

40A: 9-141 et al

LEGISLATIVE HISTORY CHECKLIST

HJSA 40A:9-141 et al. (Tax collectors--appointment and certification procedure)

LAWS OF 1979 CHAPTER 384

Bill No. A3372

Sponsor(s) McConnell and others

Date Introduced June 11, 1979

Committee: Assembly Taxation

Senate County & Municipal Government

Amended during passage Yes Amendments during passage denoted by asterisks

Date of Passage: Assembly Nov. 26, 1979

Senate Jan. 3, 1980

Date of approval Feb. 5, 1980

Following statements are attached if available:

Sponsor statement	Yes	<input checked="" type="checkbox"/>
Committee Statement: Assembly	Yes	<input checked="" type="checkbox"/>
Senate	Yes	<input checked="" type="checkbox"/>
Fiscal Note	<input checked="" type="checkbox"/>	No
Veto message	<input checked="" type="checkbox"/>	No
Message on signing	<input checked="" type="checkbox"/>	No
Following were printed:		
Reports	<input checked="" type="checkbox"/>	No
Hearings	<input checked="" type="checkbox"/>	No

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ASSEMBLY, No. 3372

STATE OF NEW JERSEY

INTRODUCED JUNE 11, 1979

By Assemblywoman McCONNELL, Assemblymen STOCKMAN,
JANISZEWSKI, BURSTEIN and HERMAN

Referred to Committee on Taxation

AN ACT concerning municipal tax collectors, amending N. J. S.
40A:9-141, 40A:9-142, 40A:9-144***[**, 40A:9-144.1**]*** and
40A:9-145 *repealing N. J. S. 40A:9-144.1* and supplementing
Title 40A of the New Jersey Statutes.

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

1 1. (New section) As used in this act:

2 a. "Director" means the Director of the Division of Local
3 Government Services; and,

4 b. "Tax collector" means ***[any]*** **the** official charged with the
5 duty of collecting taxes upon real and personal property in a
6 municipality.

1 2. (New section) Commencing on the effective date of this act, the
2-3 director shall hold examinations semi-annually, and at such other
4 times as he may determine appropriate, for certification as tax
5 collector. An applicant for examination shall furnish proof to the
6 director, not less than 30 days before an examination, that the
7 applicant is not less than 21 years of age, is a citizen of the
8 United States, is of good moral character, has obtained a certificate
9 or diploma issued after at least 4 years of study in an approved
10 secondary school or has received an academic education considered
11 and accepted by the Commissioner of Education as fully equivalent,
12 and has graduated from a 4 year course at an institution of higher
13 education of recognized standing. An applicant who does not meet
14 the college education requirement may substitute on a year-for-year
15 basis full-time experience in tax collection or accounting. An
16 applicant who does not meet the college education or full-time
17 experience requirements may substitute certificates of completion
18 of municipal tax collection I, II and III courses offered through
19 Rutgers, The State University. The proofs required pursuant to this
20 section shall be provided on such application forms and in such
21 manner as shall be prescribed by the director. Each completed

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

22 application form shall be accompanied by a fee in the amount of
 23 \$10.00 to the order of the State Treasurer. Examinations shall be
 24 written, or both written and oral, and shall be of such character as
 25 fairly to test and determine the qualifications, fitness and ability of
 26 the person tested to actually perform the duties of tax collector.

1 3. (New section) Upon the successful completion of the examina-
 2 tion by an applicant, a tax collector certificate shall be issued to
 3 him, upon the payment of an additional fee of \$25.00 to the order
 4 of the State Treasurer.

1 *4. (New section) Upon payment of a fee of \$25.00 to the order
 2 of the State Treasurer, the director shall issue a tax collector
 3 certificate without examination under the following conditions:

4 a. An applicant who, on or after the effective date of this act but
 5 not later than December 31, 1981, while actually in office as a
 6 collector, and having obtained tenure pursuant to 40A:9-145, shall
 7 furnish proof that he has served as a coadjutant faculty member
 8 instructor of training courses designated as Principles of Municipi-
 9 pal Tax Collection and Advanced Tax Collection—Tax Sales
 10 offered through Rutgers, The State University; or,

11 b. An applicant who, on or after the effective date of this act but
 12 not later than December 31, 1981, while actually in office as a
 13 collector, and having obtained tenure pursuant to 40A:9-145, shall
 14 furnish proof that he has received certificates indicating satis-
 15 factory completion of training courses designated as Principles of
 16 Municipal Tax Collection and Advanced Tax Collection—Tax Sales
 17 offered through Rutgers, The State University.

18 The provisions of this section shall apply to every person actu-
 19 ally in office as tax collector performing the duties of tax collector
 20 whether or not in the classified service under Title 11 of the Revised
 21 Statutes (Civil Service), and shall expire on December 31, 1982.*

1 ***[4.]*** *5.* (New section) Any tax collector certificate may be
 2 revoked or suspended by the director for dishonest practices, or
 3 willful or intentional failure, neglect or refusal to comply with the
 4 Constitution of the State of New Jersey or laws relating to the col-
 5 lection of taxes, or other good cause. The governing body or chief
 6 executive officer of any municipality may request a review by the
 7 director of the behavior or practices of a certified tax collector. No
 8 certificate shall be revoked or suspended except upon a proper
 9 hearing before the director or his designee after due notice. If
 10 the tax collector certificate of a person serving as tax collector
 11 shall be revoked, such person shall be removed from office by the
 12 director, his office shall be declared vacant, and such person shall

13 not be eligible to hold that office, nor may he make application for
 14 recertification, for a period of 5 years from the date of such
 15 revocation.

1 ***[5.]*** *6.* (New section) No person shall serve as a tax collector
 2 who is a member of the governing body of a municipality.

1 ***[6.]*** *7.* (New section) Commencing January 1, 1982, no per-
 2 son shall be appointed or reappointed as tax collector in any
 3 municipality of this State unless he shall hold a tax collector
 4 certificate issued pursuant to section 3 *or 4* of this act.

