

54:1-35.25 et seq.
LEGISLATIVE HISTORY CHECKLIST
Compiled by the NJ State Law Library

LAWS OF: **1999** **CHAPTER:** 278

NJSA: 54:1-35.25 et seq (Tax assessors—continuing education)

BILL NO: A2716 (Substituted for S1553)

SPONSOR(S): Moran and Impreveduto

DATE INTRODUCED: December 10, 1998

COMMITTEE: **ASSEMBLY:** Local Government & Housing

SENATE: Community & Urban Affairs

AMENDED DURING PASSAGE: Yes

DATE OF PASSAGE: **ASSEMBLY:** June 10, 1999

SENATE: October 25, 1999

DATE OF APPROVAL: December 8, 1999

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL: 2nd Reprint
(Amendments during passage denoted by superscript numbers)

A2716

SPONSORS STATEMENT: (Begins on page 4 of original bill) Yes

COMMITTEE STATEMENT: **ASSEMBLY:** Yes

SENATE: Yes

FLOOR AMENDMENT STATEMENTS: Yes

LEGISLATIVE FISCAL ESTIMATE: No

S1553

SPONSORS STATEMENT: (Begins on page 4 of original bill) Yes
 Bill and Sponsor Statement identical to A2716

COMMITTEE STATEMENT: **ASSEMBLY:** No

SENATE: Yes

FLOOR AMENDMENT STATEMENTS: No

LEGISLATIVE FISCAL ESTIMATE: No

VETO MESSAGE: No

GOVERNOR'S PRESS RELEASE ON SIGNING: Yes

FOLLOWING WERE PRINTED:

To check for circulating copies, contact New Jersey State Government Publications at the State Library (609) 278-2640 ext 103 or refdesk@njstatelib.org

REPORTS:

No

HEARINGS:

No

NEWSPAPER ARTICLES:

No

P.L. 1999, CHAPTER 278, *approved December 8, 1999*
Assembly, No. 2716 (*Second Reprint*)

1 **AN ACT** establishing a continuing education program for certified tax
2 assessors and amending and supplementing P.L.1967, c.44 (C.54:1-
3 35.25 et seq.).

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

7
8 1. (New section) a. All tax assessor certificates issued prior to the
9 effective date of P.L. , c. (C.) (now pending before the
10 Legislature as this bill) shall expire five years following that effective
11 date and shall be renewed in accordance with the procedure
12 established in this section. All tax assessor certificates issued on or
13 after the effective date of P.L. , c. (C.) (now pending before
14 the Legislature as this bill) shall expire five years after the issuance of
15 the certificate and shall be renewed in accordance with the procedure
16 established in this section.

17 (1) All tax assessor certificates shall be renewed upon application,
18 payment of the required renewal fee, and verification that the applicant
19 has met continuing education requirements, as set forth in paragraph
20 (2) of this subsection. After the initial expiration of any tax assessor
21 certificates following the effective date of P.L. , c. (C.) (now
22 pending before the Legislature as this bill), each renewal period shall
23 thereafter be for a period of three years. The renewal date shall be 30
24 days prior to the expiration date of the tax assessor certificate.

25 (2) Prior to the first renewal date of a tax assessor certificate
26 pursuant to P.L. , c. (C.) (now pending before the Legislature
27 as this bill) every applicant for renewal shall, on a form prescribed by
28 the Director of the Division of Taxation, furnish proof of having
29 earned a total of at least 50 continuing education credit hours over the
30 prior five-year period. Thereafter, prior to each succeeding renewal
31 date of a tax assessor certificate, every applicant for renewal shall, on
32 a form prescribed by the Director of the Division of Taxation, furnish
33 proof of having earned a total of at least 30 continuing education
34 credit hours over the prior three-year period. For the purposes of this
35 section, one continuing education credit hour means 50 minutes of
36 classroom or lecture time. After verifying that the applicant has
37 fulfilled the continuing education requirement and after receiving a fee
38 of not less than \$50 paid by the applicant to the order of the Treasurer
39 of the State of New Jersey, the Director of the Division of Taxation

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and 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 18, 1999.

