

FILING DEADLINE: _____

EXAMINATION DATE: _____

APPLICATION FOR ADMISSION TO A TAX ASSESSOR CERTIFICATION EXAM

(P.L. 1967, C.44)
STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
Property Administration, PO Box 251, Trenton, NJ 08695-0251

**A check or money order for \$10 payable to the State Treasurer must accompany this application.
THE APPLICATION FEE IS NOT REFUNDABLE.**

This application must be filed with the Division of Taxation not less than thirty (30) days prior to the announced date of the exam.

Applicant's Name:

Mr. Ms. _____
circle one First Name Middle Name Last Name Social Security Number

Home Address: _____
Street City State Zip Code

County: _____ Municipality: _____

Telephone Number: Home: _____ Business: _____

E-Mail Address: _____ Fax Number: _____

1. Date and place of birth: _____ / _____ / _____
Month Day Year City State Country

2. Are you a citizen of the United States of America? Yes No
A. If yes: Born Naturalized
B. If a naturalized citizen, state when and where naturalized and enclose copy of your Naturalization Certificate:

3. Do you have any physical or mental disability? Yes No
If yes, describe briefly: _____

4. Give names, addresses and telephone numbers of two persons unrelated to you who will furnish references as to your moral character:
A. _____
B. _____

5. Have you ever been convicted of any crime? Yes No
If yes, provide details of each conviction; give the date, nature of crime, court in which conviction was entered and sentence imposed:

6. High School Education (See Instruction Number 6)
A. Name and location of last high school attended: _____

B. Did you graduate? Yes No
Year graduated (diploma issued): _____

FOR OFFICIAL USE ONLY	
<input type="checkbox"/> Approved	<input type="checkbox"/> Disapproved
By: _____	Date: _____

C. If the answer to Question 6B is no, do you possess a State High School Diploma (GED) approved by the State Commission of Education? Yes No

State in which issued: _____ Date of issue: _____

Enclose copy of your High School Equivalency Diploma (GED)

7. College Education (See Instruction Number 7)
Proof of college education must accompany this application. All applicants must complete this section whether or not the applicant has full-time experience in real estate appraisal work or experience in property tax assessment work. Enclose copy of diploma or transcript of academic record.

A. Name and location of college or university and dates of attendance:

<u>College or University</u>	<u>Location</u>	<u>From</u> <u>(month, year)</u>	<u>To</u> <u>(month, year)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

B. Did you graduate? Yes No Degree(s) attained: _____

8. Listing of Experience (See Instruction Number 8)
All applicants should complete this section whether or not experience is needed as a substitute for college education.

Describe below full-time experience in real estate appraisal work or experience in property tax assessment work, starting with most recent position, state name of employer, dates of employment, and exact nature of duties performed.

NOTE: Credit for experience may be allowed on a year-for-year basis in lieu of attendance at a college or university. If you need additional space, attach rider.

<u>Taxing District</u> <u>or Firm</u>	<u>Address of</u> <u>Taxing District or Firm</u>	<u>From</u> <u>(month, year)</u>	<u>To</u> <u>(month, year)</u>
_____	_____	_____	_____

Title of position: _____

Duties: _____

<u>Taxing District</u> <u>or Firm</u>	<u>Address of</u> <u>Taxing District or Firm</u>	<u>From</u> <u>(month, year)</u>	<u>To</u> <u>(month, year)</u>
_____	_____	_____	_____

Title of position: _____

Duties: _____

Taxing District
or Firm

Address of
Taxing District or Firm

From
(month, year)

To
(month, year)

Title of position: _____

Duties: _____

9. I have satisfactorily completed and received a certificate for the training courses designated below (see Instruction Number 9):

	<u>Location</u>	<u>Instructor</u>	<u>Year</u>
Property Tax Administration, Part 1	_____	_____	_____
Property Tax Administration, Part 2	_____	_____	_____
IAAO Course I, Fundamental	_____	_____	_____
IAAO Course 2, Income	_____	_____	_____
County Tax Administration	_____	_____	_____
Real Property Appraisal I	_____	_____	_____
Real Property Appraisal II	_____	_____	_____
Other (Organization/Course Name)	_____	_____	_____

10. Have you previously applied to take the Tax Assessor Certificate examination?
(whether or not you took the examination)

Yes

No

NOTICE OF CONTINUING EDUCATION REQUIREMENTS FOR ASSESSORS

Chapter 278, P.L. 1999 provides that all tax assessor certificates upon issuance will expire in *five years*. To maintain certification, assessors must complete continuing education requirements of fifty (50) continuing education credit hours over a five-year period. Beyond the initial five-year period, the law requires renewal every *three years*, provided that assessors have obtained continuing education of thirty (30) credit hours over three years. One continuing education credit hour means fifty (50) minutes of classroom or lecture time.

AFFIDAVIT BY APPLICANT

STATE OF)

) SS.

COUNTY)

_____, of full age, being duly sworn according to law, upon his
(Name of Applicant)

oath deposes and says that the answers, statements and declarations made in the foregoing application are true in all respects.

