPTER 2. NOTIFICATION PROVISIONS

16:41B-2.1 General provisions

(a)-(b) (No change.)

(c) Written notifications should be forwarded to [the regional office having jurisdiction over the areas in which the news dispensers are

located. The regional offices and their jurisdictions are set forth in the Appendix to this chapter.]:

New Jersey Department of Transportation Operations Permit Office PO Box 600 Trenton, NJ 08625 Fax: (609) 530-4666

Questions should be directed to:

(609) 530-2239

TREASURY—TAXATION

(b)

DIVISION OF TAXATION

Notice of Readoption

County Tax Assessor Pilot Program Under P.L. 2009, c. 118 (N.J.S.A. 54:1-86 through 100 and 52:27D-505)

Readoption: N.J.A.C. 18:17A

Authority: N.J.S.A. 54:50-1; and P.L. 2009, c. 118, sections 7, 13, and 15 (N.J.S.A. 54:1-92, 98, and 100).

Authorized By: John J. Ficara, Acting Director, Division of Taxation.

Effective Date: September 7, 2017. New Expiration Date: September 7, 2024.

Take notice that pursuant to N.J.S.A. 52:14B-5.1, the rules at N.J.A.C. 18:17A were scheduled to expire on January 18, 2018. The rules in N.J.A.C. 18:17A carry out the statutory mandates of N.J.S.A. 54:50-1; and P.L. 2009, c. 118, sections 7, 13, and 15 (N.J.S.A. 54:1-92, 98, and 100), which require the establishment of a real property county tax assessment program.

N.J.A.C. 18:17A-1.1 consists of definitions of terms used in the chapter.

N.J.A.C. 18:17A-1.2 sets forth requirements for the county assessor's appointment, term of office, allowance for tenure and removal from office, based on the enabling statutory provisions of P.L. 2009, c. 118, section 4.

N.J.A.C. 18:17A-1.3 sets forth requirements for the deputy county assessor's appointment, term of office, allowance for tenure, and removal from office, based on the enabling statutory provisions of P.L. 2009, c. 118, sections 6 and 13. The rules make the position full time, to ensure that the county assessor will have the full-time support and assistance of qualified personnel. The provision also states that the deputy county assessor shall obtain tenure, in keeping with P.L. 2009, c. 118, section 13b.

N.J.A.C. 18:17A-1.4 creates the position of assistant deputy county assessor and sets forth appointment and term of office.

N.J.A.C. 18:17A-1.5 sets forth the qualifications for county assessor, including having at least five years of experience as a municipal tax assessor or deputy county assessor, or holding the position of county tax administrator prior to the appointment of the first county assessor pursuant to this section and possession of a valid tax assessor certificate from the State of New Jersey upon appointment and during his or her term of office. Additionally, the newly appointed county assessor must, within 24 months of appointment, successfully complete a training program offered by the Center for Government Services at Rutgers, The State University of New Jersey, for tax administrators if he or she has not done so previously.

N.J.A.C. 18:17A-1.6 sets forth the qualifications for deputy county assessor and requires that the individual in that position have at least four years of experience as a municipal tax assessor or must have been serving as a deputy municipal assessor as of August 18, 2009, the date the law was enacted.

N.J.A.C. 18:17A-1.7 sets forth the qualifications for assistant deputy county assessor, including the requirement that the assistant deputy

TREASURY—TAXATION ADOPTIONS

county assessor have been a municipal tax or deputy municipal assessor who was in office as of August 18, 2009, the date the law was enacted or to have obtained a tax assessor certificate immediately prior to the appointment of the first county assessor. After the initial term, any appointment made to this position requires three years of experience as a municipal tax assessor or deputy tax assessor or any combination thereof.

N.J.A.C. 18:17A-1.8 provides for any other additional job titles that may be created pursuant to the rules of the pilot county's governing body.

N.J.A.C. 18:17A-2.1 sets forth the duties of the county governing body, including responsibility for appointing the county assessor, deputy county assessor, assistant deputy county assessors, and all other additional staff as needed, pursuant to the letter and spirit of the enabling statute.

N.J.A.C. 18:17A-3.1 sets forth the numerous and varied duties of the county assessor that incorporate many of the legal responsibilities that the county assessor is being given under P.L. 2009, c. 118, that have legally or historically been the responsibilities of municipal tax assessors, county tax administrators, or county boards of taxation.

N.J.A.C. 18:17A-4 requires the Director, Division of Taxation, to apply standards listed in N.J.A.C. 18:12A-1.14, pertaining to approval of municipal revaluations when reviewing the county assessor's order for revaluations and startup costs pursuant to P.L. 2009, c. 118, section 5, the costs for revaluations and startup costs to be paid from either the SHARE program pursuant to P.L. 2007, c. 63, section 30 (N.J.S.A. 40A:65-30) or from the Consolidation Fund established by P.L. 2008, c. 35, or both, in equal installments over three years.

N.J.A.C. 18:17A-5.1 makes clear that the position of county tax administrator in the pilot county will be abolished after December 31, 2012, in keeping with P.L. 2009, c. 118, section 6f.

N.J.A.C. 18:17A-6.1 makes clear that the positions of municipal assessor in the pilot county will be abolished over a three-year period pursuant to a schedule promulgated by the county assessor in keeping with P.L. 2009, c. 118, section 12; such schedule is to be submitted annually to the Director, Division of Taxation, for review.

N.J.A.C. 18:17A-7.1 implements the statutory requirements for transfer of property assessment functions in the pilot county from the county tax administrator to the county assessor, pursuant to P.L. 2009, c. 118, section 14.

N.J.A.C. 18:17A-8.1 provides that tax appeals in the pilot county are to be handled in accordance with N.J.S.A. 54:3-1 et seq., and that the county assessor can file an appeal with the county board of taxation as an agent of the county. The rule also requires a county assessor who seeks to settle a property tax appeal, filed pursuant to N.J.S.A. 54:3-21, to inform in writing the municipality in which the subject property is located, prior to entering into any final settlement agreement, that the county assessor intends to settle the appeal. Failure to agree on a settlement gives any party the right to appeal to the county board of taxation or Tax Court, as the case may be, under county board of taxation or Tax Court rules and statutory authority, respectively.

N.J.A.C. 18:17A-9.1 permits, pursuant to P.L. 2009, c. 118, section 15, segmental assessments and provides that valuations of real property will continue to be done under existing appraisal practices as all other property is valued in accordance with Title 54 of the Revised Statutes.

The Division of Taxation has reviewed these rules and has determined that the rules should be readopted because they are necessary, reasonable, and proper for the purposes for which they were originally promulgated. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1), N.J.A.C. 18:17A is readopted and shall continue in effect for a seven-year period.