² Assembly floor amendments adopted May 10, 1999.

1 shall renew the tax assessor certificate. ²The Director of the Division
2 of Taxation shall determine, by regulation, the circumstances under
3 which an extension of time to complete the requirements for
4 continuing education may be granted by the director.²

5 b. There is established within the Division of Taxation in the
6 Department of the Treasury the Tax Assessor Continuing Education
7 Eligibility Board. The board shall consist of six members and be
8 comprised as follows: the Director of the Division of Taxation or his
9 designee, ¹the President of the Association of Municipal Assessors.¹
10 and the President of the New Jersey Association of County Tax Board
11 Commissioners and County Tax Administrators shall be permanent
12 members. The Director of the Division of Taxation and the President
13 of the Association of Municipal Assessors shall each appoint an
14 additional member who shall serve for a term of two years. The
15 Director of Government Services at Rutgers University shall serve ex
16 officio. Any vacancy in the membership of the board shall be filled for
17 the unexpired term in the manner provided by the original
18 appointment. The first meeting of the board shall be held at the call of
19 the Director of the Division of Taxation, and thereafter the board shall
20 meet annually and shall hold at least one additional meeting within
21 each 12-month period. The board shall establish the curriculum areas
22 and the number of hours in each curriculum area that an assessor shall
23 complete in order to renew certification.

24 c. When the holder of a tax assessor certificate has allowed the
25 certificate to lapse by failing to renew the certificate, a new application
26 and certificate shall be required. If application is made within six
27 months of the expiration of the certificate, then application may be
28 made in the same manner as a renewal, ²[but the application shall be
29 accompanied by the fee required for a new application] but with an
30 additional late renewal fee of \$50².

31 d. The Director of the Division of Taxation, in accordance with the
32 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
33 seq.), shall adopt such regulations as are necessary to effectuate the
34 provisions of this section.

35
36 2. Section 7 of P.L.1967, c.44 (C.54:1-35.31) is amended to read
37 as follows:

38 7. Notwithstanding the provisions of any other law to the contrary,
39 every person

40 (1) who, upon reappointment or re-election subsequent to having
41 received a tax assessor certificate and having served as tax assessor or
42 performed the duties of assessor for not less than 4 consecutive years
43 immediately prior to such reappointment or re-election, or

44 (2) who, on or before June 30, 1969, shall have received a tax
45 assessor certificate while actually in office as assessor or performing
46 the duties of an assessor, and who, on or before June 30, 1969, shall

1 have served as assessor or performed the duties of assessor for not less
2 than 4 consecutive years,
3 shall hold his position during good behavior and efficiency and
4 compliance with requirements for continuing education pursuant to
5 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
6 Legislature as this bill), notwithstanding that such reappointment or
7 re-election was for a fixed term of years, and he shall not be removed
8 therefrom for political reasons but only for good cause shown and
9 after a proper hearing before the director or his designee after due
10 notice. A person who was formerly an assessor, a secretary of a board
11 of assessors or a member of a board of assessors who shall have
12 become by virtue of this amendatory and supplementary act, P.L.1981,
13 c.393, a deputy tax assessor or an assessor, and who has not met the
14 requirements of (1) or (2) above shall not be removed during his term
15 in office for political reason, but only for good cause shown and after
16 a proper hearing before the director or his designee after due notice.
17 In municipalities operating under forms of government where the
18 assessor served at the pleasure of the appointing authority for an
19 unlimited term of office, receipt of a tax assessor certificate and
20 continuance in service as assessor after completion of 4 consecutive
21 years of service shall be deemed the equivalent of reappointment. The
22 provisions of this section shall apply to every person actually in office
23 as assessor or performing the duties of an assessor whether in the
24 classified service under Title [11] 11A, Civil Service, or in a
25 municipality which has not adopted Title [11] 11A, Civil Service. For
26 the purpose of this section, "good cause" shall include the failure of a
27 tax assessor to meet the continuing education requirement required by
28 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the Legislature
29 as this bill), and such failure shall render a tax assessor ineligible for
30 service as a tax assessor.
31 (cf: P.L.1981, c.393, s.29)