Subscribed and sworn to before me this _____ day of _____, 20 _____.

(Signature of Officer Administering Oath)

(Signature of Applicant)

(Title of Such Officer)

**QUALIFICATION, EXAMINATION, AND
CERTIFICATION OF NEW JERSEY ASSESSORS**



**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PROPERTY ADMINISTRATION**

INTRODUCTION

Tax officials at every level of New Jersey government recognize that proper assessment of property for taxation requires special training, knowledge, and skills. Property tax revenue has increased dramatically in recent years. From less than \$400 million per year in 1950, the property tax was responsible for raising more than \$25.5 billion in Fiscal Year 2011. Clearly, the tax base upon which this amount of money is generated must be equitable. Seeking competent, professional assessors, the Legislature enacted the Assessor Certification and Tenure Act in 1967 to provide for the qualification, examination and certification of municipal assessors.

Chapter 44, P.L. 1967 requires the Director, Division of Taxation to determine the qualifications of applicants for the office or position of municipal assessor. Applicants who successfully pass a certification exam can qualify for a Tax Assessor Certificate. Chapter 278, P.L. 1999 requires that licensed assessors must renew their certificates by participating in continuing education activities in five-year cycles initially and then, following this initial cycle, three-year cycles to maintain their certificates.

This brochure provides applicants with current information about New Jersey's assessor certification program. Applicants are encouraged to read its contents carefully. It should answer many of the questions that are usually asked regarding the certification process.

OBJECTIVES

Realizing that the local property tax is the major source of revenue in State-local finance in New Jersey, that it will remain vital into the foreseeable future, and perceiving that the single most important factor in ensuring accurate, equitable administration and levying of the property tax is that the original assessment be made by a qualified individual, the legislature by enactment of Chapter 44, P.L. 1967 sought to develop a high level of competence in assessment administration.

Only persons who hold a valid Tax Assessor Certificate can be appointed to the position of municipal assessor in New Jersey.

Tenure in office as municipal assessor accrues only to holders of Tax Assessor Certificate who meet certain other requirements as specified by law.

ADMINISTRATION

The Director of the Division of Taxation administers the certification process for municipal assessors in New Jersey. The Director receives and reviews all applications for admittance to the Tax Assessor Certificate exam in accordance with the provisions of the law, and admits all qualified persons to the certification exam.

The Director conducts C.T.A. exams in March and September of each year. Persons who successfully pass this exam are eligible to receive a Tax Assessor Certificate upon payment of the \$25.00 certification fee. Actual receipt of the certification fee is a prerequisite to issuance of the certificate.

The holder of a valid Tax Assessor Certificate, in effect, possesses a license for appointment to an assessor position in any New Jersey municipality. The certificate does *not* guarantee the holder an assessor position.

The Director of the Division of Taxation may prescribe such requirements and forms that are deemed necessary to carry out the administration of this certification exam.

REQUIREMENTS

Any person, whether or not engaged in property tax assessment work, who satisfies the requirements listed below may file a C.T.A. exam application:

1. File written application (form AC-1, revised 6-2002) at least thirty (30) calendar days prior to the announced date of the exam;
2. Be at least 21 years of age;
3. Be a citizen of the United States;
4. Be of good moral character, good health, and free from disabling physical and mental defects;
5. 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 Commissioner of Education as fully equivalent;
6. Have graduated from a four-year course at a college of recognized standing. However, for this requirement, an applicant who does not meet the college education requirement may substitute full-time experience in real estate appraisal work or experience in property tax assessment work on a year-for-year basis.

APPLICATION

To obtain a C.T.A. exam application (form AC-1), download the application form at:
http://www.state.nj.us/treasury/taxation/pdf/lpt/ac_1.pdf or write to:

State of New Jersey
PO Box 251
Trenton, NJ 08695-0251
Attention: Assessor Certification
Telephone: (609) 292-7813; (609) 292-9439 (fax)

Return the signed, notarized, completed application to Property Administration at least thirty (30) calendar days prior to the announced date of the exam. A \$10.00 check or money order payable to the State Treasurer must accompany the completed application with all necessary proofs attached. The application fee is not refundable. *All data on the application must be answered in full and the \$10.00 application fee paid each time an applicant files a new application.* Once submitted to the Division, proofs such as copies of diplomas, transcripts, etc. need not be resubmitted. The AC-1 form contains detailed instructions to assist applicants with the filing process.

EXAMINATION

The examination is designed to determine the applicant's knowledge of assessment law, practices and procedures, and appraisal principles and techniques.

The exam is in two parts and covers the fields of property tax administration and real property appraisal. Part I (the morning session) covers the administrative aspects of property tax assessment. Part II (the afternoon session) covers real property appraisal. The exam is composed almost entirely of multiple choice questions. Applicants must complete each part of the exam within an allotted time of three hours. Total exam time is six hours. The exam is scheduled on a Saturday at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, NJ or any other location to be announced by the Director of the Division of Taxation.