1 ***[7.]*** *8.* (New section) Notwithstanding the provisions of any
 2 other law to the contrary, any person who:

3 a. Shall be reappointed tax collector subsequent to having
 4 received a tax collector certificate pursuant to section 3 *or 4* of
 5 this act and having served as tax collector or performed the duties
 6 of tax collector for not less than 4 consecutive years immediately
 7 prior to such reappointment; or,

8 b. Shall have***[**, on or before December 31, 1981,**]*** acquired
 9 tenure ***[**pursuant to N. J. S. 40A:9-145**]***; shall hold his ***[**posi-
 10 tion**]*** *office* during good behavior and efficiency, notwithstanding
 11 that such reappointment was for a fixed term of years; and he shall
 12 not be removed therefrom for political reasons but only for good
 13 cause shown and after a proper hearing before the director or his
 14 designee ***[**after due notice**]***. **The removal of a municipal tax*
 15 *collector shall be only upon a written complaint setting forth with*
 16 *specificity the charge or charges against him. The complaint shall*
 17 *be filed with the municipal clerk and the director and a certified copy*
 18 *thereof shall be served upon the person so charged, with notice of a*
 19 *designated hearing date before the director or his designee, which*
 20 *shall be not less than 30 days nor more than 60 days from the date*
 21 *of service of the complaint. Such date may be extended by the*
 22 *Superior Court for good cause shown upon the application of either*
 23 *party. The person so charged and the complainant shall have the*
 24 *right to be represented by counsel and the power to subpoena*
 25 *witnesses and documentary evidence together with discovery pro-*
 26 *ceedings*. The provisions of this section shall apply to every*
 27 *person actually in office as tax collector or performing the duties*
 28 *of tax collector whether or not in the classified service under*
 29 *Title 11 of the Revised Statutes (Civil Service).*

1 ***[8.]*** *9.* (New section) Commencing January 1, 1982, no tax
 2 collector shall acquire tenure of office under any law of this State
 3 unless he holds a tax collector certificate issued pursuant to sec-
 4 tion 3 *or 4* of this act. Nothing contained in this act shall be

5 construed to affect tenure of office theretofore acquired nor to affect
6 in any way the unexpired term of office of any tax collector
7 theretofore appointed or elected, nor to affect any provision of
8 Title 11 of the Revised Statutes (Civil Service) or any other law
9 providing for tenure of office, except with respect to the acquisition
10 of tenure by a tax collector on or after January 1, 1982.

1 ***[9.]*** *10.* (New section) The provisions of any other law to
2 the contrary notwithstanding, comencing on the effective date of
3 this act, all tax collectors shall hold office by virtue of appointment
4 pursuant to the provisions of N. J. S. 40A:9-141 and 40A:9-142,
5 except as otherwise provided in sections ***[10.]*** *11* and ***[11.]***
6 *12* of this act.

1 ***[10.]*** *11.* (New section) All tax collectors holding office on
2 the effective date of this act shall continue in office until their suc-
3 cessors are appointed in the manner provided by N. J. S. 40A:9-141
4 and 40A:9-142.

1 ***[11.]*** *12.* (New section) Nothing contained in this act or in
2 any other statute shall prevent any tax collector who upon the
3 effective date of this act holds office by virtue of his election thereto,
4 from acquiring tenure upon being appointed thereto after the
5 effective date of this act, if he otherwise qualifies for such tenure
6 pursuant to this act or pursuant to N. J. S. 40A:9-144 or 40A:9-145.

1 ***[12.]*** *13.* N. J. S. 40A:9-141 is amended to read as follows:
2 40A:9-141. ***[The]*** **Notwithstanding any other law the** gov-
3 erning body *or chief executive, as shall be appropriate to the form*
4 *of government* of **[every]** the municipality**],** unless otherwise pro-
5 vided by law**],** by ordinance, shall provide for the appointment **[or**
6 election**]** of a municipal tax collector and ***[fix his]*** **the**
7 compensation *of said tax collector shall be fixed in the manner*
8 *otherwise provided by law**. The office of municipal tax collector
9 and municipal treasurer, or municipal clerk may be held by the
10 same person.

1 ***[13.]*** *14.* N. J. S. 40A:9-142 is amended to read as follows:
2 40A:9-142. Every municipal tax collector shall hold his office
3 for a term of 4 years from the first day of January next following
4 his **[election or]** appointment. Vacancies other than due to ex-
5 piration of term shall be filled by appointment for the unexpired
6 term **[or until the earlier election and qualification of a successor]**.

7 Nothing herein contained shall affect any of the provisions of
8 Title 11 (Civil Service) of the Revised Statutes.

1 *~~[14.]~~* *15.* N. J. S. 40A:9-144 is amended to read as follows:
2 40A:9-144. **[Whenever]** *On or before December 31, 1981, when-*
3 *ever* a person has or shall have held the office of municipal tax
4 collector for 10 consecutive years, the governing body of the mu-
5 nicipality may grant tenure in office to such person. In the event
6 the governing body fails to grant tenure in office to a municipal
7 tax collector who has held that office for 10 consecutive years, a
8 petition may be filed for a referendum vote on the question of
9 whether the collector of taxes shall continue to hold office during
10 good behavior and efficiency, and shall not be removed therefrom
11 except for just cause and then only after public hearing upon a
12 written complaint setting forth the charge or charges against him.
13 The petition shall be signed by at least 10% of the registered
14 voters of the municipality and filed with the municipal clerk. Upon
15 the filing of the petition the question shall be submitted to the
16 voters at the next general *or regular municipal* election which shall
17 occur not less than 60 days thereafter. The municipal clerk shall
18 cause the question to be placed upon the official ballot to be used
19 at the general election in the manner provided by law in substan-
20 tially the following form: "Shall the collector of taxes continue
21 to hold office during good behavior and efficiency and not be re-
22 moved therefrom except for just cause and then only after public
23 hearing upon a written complaint setting forth the charge or
24 charges against him?"

25 Immediately to the left of the question there shall be printed
26 the words "Yes" and "No", each with a square, in either of which
27 the voter may make a cross (X), or a plus sign (+) or check
28 mark (✓) according to his choice. There shall also be printed
29 the following: "Place a cross (X), or a plus sign (+) or check
30 mark (✓) in one of the above squares indicating your choice."
31 Where voting machines are used, voting thereon shall be equiva-
32 lent to the foregoing.

33 The election shall be held in accordance with the general law
34 relating to public questions to be voted on in a single munici-
35 pality at elections as provided for by Title 19 (Elections) of the
36 Revised Statutes. *No election shall be held pursuant to this sec-*
37 *tion on or after January 1, 1982.*

1 *~~[15.]~~ N. J. S. 40A:9-144.1 is amended to read as follows:
2 40A:9-144.1. Any removal of a municipal tax collector having
3 tenure in office shall be upon a written complaint setting forth the
4 charge or charges against him.