32
33 ²³. Section 5 of P.L.1967, c.44 (C.54:1-35.29) is amended to read
34 as follows:

35 5. Any tax assessor certificate may be revoked or suspended by the
36 director for dishonest practices, or willful or intentional failure,
37 neglect or refusal to comply with the constitution and laws relating to
38 the assessment and collection of taxes, or other good cause. [No]
39 Failure to comply with requirements for continuing education pursuant
40 to section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
41 Legislature as this bill) shall cause the automatic revocation, without
42 a hearing, of the tax assessor certificate. Otherwise, no certificate
43 shall be revoked or suspended except upon a proper hearing before the
44 director or his designee after due notice. If the tax assessor certificate
45 of a person serving as assessor shall be revoked, such person shall be
46 removed from office by the director, his office shall be declared

1 vacant, and such person shall not be eligible to hold that office for a
2 period of 5 years from the date of his removal.²

3 (cf: P.L.1967, c.44, s.5)

4

5 ²[3.] 4.² This act shall take effect on the first day of the seventh
6 month following enactment.

7

8

9

10

11 Establishes continuing education program for certified tax assessors.

ASSEMBLY, No. 2716

STATE OF NEW JERSEY
208th LEGISLATURE

INTRODUCED DECEMBER 10, 1998

Sponsored by:

Assemblyman JEFFREY W. MORAN
District 9 (Atlantic, Burlington and Ocean)
Assemblyman ANTHONY IMPREVEDUTO
District 32 (Bergen and Hudson)

SYNOPSIS

Establishes continuing education program for certified tax assessors.

CURRENT VERSION OF TEXT

As introduced.



A2716 MORAN, IMPREVEDUTO

2

1 AN ACT establishing a continuing education program for certified tax
2 assessors and amending and supplementing P.L.1967, c.44 (C.54:1-
3 35.25 et seq.).

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

7
8 1. (New section) a. All tax assessor certificates issued prior to the
9 effective date of P.L. , c. (C.) (now pending before the
10 Legislature as this bill) shall expire five years following that effective
11 date and shall be renewed in accordance with the procedure
12 established in this section. All tax assessor certificates issued on or
13 after the effective date of P.L., c. (C.) (now pending before the
14 Legislature as this bill) shall expire five years after the issuance of the
15 certificate and shall be renewed in accordance with the procedure
16 established in this section.

17 (1) All tax assessor certificates shall be renewed upon application,
18 payment of the required renewal fee, and verification that the applicant
19 has met continuing education requirements, as set forth in paragraph
20 (2) of this subsection. After the initial expiration of any tax assessor
21 certificates following the effective date of P.L. , c. (C.)
22 (now pending before the Legislature as this bill), each renewal period
23 shall thereafter be for a period of three years. The renewal date shall
24 be 30 days prior to the expiration date of the tax assessor certificate.

25 (2) Prior to the first renewal date of a tax assessor certificate
26 pursuant to P.L. , c. (C.) (now pending before the
27 Legislature as this bill) every applicant for renewal shall, on a form
28 prescribed by the Director of the Division of Taxation, furnish proof
29 of having earned a total of at least 50 continuing education credit
30 hours over the prior five-year period. Thereafter, prior to each
31 succeeding renewal date of a tax assessor certificate, every applicant
32 for renewal shall, on a form prescribed by the Director of the Division
33 of Taxation, furnish proof of having earned a total of at least 30
34 continuing education credit hours over the prior three-year period.
35 For the purposes of this section, one continuing education credit hour
36 means 50 minutes of classroom or lecture time. After verifying that
37 the applicant has fulfilled the continuing education requirement and
38 after receiving a fee of not less than \$50 paid by the applicant to the
39 order of the Treasurer of the State of New Jersey, the Director of the
40 Division of Taxation shall renew the tax assessor certificate.

41 b. There is established within the Division of Taxation in the
42 Department of the Treasury the Tax Assessor Continuing Education
43 Eligibility Board. The board shall consist of six members and be

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

Matter underlined thus is new matter.