Enrollment in Center for Government Services in-service assessment administration/real property appraisal training courses is excellent preparation for the C. T. A. exam but is *not* required. Training courses include:

- Property Tax Administration-Part 1 (18 hours);
- Property Tax Administration-Part 2 (24 hours);
- I.A.A.O. Course 1-Fundamentals of Real Property Appraisal (33 hours);
- I.A.A.O. Course 2- Income Approach to Valuation (33 hours)

The following course is also available: Appraisal and Assessment Administration Course Review (8 hours, 1 session).

To obtain information concerning these Assessment Administration training courses, contact:

Rutgers, the State University of New Jersey
Center for Government Services
Division of Continuing Studies
303 George Street, Suite 604
New Brunswick, NJ 08901-2020

Contact Information:

Pamela Chappelle, Senior Program Coordinator

Telephone: (732) 932-3640 extension 622 or 646

Fax Number: (732) 932-3586

E-Mail Address: pmorley@docs.rutgers.edu

Internet Website: (course information) <http://cgs.rutgers.edu/programs/assessment-administration#Courses> and http://cgs.rutgers.edu/sites/ce-drupal01.rutgers.edu/cgs/files/cgs/docs/prog_reg_assessadmin_11fa.pdf.

Candidates should bring a photo i.d., supply of pencils, and a *hand* or *pocket* calculator to the examination center. Calculators permitted should be noiseless and able to perform basic, arithmetical functions: addition, subtraction, multiplication, division, percent, square root and basic memory. HP-12C's are permitted. However, personal digital assistants (PDA's), iPads, iPods, BlackBerries, Texas Instruments Model BA II Plus, headphones, or any personal entertainment devices are **not** permitted. This policy prevents applicants from entering the examination center having calculators with word capabilities or becoming a distraction to other candidates. Several weeks before the exam date, candidates will receive an approval letter containing the Division's guidelines regarding calculator and cell phone use during the exam. Proctors supply all other necessary materials. **Candidates may not bring textbooks, booklets, papers, laptop computers, headsets, cell phones, pagers, or other supplies into the exam center.**

Candidates who do not pass the exam may request an exam review by writing to Property Administration **within two months of the date that appears on the written notification of failure.** The mailing address appears on Page 3 of this brochure. In your correspondence, include several alternative days of the week or dates that are convenient for you to attend the review. All reviews are held on the 6th Floor of the Taxation Building, 50 Barrack Street, Trenton, NJ 08695-0251. You will receive confirmation of the time and date of your review.

SAMPLE EXAM QUESTIONS

When choosing answers to multiple choice questions on the exam, applicants must select only one answer; choosing two or more answers to one question means that both answers will be scored as incorrect. Several alternative answers may appear correct or partly correct, but candidates must choose the one answer that, in the context of the question, is most nearly correct. In some cases, the correct answer is not the best of all conceivable answers to the question, but if that answer is the best of the five alternatives offered, it is the correct answer.

Example 1.

A new claimant for the \$250 property tax deduction accorded to senior citizens, disabled persons, and surviving spouses/surviving civil union partners must file an application either on or before

- A. October 1 of pretax year with the assessor, or on or before December 31 of the tax year with the collector.
- B. December 31 of the pretax year with the assessor, or during the tax year with the collector.
- C. December 31 of the pretax year with the collector, or during the tax year with the assessor.
- D. October 1 of the pretax year with the assessor, or on or before June 1 of the tax year with the collector.
- E. none of the above.

The correct answer to Example 1 is "B."

Example 2.

The following breakdown of aggregate assessed valuation appears on an SR-3A that a municipal assessor filed with his respective county board of taxation:

1- VACANT LAND	\$ 1,732,500
2- RESIDENTIAL (4 Families or Less)	34,567,950
3a-FARM (Regular)	2,032,450
3b-FARM (Qualified)	302,500
<u>4a - (COMMERCIAL); 4b - (INDUSTRIAL); 4c - (APARTMENT)</u>	<u>12,848,900</u>
Total	\$ 51,484,300

Usable sales in the municipality produce a weighted ratio of 89.67% for the residential classification. Compute the true value of the residential classification.

- A. \$ 46,165,971
- B. \$ 30,997,080
- C. \$ 38,550,184
- D. \$ 34,567,950
- E. \$ 57,415,301

The correct answer to Example 2 is "C."

TOTAL ASSESSED VALUATION OF RESIDENTIAL CLASS	÷	DIRECTOR'S RATIO	=	TRUE VALUE
\$ 34,567,950	÷	89.67% (.8967)	=	\$ 38,550,184

Example 3.

In construction terminology, a *curtain wall* is defined as

- A. a wall that supports its own weight plus the weight of the walls and roof above it.
- B. a movable partition of asbestos material forming a curtain for an elevated stage-like area.
- C. the front and rear walls of a rectangular building.
- D. the side walls of a rectangular building.
- E. a wall that does not support any of the building weight other than its own weight.