5 The complaint shall be filed with the municipal clerk and a
6 certified copy thereof shall be served upon the person so charged,
7 with notice of a designated hearing date before the members of
8 the governing body, which shall be not less than 10 days from the
9 date of service of the complaint. The said hearing date shall be
10 fixed by resolution of the governing body.

11 The person so charged and governing body shall have the right
12 to be represented by counsel and the power to subpoena witnesses
13 and documentary evidence.

14 The [County] Superior Court [of the county in which said mu-
15 nicipality is located] shall have jurisdiction to review the deter-
16 mination of the governing body which court shall hear the cause
17 de novo and affirm, modify or set aside such determination.

18 The provisions of this section shall be applicable only to persons
19 having acquired tenure of office pursuant to N. J. S. 40A:9-144.]*

1 16. N. J. S. 40A:9-145 is amended to read as follows:

2 40A:9-145. Any person who has held or shall have held the office
3 of tax collector in any municipality for a continuous period of
4 not less than 5 years or who shall be reelected or reappointed to
5 said office upon the completion of one full term of 4 years, upon
6 filing, *on or before December 31, 1981* with the clerk of the munici-
7 pality and with the Division of Local Finance in the Department
8 of Community Affairs a certificate evidencing his satisfactory
9 completion of a course of instruction in the functions and duties
10 of tax collectors approved by the Division of Local Finance as
11 said division shall by regulation provide, shall thereafter continue
12 to hold such office during good behavior and shall not be removed
13 therefrom except for good cause shown after a fair and impartial
14 hearing, notwithstanding that said person was appointed or elected
15 for a fixed term.

16 The term "tax collector" as used herein shall be construed to
17 mean and include the official charged with the duty of collecting
18 taxes upon real and personal property in each municipality.

1 *17. N. J. S. 40A:9-144.1 is repealed effective January 1, 1982.*

1 *17.]* *18.* This act shall take effect **[January 1, 1980]**

2 **immediately**.

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ASSEMBLY, No. 3372

STATE OF NEW JERSEY

INTRODUCED JUNE 11, 1979

By Assemblywoman McCONNELL, Assemblymen STOCKMAN,
JANISZEWSKI, BURSTEIN and HERMAN

Referred to Committee on Taxation

AN ACT concerning municipal tax collectors, amending N. J. S.
40A:9-141, 40A:9-142, 40A:9-144, 40A:9-144.1 and 40A:9-145
and supplementing Title 40A of the New Jersey Statutes.

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

1 1. (New section) As used in this act:

2 a. "Director" means the Director of the Division of Local
3 Government Services; and,

4 b. "Tax collector" means any official charged with the duty of
5 collecting taxes upon real and personal property in a municipality.

1 2. (New section) Commencing on the effective date of this act, the
2-3 director shall hold examinations semi-annually, and at such other
4 times as he may determine appropriate, for certification as tax
5 collector. An applicant for examination shall furnish proof to the
6 director, not less than 30 days before an examination, that the
7 applicant is not less than 21 years of age, is a citizen of the
8 United States, is of good moral character, has obtained a certificate
9 or diploma issued after at least 4 years of study in an approved
10 secondary school or has received an academic education considered
11 and accepted by the Commissioner of Education as fully equivalent,
12 and has graduated from a 4 year course at an institution of higher
13 education of recognized standing. An applicant who does not meet
14 the college education requirement may substitute on a year-for-year
15 basis full-time experience in tax collection or accounting. An
16 applicant who does not meet the college education or full-time
17 experience requirements may substitute certificates of completion
18 of municipal tax collection I, II and III courses offered through
19 Rutgers, The State University. The proofs required pursuant to this
20 section shall be provided on such application forms and in such
21 manner as shall be prescribed by the director. Each completed

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

22 application form shall be accompanied by a fee in the amount of
23 \$10.00 to the order of the State Treasurer. Examinations shall be
24 written, or both written and oral, and shall be of such character as
25 fairly to test and determine the qualifications, fitness and ability of
26 the person tested to actually perform the duties of tax collector.

1 3. (New section) Upon the successful completion of the examina-
2 tion by an applicant, a tax collector certificate shall be issued to
3 him, upon the payment of an additional fee of \$25.00 to the order
4 of the State Treasurer.

1 4. (New section) Any tax collector certificate may be revoked
2 or suspended by the director for dishonest practices, or willful or
3 intentional failure, neglect or refusal to comply with the Consti-
4 tution of the State of New Jersey or laws relating to the collection
5 of taxes, or other good cause. The governing body or chief execu-
6 tive officer of any municipality may request a review by the direc-
7 tor of the behavior or practices of a certified tax collector. No
8 certificate shall be revoked or suspended except upon a proper
9 hearing before the director or his designee after due notice. If
10 the tax collector certificate of a person serving as tax collector
11 shall be revoked, such person shall be removed from office by the
12 director, his office shall be declared vacant, and such person shall
13 not be eligible to hold that office, nor may he make application for
14 recertification, for a period of 5 years from the date of such
15 revocation.

1 5. (New section) No person shall serve as a tax collector who
2 is a member of the governing body of a municipality.

1 6. (New section) Commencing January 1, 1982, no person shall
2 be appointed or reappointed as tax collector in any municipality of
3 this State unless he shall hold a tax collector certificate issued
4 pursuant to section 3 of this act.

1 7. (New section) Notwithstanding the provisions of any other
2 law to the contrary, any person who:

3 a. Shall be reappointed tax collector subsequent to having
4 received a tax collector certificate pursuant to section 3 of this act
5 and having served as tax collector or performed the duties of tax
6 collector for not less than 4 consecutive years immediately prior to
7 such reappointment; or,

8 b. Shall have, on or before December 31, 1981, acquired tenure
9 pursuant to N. J. S. 40A :9-145; shall hold his position during good
10 behavior and efficiency, notwithstanding that such reappointment
11 was for a fixed term of years; and he shall not be removed there-
12 from for political reasons but only for good cause shown and after

13 a proper hearing before the director or his designee after due
14 notice. The provisions of this section shall apply to every person
15 actually in office as tax collector or performing the duties of tax
16 collector whether or not in the classified service under Title 11 of
17 the Revised Statutes (Civil Service).

1 8. (New section) Commencing January 1, 1982, no tax collector
2 shall acquire tenure of office under any law of this State unless
3 he holds a tax collector certificate issued pursuant to section 3 of
4 this act. Nothing contained in this act shall be construed to affect
5 tenure of office theretofore acquired nor to affect in any way the
6 unexpired term of office of any tax collector theretofore appointed
7 or elected, nor to affect any provision of Title 11 of the Revised
8 Statutes (Civil Service) or any other law providing for tenure of
9 office, except with respect to the acquisition of tenure by a tax
10 collector on or after January 1, 1982.

