

[N.J.A.C. 18:17-2.1](#)

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New Jersey Administrative Code > TITLE 18. TREASURY -- TAXATION > CHAPTER 17. ASSESSOR QUALIFICATION LAW > SUBCHAPTER 2. ASSESSOR CONTINUING EDUCATION REQUIREMENTS AND BOARD COMPOSITION AND PROCEDURES

§ 18:17-2.1 Recertification requirements

- (a) Tax assessor certificates shall expire five years following the date of issuance of the certificate and shall be renewed in accordance with the procedure established in the Act and this section.
1. Prior to the first renewal date of a tax assessor certificate, every applicant shall, on a form prescribed by the Director of the Division of Taxation, furnish proof of having earned at least 50 continuing education credit hours over the prior five-year period. The required allocation of the 50 minimum credit hours is as follows:
 - i. Twenty credit hours in property tax administration;
 - ii. Twenty credit hours in real property appraisal; and
 - iii. Ten hours in either property tax administration or real property appraisal.
 2. Thereafter, prior to each succeeding renewal date, the applicant must furnish proof of having earned at least 30 continuing education credit hours over the prior three-year period. The required allocation of the 30 minimum credit hours is as follows:
 - i. Ten credit hours in property tax administration;
 - ii. Ten credit hours in real property appraisal; and
 - iii. Ten credit hours in either property tax administration or real property appraisal.
 3. A certificate holder shall retain for at least five years documentation of the continuing education hours that the certificate holder completes to verify program attendance and/or course completion. Each certificate holder shall submit such documentation to the Division of Taxation as required. The Division shall review the records of certificate holders at the end of a cycle, at the discretion of the Director, or on a random basis, to determine compliance with continuing education requirements.
 - i. Documentation of continuing education requirements for courses, seminars, and training programs approved by the Continuing Education Eligibility Board shall consist of Form CEU-3, Uniform Request for Continuing Education Credit, attesting that the certificate holder attended an approved continuing education offering. The certificate holder is required to maintain his or her Form CEU-3s and shall list the continuing education completed during the five-year or three-year licensing period, as applicable, on the Division provided Form CEU-1, Assessor Certification Renewal Application.
 - ii. Falsification of any information submitted with the renewal application may result in penalties and/or the suspension or revocation of a license or certification.
 4. No new tax assessor certificate shall be issued earlier than 60 days prior to the expiration of the prior certification period.

5. All tax assessor certificates shall be renewed upon application to, and by, the Director, Division of Taxation upon payment of the \$ 50.00 fee made payable to the "State Treasurer" and verification that the applicant has met the necessary continuing education requirements as provided in [N.J.S.A. 54:1-35.25b](#).

6. When a 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, application may be made in the same manner as a renewal, but with an additional late renewal fee of \$ 50.00.

7. The six-month period referred to in (a)6 above shall be used for the submission of all necessary documentation only. No courses attended during such six-month period will be credited to the prior continuing education cycle, except when an extension of time has been granted as set forth in (a)8 below. Additional continuing education credits earned beyond the required amount during each cycle cannot be applied to the subsequent continuing education cycle.

8. An applicant who is unable to complete the requirements for continuing education within the time period allowed by statute shall, prior to the expiration of the six-month period referred to in (a)6 above, submit Form CEU-X, Assessor Certification Application for Extension of Time to Complete Assessor Continuing Education, for the Director's consideration, and shall provide documentation supporting the application. Failure to submit Form CEU-X, prior to the expiration of the six-month period referred to in (a)6 above shall result in the immediate denial of such application and immediate revocation of the certificate under subsection [N.J.A.C. 18:17-2.6](#). The Director, in his or her discretion and for good cause shown, may approve the application and extend the time in which the applicant may complete the requirements for continuing education. For purposes of this paragraph, in order to establish good cause the applicant must:

- i. Provide medical confirmation, such as a doctor's certification, that the applicant was unable to attend the classes necessary to complete the requirements for continuing education within the time period allowed by statute; or
- ii. Demonstrate that circumstances beyond the applicant's control prevented him or her from completing the requirements for continuing education within the time period allowed by statute.