The correct answer to Example 3 is "E."

Example 4.

A commercial property recently sold for \$708,000. A nearby commercial property similar to the first sold for \$890,400. The total annual income for the first property was \$118,000, while the second generated \$148,400 of total annual income. The gross income multiplier indicated is

- A. 5.
- B. 7.
- C. 10.
- D. 6.
- E. 72.

The correct answer to Example 4 is "D."

SALES PRICE	÷	GROSS INCOME	=	GROSS INCOME MULTIPLIER
\$ 708,000	÷	\$ 118,000	=	6
\$ 890,400	÷	\$ 148,400	=	6

Example 5.

In appraising a particular income-producing property, you have found the following information:

Net income before recapture	=	\$ 211,000
Discount rate applicable	=	7%
Land value by comparison	=	\$ 300,000
Remaining economic life of building	=	40 years

From the data shown above, your indication of value of the real estate by the income approach would be

- A. \$ 2,300,000.
- B. \$ 2,221,000.
- C. \$ 3,014,000.
- D. \$ 2,000,000.
- E. \$ 2,070,000.

The correct answer to Example 5 is "A."

BUILDING RESIDUAL TECHNIQUE

Net income before recapture	\$	211,000
<u>Net income attributable to land = \$300,000 X 7% (.07)</u>	-	<u>21,000</u>
Net income attributable to building	\$	190,000

$$\frac{1}{\text{R.E.L. (remaining economic life of building)}} = \frac{1}{40} = .025$$

<u>Discount rate attributable</u>	= 7%	+ .070
Capitalization rate		.095

$$\frac{1}{\text{RV}} = \frac{\$190,000}{.095} = \text{Building value} \quad \$ 2,000,000$$

Land value by comparison	=	+ \$ 300,000
Total value of real estate		\$ 2,300,000

SUGGESTED STUDY MATERIALS

1. **HANDBOOK FOR NEW JERSEY ASSESSORS**
To download, see: http://www.state.nj.us/treasury/taxation/lpt/nj_assessors_handbook.shtml.
2. **REAL PROPERTY APPRAISAL MANUAL FOR NEW JERSEY ASSESSORS, THIRD EDITION**
To download, see: two (2) volumes - <http://www.state.nj.us/treasury/taxation/pdf/lpt/realpropertyappraisalvol1.pdf>
and <http://www.state.nj.us/treasury/taxation/pdf/lpt/realpropertyappraisalvol2.pdf>.
3. **ASSESSORS' LAW MANUAL**
4. **PROPERTY ADMINISTRATION WORK CALENDAR**
Property Administration, Division of Taxation's annual Work Calendar can be downloaded at <http://www.state.nj.us/treasury/taxation/pdf/pubs/workcalendar.pdf>.
5. **PROPERTY ASSESSMENT VALUATION**
Published by International Association of Assessing Officers. www.iaao.org
314 West 10th Street
Kansas City, MO 64105-1616
(800) 616-4226 (toll free); (816) 701-8100; (816) 701-8149 (fax)
6. **PROPERTY APPRAISAL AND ASSESSMENT ADMINISTRATION**
Published by International Association of Assessing Officers (see contact information above).

7. **THE APPRAISAL OF REAL ESTATE**

Published by National Association of Independent Fee Appraisers, Inc. www.naifa.com
e-mail address: info@naifa.com 401 North Michigan Avenue
Suite 2200
Chicago, IL 60611
(312) 321-6830; (312) 673-6652 (fax)

8. **INCOME PROPERTY APPRAISING**

Published by National Association of Independent Fee Appraisers, Inc.

CONTINUING EDUCATION REQUIREMENTS FOR ASSESSORS

Chapter 278, P.L. 1999, enacted on December 8, 1999, provides that all tax assessor certificates now issued will expire in *five years* from the issuance date. Assessors must complete continuing education requirements of fifty (50) continuing education credit hours over this initial five-year period in order to maintain certification. Tax assessor certificates issued prior to July 1, 2000 expired five years from that date (June 30, 2005) and must also have been renewed. The initial five-year period for tax assessor certificates issued after July 1, 2000 begins on the date of all *newly issued* certificates. In order to track the initial five-year period in which the aforementioned fifty (50) continuing education credit hours are required, the Division of Taxation issues certificates following the March exam every year dated July 1 of that year and, following the September exam every year, dated January 1 of the year immediately following the year in which you passed the September exam. Assessors can find approved courses and additional information regarding Continuing Education and Recertification at <http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml>. Beyond this initial five-year period, renewal is required every *three years*, provided that assessors have obtained continuing education of thirty credit hours over three years.

**CHAPTER 44, LAWS OF 1967
APPROVED MAY 4, 1967
(SENATE BILL NO. 252, AS AMENDED)**

“AN ACT TO PROVIDE FOR THE QUALIFICATION, CERTIFICATION AND EXAMINATION OF TAX ASSESSORS AND SUPPLEMENTING TITLE 54 OF THE REVISED STATUTES.