1 9. (New section) The provisions of any other law to the contrary
2 notwithstanding, commencing on the effective date of this act, all
3 tax collectors shall hold office by virtue of appointment pursuant to
4 the provisions of N. J. S. 40A:9-141 and 40A:9-142, except as
5 otherwise provided in sections 10 and 11 of this act.

1 10. (New section) All tax collectors holding office on the effective
2 date of this act shall continue in office until their successors are
3 appointed in the manner provided by N. J. S. 40A:9-141 and
4 40A:9-142.

1 11. (New section) Nothing contained in this act or in any other
2 statute shall prevent any tax collector who upon the effective date
3 of this act holds office by virtue of his election thereto, from ac-
4 quiring tenure upon being appointed thereto after the effective
5 date of this act, if he otherwise qualifies for such tenure pursuant
6 to this act or pursuant to N. J. S. 40A:9-144 or 40A:9-145.

1 12. N. J. S. 40A:9-141 is amended to read as follows:

2 40A:9-141. The governing body *or chief executive, as shall be*
3 *appropriate to the form of government of* [every] the municipal-
4 ity[, unless otherwise provided by law], by ordinance, shall provide
5 for the appointment [or election] of a municipal tax collector and
6 fix his compensation. The office of municipal tax collector and
7 municipal treasurer, or municipal clerk may be held by the same
8 person.

1 13. N. J. S. 40A:9-142 is amended to read as follows:

2 40A:9-142. Every municipal tax collector shall hold his office
3 for a term of 4 years from the first day of January next following
4 his [election or] appointment. Vacancies other than due to ex-

5 piration of term shall be filled by appointment for the unexpired
6 term [or until the earlier election and qualification of a successor].

7 Nothing herein contained shall affect any of the provisions of
8 Title 11 (Civil Service) of the Revised Statutes.

1 14. N. J. S. 40A:9-144 is amended to read as follows:

2 40A:9-144. [Whenever] *On or before December 31, 1981, when-*
3 *ever* a person has or shall have held the office of municipal tax
4 collector for 10 consecutive years, the governing body of the mu-
5 nicipality may grant tenure in office to such person. In the event
6 the governing body fails to grant tenure in office to a municipal
7 tax collector who has held that office for 10 consecutive years, a
8 petition may be filed for a referendum vote on the question of
9 whether the collector of taxes shall continue to hold office during
10 good behavior and efficiency, and shall not be removed therefrom
11 except for just cause and then only after public hearing upon a
12 written complaint setting forth the charge or charges against him.
13 The petition shall be signed by at least 10% of the registered
14 voters of the municipality and filed with the municipal clerk. Upon
15 the filing of the petition the question shall be submitted to the
16 voters at the next *general or regular municipal* election which shall
17 occur not less than 60 days thereafter. The municipal clerk shall
18 cause the question to be placed upon the official ballot to be used
19 at the general election in the manner provided by law in substan-
20 tially the following form: "Shall the collector of taxes continue
21 to hold office during good behavior and efficiency and not be re-
22 moved therefrom except for just cause and then only after public
23 hearing upon a written complaint setting forth the charge or
24 charges against him?"

25 Immediately to the left of the question there shall be printed
26 the words "Yes" and "No", each with a square, in either of which
27 the voter may make a cross (×), or a plus sign (+) or check
28 mark (√) according to his choice. There shall also be printed
29 the following: "Place a cross (×), or a plus sign (+) or check
30 mark (√) in one of the above squares indicating your choice."
31 Where voting machines are used, voting thereon shall be equiva-
32 lent to the foregoing.

33 The election shall be held in accordance with the general law
34 relating to public questions to be voted on in a single munici-
35 pality at elections as provided for by Title 19 (Elections) of the
36 Revised Statutes. *No election shall be held pursuant to this sec-*
37 *tion on or after January 1, 1982.*

1 15. N. J. S. 40A:9-144.1 is amended to read as follows:

2 40A:9-144.1. Any removal of a municipal tax collector having
3 tenure in office shall be upon a written complaint setting forth the
4 charge or charges against him.

5 The complaint shall be filed with the municipal clerk and a
6 certified copy thereof shall be served upon the person so charged,
7 with notice of a designated hearing date before the members of
8 the governing body, which shall be not less than 10 days from the
9 date of service of the complaint. The said hearing date shall be
10 fixed by resolution of the governing body.

11 The person so charged and governing body shall have the right
12 to be represented by counsel and the power to subpoena witnesses
13 and documentary evidence.

14 The [County] Superior Court [of the county in which said mu-
15 nicipality is located] shall have jurisdiction to review the deter-
16 mination of the governing body which court shall hear the cause
17 de novo and affirm, modify or set aside such determination.

18 The provisions of this section shall be applicable only to persons
19 having acquired tenure of office pursuant to N. J. S. 40A:9-144.

1 16. N. J. S. 40A:9-145 is amended to read as follows:

2 40A:9-145. Any person who has held or shall have held the office
3 of tax collector in any municipality for a continuous period of
4 not less than 5 years or who shall be reelected or reappointed to
5 said office upon the completion of one full term of 4 years, upon
6 filing, *on or before December 31, 1981* with the clerk of the munic-
7 ipality and with the Division of Local Finance in the Department
8 of Community Affairs a certificate evidencing his satisfactory
9 completion of a course of instruction in the functions and duties
10 of tax collectors approved by the Division of Local Finance as
11 said division shall by regulation provide, shall thereafter continue
12 to hold such office during good behavior and shall not be removed
13 therefrom except for good cause shown after a fair and impartial
14 hearing, notwithstanding that said person was appointed or elected
15 for a fixed term.

16 The term "tax collector" as used herein shall be construed to
17 mean and include the official charged with the duty of collecting
18 taxes upon real and personal property in each municipality.

1 17. This act shall take effect January 1, 1980.

STATEMENT

A3372 1979

The purpose of this bill is to provide for the appointment, and
to eliminate the election, of tax collectors in the State. At the
same time the bill provides for a certification procedure for tax

collectors, similar to that now required for tax assessors pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.). The certification procedure would be phased in so that commencing January 1, 1982 no tax collector could be appointed or reappointed or acquire tenure unless he has acquired certification under this act. The bill provides for the protection of tenure rights acquired prior to December 31, 1981 under N. J. S. 40A:9-144 or 40A:9-145, but would prohibit acquisition of tenure under those statutes after January 1, 1982.

