

*N.J.A.C. 18:17-2.2*

NEW JERSEY ADMINISTRATIVE CODE  
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TITLE 18. DEPARTMENT OF TREASURY--TAXATION  
CHAPTER 17. ASSESSOR QUALIFICATION LAW  
SUBCHAPTER 2. CERTIFICATE

N.J.A.C. 18:17-2.2 (2008)

§ 18:17-2.2 Revocation or suspension of certificate; notice

(a) 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 the laws made pursuant thereto relating to the assessment and collection of taxes, or other good cause.

(b) Such suspension or revocation must be upon proper notice and after a formal hearing before the Director or person appointed by him.

(c) All tax assessor certificates issued prior to July 1, 2000, shall expire within five years of that date and shall be renewed in accordance with the procedure established in the Act and this section. Tax assessor certificates issued after July 1, 2000 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, Division of Taxation, furnish proof of having earned a total of at least 50 continuing education credit hours over the prior five-year period. Breakdown of 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. Breakdown of 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. One continuing education credit hour means 50 minutes of classroom or lecture

time. All tax assessor certificates shall be renewed upon application to and by the Director, Division of Taxation upon payment of the \$ 50.00 fee paid to the order of the Treasurer of the State of New Jersey and verification that the applicant has met the necessary continuing education requirements as provided in P.L. 1999, c.278.

4. Failure to comply with requirements for continuing education pursuant to section 1 of P.L. 1999, c.278 ([N.J.S.A. 54:1-35.25b](#)) shall cause the automatic revocation, without a hearing, of the tax assessor certificate. When 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.

5. The six-month period referred to in (c)4 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. Additional continuing education credits earned beyond the required amount during each cycle cannot be applied to the subsequent continuing education cycle.

(d) Any person whose certificate is revoked will be removed from office and will not be eligible to hold that office for a period of five years after such removal.

#### HISTORY:

Amended by R.2004 d.63, effective February 17, 2004.

See: [35 N.J.R. 4847\(a\)](#), [36 N.J.R. 1031\(a\)](#).

Added a new (c); recodified existing (c) as (d).

Amended by R.2008 d.41, effective March 3, 2008.

See: [39 N.J.R. 4558\(a\)](#), [40 N.J.R. 1373\(a\)](#).

In (c)2i and (c)2ii, substituted "Ten" for "Twelve"; and in (c)2iii, substituted "Ten" for "Six".