

ASSEMBLY, No. 3786

STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED MAY 2, 2022

Sponsored by:

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District 35 (Bergen and Passaic)

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SYNOPSIS

Concerns certification of tax collectors.

CURRENT VERSION OF TEXT

As introduced.



1 AN ACT concerning the certification of tax collectors and amending
2 P.L.1979, c.384.

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. a. Commencing on the effective date of **[this act]** P.L.1979,
10 c.384 (C.40A:9-145.1 et seq.), the director shall hold examinations
11 for certification as a tax collector semi-annually **[,]** and at such
12 other times as **[he]** the director may determine appropriate **[, for**
13 **certification as tax collector]**. An applicant for examination shall
14 furnish proof to the director, not less than 30 days before an
15 examination, that the applicant:

16 (1) is not less than 21 years of age**[,]** ;

17 (2) is a citizen of the United States**[,]** ;

18 (3) is of good moral character**[,]** ;

19 (4) has obtained a certificate or diploma issued after at least four
20 years of study in an approved secondary school or has received an
21 academic education considered and accepted by the Commissioner
22 of Education as fully equivalent;

23 (5) has graduated from a four-year course at an institution of
24 higher education of recognized standing, or has not less than two
25 years' full-time experience in tax collection, or has at least one
26 year's full-time experience in tax collection and 30 credit hours at
27 an institution of higher education of recognized standing; and

28 (6) possesses certificates of completion of Municipal Tax
29 Collection I, II, and III courses **[offered by]** from the Division of
30 Local Government Services in the Department of Community
31 Affairs or, with the division's approval, Rutgers, The State
32 University [which courses shall be approved by the Division of
33 Local Government Services in the Department of Community
34 Affairs] of New Jersey, or any other college or university.

35 b. For the purpose of this section, experience in tax collection
36 **[must]** shall include experience in the following areas: lien
37 enforcement, tax collecting, tax billing, and reporting **[, and,]** . An
38 applicant's experience in tax collection shall be attested to by the
39 tax collector of the employing municipality.

40 c. **[The]** An applicant shall furnish the proofs required
41 pursuant to this section **[shall be provided]** to the director on such
42 application forms and in such manner as shall be prescribed by the
43 director. Each completed application form shall be accompanied by
44 a fee in the amount of \$50 payable to the order of the State
45 Treasurer and shall be filed with the director at least 30 days prior
46 to the date of the examination. Examinations shall be written, or

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 both written and oral, and shall be of such character as fairly to test
2 and determine the qualifications, fitness and ability of the person
3 tested to actually perform the duties of tax collector.

4 d. **【Commencing with examinations given】** (1) On and after
5 the effective date of P.L.1999, c.300, the examination shall be given
6 in sections on the subjects of:

7 (a) lien enforcement;

8 (b) tax collecting, tax billing, and reporting;

9 (c) policies and practices relating to tax collection in a
10 municipality operating under **【a】** the State fiscal year; and

11 (d) any other material as determined appropriate by the director
12 and in sections as determined necessary. The director shall notify
13 applicants of the nature of any such other material at the time the
14 examinations are announced.

15 (2) On and after the effective date of P.L. , c. (pending
16 before the Legislature as this bill), the examination shall be given in
17 sections on the subjects of:

18 (a) lien enforcement;

19 (b) tax collecting, tax billing, and reporting; and

20 (c) any other material as determined appropriate by the director
21 and in sections as determined necessary. The director shall notify
22 applicants of the nature of any such other material at the time the
23 examinations are announced.

24 (3) There shall be no limit on the number of times an applicant
25 may sit for any section of the examination. When an examination
26 section or sections are taken separately, the fee for registering for a
27 single examination sitting shall not exceed \$25.