ASSEMBLY COMMITTEE ON TAXATION

STATEMENT TO

ASSEMBLY, No. 3372

with committee amendments

STATE OF NEW JERSEY

DATED: JULY 31, 1979

The purpose of this bill is to provide for the appointment, and to eliminate the election, of all tax collectors in the State. At the same time the bill provides for a certification procedure for tax collectors to ensure the qualifications of those who may hold the office, similar to that now required for tax assessors pursuant to P. L. 1967, c. 44 (C. 54:1-35.25 et seq.). The certification procedure would be phased in so that commencing January 1, 1982, no tax collector could be appointed or reappointed or acquire tenure unless he has acquired certification under this act. The bill provides for the protection of tenure rights acquired prior to December 31, 1981, under N. J. S. 40A :9-144 or 40A :9-145, but would prohibit acquisition of tenure under those statutes after January 1, 1982.

COMMITTEE AMENDMENTS:

Committee amendments were adopted after recommendations from the Tax Collectors and Treasurers Association of New Jersey.

In the first instance, amendments established a "grandfathering" regarding examination for certification for tax collectors who have obtained tenure while actually in office as tax collector and who shows proof that he has served as a coadjutant faculty member instructor of training courses, or, who has completed courses, designated as Principles of Municipal Tax Collection and Advanced Tax Collection-Tax Sales offered through Rutgers, The State University, all not later than December 31, 1981.

Further, the section providing for removal of a tax collector from office for good cause is expanded to establish a specific complaint procedure, giving to the Director of the Division of Local Government Services the authority to hear and determine all complaints against a tax collector. Current law, in certain instances, places this authority on the governing body.

The issue of required residency for a tax collector was discussed. The suggestion was made that the tax collector should not be subject to a residency requirement, and amendments were offered to exempt the tax collector from the current law regarding residency. The com-

mittee, after due consideration, notes that the residency requirement has been recently (P. L. 1978, c. 63) determined by the Legislature, giving the local governing body the authority to determine residency requirements. The committee endorses that concept and does not adopt amendments specifically exempting tax collectors from a residency requirement.

COMMITTEE POSITION:

The further professionalization of the office of tax collector accomplished by this bill is unanimously endorsed by the Assembly Committee on Taxation. This bill has received the endorsement of the Tax Collectors and Treasurers Association of New Jersey and the Division of Local Government Services in the Department of Community Affairs.

ASSEMBLY COMMITTEE AMENDMENTS TO
ASSEMBLY, No. 3372

STATE OF NEW JERSEY

ADOPTED NOVEMBER 19, 1979

Amend page 1, title, line 2, omit “, 40A:9-144.1”.

Amend page 1, title, line 2, after “40A:9-145”, insert “, repealing N. J. S. 40A:9-144.1”.

Amend page 1, section 1, line 4, omit “any”, insert “the”.

Amend page 2, section 3, after line 4, insert new section 4 as follows:

“4. (New section) Upon payment of a fee of \$25.00 to the order of the State Treasurer, the director shall issue a tax collector certificate without examination under the following conditions:

a. An applicant who, on or after the effective date of this act but not later than December 31, 1981, while actually in office as a collector, and having obtained tenure pursuant to 40A:9-145, shall furnish proof that he has served as a coadjutant faculty member instructor of training courses designated as Principles of Municipal Tax Collection and Advanced Tax Collection—Tax Sales offered through Rutgers, The State University; or,

b. An applicant who, on or after the effective date of this act but not later than December 31, 1981, while actually in office as a collector, and having obtained tenure pursuant to 40A:9-145, shall furnish proof that he has received certificates indicating satisfactory completion of training courses designated as Principles of Municipal Tax Collection and Advanced Tax Collection—Tax Sales offered through Rutgers, The State University.

The provisions of this section shall apply to every person actually in office as tax collector performing the duties of tax collector whether or not in the classified service under Title 11 of the Revised Statutes (Civil Service), and shall expire on December 31, 1982.”.

Amend page 2, section 4, line 1, omit “4.”, insert “5.”.

Amend page 2, section 5, line 1, omit “5.”, insert “6.”.

Amend page 2, section 6, line 1, omit “6.”, insert “7.”.

Amend page 2, section 6, line 4, after “3”, insert “or 4”.

Amend page 2, section 7, line 1, omit “7.”, insert “8.”.

Amend page 2, section 7, line 4, after “3”, insert “or 4”.

Amend page 2, section 7, line 8, omit “, on or before December 31, 1981,”.

Amend page 2, section 7, line 9, omit "pursuant to N. J. S. 40A:9-145"; omit "position", insert "office".

Amend page 3, section 7, lines 13-14, omit "after due notice", insert "The removal of a municipal tax collector shall be only upon a written complaint setting forth with specificity the charge or charges against him. The complaint shall be filed with the municipal clerk and the director and a certified copy thereof shall be served upon the person so charged, with notice of a designated hearing date before the director or his designee, which shall be not less than 30 days nor more than 60 days from the date of service of the complaint. Such date may be extended by the Superior Court for good cause shown upon the application of either party. The person so charged and the complainant shall have the right to be represented by counsel and the power to subpoena witnesses and documentary evidence together with discovery proceedings".

Amend page 3, section 8, line 1, omit "8.", insert "9.".

Amend page 3, section 8, line 3, after "3", insert "or 4".

Amend page 3, section 9, line 1, omit "9.", insert "10.".

Amend page 3, section 9, line 5, omit "10", insert "11"; omit "11", insert "12".

Amend page 3, section 10, line 1, omit "10.", insert "11.".

Amend page 3, section 11, line 1, omit "11.", insert "12.".

Amend page 3, section 12, line 1, omit "12.", insert "13.".

Amend page 3, section 12, line 2, after "40A:9-141.", omit "The" and insert "Notwithstanding any other law the".

Amend page 3, section 12, line 6, omit "fix his", insert "the"; after "compensation", insert "of said tax collector shall be fixed in the manner otherwise provided by law".

Amend page 3, section 13, line 1, omit "13.", insert "14.".

Amend page 4, section 14, line 1, omit "14.", insert "15.".

Amend pages 4-5, section 15, lines 1-19, delete in their entirety.

Amend page 5, section 16, after line 18, insert new section 17 as follows:

"17. N. J. S. 40A:9-144.1 is repealed effective January 1, 1982.".