WHEREAS, THE LOCAL PROPERTY TAX IS THE MAJOR SOURCE OF REVENUE IN THE STATE-LOCAL FINANCE IN THE NEW JERSEY; AND

WHEREAS, IT IS CERTAIN THAT THE PROPERTY TAX WILL REMAIN VITALLY IMPORTANT TO NEW JERSEY IN THE FORESEEABLE FUTURE; AND

WHEREAS, IT IS ESSENTIAL THAT THE BURDEN OF THE PROPERTY TAX BE DISTRIBUTED EQUITABLY AMONG THE TAXPAYERS IN ACCORDANCE WITH THE LAW; AND

WHEREAS, IT IS RECOGNIZED THAT NO OTHER SINGLE FACTOR IS SO IMPORTANT IN INSURING THE COMPETENT AND EQUITABLE ADMINISTRATION OF THE PROPERTY TAX AS THAT THE TAX ASSESSMENT BE MADE BY A WELL-QUALIFIED PERSON.

BE IT ENACTED BY THE SENATE AND GENERAL ASSEMBLY OF THE STATE OF NEW JERSEY:

N.J.S.A. 54:1-35.25. COMMENCING IN 1968, THE DIRECTOR OF THE DIVISION OF TAXATION SHALL, ANNUALLY, IN MARCH AND SEPTEMBER OF EACH YEAR, HOLD EXAMINATIONS OF APPLICANTS FOR CERTIFICATION AS TAX ASSESSOR. AN APPLICANT FOR EXAMINATION SHALL, NOT LESS THAN 30 DAYS BEFORE AN EXAMINATION, PRESENT TO THE DIRECTOR WRITTEN APPLICATION ON FORMS PROVIDED BY THE DIVISION TOGETHER WITH SATISFACTORY PROOF THAT THE APPLICANT IS NOT LESS THAN 21 YEARS OF AGE, IS A CITIZEN OF THE UNITED STATES, IS OF GOOD HEALTH AND FREE FROM DISABLING PHYSICAL AND MENTAL DEFECTS, IS OF GOOD MORAL CHARACTER, HAS OBTAINED A CERTIFICATE OR DIPLOMA ISSUED AFTER AT LEAST 4 YEARS OF STUDY IN AN APPROVED SECONDARY SCHOOL OR HAS RECEIVED AN ACADEMIC EDUCATION CONSIDERED AND ACCEPTED BY THE COMMISSIONER OF EDUCATION AS FULLY EQUIVALENT, AND HAS GRADUATED FROM A 4-YEAR COURSE AT A COLLEGE OF RECOGNIZED STANDING. AN APPLICANT WHO DOES NOT MEET THE COLLEGE EDUCATION REQUIREMENT MAY SUBSTITUTE FULL-TIME EXPERIENCE IN REAL ESTATE APPRAISAL WORK OR EXPERIENCE IN PROPERTY TAX ASSESSMENT WORK ON A YEAR-FOR-YEAR BASIS. SUCH APPLICATION SHALL NOT BE CONSIDERED BY THE DIRECTOR UNLESS ACCOMPANIED BY PAYMENT OF A FEE IN THE SUM OF \$10.00 TO THE ORDER OF THE STATE TREASURER. EXAMINATIONS SHALL BE WRITTEN, OR BOTH WRITTEN AND ORAL, SHALL BE OF SUCH CHARACTER AS FAIRLY TO TEST AND DETERMINE THE QUALIFICATIONS, FITNESS AND ABILITY OF THE PERSON TESTED ACTUALLY TO PERFORM THE DUTIES OF ASSESSOR, AND SHALL BE WEIGHTED IN A MANNER TO BE PRESCRIBED BY THE DIRECTOR.