§ 18:17-2.2 Additional requirement for assessors in municipalities or counties containing Class 3B property

(a) Commencing January 1, 2018, prior to every renewal date of a tax assessor certificate issued to a tax assessor of a municipality and for any county assessor of a county where one or more Class 3B (Farm Qualified) properties subject to valuation, assessment, and taxation pursuant to [N.J.S.A. 54:4-23.1](#) et seq., are located, the applicant for renewal shall, on Form CEU-3, Uniform Request for Continuing Education Credit, and Form CEU-4, Attendance Record for Continuing Education, furnish proof of having taken, at least once in the prior three years, the continuing education course concerning certain aspects of farmland assessment required to be offered, free of charge, by the Division of Taxation, in conjunction with the Department of Agriculture, pursuant to [N.J.S.A. 54:4-23.3d\(b\)](#).

Example: Municipality Y contains Class 3B properties and a sitting tax assessor for Municipality Y has a tax assessor certificate that is up for renewal on January 1, 2018. The tax assessor must have attended the Division of Taxation's farmland assessment courses in 2016 or 2017.

(b) Any county tax administrator or county board of taxation member in a county containing Class 3B property must also attend the Division of Taxation's farmland assessment courses as prescribed in (a) above due to their primary responsibilities in hearing appeals and supervising assessors.

§ 18:17-2.3 Continuing Education Eligibility Board

(a) There is established within the Division of Taxation in the Department of the Treasury, the Tax Assessor Continuing Education Eligibility Board. The Continuing Education Eligibility Board consists of six members and is comprised as follows:

1. Director of the Division of Taxation or his or her designee;
2. President of the New Jersey Association of Municipal Assessors;
3. President of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators (NJACTB);
4. The Director of the Division of Taxation shall appoint an additional member who shall serve on the Board for a term of two years;
5. The President of the Association of Municipal Assessors of New Jersey (AMANJ) shall appoint an additional member who shall serve on the Board for a term of two years; and
6. The Director of the Center for Government Services at Rutgers University or his or her designee shall serve ex-officio. Ex-officio membership has a vote and powers exercised by an officer, which are not specifically conferred upon him or her, but are necessarily implied by his or her office.

(b) Procedures governing the Continuing Education Eligibility Board meetings are as follows:

1. In the event a member is unable to attend his or her scheduled meeting, that member may designate an active member from their organization as a proxy representative and notify the chairperson in writing within five days of the scheduled meeting.
2. Any vacancy in the membership of the Continuing Education Eligibility Board shall be filled for the unexpired term in the manner provided by the original appointment.
3. The Continuing Education Eligibility Board shall meet twice per calendar year at the call of the chairperson.
4. The Continuing Education Eligibility Board shall determine if curriculum areas and the number of hours proposed by the sponsor meet the criteria for course approval or disapproval.
5. In the event of a tie vote, all members must be notified and given an opportunity to reconsider their vote. If the tie vote is not resolved, the votes of the chairperson, President of the Association of Municipal Assessors of New Jersey and the President of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators will prevail.

§ 18:17-2.4 Continuing education course topics and course composition

(a) The Continuing Education Eligibility Board shall approve only those continuing education activities and course topics as are considered by the Continuing Education Eligibility Board to be consistent with the purpose of tax assessor continuing education. Course credits are classified as either property tax administration or real property appraisal.

1. Property tax administration covers the local government units of New Jersey, State Constitution, and the statutory basis of assessing.

