

P.L. 1999, CHAPTER 300, *approved December 23, 1999*
Assembly, No. 2269 (*First Reprint*)

1 AN ACT concerning the position of the tax collector and amending
2 P.L.1979, c.384 and ¹P.L.1993, c.25¹.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6

7 1. Section 2 of P.L.1979, c.384 (C.40A:9-145.2) is amended to
8 read as follows:

9 2. ¹a.¹ Commencing on the effective date of this act, the director
10 shall hold examinations semi-annually, and at such other times as he
11 may determine appropriate, for certification as tax collector. An
12 applicant for examination shall furnish proof to the director, not less
13 than 30 days before an examination, that the applicant is not less than
14 21 years of age, is a citizen of the United States, is of good moral
15 character, has obtained a certificate or diploma issued after at least
16 four years of study in an approved secondary school or has received
17 an academic education considered and accepted by the Commissioner
18 of Education as fully equivalent; has graduated from a four year course
19 at an institution of higher education of recognized standing, or has not
20 less than two years' full-time experience in tax collection, or has at
21 least one year's full-time experience in tax collection and 30 credit
22 hours at an institution of higher education of recognized standing; and
23 possesses certificates of completion of Municipal Tax Collection I, II,
24 and III courses offered by Rutgers, The State University **[**or the
25 Division of Local Government Services**]** ¹which courses shall be
26 approved by the Division of Local Government Services in the
27 Department of Community Affairs¹.

28 ¹b.¹ For the purpose of this section, experience in tax collection
29 must include experience in the following areas: lien enforcement, tax
30 collecting, tax billing, and reporting, and, shall be attested to by the
31 tax collector of the employing municipality.

32 ¹c.¹ The proofs required pursuant to this section shall be provided
33 on such application forms and in such manner as shall be prescribed by
34 the director. Each completed application form shall be accompanied
35 by a fee in the amount of \$50 payable to the order of the State
36 Treasurer and shall be filed with the director at least 30 days prior to
37 the date of the examination. Examinations shall be written, or both
38 written and oral, and shall be of such character as fairly to test and
39 determine the qualifications, fitness and ability of the person tested to
40 actually perform the duties of tax collector. **[**An individual who fails

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

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Assembly ALH committee amendments adopted March 11, 1999.

1 the examination three consecutive times shall retake the three required
2 courses, prior to taking the examination again¹]. At the discretion
3 of the director, the examination may be given in segments on the
4 topics of lien enforcement, tax collecting, tax billing, and reporting.
5 In addition, those persons wishing to become a tax collector in a
6 municipality operating on the State fiscal year shall be required to take
7 an additional segment on the topic of State fiscal year tax collection.
8 The registration fee for registering each segment shall not exceed
9 \$15.]

10 d. Commencing with examinations given after the effective date of
11 P.L. , c. (now pending before the Legislature as this bill), the
12 examination shall be given in sections on the subjects of lien
13 enforcement; tax collecting, tax billing, and reporting; policies and
14 practices relating to tax collection in a municipality operating under a
15 State fiscal year; and any other material as determined appropriate by
16 the director and in sections as determined necessary. The director
17 shall notify applicants of the nature of any such other material at the
18 time the examinations are announced. There shall be no limit on the
19 number of times an applicant may sit for any section of the
20 examination. When an examination section or sections are taken
21 separately, the fee for registering for a single examination sitting shall
22 not exceed \$25.

23 e. A person shall not be required to pass the State fiscal year
24 section of the examination in order to receive certification as a tax
25 collector, except that any such certification shall be noted as restricted
26 to serve in a municipality operating under a calendar fiscal year; and
27 such a person shall not serve as tax collector in a municipality
28 operating under a State fiscal year until such time the person
29 successfully passes the State fiscal year section of the examination.
30 The director shall note that a person has passed the State fiscal year
31 section of the examination by appropriately noting the fact on the
32 person's certificate. Notwithstanding the provisions of this subsection,
33 nothing shall preclude a certified tax collector who, prior to the
34 effective date of P.L. , c. (now pending before the Legislature as
35 this bill), serves, served, or successfully passed the certified tax
36 collector examination, from being appointed as a tax collector in a
37 municipality operating under a State fiscal year.¹

38 (cf: P.L.1993, c.25, s.1)

39
40 ¹[2. Section 7 of P.L.1979, c.384 (C.40A:9-145.7) is amended to
41 read as follows:

42 7. Commencing on the effective date of P.L.1993, c.25
43 (C.40A:9-145.3a et al.), no person shall be appointed or reappointed
44 as tax collector in any municipality of this State unless he shall hold a
45 tax collector certificate issued pursuant to N.J.S.40A:9-141, section

1 2 of P.L.1979, c.384 (C.40A:9-145.2), and section 6 of P.L.1993, c.25
2 (C.40A:9-145.3a).