- (1) ALL TAX ASSESSOR CERTIFICATES SHALL BE RENEWED UPON APPLICATION, PAYMENT OF THE REQUIRED RENEWAL FEE, AND VERIFICATION THAT THE APPLICANT HAS MET CONTINUING EDUCATION REQUIREMENTS, AS SET FORTH IN PARAGRAPH (2) OF THIS SUBSECTION. AFTER THE INITIAL EXPIRATION OF ANY TAX ASSESSOR CERTIFICATES FOLLOWING THE EFFECTIVE DATE OF P.L. 1999, c. 278 (C. 54:35.25b ET AL.), EACH RENEWAL PERIOD SHALL THEREAFTER BE FOR A PERIOD OF THREE YEARS. THE RENEWAL DATE SHALL BE 30 DAYS PRIOR TO THE EXPIRATION DATE OF THE TAX ASSESSOR CERTIFICATE.
- (2) PRIOR TO THE FIRST RENEWAL DATE OF A TAX ASSESSOR CERTIFICATE PURSUANT TO P.L. 1999, c.278 (C. 54:1-35.25b ET AL.) EVERY APPLICANT FOR RENEWAL SHALL, ON A FORM PRESCRIBED BY THE DIRECTOR OF THE DIVISION OF TAXATION, FURNISH PROOF OF HAVING EARNED A TOTAL OF AT LEAST 50 CONTINUING EDUCATION CREDIT HOURS OVER THE PRIOR FIVE-YEAR PERIOD. THEREAFTER, PRIOR TO EACH SUCCEEDING RENEWAL DATE OF A TAX ASSESSOR CERTIFICATE, EVERY APPLICANT FOR RENEWAL SHALL, ON A FORM PRESCRIBED BY THE DIRECTOR OF THE DIVISION OF TAXATION, FURNISH PROOF OF HAVING EARNED A TOTAL OF AT LEAST 30 CONTINUING EDUCATION CREDIT HOURS OVER THE PRIOR THREE-YEAR PERIOD. FOR THE PURPOSES OF THIS SECTION, ONE CONTINUING EDUCATION CREDIT HOUR MEANS 50 MINUTES OF CLASSROOM OR LECTURE TIME. AFTER VERIFYING THAT THE APPLICANT HAS FULFILLED THE CONTINUING EDUCATION REQUIREMENT AND AFTER RECEIVING A FEE OF NOT LESS THAN \$50 PAID BY THE APPLICANT TO THE ORDER OF THE TREASURER OF THE STATE OF NEW JERSEY, THE DIRECTOR OF THE DIVISION OF TAXATION SHALL RENEW THE TAX ASSESSOR CERTIFICATE. THE DIRECTOR OF THE DIVISION OF TAXATION SHALL DETERMINE, BY REGULATION, THE CIRCUMSTANCES UNDER WHICH AN EXTENSION OF TIME TO COMPLETE THE REQUIREMENTS FOR CONTINUING EDUCATION MAY BE GRANTED BY THE DIRECTOR.
 - b. THERE IS ESTABLISHED WITHIN THE DIVISION OF TAXATION IN THE DEPARTMENT OF THE TREASURY THE TAX ASSESSOR CONTINUING EDUCATION ELIGIBILITY BOARD. THE BOARD SHALL CONSIST OF SIX MEMBERS AND BE COMPRISED AS FOLLOWS: THE DIRECTOR OF THE DIVISION OF TAXATION OR HIS DESIGNEE, THE PRESIDENT OF THE ASSOCIATION OF MUNICIPAL ASSESSORS, AND THE PRESIDENT OF THE ASSOCIATION OF COUNTY TAX BOARD COMMISSIONERS AND COUNTY TAX ADMINISTRATORS SHALL BE PERMANENT MEMBERS. THE DIRECTOR OF THE DIVISION OF TAXATION AND THE PRESIDENT OF THE ASSOCIATION OF MUNICIPAL ASSESSORS SHALL EACH APPOINT AN ADDITIONAL MEMBER WHO SHALL SERVE FOR A TERM OF TWO YEARS. THE DIRECTOR OF GOVERNMENT SERVICES AT RUTGERS UNIVERSITY SHALL SERVE EX OFFICIO. ANY VACANCY IN THE MEMBERSHIP OF THE BOARD SHALL BE FILLED FOR THE UNEXPIRED TERM IN THE MANNER PROVIDED BY THE ORIGINAL APPOINTMENT. THE FIRST MEETING OF THE BOARD SHALL BE HELD AT THE CALL OF THE DIRECTOR OF THE DIVISION OF TAXATION, AND THEREAFTER THE BOARD SHALL MEET ANNUALLY AND SHALL HOLD AT LEAST ONE ADDITIONAL MEETING WITHIN EACH 12-MONTH PERIOD. THE BOARD SHALL ESTABLISH THE CURRICULUM AREAS AND THE NUMBER OF HOURS IN EACH CURRICULUM AREA THAT AN ASSESSOR SHALL COMPLETE IN ORDER TO RENEW CERTIFICATION.
 - c. WHEN THE HOLDER OF A TAX ASSESSOR CERTIFICATE HAS ALLOWED THE CERTIFICATE TO LAPSE BY FAILING TO RENEW THE CERTIFICATE, A NEW APPLICATION AND CERTIFICATE SHALL BE REQUIRED. IF APPLICATION IS MADE WITHIN SIX MONTHS OF THE EXPIRATION OF THE CERTIFICATE, THEN APPLICATION MAY BE MADE IN THE SAME MANNER AS A RENEWAL, BUT WITH AN ADDITIONAL LATE RENEWAL FEE OF \$50.
 - d. THE DIRECTOR OF THE DIVISION OF TAXATION, IN ACCORDANCE WITH THE "ADMINISTRATIVE PROCEDURE ACT," P.L. 1968, c.410 (C.52:14B-1 ET SEQ.), SHALL ADOPT SUCH REGULATIONS AS ARE NECESSARY TO EFFECTUATE THE PROVISIONS OF THIS SECTION.

N.J.S.A. 54:1-35.26. UPON THE SUCCESSFUL COMPLETION OF THE EXAMINATION BY AN APPLICANT, A TAX ASSESSOR CERTIFICATE SHALL BE ISSUED TO HIM, UPON THE PAYMENT OF AN ADDITIONAL FEE OF \$25.00 TO THE ORDER OF THE STATE TREASURER.

