

54:1-35.25 thru

July 22, 1969

54:1-35.34

LEGISLATIVE HISTORY OF R.S. 54:1-35.25 through 54:1-35.34
(Tax assessors: qualifications and examinations.)

Previous bills:

- 1961 - A743
Introduced by Matthews.
Died in committee.
No statement.
- 1964 - A529
Introduced by Burke, Wallwork, etc.
Died in committee.
No statement.
- 1965 - A17
Introduced by Burke, Wallwork, etc.
Died in committee.
Statement (fiscal note-not purpose of bill.)
- 1965 - A668
Introduced by Burke, Wallwork, etc.
Died in committee.
No statement.
- 1966 - A444
Introduced by Perskie, Hamer, Skevin.
Passed Assembly; died in Senate committee.
No statement.
- 1966 - S250
Introduced by Hunt, Hiering, Scholz, Stabler.
Died in committee.
No statement (See fiscal note attached.)
- 1967 - A621
Introduced by Perskie, Hamer and Skevin.
Died in committee.

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NEW JERSEY
PROG. DIV.

185 W. State Street
Trenton, N. J.

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SENATE, No. 252

STATE OF NEW JERSEY

INTRODUCED JANUARY 30, 1967

By Senator RIDOLFI

Referred to Committee on State, County and
Municipal Government

AN ACT to provide for the qualification, certification and examination of tax assessors and supplementing Title 54 of the Revised Statutes.

1 WHEREAS, The local property tax is the major source of revenue in
2 State—local finance in New Jersey; and

3 WHEREAS, It is certain that the property tax will remain vitally
4 important to New Jersey in the foreseeable future; and

5 WHEREAS, It is essential that the burden of the property tax be
6 distributed equitably among the taxpayers in accordance with
7 the law; and

8 WHEREAS, It is recognized that no other single factor is so im-
9 portant in insuring the competent and equitable administration
10 of the property tax as that the tax assessment be made by a
11 well-qualified person;

12 BE IT ENACTED *by the Senate and General Assembly of the State*
13 *of New Jersey:*

14 1. Commencing in 1968, the Director of the Division of Taxation
15 shall, annually, in March and September of each year, hold examina-
16 tions of applicants for certification as tax assessor. An applicant
17 for examination shall, not less than 30 days before an examination,
18 present to the director written application on forms provided by
19 the division together with satisfactory proof that the applicant is
20 not less than 21 years of age, is a citizen of the United States, is
21 of good health and free from disabling physical and mental defects,
22 is of good moral character, has obtained a certificate or diploma
23 issued after at least 4 years of study in an approved secondary
24 school or has received an academic education considered and ac-
25 cepted by the Commissioner of Education as fully equivalent, and
26 has graduated from a 4-year course at a college of recognized
27 standing. An applicant who does not meet the college education

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill
is not enacted and is intended to be omitted in the law.

1 requirement may substitute full-time experience in real estate ap-
2 praisal work or experience in property tax assessment work on a
3 year-for-year basis. Such application shall not be considered by
4 the director unless accompanied by payment of a fee in the sum
5 of \$10.00 to the order of the State Treasurer. Examinations shall
6 be written, or both written and oral, shall be of such character as
7 fairly to test and determine the qualifications, fitness and ability
8 of the person tested actually to perform the duties of assessor,
9 and shall be weighted in a manner to be prescribed by the director.

10 2. Upon the successful completion of the examination by an
11 applicant, a tax assessor certificate shall be issued to him, upon
12 the payment of an additional fee of \$25.00 to the order of the State
13 Treasurer.

14 3. The director shall preserve the applications, test papers and
15 other work, except such as may be returned to the applicants and
16 shall keep a record of the results of the examinations and the date
17 of issuance of tax assessor certificates. After 10 years, such records
18 may at the discretion of the director be destroyed.