1 comprised as follows: the Director of the Division of Taxation or his
2 designee, and the President of the New Jersey Association of County
3 Tax Board Commissioners and County Tax Administrators shall be
4 permanent members. The Director of the Division of Taxation and the
5 President of the Association of Municipal Assessors shall each appoint
6 an additional member who shall serve for a term of two years. The
7 Director of Government Services at Rutgers University shall serve ex
8 officio. Any vacancy in the membership of the board shall be filled for
9 the unexpired term in the manner provided by the original
10 appointment. The first meeting of the board shall be held at the call of
11 the Director of the Division of Taxation, and thereafter the board shall
12 meet annually and shall hold at least one additional meeting within
13 each 12-month period. The board shall establish the curriculum areas
14 and the number of hours in each curriculum area that an assessor shall
15 complete in order to renew certification.

16 c. When the holder of a tax assessor certificate has allowed the
17 certificate to lapse by failing to renew the certificate, a new application
18 and certificate shall be required. If application is made within six
19 months of the expiration of the certificate, then application may be
20 made in the same manner as a renewal, but the application shall be
21 accompanied by the fee required for a new application.

22 d. The Director of the Division of Taxation, in accordance with the
23 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
24 seq.), shall adopt such regulations as are necessary to effectuate the
25 provisions of this section.

26
27 2. Section 7 of P.L.1967, c.44 (C.54:1-35.31) is amended to read
28 as follows:

29 7. Notwithstanding the provisions of any other law to the contrary,
30 every person

31 (1) who, upon reappointment or re-election subsequent to having
32 received a tax assessor certificate and having served as tax assessor or
33 performed the duties of assessor for not less than 4 consecutive years
34 immediately prior to such reappointment or re-election, or

35 (2) who, on or before June 30, 1969, shall have received a tax
36 assessor certificate while actually in office as assessor or performing
37 the duties of an assessor, and who, on or before June 30, 1969, shall
38 have served as assessor or performed the duties of assessor for not less
39 than 4 consecutive years,

40 shall hold his position during good behavior and efficiency and
41 compliance with requirements for continuing education pursuant to
42 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
43 Legislature as this bill), notwithstanding that such reappointment or
44 re-election was for a fixed term of years, and he shall not be removed
45 therefrom for political reasons but only for good cause shown and
46 after a proper hearing before the director or his designee after due

1 notice. A person who was formerly an assessor, a secretary of a board
2 of assessors or a member of a board of assessors who shall have
3 become by virtue of this amendatory and supplementary act, P.L.1981,
4 c.393, a deputy tax assessor or an assessor, and who has not met the
5 requirements of (1) or (2) above shall not be removed during his term
6 in office for political reason, but only for good cause shown and after
7 a proper hearing before the director or his designee after due notice.
8 In municipalities operating under forms of government where the
9 assessor served at the pleasure of the appointing authority for an
10 unlimited term of office, receipt of a tax assessor certificate and
11 continuance in service as assessor after completion of 4 consecutive
12 years of service shall be deemed the equivalent of reappointment. The
13 provisions of this section shall apply to every person actually in office
14 as assessor or performing the duties of an assessor whether in the
15 classified service under Title [11] 11A, Civil Service, or in a
16 municipality which has not adopted Title [11] 11A, Civil Service. For
17 the purpose of this section, "good cause" shall include the failure of a
18 tax assessor to meet the continuing education requirement required by
19 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
20 Legislature as this bill), and such failure shall render a tax assessor
21 ineligible for service as a tax assessor.
22 (cf: P.L.1981, c.393, s.29)

23

24 3. This act shall take effect on the first day of the seventh month
25 following enactment.

26

27

28

STATEMENT

29

30 This bill establishes a continuing education program for certified tax
31 assessors. After the initial expiration of a tax assessor certificate after
32 the effective date of the bill, the bill requires that certified tax
33 assessors must have completed a total of at least 50 continuing
34 education credit hours over the prior five-year period in order to be
35 recertified. Thereafter, tax assessor certificates shall be renewed for
36 a three-year period, and every applicant for renewal must furnish proof
37 of having earned a total of at least 30 continuing education credit
38 hours over the prior three-year period.