3 Commencing on the effective date of P.L. _____, c. _____ (C. _____)
4 (now pending before the Legislature as this bill), when a vacancy
5 occurs in the office of the tax collector following the appointment of
6 a certified municipal tax collector to that office, the governing body or
7 chief executive officer, as appropriate, may appoint for a period not to
8 exceed one year and commencing on the date of the vacancy, a person
9 who does not hold a tax collector certificate to serve as temporary tax
10 collector. Any person so appointed may, with the approval of the
11 director, be reappointed as temporary tax collector following the
12 termination of the temporary appointment for one additional year. A
13 municipality shall not employ a temporary tax collector for more than
14 two consecutive years.

15 (cf: P.L.1993, c.25, s.4)]¹

16

17 ¹2. Section 7 of P.L.1993, c.25 (C.40A:9-145.3b) is amended to
18 read as follows:

19 7. Commencing on the effective date of P.L.1993, c.25
20 (C.40A:9-145.3a et al.) all outstanding tax collector certificates shall
21 expire and be renewed in accordance with the following procedure:

22 a. All tax collector certificates shall be renewed upon application,
23 payment of the required fee, and verification that the applicant has met
24 continuing education requirements, as set forth in subsection c. of this
25 section. Each renewal shall be for a period of two years. The renewal
26 date shall be 30 days prior to the expiration date.

27 b. All tax collector certificates subject to renewal pursuant to this
28 section issued prior to January 1, 1993 shall have an expiration date
29 of December 31, 1994. All tax collector certificates issued on or after
30 January 1, 1993 shall have an expiration date of either June 30 or
31 December 31, whichever is sooner, of the second year following the
32 year in which the certificates were originally issued, provided that no
33 certificate shall expire sooner than two years from the date of original
34 issue.

35 c. Prior to the renewal date of a tax collector certificate, every tax
36 collector shall, on a form prescribed by the director, furnish proof of
37 having earned at least 1.5 continuing education units. For the purpose
38 of this section, 1.5 continuing education units equals 15 contact hours
39 with a minimum number of hours, as determined by the director], for
40 each of the following curriculum areas:

41 Reporting, Billing & Collection

42 Enforcement Procedures

43 Legislation

44 General/Secondary duties].

45 Under verification of this requirement, and upon payment of a fee
46 of \$50 to the order of the Treasurer of the State of New Jersey, the

1 director shall renew the tax collector certificate.

2 d. When the holder of a tax collector certificate has allowed the
3 certificate to lapse by failing to renew the certificate, a new application
4 and certificate shall be required. If application is made within six
5 months of the expiration of the certificate, then application may be
6 made in the same manner as a renewal, but the application shall be
7 accompanied by the fee required for a new application.¹

8 (cf: P.L.1993, c.25, s.7)

9

10 3. This act shall take effect immediately.

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14

15 Concerns examination for certification as tax collector; permits
16 appointment of temporary tax collector.

ASSEMBLY, No. 2269

STATE OF NEW JERSEY 208th LEGISLATURE

INTRODUCED JUNE 25, 1998

Sponsored by:

Assemblyman RICHARD H. BAGGER

District 22 (Middlesex, Morris, Somerset and Union)

SYNOPSIS

Concerns examination for certification as tax collector; permits appointment of temporary tax collector.

CURRENT VERSION OF TEXT

As introduced.



A2269 BAGGER

2

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2 P.L.1979, c.384.