- i. Examples include real property tax deductions, exemptions, abatements, farmland assessment, revaluation, and reassessment duties, the tax appeal process, and the sales ratio.
 - ii. Acceptable human resource courses or computer courses must be related to assessment duties or functions of the tax assessor or the county board of taxation at the municipal, county, or State level.
 - 2. Real property appraisal covers the theory and techniques of valuing real property.
 - i. Examples include the replacement cost, sales comparison, and income approaches to value, land valuation, mass appraisal, Computer Assisted Mass Appraisal (CAMA), and analysis of income and expense statements, capitalization methods and techniques, and ad valorem taxation.
 - 3. Uniform Standards of Professional Appraisal Practice (USPAP) may be categorized as either property tax administration or real property appraisal.
 - 4. The examples cited in (a)1 and 2 above are illustrative only and are not inclusive or exclusive of acceptable course topics.
- (b)** The Continuing Education Eligibility Board shall approve only such continuing education programs as are available and advertised on a reasonably nondiscriminatory basis to certified tax assessors in the State.
- (c)** Continuing Education Eligibility Board approval of all credits must occur prior to the start of the course or seminar.
- (d)** The Continuing Education Eligibility Board may revoke approval of those continuing education course topics considered by the Continuing Education Eligibility Board as no longer consistent with the purpose of continuing education at the time it is presented for vote.
- (e)** The certificate holder may obtain continuing education credits consistent with the roles and responsibilities of the assessor for the following as approved by the Continuing Education Eligibility Board:
- 1. Training programs offered by State or Federal agencies or commissions;
 - 2. Educational programs provided during professional trade organization conferences;
 - 3. Colleges or universities accredited by the New Jersey Secretary of Higher Education or any accrediting agency approved by the Continuing Education Eligibility Board meeting the criteria in (a), (b), and (c) above, community or junior colleges accredited by the New Jersey Secretary of Higher Education, and proprietary schools;
 - 4. Seminars offered by assessor, real estate appraisal, municipal, or county organizations;
 - 5. Seminars offered by vendors of commercial products geared toward the assessing office or county board of taxation; and
 - 6. Participation, other than as a student, in property tax administration or property tax appraisal education programs approved by the Continuing Education Eligibility Board.
 - i. Examples of activities for which credit may be granted include teaching real property administration courses and/or real property appraisal courses.
 - ii. Speakers are entitled to receive credit for their portion of the instructional activities. No more than one-half of the total hours of credit required for a renewal cycle may be awarded for the activities qualifying under this paragraph.
 - iii. Within each renewal cycle, credit can only be given once for the same course.
 - 7. For purposes of meeting tax assessor certificate continuing education requirements, the Continuing Education Eligibility Board accepts credits earned for real property appraisal courses that have been approved for continuing education by the State Real Estate Appraisers Board. These are considered real property appraisal credits and shall not be considered property tax administration credits.

i. The State Real Estate Appraisers Board agrees to accept, for purposes of meeting licensed and certified real estate appraiser continuing education requirements, credits earned for real property appraisal courses that the Continuing Education Eligibility Board in the Division of Taxation has approved for continuing education as real property appraisal credits.

ii. For purposes of meeting tax assessor certification continuing education requirements, course reciprocity under this paragraph shall not apply to any credits earned for the continuing education courses that the State Real Estate Appraisers Board may retroactively approve for an individual.

iii. For purposes of meeting licensed and certified real estate appraiser continuing education requirements, course reciprocity under this paragraph shall not apply to credits earned for courses relating to assessment administration that are approved by the Continuing Education Eligibility Board for property tax administration credits.

iv. Courses of the Appraisal Qualification Board of the Appraisal Foundation that are not consistent with the requirements of the Continuing Education Eligibility Board in the Division of Taxation as set forth in this chapter are not eligible for reciprocal credit.

(f) Composition of the continuing education courses shall include the following:

1. The course session must be at least two hours long (unless the course is part of a conference).

2. Credit calculations are done in hour or half hour increments.

Example: A course that is a one hour and 15 minute session will have one hour of credit.

3. When a meal is part of the agenda, the educational session must occur prior to or after the meal. Credits are not given to sessions occurring when food is being served.

Example: A conference includes a three-hour morning course session and a two-hour afternoon session, with a one-hour lunch in between sessions. Only five hours of credit will be allowed.

§ 18:17-2.5 Continuing education forms

(a) Forms used for continuing education are as follows:

1. Form CEU-1, Assessor Certification Renewal Application, is submitted by a certificate holder to the Continuing Education Eligibility Board when he or she has obtained the total credit hours needed to renew his or her certification.

2. Form CEU-2, Continuing Education Sponsor Agreement, is submitted by a course sponsor to the Continuing Education Eligibility Board to apply for continuing education credits for a course, seminar, or program they are offering. This form must be submitted in advance, as set forth in [N.J.A.C. 18:17-2.6\(a\)](#).

3. Form CEU-3, Uniform Request for Continuing Education Credit, is provided by the course sponsor to each attendee to verify attendance at each course, seminar, or program. Course sponsors must distribute this form at the conclusion of the course, seminar, or program. Attendees are required to retain this form to submit with their renewal application.

4. Form CEU-4, Attendance Record for Continuing Education, is the attendance record submitted by the course sponsor to the Continuing Education Eligibility Board after completion of the course, seminar, or program. Course sponsors must monitor the attendance of applicants at each approved course, seminar, or program. Course sponsors must also provide Form CEU-4 to the Division of Taxation within two weeks of the conclusion of the course, seminar, or program.

5. Form CEU-5, Participant Evaluation, is the participant evaluation completed by course attendees and submitted to the Continuing Education Eligibility Board by the course sponsor.

6. Form CEU-X, Assessor Certification Application for an Extension of Time to Complete Continuing Education, is the application to extend the time in which an applicant completes the continuing education requirements for good cause. Documentation supporting the request must accompany the application.

