

[N.J.A.C. 5:32-3.1](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 32. LICENSURE OF CERTAIN LOCAL GOVERNMENT OFFICERS > SUBCHAPTER 3. CERTIFIED TAX COLLECTORS

§ 5:32-3.1 Duties of a tax collector

(a) The tax collector shall carry out the duties set forth in this section, along with such other duties as are required by law:

1. With respect to billing, the tax collector shall be responsible for:
 - i. Ascertaining the amount of taxes due from each taxpayer and informing each taxpayer of this fact;
 - ii. Understanding the process by which taxes are determined;
 - iii. Cooperating with the municipal tax assessor, the county board of taxation, and other financial authorities;
 - iv. Designing and implementing an efficient method of issuing bills; and
 - v. Having a working knowledge of property tax exemptions, abatements, and deductions, along with electronic data processing of tax rolls and tax billing.
2. With respect to the collection of monies, the tax collector shall be responsible for:
 - i. Receiving and accounting for payments upon notification of taxes due;
 - ii. Ensuring the proper disposition of funds received;
 - iii. Maintaining detailed accounting records; and
 - iv. Processing electronic data, as it pertains to the collection of monies.
3. With respect to enforcement, the tax collector shall be responsible for initiating and carrying out procedures for enforcing the timely payment of taxes by the taxpayers, including, but not limited to, the application of interest on delinquent accounts, tax liens, and tax sales. The tax collector shall also assist in the foreclosure of municipally held tax sale certificates.
4. As appropriate to the form of government, the tax collector shall be responsible for providing the governing body and appropriate municipal officials with regular reports on the activities of his or her office including, but not limited to, billings, adjustments, collections, and balances.
5. The tax collector shall ensure compliance with all statutes, rules, regulations, and directives pertaining to municipal tax collection.

(b) A tax collector may be assigned certain secondary duties that are not specifically prohibited by law, such as, but not limited to, tax search officer, collector of utility accounts, municipal treasurer, and treasurer of school monies.

§ 5:32-3.1 Duties of a tax collector

End of Document

[N.J.A.C. 5:32-3.2](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 32. LICENSURE OF CERTAIN LOCAL GOVERNMENT OFFICERS > SUBCHAPTER 3. CERTIFIED TAX COLLECTORS

§ 5:32-3.2 Course of instruction--certified tax collector

(a) In addition to other requirements defined by [N.J.S.A. 40A:9-145](#) et seq., successful completion of the courses described in (a)1, 2, and 3 below and as administered through the Center for Government Services at Rutgers, the State University, shall be required of candidates for municipal tax collector certification.

1. Principles of Municipal Tax Collection I, as follows:

- i.** Local government in New Jersey;
- ii.** Office and duties of the tax collector;
- iii.** Office and duties of the assessor and the county board of taxation;
- iv.** Assessments for local improvements;
- v.** Tax deductions and exemptions;
- vi.** Billing duties;
- vii.** Cashier duties;
- viii.** Reports;
- ix.** Interest;
- x.** Enforcement duties prior to tax sale;
- xi.** Personal property;
- xii.** Miscellaneous duties;
- xiii.** Office and duties of the treasurer;
- xiv.** Office and duties of the utility collector;
- xv.** Office and duties of the tax search officer;
- xvi.** Treasurer of school monies; and
- xvii.** Tax sale overview.

2. Principles of Municipal Tax Collection II, as follows:

- i.** Study of N.J.S.A. 54:5, Articles 1 through 11.

3. Principles of Municipal Tax Collection III, as follows:

- i.** Setting up an office;
- ii.** Management techniques;
- iii.** Office procedures;

§ 5:32-3.2 Course of instruction--certified tax collector

- iv. Internal control;
- v. Records;
- vi. Reconciliations;
- vii. Reports; and
- viii. Miscellaneous.

(b) Upon approval of the Director, for content and format, any of the training courses set forth in (a) above may be combined, or may be incorporated into a new or existing undergraduate or graduate-level course.