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5 of New Jersey:

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7 1. Section 2 of P.L.1979, c.384 (C.40A:9-145.2) is amended to
8 read as follows:

9 2. Commencing on the effective date of this act, the director shall
10 hold examinations semi-annually, and at such other times as he may
11 determine appropriate, for certification as tax collector. An applicant
12 for examination shall furnish proof to the director, not less than 30
13 days before an examination, that the applicant is not less than 21 years
14 of age, is a citizen of the United States, is of good moral character, has
15 obtained a certificate or diploma issued after at least four years of
16 study in an approved secondary school or has received an academic
17 education considered and accepted by the Commissioner of Education
18 as fully equivalent; has graduated from a four year course at an
19 institution of higher education of recognized standing, or has not less
20 than two years' full-time experience in tax collection, or has at least
21 one year's full-time experience in tax collection and 30 credit hours at
22 an institution of higher education of recognized standing; and
23 possesses certificates of completion of Municipal Tax Collection I, II,
24 and III courses offered by Rutgers, The State University **[or the**
25 **Division of Local Government Services]**.

26 For the purpose of this section, experience in tax collection must
27 include experience in the following areas: lien enforcement, tax
28 collecting, tax billing, and reporting, and, shall be attested to by the
29 tax collector of the employing municipality.

30 The proofs required pursuant to this section shall be provided on
31 such application forms and in such manner as shall be prescribed by the
32 director. Each completed application form shall be accompanied by a
33 fee in the amount of \$50 payable to the order of the State Treasurer
34 and shall be filed with the director at least 30 days prior to the date of
35 the examination. Examinations shall be written, or both written and
36 oral, and shall be of such character as fairly to test and determine the
37 qualifications, fitness and ability of the person tested to actually
38 perform the duties of tax collector. **[An individual who fails the**
39 **examination three consecutive times shall retake the three required**
40 **courses, prior to taking the examination again]**. At the discretion of
41 the director, the examination may be given in segments on the topics
42 of lien enforcement, tax collecting, tax billing, and reporting. In
43 addition, those persons wishing to become a tax collector in a

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

Matter underlined thus is new matter.

1 municipality operating on the State fiscal year shall be required to take
2 an additional segment on the topic of State fiscal year tax collection.
3 The registration fee for registering each segment shall not exceed \$15.
4 (cf: P.L.1993, c.25, s.1)

5
6 2. Section 7 of P.L.1979, c.384 (C.40A:9-145.7) is amended to
7 read as follows:

8 7. Commencing on the effective date of P.L.1993, c.25
9 (C.40A:9-145.3a et al.), no person shall be appointed or reappointed
10 as tax collector in any municipality of this State unless he shall hold a
11 tax collector certificate issued pursuant to N.J.S.40A:9-141, section
12 2 of P.L.1979, c.384 (C.40A:9-145.2), and section 6 of P.L.1993, c.25
13 (C.40A:9-145.3a).

14 Commencing on the effective date of P.L. _____, c. _____ (C. _____)
15 (now pending before the Legislature as this bill), when a vacancy
16 occurs in the office of the tax collector following the appointment of
17 a certified municipal tax collector to that office, the governing body or
18 chief executive officer, as appropriate, may appoint for a period not to
19 exceed one year and commencing on the date of the vacancy, a person
20 who does not hold a tax collector certificate to serve as temporary tax
21 collector. Any person so appointed may, with the approval of the
22 director, be reappointed as temporary tax collector following the
23 termination of the temporary appointment for one additional year. A
24 municipality shall not employ a temporary tax collector for more than
25 two consecutive years.

26 (cf: P.L.1993, c.25, s.4)

27
28 3. This act shall take effect immediately.

29
30
31 STATEMENT

32
33 This bill revises the requirements for certification and appointment
34 of municipal tax collectors.

35 Under current law, the course work required for certification as a
36 tax collector is required to be offered by Rutgers, the State University
37 or by the Division of Local Government Services. This bill requires
38 that only Rutgers run the courses.

39 Current law also requires that an individual who fails the required
40 examination for certification three times must re-take the required
41 course work prior to re-taking the examination. This bill eliminates
42 this requirement, at the request of the Division of Local Government
43 Services, because no other certification program required by law
44 contains such a requirement.

45 The bill permits, at the discretion of the Director of the Division of
46 Local Government Services, the offering of the certifying examination

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1 in four segments, on the topics of lien enforcement, tax collecting, tax
2 billing, and reporting. This provision would allow persons seeking
3 certification to be tested as each course is completed, rather than at
4 the end of all course work. The bill also requires that in addition to
5 the four required courses, persons wishing to become a tax collector
6 in a municipality operating on the State fiscal year must take a segment
7 on the topic of State fiscal year tax collection. The bill limits the
8 registration fee for each segment to not more than \$15.

