

8. Successful completion of an advanced credentialing examination, which does not meet the requirements of (a)2 above, and that is approved by the Board.

i. The Board shall award licensees 10 credits per examination.

ii. A list of Board-approved advanced credentialing examinations shall be posted on the Board's website at <http://www.njconsumeraffairs.gov/resp/Pages/default.aspx>.

iii. The Board shall approve for credit an advanced credentialing examination provided that it is nationally-recognized and the subject matter falls within the content area set forth in N.J.A.C. 13:44F-10.1(c).

(b) A licensee shall receive one continuing education credit for each hour of attendance at programs, courses, and seminars approved by one of the organizations listed in (a)1 above. [Credit shall not be granted for courses that are less than one instructional hour long.] For purposes of this [subchapter] section, an "instructional hour" represents a 60-minute clock hour with no less than 50 minutes of content within the hour. Programs may include one 10-minute break for each instructional hour. [One-half credit hour of continuing education may be earned for 25 minutes of instruction or participation after the first credit hour increment has been earned.] **The Board will accept partial credit after the first credit hour increment has been earned for the same program, course, and seminar offered by one of the organizations listed in (a)1 above. Credit shall not be granted for programs, courses, and seminars that are less than one instructional hour long.**

13:44F-10.3 Licensee certification of compliance; recordkeeping; audit

(a) A licensee shall:

1.-2. (No change.)

3. Provide to the Board upon request, documentation of the licensees completion of continuing education requirements as follows:

i.-iii. (No change.)

iv. For authored textbooks or manuals: the textbook or manual; [and]

v. Videotaped, Internet, and other distance learning courses: written verification from the course provider[.]; **and**

vi. For instructional activity: documentation, including a copy of the course content, location, date and time of course, duration of course by hour, and letter from provider confirming that the licensee taught the course or program or, if no provider, a copy of the attendance sheet.

(b)-(c) (No change.)

13:44F-10.4 Waiver or modification of continuing education requirements

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

(c) A licensee shall apply for an extension, waiver, or other modification no later than 60 days prior to the end of the biennial licensing period. All requests shall be sent to the offices of the Board, as provided in N.J.A.C. 13:44F-[2.2]8.4, by certified mail, return receipt requested.

TREASURY-TAXATION

(a)

DIVISION OF TAXATION

Assessor Qualification Law

Proposed Readoption with Amendments: N.J.A.C. 18:17

Proposed Recodification with Amendment: N.J.A.C. 18:17-2.1 as 1.6

Proposed Repeals and New Rules: N.J.A.C. 18:17-1.5, 2.5, and 4.1

Proposed New Rules: N.J.A.C. 18:17-2.2, 2.3, 2.4, 2.6, and 2.7

Proposed Repeals: N.J.A.C. 18:17-3.4 and 3.6

Authorized by: John J. Ficara, Acting Director, Division of Taxation.
Authority: N.J.S.A. 54:1-35.25b and 54:1-35.34.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2016-107.

Submit written comments by September 3, 2016, to:

Elizabeth J. Lipari
Administrative Practice Officer
Division of Taxation
Director's Office
PO Box 240
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The agency proposal follows:

Summary

In accordance with the sunset provisions of Executive Order No. 66 (1978) and N.J.S.A. 52:14B-5.1, the Division has evaluated the rules at N.J.A.C. 18:17, Assessor Qualification Law, scheduled to expire June 2, 2016, and has determined that they are necessary, reasonable, and proper for the purpose for which they were originally promulgated. The Division of Taxation (Division) proposes to readopt the rules with technical changes, such as grammar and formatting, as well as substantive changes in order to properly reflect current statutory provisions. As the Division has filed this notice of readoption prior to the expiration date, the rules are extended 180 days to November 29, 2016, pursuant to N.J.S.A. 52:14B-5.1.c(2).

