

54:3-2 and 54:3-7

LEGISLATIVE HISTORY CHECKLIST

NJSA 54:3-2 and 54:3-7 (County Tax Board Commissioners--training course--extend time for completion)

LAWS 1981 CHAPTER 192

Bill No. A3526

Sponsor(s) Doyle

Date Introduced June 15, 1981

Committee: Assembly -----

Senate -----

Amended during passage Yes ~~No~~ Amendments during passage

Date of Passage: Assembly June 25, 1981

Senate June 29, 1981

Date of approval June 30, 1981

denoted by asterisks
Substituted for S3281
(not attached since
identical to S3281)

Following statements are attached if available:

Sponsor statement Yes ~~No~~

Committee Statement: Assembly Yes ~~No~~

Senate Yes ~~No~~

Fiscal Note Yes ~~No~~

Veto Message Yes ~~No~~

Message on signing Yes ~~No~~

Following were printed:

Reports Yes ~~No~~

Hearings Yes ~~No~~

Also attached: Assembly
amendment, adopted 6-25-81
(with statement)

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192 1081
6-30-81

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ASSEMBLY, No. 3526

STATE OF NEW JERSEY

INTRODUCED JUNE 15, 1981

By Assemblyman DOYLE

(Without Reference)

AN ACT concerning county boards of taxation and amending
R. S. 54:3-2 and R. S. 54:3-7.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. R. S. 54:3-2 is amended to read as follows:

2 54:3-2. Each board shall, as heretofore, be known as the
3 county board of taxation, and be composed of three
4 members, except as hereinafter provided, to be appointed by the
5 Governor by and with the advice and consent of the Senate. Each
6 member shall be a resident and citizen of the county in and for
7 which he is appointed. Members shall be chosen because of their
8 special qualifications, knowledge and experience in matters con-
9 cerning the valuation and taxation of property, particularly of
10 real property. At no time shall more than two of the members
11 belong to the same political party. In counties of the first class
12 there shall be five members of whom no more than three shall
13 belong to the same political party. Each member shall, within 18
14 months of appointment, furnish proof that he has received certifi-
15 cates indicating satisfactory completion of training courses desig-
16 nated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) or that he
17 possesses an assessor's certificate issued pursuant to P. L. 1967,
18 c. 44, as supplemented. Each member serving on the effective date
19 of this amendatory and supplementary act shall furnish such
20 proof within **[18 months]** ***[36]*** *30* months of such effective date,
21 if **[18 months]** ***[36]*** *30* months or more of his term are remain-
22 ing thereafter.

23 If any member so required does not furnish such proof within
24 said 18-month period, or ***[36]*** *30*-month period for any member
25 serving on the effective date of P. L. 1979, c. 499, the county tax
26 administrator shall immediately notify the president of the county

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

29 ence of such vacancy. The Governor shall thereupon appoint, with
 30 the advice and consent of the Senate, a different citizen and resi-
 31 dent of the relevant county to fill such position for the unexpired
 32 term.

1 2. R. S. 54:3-7 is amended to read as follows:

2 54:3-7. a. Each county board shall appoint a county tax ad-
 3 ministrator, who shall hold office for a term of 3 years, and who
 4 shall, subject to the personnel policies adopted by the governing
 5 body of the county, appoint such clerical assistants as may be
 6 necessary.

7 b. After the effective date of this amendatory and supplemen-
 8 tary act, any person holding the office of county tax administrator
 9 shall devote full-time to his duties; provided, however, that any
 10 person currently holding office as a county board secretary may,
 11 at the option of the appointing authority, continue to serve on a
 12 part-time basis provided he holds or obtains prior to **[January]**
 13 *July 1, 1981* a tax assessor certificate.

14 c. After the effective date of this amendatory and supplementary
 15 act, no person shall be newly appointed as county tax administrator
 16 unless he shall hold a tax assessor certificate issued by the Director
 17 of Taxation pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 *et seq.*).

18 *d. If any county board secretary required to hold or obtain a*
 19 *tax assessor's certificate pursuant to subsection b. of this section*
 20 *does not submit proof thereof prior to the required date, the county*
 21 *tax board shall immediately declare the position vacant and notify*
 22 *the county governing body and the Director of Taxation of the*
 23 *existence of such vacancy. The county tax board shall then appoint*
 24 *a county tax administrator subject to the provisions of subsection*
 25 *c. of this section.*

1 3. This act shall take effect immediately and shall be retroactive
 2 to January 1, 1980.