9 Finally, the bill permits the appointment of a temporary tax
10 collector under certain circumstances for a period not to exceed a total
11 of two consecutive years. The bill provides that when a vacancy
12 occurs in the office of the tax collector following the appointment of
13 a certified municipal tax collector to that office, the governing body or
14 chief executive officer, as appropriate, may appoint for a period not to
15 exceed one year and commencing on the date of the vacancy, a person
16 who does not hold a tax collector certificate to serve as temporary tax
17 collector. Any person so appointed may, with the approval of the
18 Director, be reappointed as temporary tax collector following the
19 termination of the temporary appointment for one additional year.

ASSEMBLY LOCAL GOVERNMENT AND HOUSING
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2269

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 10, 1999

The Assembly Local Government and Housing Committee reports favorably, with committee amendments, Assembly Bill No. 2269.

This bill, as amended by the committee, revises the requirements for certification and appointment of municipal tax collectors.

Under current law, the course work required for certification as a tax collector is required to be offered by Rutgers, the State University or by the Division of Local Government Services in the Department of Community Affairs. This bill, as amended, requires that only Rutgers offer the courses, following approval by the Division of Local Government Services.

Current law also requires that an individual who fails the required examination for certification three times must re-take the required course work prior to re-taking the examination. This bill eliminates this requirement, at the request of the Division of Local Government Services, because no other certification program required by law contains such a requirement.

The bill, as amended, requires the offering of the certifying examination in four segments, on the topics of lien enforcement; tax collecting, tax billing, and reporting; policies and practices relating to tax collection in a State fiscal year municipality; and any other material deemed appropriate and necessary by the director. This provision would allow persons seeking certification to be tested as each course is completed, rather than at the end of all course work. The bill, as amended, a person to sit for any section of the examination an unlimited number of times. The bill, as amended, also limits the registration fee for each segment to not more than \$25.

The bill, as amended, removes the proposed amendment to section 7 of P.L.1979, c.384 (C.40A:9-145.7), concerning the appointment of a temporary tax collector

The committee amended the bill, upon the advice of the Division of Local Government Services:

- ! to require Rutgers tax collector course approval by the Division of Local Government Services
- ! to require that the tax collector's examination be given in sections and to provide that an applicant shall not be limited in the number of times he may sit for any section of the examination
- ! to permit a person to be certified as a tax collector in a calendar year municipality if the person does not pass the State fiscal year section of the examination
- ! to delete section 2 from the bill concerning the appointment of a temporary tax collector
- ! to insert a new section 2 that deletes language from subsection c. of section 7 of P.L.1993, c.25 (C.40A:9-145.3b), concerning specific curriculum areas for tax collector continuing education.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 2269

STATE OF NEW JERSEY

DATED: SEPTEMBER 27, 1999

The Senate Community and Urban Affairs Committee reports favorably Assembly Bill No. 2269 (1R).

This bill would revise the provisions of law concerning the certification and appointment of municipal tax collectors.

Current law provides that one of the prerequisites for application to take the examinations for certification as a tax collector is proof that the applicant has completed the three municipal tax collection courses offered by Rutgers, the State University or by the Division of Local Government Services in the Department of Community Affairs. This bill provides that only Rutgers offer the courses, which courses must be approved by the Division of Local Government Services.

Current law also provides that an individual who fails the examinations for certification three times must retake the three required courses before taking the examination again. The bill would eliminate this provision.

The bill would require the certifying examinations to be given in sections on the subjects of lien enforcement; tax collecting, tax billing, and reporting; policies and practices relating to tax collection in a State fiscal year municipality; and any other material deemed appropriate and necessary by the director. This provision would allow persons seeking certification to be tested as each course is completed, rather than at the end of all course work. The bill would allow a person to sit for any section of the examination an unlimited number of times. The bill also limits the registration fee for a single examination sitting to no more than \$25, regardless of the number of sections being examined.

The bill provides that a person may be certified as a tax collector without passing the "State fiscal year" section of the examination; however, such a person's certification would only enable the person to serve in a municipality operating under a calendar fiscal year. Once such a person successfully passes the State fiscal year section of the examination, that person could serve as tax collector in a municipality operating under the State fiscal year. The bill would, however, allow a certified tax collector who, prior to the date this bill takes effect,

serves, served, or successfully passed the certified tax collector examination, to be appointed as a tax collector in a municipality operating under a State fiscal year.