Amend page 5, section 17, line 1, omit "17.", insert "18.".

[OFFICIAL COPY REPRINT]

ASSEMBLY, No. 3372

STATE OF NEW JERSEY

INTRODUCED JUNE 11, 1979

By Assemblywoman McCONNELL, Assemblymen STOCKMAN,
JANISZEWSKI, BURSTEIN and HERMAN

Referred to Committee on Taxation

AN ACT concerning municipal tax collectors, amending N. J. S.
40A:9-141, 40A:9-142, 40A:9-144***[**, 40A:9-144.1]* and
40A:9-145 *repealing N. J. S. 40A:9-144.1* and supplementing
Title 40A of the New Jersey Statutes.

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

1 1. (New section) As used in this act:

2 a. "Director" means the Director of the Division of Local
3 Government Services; and,

4 b. "Tax collector" means ***[any]*** *the* official charged with the
5 duty of collecting taxes upon real and personal property in a
6 municipality.

1 2. (New section) Commencing on the effective date of this act, the
2-3 director shall hold examinations semi-annually, and at such other
4 times as he may determine appropriate, for certification as tax
5 collector. An applicant for examination shall furnish proof to the
6 director, not less than 30 days before an examination, that the
7 applicant is not less than 21 years of age, is a citizen of the
8 United States, is of good moral character, has obtained a certificate
9 or diploma issued after at least 4 years of study in an approved
10 secondary school or has received an academic education considered
11 and accepted by the Commissioner of Education as fully equivalent,
12 and has graduated from a 4 year course at an institution of higher
13 education of recognized standing. An applicant who does not meet
14 the college education requirement may substitute on a year-for-year
15 basis full-time experience in tax collection or accounting. An
16 applicant who does not meet the college education or full-time
17 experience requirements may substitute certificates of completion
18 of municipal tax collection I, II and III courses offered through
19 Rutgers, The State University. The proofs required pursuant to this
20 section shall be provided on such application forms and in such
21 manner as shall be prescribed by the director. Each completed

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

22 application form shall be accompanied by a fee in the amount of
 23 \$10.00 to the order of the State Treasurer. Examinations shall be
 24 written, or both written and oral, and shall be of such character as
 25 fairly to test and determine the qualifications, fitness and ability of
 26 the person tested to actually perform the duties of tax collector.

1 3. (New section) Upon the successful completion of the examina-
 2 tion by an applicant, a tax collector certificate shall be issued to
 3 him, upon the payment of an additional fee of \$25.00 to the order
 4 of the State Treasurer.

1 *4. (New section) Upon payment of a fee of \$25.00 to the order
 2 of the State Treasurer, the director shall issue a tax collector
 3 certificate without examination under the following conditions:

4 a. An applicant who, on or after the effective date of this act but
 5 not later than December 31, 1981, while actually in office as a
 6 collector, and having obtained tenure pursuant to 40A:9-145, shall
 7 furnish proof that he has served as a coadjutant faculty member
 8 instructor of training courses designated as Principles of Municipi-
 9 pal Tax Collection and Advanced Tax Collection—Tax Sales
 10 offered through Rutgers, The State University; or,

11 b. An applicant who, on or after the effective date of this act but
 12 not later than December 31, 1981, while actually in office as a
 13 collector, and having obtained tenure pursuant to 40A:9-145, shall
 14 furnish proof that he has received certificates indicating satis-
 15 factory completion of training courses designated as Principles of
 16 Municipal Tax Collection and Advanced Tax Collection—Tax Sales
 17 offered through Rutgers, The State University.

18 The provisions of this section shall apply to every person actu-
 19 ally in office as tax collector performing the duties of tax collector
 20 whether or not in the classified service under Title 11 of the Revised
 21 Statutes (Civil Service), and shall expire on December 31, 1982.*

1 *~~[4.]~~* *5.* (New section) Any tax collector certificate may be
 2 revoked or suspended by the director for dishonest practices, or
 3 willful or intentional failure, neglect or refusal to comply with the
 4 Constitution of the State of New Jersey or laws relating to the col-
 5 lection of taxes, or other good cause. The governing body or chief
 6 executive officer of any municipality may request a review by the
 7 director of the behavior or practices of a certified tax collector. No
 8 certificate shall be revoked or suspended except upon a proper
 9 hearing before the director or his designee after due notice. If
 10 the tax collector certificate of a person serving as tax collector
 11 shall be revoked, such person shall be removed from office by the
 12 director, his office shall be declared vacant, and such person shall

13 not be eligible to hold that office, nor may he make application for
 14 recertification, for a period of 5 years from the date of such
 15 revocation.

1 *~~5.~~* *6.* (New section) No person shall serve as a tax collector
 2 who is a member of the governing body of a municipality.

1 *~~6.~~* *7.* (New section) Commencing January 1, 1982, no per-
 2 son shall be appointed or reappointed as tax collector in any
 3 municipality of this State unless he shall hold a tax collector
 4 certificate issued pursuant to section 3 *or 4* of this act.

1 *~~7.~~* *8.* (New section) Notwithstanding the provisions of any
 2 other law to the contrary, any person who:

3 a. Shall be reappointed tax collector subsequent to having
 4 received a tax collector certificate pursuant to section 3 *or 4* of
 5 this act and having served as tax collector or performed the duties
 6 of tax collector for not less than 4 consecutive years immediately
 7 prior to such reappointment; or,

8 b. Shall have*~~],~~ on or before December 31, 1981,~~]~~* acquired
 9 tenure *~~[pursuant to N. J. S. 40A:9-145]~~*; shall hold his *~~[posi-~~
 10 tion]* *office* during good behavior and efficiency, notwithstanding
 11 that such reappointment was for a fixed term of years; and he shall
 12 not be removed therefrom for political reasons but only for good
 13 cause shown and after a proper hearing before the director or his
 14 designee *~~[after due notice]~~*. *The removal of a municipal tax*
 15 *collector shall be only upon a written complaint setting forth with*
 16 *specificity the charge or charges against him. The complaint shall*
 17 *be filed with the municipal clerk and the director and a certified copy*
 18 *thereof shall be served upon the person so charged, with notice of a*
 19 *designated hearing date before the director or his designee, which*
 20 *shall be not less than 30 days nor more than 60 days from the date*
 21 *of service of the complaint. Such date may be extended by the*
 22 *Superior Court for good cause shown upon the application of either*
 23 *party. The person so charged and the complainant shall have the*
 24 *right to be represented by counsel and the power to subpoena*
 25 *witnesses and documentary evidence together with discovery pro-*
 26 *ceedings*. The provisions of this section shall apply to every*
 27 *person actually in office as tax collector or performing the duties*
 28 *of tax collector whether or not in the classified service under*
 29 *Title 11 of the Revised Statutes (Civil Service).*

1 *~~8.~~* *9.* (New section) Commencing January 1, 1982, no tax
 2 collector shall acquire tenure of office under any law of this State
 3 unless he holds a tax collector certificate issued pursuant to sec-
 4 tion 3 *or 4* of this act. Nothing contained in this act shall be

5 construed to affect tenure of office theretofore acquired nor to affect
6 in any way the unexpired term of office of any tax collector
7 theretofore appointed or elected, nor to affect any provision of
8 Title 11 of the Revised Statutes (Civil Service) or any other law
9 providing for tenure of office, except with respect to the acquisition
10 of tenure by a tax collector on or after January 1, 1982.