28 e. **【A】** (1) For examinations given prior to the effective date
29 of P.L. , c. (pending before the Legislature as this bill), a person
30 shall not be required to pass the State fiscal year section of the
31 examination in order to receive certification as a tax collector,
32 except that any such certification shall be noted as restricted to
33 serve in a municipality operating under a calendar fiscal year; and
34 such a person shall not serve as tax collector in a municipality
35 operating under **【a】** the State fiscal year until such time the person
36 successfully passes the State fiscal year section of the examination.
37 The director shall note that a person has passed the State fiscal year
38 section of the examination by appropriately noting the fact on the
39 person's certificate. Notwithstanding the provisions of this
40 subsection, nothing shall preclude a certified tax collector who,
41 prior to the effective date of P.L.1999, c.300, serves, served, or
42 successfully passed the certified tax collector examination, from
43 being appointed as a tax collector in a municipality operating under
44 a State fiscal year.

45 (2) On and after the effective date of P.L. , c. (pending
46 before the Legislature as this bill), a person shall not serve as a tax
47 collector in a municipality operating under the State fiscal year
48 unless the person possesses:

1 (a) a certificate of completion for a State fiscal year tax
2 collection course offered through the Division of Local Government
3 Services in the Department of Community Affairs; and

4 (b) a State fiscal year endorsement on the person's tax collector
5 certificate. The registration fee for a person to sit for the State
6 fiscal year tax collection course shall be \$250, or such other amount
7 as the director may promulgate by rules and regulations in
8 accordance with the "Administrative Procedure Act," P.L.1968,
9 c.410 (C.52:14B-1 et seq.), and shall be payable to the order of the
10 State Treasurer.

11 (3) Notwithstanding any provision of this section to the
12 contrary, a municipality operating under the State fiscal year may
13 appoint a person as a tax collector if:

14 (a) prior to the effective date of P.L.1999, c.300, the person
15 served as a tax collector or successfully passed the certified tax
16 collector examination; or

17 (b) the person is a certified tax collector and successfully passed
18 the State fiscal year section of a certified tax collector examination
19 prior to the effective date of P.L. , c. (pending before the
20 Legislature as this bill).

21 (cf: P.L.1999, c.300, s.1)

22
23 2. Section 3 of P.L.1979, c.384 (C.40A:9-145.3) is amended to
24 read as follows:

25 3. a. Upon the successful completion of the examination by an
26 applicant, a tax collector certificate shall be issued to **【him】** the
27 applicant, upon the payment of an additional fee of \$50 payable to
28 the order of the State Treasurer.

29 b. Upon the successful completion by an applicant of a State
30 fiscal year tax collection course pursuant to subsection e. of section
31 2 of P.L.1979, c.384 (C.40A:9-145.2), the Division of Local
32 Government Services shall add a State fiscal year endorsement to
33 the tax collector certificate, upon proper application for the
34 endorsement and payment of the application fee. The application
35 fee to add a State fiscal year endorsement to a tax collector
36 certificate shall be \$25, or such other amount as the director may
37 prescribe, by rules and regulations in accordance with the
38 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et
39 seq.), and shall be payable to the order of the State Treasurer. The
40 director may prescribe the manner in which a person may apply for
41 a State fiscal year endorsement to a tax collector certificate.

42 (cf: P.L.1993, c.25, s.2)

43
44 3. This act shall take effect on the first day of the seventh
45 month next following enactment, except that the Director of the
46 Division of Local Government Services in the Department of
47 Community Affairs may take any anticipatory administrative action

1 in advance thereof as may be necessary for the implementation of
2 this act.

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STATEMENT

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7 This bill revises the manner by which a tax collector may become
8 certified in the collection of property taxes in municipalities that
9 operate on the State fiscal year budget cycle, rather than on a calendar
10 year budget cycle.

11 Currently, a candidate for certification as a tax collector is required
12 to take, and pass, an additional portion of the certification test related
13 to State fiscal year tax collection in order to serve as a tax collector in
14 a State fiscal year municipality. Many candidates do not elect to take
15 the State fiscal year portion of the examination. This has resulted in
16 comparatively fewer certified tax collectors who are certified to serve
17 as a tax collector in a municipality that operates on a State fiscal year
18 budget cycle.

19 This bill would revise the process for certification as a tax collector
20 for State fiscal year municipalities by allowing a candidate to simply
21 take an additional course in order to attain that certification.