N.J.S.A. 54:1-35.27. THE DIRECTOR SHALL PRESERVE THE APPLICATIONS, TEST PAPERS AND OTHER WORK, EXCEPT SUCH AS MAY BE RETURNED TO THE APPLICANTS AND SHALL KEEP A RECORD OF THE RESULTS OF THE EXAMINATIONS AND THE DATE OF ISSUANCE OF TAX ASSESSOR CERTIFICATES. AFTER 10 YEARS, SUCH RECORDS MAY AT THE DISCRETION OF THE DIRECTOR BE DESTROYED.

N.J.S.A. 54:1-35.28. IN THE CASE OF AN APPLICANT WHO, ON OR AFTER EFFECTIVE DATE OF THIS ACT BUT NOT LATER THAN JUNE 30, 1969, WHILE ACTUALLY IN OFFICE AS AN ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR, WHETHER IN THE CLASSIFIED OR UNCLASSIFIED SERVICE UNDER TITLE 11, CIVIL SERVICE, OR IN A MUNICIPALITY WHICH HAS NOT ADOPTED TITLE 11, CIVIL SERVICE, SHALL FURNISH PROOF THAT HE HAS RECEIVED CERTIFICATES INDICATING SATISFACTORY COMPLETION ON OR BEFORE JUNE 30, 1969 OF TRAINING COURSES HERETOFORE DESIGNATED AS PRINCIPLES OF MUNICIPAL ASSESSING I AND PRINCIPLES OF MUNICIPAL ASSESSING II, OR SUCH OTHER TRAINING COURSES AS ARE CERTIFIED AS THEIR EQUIVALENT BY RUTGERS, THE

STATE UNIVERSITY, THE DIRECTOR SHALL ISSUE TO SUCH APPLICANT A TAX ASSESSOR CERTIFICATE WITHOUT EXAMINATION, UPON PAYMENT OF AN ADDITIONAL FEE OF \$25.00 TO THE ORDER OF THE STATE TREASURER.

N.J.S.A. 54:1-35.29. ANY TAX ASSESSOR CERTIFICATE MAY BE REVOKED OR SUSPENDED BY THE DIRECTOR FOR DISHONEST PRACTICES, OR WILLFUL OR INTENTIONAL FAILURE, NEGLECT OR REFUSAL TO COMPLY WITH THE CONSTITUTION AND LAWS RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES, OR OTHER GOOD CAUSE. FAILURE TO COMPLY WITH REQUIREMENTS FOR CONTINUING EDUCATION PURSUANT TO SECTION 1 OF P.L. 1999, c. 278 (C. 54:1-35.25b) SHALL CAUSE THE AUTOMATIC REVOCATION, WITHOUT A HEARING, OF THE TAX ASSESSOR CERTIFICATE. OTHERWISE, NO CERTIFICATE SHALL BE REVOKED OR SUSPENDED EXCEPT UPON A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. IF THE TAX ASSESSOR CERTIFICATE OF A PERSON SERVING AS ASSESSOR SHALL BE REVOKED, SUCH PERSON SHALL BE REMOVED FROM OFFICE BY THE DIRECTOR, HIS OFFICE SHALL BE DECLARED VACANT, AND SUCH PERSON SHALL NOT BE ELIGIBLE TO HOLD THAT OFFICE FOR A PERIOD OF 5 YEARS FROM THE DATE OF HIS REMOVAL.

N.J.S.A. 54:1-35.30. EXCEPT AS HEREIN OTHERWISE PROVIDED, NO PERSON SHALL ON AND AFTER JULY 1, 1971, BE APPOINTED OR REAPPOINTED AS TAX ASSESSOR IN ANY MUNICIPALITY IN THIS STATE UNLESS HE SHALL HOLD A TAX ASSESSOR CERTIFICATE. THE FOREGOING LIMITATIONS SHALL NOT APPLY TO AN ASSESSOR WHO SHALL HAVE SERVED CONTINUOUSLY IN OFFICE FROM JULY 1, 1967 TO THE DATE OF REAPPOINTMENT.