STATEMENT

This bill amends R. S. 54:3-2 to permit each county tax board commissioner who was in office on January 1, 1980, the effective date of P. L. 1979, c. 499, an additional 18 months beyond July 1, 1981 to complete the three training courses designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28). This amendment does not change the 18-month period during which commissioners appointed subsequent to January 1, 1980 must complete the course requirements.

This extension of time is deemed necessary in order to provide the county tax board commissioners who were in office on January

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1, 1980 sufficient time to complete all three courses. There are presently approximately 30 county tax board commissioners who may not meet the course requirements by July 1, 1981. Because the courses were sometimes taught at inconvenient hours and distant locations, various commissioners were unable to complete the three courses within the 18-month period allotted by P. L. 1979, c. 499. Under present law, without this amendment, any commissioner who was in office on January 1, 1980 and has not completed the three courses designated in section 4 of P. L. 1967, c. 44 (C. 54:1-35.28) by July 1, 1981 will be removed from office. In order to avoid the removal of a large group of commissioners and thereby undermine the ability of the county tax boards to efficiently and properly hear and determine the numerous tax appeals that will be filed in the 1981 tax year, it is critical to amend the statute to allow the affected commissioners an additional reasonable time to complete the required courses.

The amendment to R. S. 54:3-7 permits county tax board administrators, who held office as part-time secretaries on the effective date of P. L. 1979, c. 499, with 6 additional months to obtain a tax assessor certificate in order to continue to serve on a part-time basis if so allowed by the appointing authority. The total time allowed to obtain the certificate under this amendment is 18 months. This amendment does not change the requirement that all newly-appointed full-time tax administrators must possess a tax assessor certificate at the time of appointment.

When the Legislature determined in P. L. 1979, c. 499 to significantly upgrade the salaries, title and responsibilities of the county tax board secretaries by establishing the position of county tax administrator, it recognized that the legislation significantly strengthened the role of the position in the tax administrative structure of the counties. Under P. L. 1979, c. 499, the county tax administrator is responsible for the administrative functions of the county tax board and directs professionally certified assessors of the taxing districts in the county in the performance of their duties. The tax administrator also prepares the county equalization table for board approval. These duties demand professional qualifications which are at least equal to the qualifications of the assessors supervised by the county tax board.

Subsection d. of the amendment establishes a procedure for declaring vacancies in the position of part-time tax administrator in the event such individual fails to qualify by July 1, 1981. This procedure conforms to the procedure applicable with regard to the removal of county board commissioners under R. S. 54:3-2.

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ASSEMBLY AMENDMENTS TO
ASSEMBLY, No. 3526

STATE OF NEW JERSEY

ADOPTED JUNE 25, 1981

Amend page 1, section 1, line 20, omit "36", insert "30".

Amend page 1, section 1, line 21, omit "36", insert "30".

Amend page 1, section 1, line 23, omit "36", insert "30".

STATEMENT

The purpose of these amendments is to bring Assembly Bill No. 3526 into conformity with Senate Bill No. 3281.

FOR IMMEDIATE RELEASE

FOR FURTHER INFORMATION

JULY 6, 1981

KATHRYN FORSYTH

A-3526, which makes two changes in the existing law regarding qualifications for county tax officials, was signed on June 30, 1981.

Acting Governor Joseph P. Merlino signed the measure on behalf of Governor Brendan Byrne, who was out of the State at the time. Due to an error on the part of the Governor's Press Office, no press release was issued.

The bill permits each county tax board commissioner who was in office on January 1, 1980, an additional 18 months to complete the training courses required under Section 4 of P.L. 1967, C. 44. Commissioners appointed after January 1, 1980, will not receive the extension and still must complete the courses in 18 months.

Approximately 30 tax commissioners are affected by this extension.

The bill also permits county tax board administrators who held office as part-time secretaries on January 1, 1980, an additional six months from January 1, 1981, to obtain a tax assessor certificate in order to continue to serve on a part-time basis if allowed by the appointing authority.

Finally, it establishes a procedure for declaring vacancies in the position of part-time tax administrator in the event that such individual fails to qualify by July 1, 1981.

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