39 The bill also establishes within the Division of Taxation in the
40 Department of the Treasury the Tax Assessor Continuing Education
41 Eligibility Board to establish the curriculum areas and the number of
42 hours in each curriculum area that an assessor shall complete in order
43 to renew certification.

ASSEMBLY LOCAL GOVERNMENT AND HOUSING
COMMITTEE

STATEMENT TO

ASSEMBLY, No. 2716

with committee amendments

STATE OF NEW JERSEY

DATED: MARCH 18, 1999

The Assembly Local Government and Housing Committee reports favorably, with committee amendments, Assembly Bill No. 2716.

This bill, as amended by the committee, establishes a continuing education program for certified tax assessors. After the initial expiration of a tax assessor certificate after the effective date of the bill, the bill requires that certified tax assessors must have completed a total of at least 50 continuing education credit hours over the prior five-year period in order to be recertified. Thereafter, tax assessor certificates shall be renewed for a three-year period, and every applicant for renewal must furnish proof of having earned a total of at least 30 continuing education credit hours over the prior three-year period.

The bill also establishes within the Division of Taxation in the Department of the Treasury the Tax Assessor Continuing Education Eligibility Board to establish the curriculum areas and the number of hours in each curriculum area that an assessor shall complete in order to renew certification.

The committee amended the bill to correct the inadvertent omission of the President of the Association of Municipal Assessors in the original bill as one of the six members of the Tax Assessor Continuing Education Eligibility Board.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

[Second Reprint]
ASSEMBLY, No. 2716

STATE OF NEW JERSEY

DATED: SEPTEMBER 27, 1999

The Senate Community and Urban Affairs Committee reports favorably Assembly Bill No. 2716 (2R).

This bill would require completion of continuing education credits for issuance or renewal of a tax assessor certificate. Under current law tax assessor certificates do not expire. The bill provides that tax assessor certificates issued prior to the date that the bill takes effect would expire five years thereafter. Certificates issued on or after the bill's effective date would expire five years after the issuance of the certificate. After the initial expiration of a tax assessor certificate following the effective date of this bill each renewal period thereafter would be for a period of three years.

The bill provides that certificates would be renewable upon application, payment of the required renewal fee, and verification that the applicant has satisfied the continuing education requirements. Prior to a certificate's first renewal date, a date 30 days prior to the certificate's first expiration date, an applicant for renewal would be required to furnish proof of having earned a total of at least 50 continuing education credit hours over the prior five-year period. Thereafter, prior to each succeeding renewal date an applicant for renewal would be required to furnish proof of having earned a total of at least 30 continuing education credit hours over the prior three-year period. The bill would define "continuing education credit hour" as 50 minutes of classroom or lecture time.

The bill would direct the Director of the Division of Taxation to renew a tax assessor certificate after verifying that the applicant has fulfilled the continuing education requirement and after receiving a fee of not less than \$50. The bill would authorize the director to determine, by regulation, the circumstances under which an extension of time to complete the requirements for continuing education may be granted by the director.

The bill would establish within the Division of Taxation the Tax Assessor Continuing Education Eligibility Board which would be charged with the duty of establishing the curriculum areas and the number of hours in each curriculum area that an assessor must complete in order to renew certification.

The bill provides that in the event that a certificate has lapsed because of failure of the holder to renew the certificate, a new application and certificate would be required, however applications made within six months of the expiration of the certificate could be processed as a renewal upon payment of an additional late renewal fee of \$50. Finally, the bill provides that if a tax assessor fails to comply with the continuing education requirements, his or her tax assessor certificate would be subject to immediate revocation without any prior administrative or judicial hearing.

This bill is identical to Senate Bill No. 1553 with committee amendments, which also was reported favorably by the Senate Community and Urban Affairs Committee on September 27, 1999.