(c) Applicants for tax collector examination and certification shall submit to the Division, an application form approved by the Director. The application submission shall include proof(s) of meeting the requirements set forth in *N.J.S.A. 40A:9-145.2*. At the discretion of the Director, additional information and documentation may be required upon receipt of an application. Each completed application for examination shall be filed with the Division at least 30 calendar days prior to the date of examination, and shall be accompanied by a fee in the amount of \$ 50.00, payable to the Treasurer, State of New Jersey. When the Director authorizes one or more tax collector examination sections to be taken separately, the fee for registering for a single examination sitting shall be \$ 25.00.

(d) The Director shall determine the content of the examination, which shall be of such character as to fairly test and determine the ability to perform the duties of tax collector. Examinations shall be written, unless the Director determines that an applicant's qualifications are better evaluated with an exam containing both written and oral components.

(e) Upon a finding by the Director that a candidate has successfully met the criteria set forth in *N.J.S.A. 40A:9-145.2*, a tax collector certificate shall be issued to the applicant, upon a payment of a fee of \$ 50.00 payable to the Treasurer, State of New Jersey.

[N.J.A.C. 5:32-3.3](#)

This file includes all Regulations adopted and published through the New Jersey Register, Vol. 56 No. 13, July 1, 2024

NJ - New Jersey Administrative Code > TITLE 5. COMMUNITY AFFAIRS > CHAPTER 32. LICENSURE OF CERTAIN LOCAL GOVERNMENT OFFICERS > SUBCHAPTER 3. CERTIFIED TAX COLLECTORS

§ 5:32-3.3 Renewal of tax collector certificates

(a) Renewal of a tax collector certificate shall be required every two years, subject to the applicant's fulfillment of continuing education requirements, the submission of an application for renewal, and payment of a \$ 50.00 fee payable to the Treasurer, State of New Jersey. Renewal of a tax collector certificate shall be requested on a renewal form approved by and submitted to the Director.

1. Applicants shall obtain a minimum of 15 continuing education contact hours in the subject areas of enforcement, legislation, reporting/billing and collection, ethics, and general/secondary duties. Said credits shall be approved by the Director as relevant to the subject matter area and the duties of a tax collector pursuant to law, with the following minimum contact hours for each subject area:
 - i. Three contact hours in the subject area of enforcement;
 - ii. Two contact hours in the subject area of legislation;
 - iii. Two contact hours in the subject area of reporting/billing collection;
 - iv. Three contact hours in the subject area of ethics; and
 - v. Two contact hours in the subject area of general/secondary duties.
2. If an applicant has earned at least 15 continuing education contact hours within the renewal period, but has not achieved the minimum number of contact hours in a given subject area, the Director has discretion to waive the required minimum upon written application and good cause shown, provided that the applicant has earned at least one contact hour in the given subject area.
3. At the option of the applicant, contact hours in the subject area of information technology approved by the Director for relevance to the subject matter area and the duties of a tax collector may be applied toward the 15 continuing education contact hours, required under (a)1 above, in addition to the required minimum contact hours.
4. An individual who holds a tax collector certificate and allows such certificate to lapse by failing to renew shall be required to apply to take the qualifying examination required pursuant to *N.J.S.A. 40A:9-145.2*, and pay the requisite fee for such application and certificate in order to obtain a new tax collector certificate, except that, when an individual applies within six months after the expiration of the certificate, the application may be made in the same manner as a renewal, but the application shall be accompanied by the fee required for a new application.
5. Within 12 months after the expiration of the certificate, an application may be made in the same manner as renewal only if the Director determines that a certificate holder is prevented from earning the required continuing education units within six months of the expiration of the certificate. The applicant must demonstrate both a good faith effort to earn the required continuing education units within six months after the expiration of the certificate, and that either or both of the above conditions in (a)5i and/or ii below made it impossible to obtain the requisite continuing education units. The circumstances preventing renewal that qualify under this paragraph are:

§ 5:32-3.3 Renewal of tax collector certificates

- i. A flood, hurricane, superstorm, tornado, or other natural disaster, and a state of emergency has been declared as a result thereof by the Governor; or
- ii. A medical event or condition.

NEW JERSEY ADMINISTRATIVE CODE

Copyright © 2024 by the New Jersey Office of Administrative Law

End of Document