19 4. In the case of an applicant who, on or after effective date
20 of this act but not later than June 30, 1969, while actually in office
21 as an assessor or performing the duties of an assessor, whether
22 in the classified or unclassified service under Title 11, Civil Serv-
23 ice, or in a municipality which has not adopted Title 11, Civil Serv-
24 ice, shall furnish proof that he has received certificates indicating
25 satisfactory completion on or before June 30, 1969 of training
26 courses heretofore designated as Principles of Municipal Assessing
27 I and Principles of Municipal Assessing II, or such other training
28 courses as are certified as their equivalent by Rutgers, the State
29 University, the director shall issue to such applicant a tax assessor
30 certificate without examination, upon payment of an additional
31 fee of \$25.00 to the order of the State Treasurer.

32 5. Any tax assessor certificate may be revoked or suspended by
33 the director for dishonest practices, or willful or intentional failure,
34 neglect or refusal to comply with the constitution and laws relat-
35 ing to the assessment and collection of taxes, or other good cause.
36 No certificate shall be revoked or suspended except upon a proper
37 hearing before the director or his designee after due notice. If the
38 tax assessor certificate of a person serving as assessor shall be
39 revoked, such person shall be removed from office by the director,
40 his office shall be declared vacant, and such person shall not be
41 eligible to hold that office for a period of 5 years from the date
42 of his removal.

43 6. Except as herein otherwise provided, no person shall on and

1 after July 1, 1971, be appointed or reappointed, or elected or re-
2 elected, as tax assessor in any municipality in this State unless
3 he shall hold a tax assessor certificate. The foregoing limitation
4 as to reappointment or re-election shall not apply to an assessor
5 who shall have served continuously in office from *~~January 1,~~
6 ~~1967~~* *July 1, 1967* to the date of reappointment or re-election.
7 In the case of a candidate for election as municipal tax assessor
8 for a term commencing on or after July 1, 1971, other than a candi-
9 date for re-election who shall have served continuously in office
10 from *~~January 1, 1967~~* *July 1, 1967* to the date designated for
11 inclusion on the ballot, the municipal clerk shall not certify the
12 name of such person for inclusion on the ballot as a candidate unless
13 there shall be filed with the municipal clerk proof that such person
14 is the holder of a valid tax assessor certificate.

15 7. Notwithstanding the provisions of any other law to the con-
16 trary, every person

17 (1) who, upon reappointment or re-election subsequent to
18 having received a tax assessor certificate and having served
19 as tax assessor or performed the duties of assessor for not
20 less than 4 consecutive years immediately prior to such reap-
21 pointment or re-election, or

22 (2) who, on or before June 30, 1969, shall have received a
23 tax assessor certificate while actually in office as assessor or
24 performing the duties of an assessor, and who, on or before
25 June 30, 1969, shall have served as assessor or performed the
26 duties of assessor for not less than 4 consecutive years,

27 shall hold his position during good behavior and efficiency notwith-
28 standing that such reappointment or re-election was for a fixed
29 term of years, and he shall not be removed therefrom for political
30 reasons but only for good cause shown and after a proper hearing
31 before the director or his designee after due notice. In municipali-
32 ties operating under forms of government where the assessor
33 served at the pleasure of the appointing authority for an unlimited
34 term of office, receipt of a tax assessor certificate and continuance
35 in service as assessor after completion of 4 consecutive years of
36 service shall be deemed the equivalent of reappointment. The pro-
37 visions of this section shall apply to every person actually in office
38 as assessor or performing the duties of an assessor whether in the
39 classified service under Title 11, Civil Service, or in a municipality
40 which has not adopted Title 11, Civil Service.

41 8. On and after July 1, 1969 no assessor shall acquire tenure of
42 office under any law of this State unless he shall have received a
43 tax assessor certificate. Nothing herein contained shall be con-

1 strued to affect tenure of office theretofore acquired nor to affect
2 in any way the unexpired term of office of any assessor theretofore
3 appointed or elected, nor shall any provision herein make void or
4 change any provision of Title 11, Civil Service, nor any of the
5 provisions of any other tenure of office act, except with respect to
6 the acquisition of tenure by an assessor subsequent to June 30, 1969.

7 9. No person shall be eligible to hold the office of joint municipal
8 tax assessor unless he shall be the holder of a tax assessor certifi-
9 cate.