STATEMENT TO

[First Reprint]

ASSEMBLY, No. 2716

with Assembly Floor Amendments
(Proposed By Assemblyman MORAN)

ADOPTED: MAY 10, 1999

These Assembly amendments address concerns raised by the Division of Taxation in the Department of the Treasury and were developed in conjunction with the Association of Municipal Assessors of New Jersey. Specifically, the amendments permit the Director of the Division of Taxation to develop regulations concerning when extensions of time to complete continuing education requirements can be granted. These amendments also specify that the fee for the renewal of a late application shall be \$50. Finally, the amendments state that if a tax assessor fails to comply with continuing education requirements, his or her tax assessor certificate is subject to immediate revocation without any prior administrative or judicial hearing.

SENATE, No. 1553

STATE OF NEW JERSEY
208th LEGISLATURE

INTRODUCED DECEMBER 17, 1998

Sponsored by:

Senator ROBERT W. SINGER

District 30 (Burlington, Monmouth and Ocean)

SYNOPSIS

Establishes continuing education program for certified tax assessors.

CURRENT VERSION OF TEXT

As introduced.



S1553 SINGER

2

1 AN ACT establishing a continuing education program for certified tax
2 assessors and amending and supplementing P.L.1967, c.44 (C.54:1-
3 35.25 et seq.).

4

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

7

8 1. (New section) a. All tax assessor certificates issued prior to the
9 effective date of P.L. , c. (C.) (now pending before the
10 Legislature as this bill) shall expire five years following that effective
11 date and shall be renewed in accordance with the procedure
12 established in this section. All tax assessor certificates issued on or
13 after the effective date of P.L. , c. (C.) (now pending before
14 the Legislature as this bill) shall expire five years after the issuance of
15 the certificate and shall be renewed in accordance with the procedure
16 established in this section.

17 (1) All tax assessor certificates shall be renewed upon application,
18 payment of the required renewal fee, and verification that the applicant
19 has met continuing education requirements, as set forth in paragraph
20 (2) of this subsection. After the initial expiration of any tax assessor
21 certificates following the effective date of P.L. , c. (C.)
22 (now pending before the Legislature as this bill), each renewal period
23 shall thereafter be for a period of three years. The renewal date shall
24 be 30 days prior to the expiration date of the tax assessor certificate.

25 (2) Prior to the first renewal date of a tax assessor certificate
26 pursuant to P.L. , c. (C.) (now pending before the
27 Legislature as this bill) every applicant for renewal shall, on a form
28 prescribed by the Director of the Division of Taxation, furnish proof
29 of having earned a total of at least 50 continuing education credit
30 hours over the prior five-year period. Thereafter, prior to each
31 succeeding renewal date of a tax assessor certificate, every applicant
32 for renewal shall, on a form prescribed by the Director of the Division
33 of Taxation, furnish proof of having earned a total of at least 30
34 continuing education credit hours over the prior three-year period.
35 For the purposes of this section, one continuing education credit hour
36 means 50 minutes of classroom or lecture time. After verifying that
37 the applicant has fulfilled the continuing education requirement and
38 after receiving a fee of not less than \$50 paid by the applicant to the
39 order of the Treasurer of the State of New Jersey, the Director of the
40 Division of Taxation shall renew the tax assessor certificate.

41 b. There is established within the Division of Taxation in the
42 Department of the Treasury the Tax Assessor Continuing Education
43 Eligibility Board. The board shall consist of six members and be

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 comprised as follows: the Director of the Division of Taxation or his
2 designee, and the President of the New Jersey Association of County
3 Tax Board Commissioners and County Tax Administrators shall be
4 permanent members. The Director of the Division of Taxation and the
5 President of the Association of Municipal Assessors shall each appoint
6 an additional member who shall serve for a term of two years. The
7 Director of Government Services at Rutgers University shall serve ex
8 officio. Any vacancy in the membership of the board shall be filled for
9 the unexpired term in the manner provided by the original
10 appointment. The first meeting of the board shall be held at the call of
11 the Director of the Division of Taxation, and thereafter the board shall
12 meet annually and shall hold at least one additional meeting within
13 each 12-month period. The board shall establish the curriculum areas
14 and the number of hours in each curriculum area that an assessor shall
15 complete in order to renew certification.