N.J.S.A. 54:1-35.31. NOTWITHSTANDING THE PROVISIONS OF ANY OTHER LAW TO THE CONTRARY, EVERY PERSON

- (1) WHO, UPON REAPPOINTMENT OR RE-ELECTION SUBSEQUENT TO HAVING RECEIVED A TAX ASSESSOR CERTIFICATE AND HAVING SERVED AS TAX ASSESSOR OR PERFORMED THE DUTIES OF ASSESSOR FOR NOT LESS THAN 4 CONSECUTIVE YEARS IMMEDIATELY PRIOR TO SUCH REAPPOINTMENT OR RE-ELECTION, OR
- (2) WHO, ON OR BEFORE JUNE 30, 1969, SHALL HAVE RECEIVED A TAX ASSESSOR CERTIFICATE WHILE ACTUALLY IN OFFICE AS ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR, AND WHO, ON OR BEFORE JUNE 30, 1969, SHALL HAVE SERVED AS ASSESSOR OR PERFORMED THE DUTIES OF ASSESSOR FOR NOT LESS THAN 4 CONSECUTIVE YEARS, SHALL HOLD HIS POSITION DURING GOOD BEHAVIOR AND EFFICIENCY AND COMPLIANCE WITH REQUIREMENTS FOR CONTINUING EDUCATION PURSUANT TO SECTION 1 OF P.L. 1999, c. 278 (C. 54:1-35.25b), NOTWITHSTANDING THAT SUCH REAPPOINTMENT OR RE-ELECTION WAS FOR A FIXED TERM OF YEARS, AND HE SHALL NOT BE REMOVED THEREFROM FOR POLITICAL REASONS BUT ONLY FOR GOOD CAUSE SHOWN AND AFTER A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. A PERSON WHO WAS FORMERLY AN ASSESSOR, A SECRETARY OF A BOARD OF ASSESSORS OR A MEMBER OF A BOARD OF ASSESSORS WHO SHALL HAVE BECOME BY VIRTUE OF THIS AMENDATORY AND SUPPLEMENTARY ACT, P.L. 1981, C. 393, A DEPUTY TAX ASSESSOR OR AN ASSESSOR, AND WHO HAS NOT MET THE REQUIREMENTS OF (1) OR (2) ABOVE SHALL NOT BE REMOVED DURING HIS TERM IN OFFICE FOR POLITICAL REASONS, BUT ONLY FOR GOOD CAUSE SHOWN AND AFTER A PROPER HEARING BEFORE THE DIRECTOR OR HIS DESIGNEE AFTER DUE NOTICE. IN MUNICIPALITIES OPERATING UNDER FORMS OF GOVERNMENT WHERE THE ASSESSOR SERVED AT THE PLEASURE OF THE APPOINTING AUTHORITY FOR AN UNLIMITED TERM OF OFFICE, RECEIPT OF A TAX ASSESSOR CERTIFICATE AND CONTINUANCE IN SERVICE AS ASSESSOR AFTER COMPLETION OF 4 CONSECUTIVE YEARS OF SERVICE SHALL BE DEEMED THE EQUIVALENT OF REAPPOINTMENT. THE PROVISIONS OF THIS SECTION SHALL APPLY TO EVERY PERSON ACTUALLY IN OFFICE AS ASSESSOR OR PERFORMING THE DUTIES OF AN ASSESSOR WHETHER IN THE CLASSIFIED SERVICE UNDER TITLE 11A, CIVIL SERVICE, OR IN A MUNICIPALITY WHICH HAS NOT ADOPTED TITLE 11A, CIVIL SERVICE. FOR THE PURPOSES OF THIS SECTION, "GOOD CAUSE" SHALL INCLUDE THE FAILURE OF A TAX ASSESSOR TO MEET THE CONTINUING EDUCATION REQUIREMENT REQUIRED BY SECTION 1 OF P.L. 1999, c. 278 (C.54:1-35.25b), AND SUCH FAILURE SHALL RENDER A TAX ASSESSOR INELIGIBLE FOR SERVICE AS A TAX ASSESSOR.

N.J.S.A. 54:1-35.32. ON AND AFTER JULY 1, 1969 NO ASSESSOR SHALL ACQUIRE TENURE OF OFFICE UNDER ANY LAW OF THIS STATE UNLESS HE SHALL HAVE RECEIVED A TAX ASSESSOR CERTIFICATE. NOTHING HEREIN CONTAINED SHALL BE CONSTRUED TO AFFECT TENURE OF OFFICE THERETOFORE ACQUIRED NOR TO AFFECT IN ANY WAY THE UNEXPIRED TERM OF OFFICE OF ANY ASSESSOR THERETOFORE APPOINTED OR ELECTED, NOR SHALL ANY PROVISION HEREIN MAKE VOID OR CHANGE ANY PROVISION OF TITLE 11, CIVIL SERVICE, NOR ANY OF THE PROVISIONS OF ANY OTHER TENURE OF OFFICE ACT, EXCEPT WITH RESPECT TO THE ACQUISITION OF TENURE BY AN ASSESSOR SUBSEQUENT TO JUNE 30, 1969.

N.J.S.A. 54:1-35.33. NO PERSON SHALL BE ELIGIBLE TO HOLD THE OFFICE OF JOINT MUNICIPAL TAX ASSESSOR UNLESS HE SHALL BE THE HOLDER OF A TAX ASSESSOR CERTIFICATE.

N.J.S.A. 54:1-35.34. THE DIRECTOR MAY PROMULGATE SUCH RULES AND REGULATIONS AND PRESCRIBE SUCH FORMS AS HE SHALL DEEM NECESSARY TO IMPLEMENT THIS ACT." SEE RULES AT N.J.A.C. 18:17-1 et seq.