(b) The Director has broad authority to demand the proper use of all tax assessor continuing education forms. Misuse of any of these forms may result in disciplinary action.

§ 18:17-2.6 Course approval procedures

(a) All continuing education course providers are to secure Continuing Education Eligibility Board approval prior to advertising or otherwise representing that any course is approved for tax assessor continuing education credit in New Jersey. Approval is obtained by submitting the following:

1. Form CEU-2 is submitted at least 30 days before the course is scheduled to be held. No credits are given for a course where Form CEU-2 is submitted after the course is held;
2. A detailed description of the course content and estimated hours of instruction (one continuing education credit hour means 50 minutes of classroom or lecture time);
3. Any printed material describing the course;
4. The name of the instructor(s) proposed to teach the course or seminar;
5. A curriculum vitae or resume of the instructor(s), including information concerning the specific background that qualifies the instructor(s) to teach the particular course offering; and
6. Any additional information, as may be requested by the Continuing Education Eligibility Board.

§ 18:17-2.7 Revocation or suspension of certificate; notice

(a) Procedures for the revocation of a tax assessor certificate for dishonest practices or willful failure are as follows:

1. The Director may revoke or suspend any tax assessor certificate for dishonest practices, or willful or intentional failure, neglect, or refusal to comply with the New Jersey Constitution and laws made pursuant thereto relating to the assessment and collection of taxes, or other good cause.
2. Such suspension or revocation as outlined in (a)1 above must be upon proper notice and after a formal hearing before the Director or person appointed by him or her. Any person with a revoked certificate will be removed from office, if applicable, and will not be eligible to hold that office for a period of five years after such removal. In such event the individual may apply to take the assessor exam and will be admitted to take the exam if they meet all of the statutory requirements.

(b) Failure to comply with the continuing education requirements pursuant to [N.J.S.A. 54:1-35.25b](#) shall result in the automatic revocation, without a hearing, of the tax assessor certificate pursuant to [N.J.S.A. 54:1-35.29](#).

(c) Automatic revocation under (b) above will be confirmed in a written notice to the tax assessor certificate holder. No hearing before the Director of the Division of Taxation will be given prior to revocation. Any person revoked for failure to complete the continuing education requirements may request a formal hearing before the Director or person appointed by him or her. Any person revoked for failure to complete the continuing education requirements may apply to take the assessor examination.

§ 18:17-2.8 Procedure at hearings

(a) Procedures at a hearing are as follows:

1. All testimony and documentation will be presented to the Director, or the person appointed by him or her. A verbatim record will be taken of the hearing by a certified court reporter;
2. The Director may transmit the hearing request to the New Jersey Office of Administrative Law as a contested case pursuant to the New Jersey Administrative Procedure Act, [N.J.S.A. 52:14B-1](#) et seq., and [52:14F-1](#) et seq. However, if the suspension or revocation case is heard by the Director or the person appointed by him or her, the hearing will not be bound by common law or statutory rules of evidence;
3. All testimony having reasonable probative value will be considered by the Director, but immaterial, irrelevant, or unduly cumulative testimony may be excluded at the discretion of the Director or the person appointed by him or her;
4. The assessor whose certification has been revoked or suspended and a representative of the Division of Taxation may present his or her case or defense by oral or documentary evidence to submit rebuttal evidence and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

(b) After all participants have been given the opportunity to present all evidence in support of the issues, the Director or the person appointed by him or her will take the matter under advisement and reach a determination based on the record and facts disclosed.

(c) Upon reaching a determination, the Director will notify the assessor or his or her representative of the determination made. The Director's determination will be issued by way of written notice delivered to the parties by certified and regular mail.

§ 18:17-2.9 Certificate necessary for appointment or reappointment

(a) No person may be appointed or reappointed as a municipal tax assessor or deputy tax assessor in any municipality in this State, unless he or she holds a tax assessor certificate. However, if an assessor has served continuously in office from July 1, 1967, to the date of reappointment, such certificate will not be required.

(b) A municipal tax assessor shall be appointed and not elected. Tenure rights previously acquired by elected municipal tax assessors prior to July 1, 1979, are unaffected.

(c) All municipal, joint, or deputy tax assessors shall hold office by virtue of appointment and not election. All municipal tax assessors holding office shall continue in office until their respective terms of office shall expire and until their successors are appointed in the manner provided by law. The tenure rights of assessors acquired prior to July 1, 1979, are protected.