16 c. When the holder of a tax assessor certificate has allowed the
17 certificate to lapse by failing to renew the certificate, a new application
18 and certificate shall be required. If application is made within six
19 months of the expiration of the certificate, then application may be
20 made in the same manner as a renewal, but the application shall be
21 accompanied by the fee required for a new application.

22 d. The Director of the Division of Taxation, in accordance with the
23 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
24 seq.), shall adopt such regulations as are necessary to effectuate the
25 provisions of this section.

26
27 2. Section 7 of P.L.1967, c.44 (C.54:1-35.31) is amended to read
28 as follows:

29 7. Notwithstanding the provisions of any other law to the contrary,
30 every person

31 (1) who, upon reappointment or re-election subsequent to having
32 received a tax assessor certificate and having served as tax assessor or
33 performed the duties of assessor for not less than 4 consecutive years
34 immediately prior to such reappointment or re-election, or

35 (2) who, on or before June 30, 1969, shall have received a tax
36 assessor certificate while actually in office as assessor or performing
37 the duties of an assessor, and who, on or before June 30, 1969, shall
38 have served as assessor or performed the duties of assessor for not less
39 than 4 consecutive years,

40 shall hold his position during good behavior and efficiency and
41 compliance with requirements for continuing education pursuant to
42 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
43 Legislature as this bill), notwithstanding that such reappointment or
44 re-election was for a fixed term of years, and he shall not be removed
45 therefrom for political reasons but only for good cause shown and
46 after a proper hearing before the director or his designee after due

1 notice. A person who was formerly an assessor, a secretary of a board
2 of assessors or a member of a board of assessors who shall have
3 become by virtue of this amendatory and supplementary act, P.L.1981,
4 c.393, a deputy tax assessor or an assessor, and who has not met the
5 requirements of (1) or (2) above shall not be removed during his term
6 in office for political reason, but only for good cause shown and after
7 a proper hearing before the director or his designee after due notice.
8 In municipalities operating under forms of government where the
9 assessor served at the pleasure of the appointing authority for an
10 unlimited term of office, receipt of a tax assessor certificate and
11 continuance in service as assessor after completion of 4 consecutive
12 years of service shall be deemed the equivalent of reappointment. The
13 provisions of this section shall apply to every person actually in office
14 as assessor or performing the duties of an assessor whether in the
15 classified service under Title **[11] 11A**, Civil Service, or in a
16 municipality which has not adopted Title **[11] 11A**, Civil Service. For
17 the purpose of this section, "good cause" shall include the failure of a
18 tax assessor to meet the continuing education requirement required by
19 section 1 of P.L. _____, c. _____ (C. _____) (now pending before the
20 Legislature as this bill), and such failure shall render a tax assessor
21 ineligible for service as a tax assessor.
22 (cf: P.L.1981, c.393, s.29)

23
24 3. This act shall take effect on the first day of the seventh month
25 following enactment.

26
27
28 STATEMENT

29
30 This bill establishes a continuing education program for certified tax
31 assessors. After the initial expiration of a tax assessor certificate after
32 the effective date of the bill, the bill requires that certified tax
33 assessors must have completed a total of at least 50 continuing
34 education credit hours over the prior five-year period in order to be
35 recertified. Thereafter, tax assessor certificates shall be renewed for
36 a three-year period, and every applicant for renewal must furnish proof
37 of having earned a total of at least 30 continuing education credit
38 hours over the prior three-year period.

39 The bill also establishes within the Division of Taxation in the
40 Department of the Treasury the Tax Assessor Continuing Education
41 Eligibility Board to establish the curriculum areas and the number of
42 hours in each curriculum area that an assessor shall complete in order
43 to renew certification.

SENATE COMMUNITY AND URBAN AFFAIRS COMMITTEE

STATEMENT TO

SENATE, No. 1553

with committee amendments

STATE OF NEW JERSEY

DATED: SEPTEMBER 27, 1999

The Senate Community and Urban Affairs Committee reports favorably and with committee amendments Senate Bill No. 1553.