PO BOX 004
TRENTON, NJ 08625

Office of the Governor
NEWS RELEASE

CONTACT: Jayne O'Connor
Laura Otterbourg
609-777-2600

RELEASE: December 23, 1999

**Governor Signs Bill to Protect Homeowners,
Bill Connected to Death Penalty, among other Legislation**

Governor Christie Whitman today signed legislation prohibiting the cancellation and non-renewal of homeowners' insurance because of claims or losses resulting from weather-related damage or a third party criminal act. The Governor also signed legislation allowing family members of the murder victim to attend the condemned person's execution.

Protection for Homeowners

"This piece of legislation is important in that it protects homeowners from factors that are outside of their control and no fault of their own," said Gov. Whitman. "When people have weather-related damage at home because of a severe storm, for instance, they should be able to count on the fact that an insurer does not have the right to cancel or not renew their policy."

This bill also includes claims or losses that result from a third party criminal act committed by a non-resident of the insured dwelling, and like weather-related damage, it is beyond the homeowner's control. It applies only to owner-occupied, one to four family dwellings.

Yet the bill outlines that insurers are able to offer coverage on different terms and conditions if the insured has failed to reduce the risk of future claims, such as not making repairs if they were needed.

Under previous law, insurers were able to use their own underwriting guidelines; they could cancel or not renew a homeowner's insurance policy based upon a weather-related or criminal act claim during the policy year.

The legislation, **SCS for S-950 and S-1099**, was sponsored by Senators Anthony R. Bucco (R-Morris), Dr. Gerald Cardinale (R-Bergen) and Raymond J. Lesniak (D-Union) and Assembly Members Neil M. Cohen (D-Union) and Joseph Suliga (D-Union).

Recommendation to Death Penalty

"I feel it's only right that family members of a murder victim be allowed to attend the condemned person's execution - if that is something they choose to do," said Gov. Whitman. "While this bill doesn't ease the pain and suffering of a murder victim's family, these people are hurting enough - and we should grant them this wish, especially after all they have been through."

Including a recommendation from the Report by the Governor's Study Commission on the Implementation of the Death Penalty, the bill amends the law concerning executions to allow members of the murder victim's family, as well as the condemned person's family, to attend the execution.

Specifically, it permits two adult members of the condemned person's immediate family to be present at the condemned person's request. The bill also allows four adult members of the victim's family to be present, but prohibits disclosure of their names. And it reduces the number of physicians who must be present from two to one and reduces the number of members of the press from eight to four.

Under the previous law, both the families of the accused and the victim were prevented from attending the execution. Another provision that allows six citizen witnesses from attending still remains in the legislation.

The legislation, **A-2439**, was sponsored by Assembly Members Guy F. Talarico (R-Bergen) and Rose M. Heck (R-Bergen) and Senators Norman M. Robertson (R-Essex/Passaic) and Robert W. Singer (R-Burlington/Monmouth/Ocean).

In addition, Gov. Whitman today signed these pieces of legislation:

A-2099, sponsored by Assemblyman E. Scott Garrett (R-Sussex/Hunterdon/Morris), clarifies the rights of campground facilities. The bill grants the owner of a private campground facility a lien upon the personal property (located at the facility) of a campground occupant for rent, labor or other reasonable charges due under the rental agreement. Personal property is defined as any property not affixed to the land, such as recreational vehicles, trailers, boats, tents and their contents. Also, in order to provide the campground owners with a more effective means to deal with rowdy or abusive campers, the bill says that an owner may have an occupant removed if the occupant is in violation of the terms of a rental agreement.

A-194, sponsored by Assembly Members George F. Geist (R-Camden/Gloucester) and Gerald J. Luongo (R-Camden/ Gloucester) and Senators John J. Matheussen (R-Camden/Gloucester) and Andrew R. Ciesla (R-Monmouth/Ocean), imposes an additional penalty in certain drug-related cases and provides for deposit of such penalties in the Drug Abuse Education Fund. The bill imposes a penalty of \$50 on persons who are admitted to supervisory treatment pursuant to the Pre-Trial Intervention Program or who receive a conditional discharge for drug-related offenses.

A-2269, sponsored by Assemblyman Bagger (R-Middlesex /Morris/ Somerset/Union) makes changes to the law concerning certification of municipal tax collectors.