The proposed amendments, new rules, and repeals will increase ease of use and consistency. Certain language, phrasing, and formatting inconsistencies have been addressed. The following technical changes have been proposed: gender-specific pronouns have been amended to eliminate gender designations or to provide gender neutral phrasing; grammatical changes have been made; incorrect punctuation has been corrected; peculiar words or phrases have been replaced with plain language, "Director, Division of Taxation" has been changed to Director of the Division of Taxation, "Tax Assessor Certificate" has been changed to "tax assessor certificate," references to public laws have been deleted, and typographical errors have been corrected.

The rules proposed for readoption with amendments fulfill the statutory mandates of N.J.S.A. 54:1-35.25b. These statutes govern the administration of assessor qualifications. Additionally, the rules proposed for readoption with amendments reorder the subchapters within Chapter 17, so that the rules are clearer and easier to understand.

Subchapter 1 deals with examinations for Tax Assessor Certificate, including the application process and eligibility prerequisites. Subchapter 2 covers preservation and confidentiality of application records, revocation or suspension of the certificate and hearing procedures, and the necessity of having the certificate for the holding of certain offices. Subchapter 3 sets forth the conditions for a certified tax assessor to remain in office, as well as the duties of the assessor. Finally, Subchapter

4 states the duties of an assessor to notify a municipal tax assessor of an added, omitted, rollback, or other assessment regarding subject property.

Specifically, the following changes are proposed:

N.J.A.C. 18:17-1.3(a)3 is proposed for amendment to delete the eligibility requirements that the applicant be in good health and free from disabling physical and mental defects. These requirements are statutory and have been in place prior to changes in Federal and State law. However, the Division cannot enforce these statutory requirements because they violate the current State and Federal laws against discrimination.

N.J.A.C. 18:17-1.5 is proposed for repeal and replacement to delete the review of examination result procedures as the Division has deemed them unnecessary since the Division intends to include result data in the notifications to the examinees. Proposed new N.J.A.C. 18:17-1.5 is added to make it clear that the Division will notify the examinee by mail whether they passed or failed the exam and only unsuccessful examinees will receive their score and the score required to pass.

Existing N.J.A.C. 18:17-2.1 is proposed to be recodified as N.J.A.C. 18:17-1.6. Recodified N.J.A.C. 18:17-1.6 is proposed to change the document retention time from 10 years to five years in order to manage space. Additionally, examples of circumstances where the Director may issue a tax assessor certificate regardless of the time have been added. The intent of listing those examples is to add clarity and transparency.

Existing N.J.A.C. 18:17-2.2(a) and (b) are proposed for deletion because the language is repetitive and simply reiterates the statute. The first sentence of existing N.J.A.C. 18:17-2.2(c) is proposed for deletion because the information is outdated. Existing paragraph (a)3 is added because changes to N.J.S.A. 54:1-35.25b(a) require each holder of a tax assessor certificate to furnish proof that the certificate holder attended the continuing education courses. New paragraph (a)4 is added to clarify when new tax assessor certificates will be issued. Existing paragraph (c)3 is proposed for recodification as paragraph (a)5. This paragraph is proposed for amendment to delete the first sentence, which is relocated to paragraph (a)1, as amended. The first sentence of existing paragraph (c)4 and subsection (d) are proposed for relocation as N.J.A.C. 18:17-2.7 in order to improve the clarity and consistency of the chapter.

Proposed new N.J.A.C. 18:17-2.2 codifies the requirements of N.J.S.A. 54:1-35.25b(a)(3), which mandates that tax assessors of a municipality and county assessors of a county with Class 3B property take continuing education classes on farmland assessment offered by the Division of Taxation once in the prior three years before renewal of their tax assessor certificate, beginning January 1, 2018.