As amended by the committee, this bill would require completion of continuing education credits for issuance or renewal of a tax assessor certificate. Under current law tax assessor certificates do not expire. The bill provides that tax assessor certificates issued prior to the date that the bill takes effect would expire five years thereafter. Certificates issued on or after the bill's effective date would expire five years after the issuance of the certificate. After the initial expiration of a tax assessor certificate following the effective date of this bill each renewal period thereafter would be for a period of three years.

The bill, as amended, provides that certificates would be renewable upon application, payment of the required renewal fee, and verification that the applicant has satisfied the continuing education requirements. Prior to a certificate's first renewal date, a date 30 days prior to the certificate's first expiration date, an applicant for renewal would be required to furnish proof of having earned a total of at least 50 continuing education credit hours over the prior five-year period. Thereafter, prior to each succeeding renewal date an applicant for renewal would be required to furnish proof of having earned a total of at least 30 continuing education credit hours over the prior three-year period. The bill would define "continuing education credit hour" as 50 minutes of classroom or lecture time.

The bill, as amended, would direct the Director of the Division of Taxation to renew a tax assessor certificate after verifying that the applicant has fulfilled the continuing education requirement and after receiving a fee of not less than \$50. The bill would authorize the director to determine, by regulation, the circumstances under which an extension of time to complete the requirements for continuing education may be granted by the director.

The bill, as amended, would establish within the Division of Taxation the Tax Assessor Continuing Education Eligibility Board which would be charged with the duty of establishing the curriculum areas and the number of hours in each curriculum area that an assessor must complete in order to renew certification.

The bill, as amended, provides that in the event that a certificate has lapsed because of failure of the holder to renew the certificate, a new application and certificate would be required; however applications made within six months of the expiration of the certificate could be processed as a renewal upon payment of an additional late renewal fee of \$50. Finally, the bill provides that if a tax assessor fails to comply with the continuing education requirements, his or her tax assessor certificate would be subject to immediate revocation without any prior administrative or judicial hearing.

The committee amended the bill to authorize the director of the Division of Taxation to determine, by regulation, the circumstances under which an extension of time to complete the requirements for continuing education could be granted by the director. The amendments also specify that the President of the Association of Municipal Assessors would be a permanent member of the Tax Assessor Continuing Education Eligibility Board. The amendments would set \$50 as the amount of the late renewal fee for applications submitted within six months after expiration of a certificate. Finally, the amendments provide that if a tax assessor fails to comply with the continuing education requirements, his or her tax assessor certificate would be subject to immediate revocation without any prior administrative or judicial hearing.

The amendments make this bill identical to Assembly Bill No. 2716 (2R) which also was reported favorably by the Senate Community and Urban Affairs Committee on September 27, 1999.

PO BOX 004
TRENTON, NJ 08625

Office of the Governor
NEWS RELEASE

CONTACT: Gene Herman
609-777-2600

RELEASE: December 8, 1999

Gov. Christie Whitman today signed the following pieces of legislation:

A-2716, sponsored by Assembly Members Jeffrey W. Moran (R-Atlantic/Burlington/Ocean) and Anthony Impreveduto (D-Bergen/Hudson), and Senator Robert W. Singer (R-Burlington/Monmouth/Ocean), establishes a continuing education program for certified tax assessors. The bill requires that assessors complete a total of 50 continuing education credit hours over the previous five-year period in order to be recertified. Thereafter, assessor certificates will be renewed for a three-year period.

AJR-70, sponsored by Assembly Members Joseph Azzolina (R-Middlesex/Monmouth) and Alan M. Augustine (R-Middlesex/Morris/Somerset/Union) and Senators Diane B. Allen (R-Burlington/Camden) and Robert E. Littell (R-Sussex/Hunterdon/Morris), establishes an advisory commission of 11 members to undertake a study and advise the Governor and the Legislature on a suitable memorial to the veterans of World War II.