10 10. The director may promulgate such rules and regulations and
11 prescribe such forms as he shall deem necessary to implement
12 this act.

13 11. There is hereby appropriated to the Division of Taxation in
14 the Department of the Treasury the sum of \$25,000.00 to carry out
15 the purposes of this act for the fiscal year ending June 30, 1968.

16 12. This act shall take effect immediately.

FISCAL NOTE TO
SENATE, No. 250

STATE OF NEW JERSEY

DATED: APRIL 7, 1966

Senate Bill No. 250 provides for the qualification, certification and examination of tax assessors. It would require that no assessor, on or after July 1, 1968, shall acquire tenure of office unless he shall have received a tax assessor's certificate, and it appropriates \$25,000.00 to carry out the purposes of this act.

✓ The bill is designed to implement the recommendations made in the Report of the Committee to Study the Training of Tax Assessors in New Jersey.

The Department of the Treasury estimates that in the fiscal year 1966-67, administrative costs would be \$25,000.00 and revenue would be \$10,000.00 leaving a net deficit of \$15,000.00. For the fiscal year 1967-68, administrative costs are estimated to be \$15,000.00, revenues would be \$5,000.00, for an estimated deficit of \$10,000.00.

In compliance with written request received, there is hereby submitted a fiscal estimate for the above bill, pursuant to P. L. 1962, c. 27.

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Bill For Hughes

The State Assessors Association has been seeking legislation for three years aimed at upgrading assessors' qualifications with an incentive of tenure. The association has almost achieved its goal.

The Assembly yesterday joined the Senate and approved a bill which will do just that.

The bill now before the governor, ultimately would require most elected and appointed assessors to be state certified. He is expected to sign it.

The bill offers tenure to assessors who complete state courses and pass examinations. They are often applicants with four years of college training or equivalent experience in appraisal or assessing work.

Assessors in office need not take the test if they complete the course by June 30, 1969. They would get tenure then if they had served four years in the job.

Tenure would be granted to other certified assessors after appointment or election to a second four-year term.

Anyone wanting the office after July 1, 1971 would be required to hold a certificate, except assessors serving time from January 1, 1966 until that time. They could continue to serve without tenure.

The bill was blocked in the assembly for two successive years until it passed in 1965, but the Senate blocked it.

A study committee recommended the bill in 1964 but also proposed that assessors no longer be elected. Approximately one-third of the assessors are elected.

To Update

ASSESSORS

A bill aimed at raising the qualification of assessors, with the incentive of tenure, appears to be moving toward the New Jersey law books.

The legislation has cleared the Senate, where it died in 1966, and been sent to the Assembly, where it passed last year for the first time.

Assessors in the gallery applauded yesterday as the Senate approved the bill 27-0.

Atlantic County Senator Frank Farley, who delayed action last year, complained that the bill would impose a cost burden on small municipalities.

Farley said they would be unable to pay the salaries of qualified assessors.

The bill offers tenure to assessors who complete state courses and become certified.

Examinations are open to assessors with four years of college training or equivalent experience in appraisal or assessing work.

Assessors in office need not take the test if they complete the course by June 30, 1969. They would get tenure then if they had served four years.

Tenure would be granted to other certified assessors after appointment or election to a second four-year term.

And anyone wanting the office after July 1, 1971, would be required to hold a certificate, except assessors serving time from January 1, 1966 until that time. They could continue to serve without tenure.

Assessor Examinations

The man who decides how much to tax real estate will have to be trained for his complex job under a bill moving through the New Jersey Legislature.

The Assembly yesterday sent the Senate a bill permitting the state to examine and certify holders of the sensitive office. The vote was 44-3.

The move was recommended in October 1964 by a special state committee and has been endorsed by the State Assessors Association.

However, the committee recommended an end to assessor elections in New Jersey. The bill does not go that far.

To take the exam, the bill says, assessors will need four years of college training or equivalent experience in appraisal or assessing work.

Only those in office as of last September 30 who attain recognition from the municipal assessors society by next December 31 will be certified without exam.

Tenure will be granted to a certified assessor after appointment or election to his second four-year term or completion of his second.