Proposed new N.J.A.C. 18:17-2.3, 2.4, and 2.5 are existing Division policies added to the chapter pursuant to the requirements of *Metromedia Inc. v. Director, Division of Taxation*, 97 N.J. 313 (1984). The codification of existing policies in new N.J.A.C. 18:17-2.3, 2.4, and 2.5 give notice to all tax assessors in compliance with *Metromedia Inc. v. Director, Division of Taxation*.

Proposed new N.J.A.C. 18:17-2.3 codifies the requirements of N.J.S.A. 54:1-35.25b(b), which established within the Division of Taxation a Tax Assessor Continuing Education Eligibility Board. New N.J.A.C. 18:17-2.3 is added to set forth the composition of the Continuing Education Eligibility Board, the procedures for governing board meetings, and the process for approving continuing education course topics.

Proposed new N.J.A.C. 18:17-2.4 sets forth the types of credit courses that count toward the continuing education requirement, as well as the composition of the courses. New paragraph (e)7 is proposed to codify the reciprocal agreement that the Tax Assessor Continuing Education Eligibility Board has with the New Jersey State Real Estate Appraisers Board for continuing education credits for real property appraisal credits, but not assessment administration, since property tax administration credits are not consistent with the Appraisal Qualification Board requirements. New subsection (f) is proposed to codify the minimum length of time required for a course session to receive credits.

Proposed new N.J.A.C. 18:17-2.5 lists, with a description, the approved continuing education course forms to be used by the certificate holder.

Proposed new N.J.A.C. 18:17-2.6 clarifies the procedures a continuing education course provider must follow to be approved by the Tax

Assessor Continuing Education Eligibility Board as a qualified continuing education course provider and before holding a continuing education course. New N.J.A.C. 18:17-2.6 details the information that a continuing education course provider must provide to the Tax Assessor Continuing Education Eligibility Board in order to gain approval of the course, such as the number of hours of classroom time, number of continuing education credits, printed material used, the name of the instructors, etc.

Proposed new N.J.A.C. 18:17-2.7(a) is relocated from N.J.A.C. 18:17-2.2(a) and (b), which were proposed for deletion (as discussed above). Proposed new subsection (b) is relocated from the first sentence of existing N.J.A.C. 18:17-2.1(a)4. Proposed new subsection (c) is relocated from existing N.J.A.C. 18:15-2.2(d), which is proposed for deletion (as discussed above). This new subsection is also proposed for amendment to include that the tax assessor certificate holder will receive written notice of an automatic revocation and the five-year ineligibility period is relocated to proposed new paragraph (b)2.

Recodified N.J.A.C. 18:17-2.8 is proposed for amendment to include that contested cases may be transmitted to the Office of Administrative Law or retained by the Division.

Recodified N.J.A.C. 18:17-2.9 is proposed for amendment to delete portions of the rule that apply to a transition period that has since elapsed. This section is further proposed for amendment to include the provisions of existing N.J.A.C. 18:17-2.5 and 3.4, which are proposed for repeal, as the Division determined that these provisions were unnecessary to have in three separate sections.

N.J.A.C. 18:17-3.2 is proposed for amendment to delete paragraph (a)2, which applies to a transition period that has since elapsed and to merge the remainder of the section.

Existing N.J.A.C. 18:17-3.3(a)1 through 5 is proposed for relocation as part of new N.J.A.C. 18:17-4.1 in order to clarify assessors' responsibilities, and a cross-reference to N.J.A.C. 18:17-4.1 is proposed.

Existing N.J.A.C. 18:17-4.1 is proposed as paragraph (a)6, with paragraphs (a)1 through 5 relocated from N.J.A.C. 18:17-3.3, as discussed above.

As the Division has provided a 60-day comment period for this notice of proposal, this notice is excepted from the rulemaking calendar requirements pursuant to N.J.A.C. 1:30-3.3(a)5.