1 *~~9.~~* *10.* (New section) The provisions of any other law to
2 the contrary notwithstanding, comencing on the effective date of
3 this act, all tax collectors shall hold office by virtue of appointment
4 pursuant to the provisions of N. J. S. 40A:9-141 and 40A:9-142,
5 except as otherwise provided in sections *~~10~~* *11* and *~~11~~*
6 *12* of this act.

1 *~~10.~~* *11.* (New section) All tax collectors holding office on
2 the effective date of this act shall continue in office until their suc-
3 cessors are appointed in the manner provided by N. J. S. 40A:9-141
4 and 40A:9-142.

1 *~~11.~~* *12.* (New section) Nothing contained in this act or in
2 any other statute shall prevent any tax collector who upon the
3 effective date of this act holds office by virtue of his election thereto,
4 from acquiring tenure upon being appointed thereto after the
5 effective date of this act, if he otherwise qualifies for such tenure
6 pursuant to this act or pursuant to N. J. S. 40A:9-144 or 40A:9-145.

1 *~~12.~~* *13.* N. J. S. 40A:9-141 is amended to read as follows:
2 40A:9-141. *~~The~~* **Notwithstanding any other law the** gov-
3 erning body or chief executive, as shall be appropriate to the form
4 of government of ~~every~~ the municipality, unless otherwise pro-
5 vided by law, by ordinance, shall provide for the appointment ~~or~~
6 election of a municipal tax collector and *~~fix his~~* *the*
7 compensation *of said tax collector shall be fixed in the manner
8 otherwise provided by law*. The office of municipal tax collector
9 and municipal treasurer, or municipal clerk may be held by the
10 same person.

1 *~~13.~~* *14.* N. J. S. 40A:9-142 is amended to read as follows:
2 40A:9-142. Every municipal tax collector shall hold his office
3 for a term of 4 years from the first day of January next following
4 his ~~election or~~ appointment. Vacancies other than due to ex-
5 piration of term shall be filled by appointment for the unexpired
6 term ~~or until the earlier election and qualification of a successor~~.

7 Nothing herein contained shall affect any of the provisions of
8 Title 11 (Civil Service) of the Revised Statutes.

1 *~~[14.]~~* *15.* N. J. S. 40A:9-144 is amended to read as follows:
2 40A:9-144. ~~[Whenever]~~ *On or before December 31, 1981, when-*
3 *ever* a person has or shall have held the office of municipal tax
4 collector for 10 consecutive years, the governing body of the mu-
5 nicipality may grant tenure in office to such person. In the event
6 the governing body fails to grant tenure in office to a municipal
7 tax collector who has held that office for 10 consecutive years, a
8 petition may be filed for a referendum vote on the question of
9 whether the collector of taxes shall continue to hold office during
10 good behavior and efficiency, and shall not be removed therefrom
11 except for just cause and then only after public hearing upon a
12 written complaint setting forth the charge or charges against him.
13 The petition shall be signed by at least 10% of the registered
14 voters of the municipality and filed with the municipal clerk. Upon
15 the filing of the petition the question shall be submitted to the
16 voters at the next *general or regular municipal* election which shall
17 occur not less than 60 days thereafter. The municipal clerk shall
18 cause the question to be placed upon the official ballot to be used
19 at the general election in the manner provided by law in substan-
20 tially the following form: "Shall the collector of taxes continue
21 to hold office during good behavior and efficiency and not be re-
22 moved therefrom except for just cause and then only after public
23 hearing upon a written complaint setting forth the charge or
24 charges against him?"

25 Immediately to the left of the question there shall be printed
26 the words "Yes" and "No", each with a square, in either of which
27 the voter may make a cross (X), or a plus sign (+) or check
28 mark (✓) according to his choice. There shall also be printed
29 the following: "Place a cross (X), or a plus sign (+) or check
30 mark (✓) in one of the above squares indicating your choice."
31 Where voting machines are used, voting thereon shall be equiva-
32 lent to the foregoing.

33 The election shall be held in accordance with the general law
34 relating to public questions to be voted on in a single munici-
35 pality at elections as provided for by Title 19 (Elections) of the
36 Revised Statutes. *No election shall be held pursuant to this sec-*
37 *tion on or after January 1, 1982.*

1 *~~[15.]~~ N. J. S. 40A:9-144.1 is amended to read as follows:
2 40A:9-144.1. Any removal of a municipal tax collector having
3 tenure in office shall be upon a written complaint setting forth the
4 charge or charges against him.

5 The complaint shall be filed with the municipal clerk and a
6 certified copy thereof shall be served upon the person so charged,
7 with notice of a designated hearing date before the members of
8 the governing body, which shall be not less than 10 days from the
9 date of service of the complaint. The said hearing date shall be
10 fixed by resolution of the governing body.

11 The person so charged and governing body shall have the right
12 to be represented by counsel and the power to subpoena witnesses
13 and documentary evidence.

14 The [County] Superior Court [of the county in which said mu-
15 nicipality is located] shall have jurisdiction to review the deter-
16 mination of the governing body which court shall hear the cause
17 de novo and affirm, modify or set aside such determination.