Social Impact

The rules proposed for readoption describe statutory requirements pertaining to the examination, application, eligibility experience, and educational prerequisites for obtaining a municipal tax assessor certification; for the revocation or suspension of such certificate; and appointment to the position of municipal tax assessor. The rules proposed for readoption will have the positive effect of continuing to conform rules and procedures governing real property municipal tax assessor qualifications to requirements in statutory law. The rules will continue to make uniform the experience and educational requirements that individuals must have to be eligible for appointment as assessors.

The proposed amendments, repeals, and new rules codify and clarify changes required by law N.J.S.A. 54:1-35.25b. Additionally, the proposed amendments, repeals, and new rules clarify existing rules. The proposed amendments, repeals, and new rules also codify Division policy.

Economic Impact

The rules proposed for readoption will not require any increase in the costs of tax administration and compliance to taxpayers. N.J.A.C. 18:17-1.4 continues providing for an application fee of \$10.00 to take the assessor examination and a fee of \$25.00 to obtain a tax assessor certificate. These fees are imposed by law pursuant to N.J.S.A. 54:1-35.25 and 35.26.

The proposed amendments, repeals, and new rules will be revenue neutral since they implement the continuing education requirements of certified tax assessors required by N.J.S.A. 54:1-35.25b and codify Division policy. The proposed amendments, repeals, and new rules clarify which continuing education classes tax assessors can take to fulfill their requirements.

Federal Standards Statement

The rules proposed for readoption with amendments, repeals, and new rules do not contain requirements that exceed any requirements imposed by Federal law. The rules proposed for readoption with amendments, repeals, and new rules represent policies of the State of New Jersey regarding implementation of N.J.S.A. 54:1-35.25b(a) that are independent of Federal requirements or standards. Accordingly, no Federal standards analysis is required.

Jobs Impact

The rules proposed for readoption with amendments, repeals, and new rules should have a limited impact on jobs generally in that the chapter clarifies the number of courses required, the type of courses required, and the procedures for documenting a tax assessor's fulfillment of the continuing education requirements.

Agriculture Industry Impact

The rules proposed for readoption with amendments, repeals, and new rules will not have an impact on the agricultural industry since the rules proposed for readoption with amendments, repeals, and new rules only involve the assessor qualification law.

Regulatory Flexibility Statement

The Division, consistent with its mission, reviews its rules proposed for readoption with amendments, repeals, and new rules with a view to minimizing the impact of the rules on small businesses to the extent permissible by law. The Division is required to administer the State's tax laws uniformly, equitably, and efficiently to maximize State revenues to support public services, and to ensure voluntary compliance with tax statutes without creating an impediment to economic growth.

The rules proposed for readoption with amendments, repeals, and new rules are based on the enabling statute that creates continuing education requirements for tax assessors and does not affect a small business as defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq.

Housing Affordability Impact Analysis

The rules proposed for readoption with amendments, repeals, and new rules would not result in a change in the average costs associated with housing. The rules proposed for readoption with amendments, repeals, and new rules would have no impact on any aspect of housing affordability because the rules proposed for readoption with amendments, repeals, and new rules only involve the assessor qualification law.

Smart Growth Development Impact Analysis

The rules proposed for readoption with amendments, repeals, and new rules would not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, under the State Development and Redevelopment Plan. The basis for this finding is that the rules proposed for readoption with amendments, repeals, and new rules do not involve the housing production, either within Planning Areas 1 or 2, within designated centers, or anywhere in the State of New Jersey. The rules proposed for readoption with amendments only involve the assessor qualification law.

Full text of the rules proposed for readoption may be found in the New Jersey Administrative Code at N.J.A.C. 18:17.

Full text of the rules proposed for repeal may be found in the New Jersey Administrative Code at N.J.A.C. 18:17-1.5, 2.5, 3.4, 3.6, and 4.1.

Full text of the proposed amendments and new rules follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 1. EXAMINATIONS

18:17-1.1 Examinations for [Tax Assessor Certificate] **tax assessor certificate**

(a) [After June 30, 1969, all] **All** applicants for a [Tax Assessor Certificate] **tax assessor certificate** must take and pass an examination [which] **that** is given annually in March and September at times and places announced by the Director of the Division of Taxation (Director).^[1] **Prior to June 30, 1969, certificates could be issued without examination pursuant to N.J.S.A. 54:1-35.28 that applied to**

persons performing the duties of an assessor, who satisfactorily completed approved training courses. This procedure is no longer available and all persons must take the examination described.

(b) The examinations for a [Tax Assessor Certificate] **tax assessor certificate** will be either written or oral, or both, and of such character as to fairly test and determine the qualifications, fitness, and ability of the applicant to perform the duties of an assessor.

(c) The examination will be weighed in the manner prescribed by the Director, Division of Taxation.^[2]

^[1] Prior to June 30, 1969, certificates could be issued without examination pursuant to N.J.S.A. 54:1-35.28 which applied to persons performing the duties of an assessor, who satisfactorily completed approved training courses. This procedure is no longer available and all persons must take the examination described.

² Hereinafter referred to as "Director".]

18:17-1.2 Application

(a) All persons desiring to take the examinations must file an application, [form] **Form** AC-1, at least 30 days prior to the announced date of the examination.

(b) (No change.)

18:17-1.3 Eligibility prerequisites

(a) To be eligible for the tax assessor's examination, a person must meet the following requirements and submit proof of the same at the time the application is filed:

1. (No change.)

2. Applicant must be [at least] 21 years of age **or older**;

3. Applicant must be of good moral character[, good health, and free from disabling physical and mental defects];

4. Applicant must 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 New Jersey Commissioner of Education as fully equivalent; **and**

5. (No change.)

18:17-1.4 Application notarization; fees

(a) An application will not be considered unless it is signed by the applicant, notarized, and accompanied by a fee in the amount of \$10.00 made payable to ["The] **the** "State Treasurer."].

(b) A successful applicant is required to pay a fee of \$25.00 [to the order of] **made payable** to the "State Treasurer" in order to obtain a [Tax Assessor Certificate] **tax assessor certificate**.

18:17-1.5 Examination results

Notification of exam results will be sent to the examinee, stating whether the examinee either passed or failed the exam. Notifications for persons failing exams will provide the unsuccessful examinee with their score and the score required to pass. Successful examinees will not receive their score.

18:17-[2.1]1.6 Preservation of **confidential** records[; confidentiality of records]

(a) The Director [will] preserves the applications, **confidential** test papers, and other work, except such as is returned to the applicant, and keeps a record of the results of the examinations and the date of issuance of tax assessor certificates[,] for a period of [10] **five** years [after] **from the date of the exam. After** which such records may, at the discretion of the Director, be destroyed. All tax assessor certificates issued after [the effective date of P.L. 1999, c.278 (July 1, 2000)] will be[, **are** dated uniformly in order to facilitate the administration of assessor continuing education requirements as follows: January 1 of the year following all September examinations; and July 1 in the same calendar year following all March examinations.

[1.] (b) The Director, [Division of Taxation, under extraordinary circumstances,] at his or her discretion, may issue a tax assessor certificate at any time. **Such circumstances include where an examinee passed the exam and has an offer for employment prior to the ordinary certificate issue date that requires the individual to have a tax assessor certificate or where the certificate was lost due to unforeseen natural causes and the assessor remains in good standing.**

SUBCHAPTER 2. [CERTIFICATE] ASSESSOR CONTINUING EDUCATION REQUIREMENTS AND BOARD COMPOSITION AND PROCEDURES

(Agency Note: N.J.A.C. 18:17-2.1 is proposed for recodification with amendments as N.J.A.C. 18:17-1.6.)

18:17-[2.2]2.1 [Revocation or suspension of certificate; notice]
Recertification requirements

(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.]

(a) 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[,] 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. [Breakdown of] **The required allocation of the 50 minimum** credit hours is as follows:

i.-iii. (No change.)