18 The provisions of this section shall be applicable only to persons
19 having acquired tenure of office pursuant to N. J. S. 40A:9-144.]*

1 16. N. J. S. 40A:9-145 is amended to read as follows:

2 40A:9-145. Any person who has held or shall have held the office
3 of tax collector in any municipality for a continuous period of
4 not less than 5 years or who shall be reelected or reappointed to
5 said office upon the completion of one full term of 4 years, upon
6 filing, *on or before December 31, 1981* with the clerk of the munici-
7 pality and with the Division of Local Finance in the Department
8 of Community Affairs a certificate evidencing his satisfactory
9 completion of a course of instruction in the functions and duties
10 of tax collectors approved by the Division of Local Finance as
11 said division shall by regulation provide, shall thereafter continue
12 to hold such office during good behavior and shall not be removed
13 therefrom except for good cause shown after a fair and impartial
14 hearing, notwithstanding that said person was appointed or elected
15 for a fixed term.

16 The term "tax collector" as used herein shall be construed to
17 mean and include the official charged with the duty of collecting
18 taxes upon real and personal property in each municipality.

1 *17. N. J. S. 40A:9-144.1 is repealed effective January 1, 1982.*

1 *17.]* *18.* This act shall take effect January 1, 1980.

SENATE COUNTY AND MUNICIPAL
GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3372

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: DECEMBER 6, 1979

The extensive Assembly committee statement to Assembly Bill No. 3372 adequately sets forth the purposes and provisions of the bill and the Assembly committee's amendments.

The Senate committee notes that the professionalization of the office of tax collector through the establishment of a certification and examination procedure encompassed in this bill substantially parallels that undertaken by the State for the office of tax assessor in 1967. Further, the elimination of the election of tax collectors under this bill parallels the elimination of the election of tax assessors under P. L. 1978, c. 128 (Assembly Bill No. 539, sponsored by the sponsor of this bill and favorably reported by this committee).

The Senate committee endorses the efforts of the sponsor and the Tax Collectors and Treasurers Association of New Jersey reflected in this bill.

The Department of Community Affairs endorses the bill as follows:

“This bill is essential to furthering the professionalization of the office of municipal tax collector and its enactment will not only meet the need for professional standards for tax collectors but will benefit the entire field of municipal finance in New Jersey as well.”

The New Jersey Taxpayers' Association endorses the bill as follows:

“The long-standing New Jersey practice of electing nonpolicy making municipal officials is incompatible with sound administrative principles and is not conducive to responsible effective municipal government.

Effective July 1 of this year, the practice of electing assessors was abolished. Hereafter selection is by appointment based on qualification as evidenced by successful completion of training courses and passage of an examination.

The next largest number of municipal officials still subject to election is in the position of municipal tax collector. Assembly Bill No. 3372 would abolish election of tax collectors effective January 1, 1980, and thereafter provide for appointment. Effective January 1, 1982, no tax collector could be appointed or reappointed or acquire tenure without certification of qualifications.

NJTA favors such a move as a further means of developing professionalization in municipal government.”

SENATE AMENDMENT TO
ASSEMBLY, No. 3372
[OFFICIAL COPY REPRINT]

STATE OF NEW JERSEY

ADOPTED JANUARY 3, 1980

Amend page 6, section 18, line 1, delete "January 1, 1980" and insert "immediately".

STATEMENT

This amendment will prevent any possible retroactive effect upon the enactment of this bill.

FROM THE OFFICE OF THE GOVERNOR

FOR IMMEDIATE RELEASE

FOR FURTHER INFORMATION

FEBRUARY 6, 1980

KATHRYN FORSYTH

Governor Brendan Byrne has signed the following 21 bills into law:

A-3427, sponsored by Assemblywoman Barbara McConnell (D-Hunterdon), which raises penalties for the violation of certain fish and game statutes and permits the municipal courts, as well as the Superior and county district courts, to have jurisdiction over violations of these statutes.

A-3655, sponsored by former Assemblyman John Froude (D-Middlesex), changes the name of the Division of Marine Services in the Department of Environmental Protection to the Division of Coastal Resources. It also changes the name of the Natural Resource Council to the Tideland Resource Council.

Both these changes more accurately reflect the work and jurisdictions of the agencies.

In addition, the bill makes other technical changes in the 1945 statute creating the council which deals with the council's relationship with other state government agencies.

A-3372, also sponsored by Assemblywoman McConnell, which provides that all tax collectors in the state be appointed rather than elected. In addition, it establishes a certification procedure to assure that those who are appointed to the office are qualified.

The certification procedure is similar to that currently required for tax assessors. Under the new procedure, the Director of the Division of Local Government Services will hold examinations for the tax collector position twice a year.

The bill requires that applicants be at least 21 years of age, a citizen of the United States, and possess either a college degree or four years experience in tax collection or accounting or have completed the municipal tax collection courses offered by Rutgers University.

Under a grandfather clause in the bill tax collectors certificates will be issued without examination to persons who have obtained tenure in office while serving as a tax collector and have served as faculty members of certain tax courses at Rutgers University or a person who has obtained tenure while serving as a tax collector and who has completed the Rutgers course before December 31, 1981.

FEBRUARY 6, 1980

-2-

The certification would be phased in so that beginning January 1, 1982, no tax collector could be appointed or reappointed or gain tenure without the certification.

The bill also provides that a tax collector could only be removed from office for good cause upon written complaint to the Director of the Division of Local Government Services setting forth specific charges. The Director is empowered to hear and determine action on all complaints charged against tax collectors.

A-1683, sponsored by Assemblywoman Barbara Kalik (D-Burlington), which increases the number of voter signatures required for the governing body in most municipalities to either form or dissolve a fire district.

In most municipalities, the required number of signatures would be five percent of the registered voters. In municipalities with fewer than 400 voters, twenty signatures would be required, and in cases in which the fire district is being dissolved, the voters would no longer be required to reside in the fire district.

The bill also eliminates the requirement for application by ten or more legal voters residing in an area for the enlargement of a fire district to include that area. Under the bill, the governing body can enlarge the fire district by ordinance without application.

A-3040, sponsored by Assemblyman Eugene H. Thompson (D-Essex), which repeals the statute requiring the Attorney General and the New Jersey Cemetery Board to be necessary and indispensable parties in any litigation involving a cemetery company.

Since the law requires that the Attorney General and the Board be advised of any such litigations and authorizes them to take any action they deem necessary, there is no necessity for a statute requiring them to be parties in the litigation.

S-896, sponsored by Senator Anthony Russo (D-Union), which amends the Motor Fuels Tax Law, to increase the penalties for its violation and to conform it to the new Criminal Code.

The former penalty for failing to pay the tax, violating any provision of the law, making false statements, or concealing any material fact was a fine of up to \$1,000 or imprisonment for up to six months, or both. These penalties are changed to a fine of up to \$5,000 or imprisonment for up to three years, or both.

~~more~~