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] **The required allocation of the 30 minimum** credit hours is as follows:

i.-iii. (No change.)

[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 the 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.]

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.

[5.] 7. The six-month period referred to in [(c)4] (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 [(c)6] (a)8 below. Additional continuing education credits earned beyond the required amount during each cycle cannot be applied to the subsequent continuing education cycle.

[6.] 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 [(c)4] (a)6 above, submit [an] **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 [the application] **Form CEU-X**, prior to the expiration of the six-month period referred to in [(c)4] (a)6 above shall result in the immediate denial of such application and immediate revocation of the certificate under subsection [(c)4 above] 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 [evidence] **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. [Show] **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.

[(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.]

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-[2.3]2.8 Procedure at hearings

(a) [At] Procedures at a [formal] hearing are as follows:

1. All [evidence] testimony and documentation will be [taken before a court recorder:] 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 parties] 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 [admitted] 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. [Every party will have the right to] 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 [parties] participants have been given the opportunity [of presenting] to present all [the] 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 [by mail] 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-[2.4]2.9 Certificate necessary for appointment or reappointment

(a) [After July 1, 1971, no] 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) [Effective July 1, 1979, P.L. 1978, c.128 provides that a] 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.

[18:17-2.6 through 18:17-2.8 (Reserved)]

SUBCHAPTER 3. CONTINUANCE IN OFFICE

18:17-3.2 General conditions for tenure of office

[(a)] Any person has tenure and holds his or her position as municipal tax assessor during good behavior and efficiency and compliance with requirements for continuing education, and is not subject to removal, except for good cause shown at a proper hearing before the Director, notwithstanding the fact that such person was appointed for a fixed term of years, if he or she[
 1. Holds] **holds** a tax assessor certificate and serves four or more consecutive years as a municipal tax assessor and is reappointed[; or 2. While actually in office as an assessor or performing the duties of an assessor received his certificate prior to June 30, 1969 and has served in office four consecutive years prior to June 30, 1969].

18:17-3.3 Actually performing duties of office construed

[(a)] For purposes of the Act, a person is deemed “actually performing the duties of an assessor” who actually exercises the primary responsibility for the day-to-day conduct of the assessor’s office and who normally and routinely performs or supervises others in the performance of all of the [following functions:] **duties described in N.J.A.C. 18:17-4.1.**

1. Makes appraisals of real property upon which assessed values are based;
2. Reviews and determines applications for property tax exemptions and property tax deductions;
3. Represents the assessing office to the public, the governing body and other municipal officials;
4. Represents the assessing office and the taxing district to the respective county board of taxation; and personally and directly reports to and receives instruction from the county board of taxation; and

5. Represents the assessing office and the taxing district at formal tax appeal hearings.]

18:17-[3.5]**3.4** Reappointment of assessor serving unlimited term

In municipalities operating under forms of government where the municipal tax 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 four consecutive years of service is [deemed] the equivalent of reappointment.

SUBCHAPTER 4. ASSESSOR DUTIES

18:17-4.1 Administrative and enforcement duties and procedures

(a) The duties of the assessor shall include, but are not limited to, the following:

- 1. Make appraisals of real property upon which assessed values are based;**
- 2. Review and determine applications for property tax exemptions and property tax deductions;**
- 3. Represent the assessing office to the public, the governing body, and other municipal officials;**
- 4. Represent the assessing office and the taxing district to the respective county board of taxation and personally and directly report to and receive instruction from the county board of taxation;**
- 5. Represent the assessing office and the taxing district at formal tax appeal hearings; and**
- 6. Not later than five business days following a written request from the municipal search official for the same, the assessor shall, on a form prescribed by the Director, notify the said municipal tax search official of his or her intention to place, or the existence of, an added, omitted, rollback, or other assessment respecting subject property, setting forth the nature of the assessment and the exact lot and block designations of the property to be affected by such additional assessment.**