

TAX COLLECTION ADMINISTRATION - TAX COLLECTOR CERTIFICATION

5:33-2.1 Course of instruction--Certified Tax Collector

(a) In addition to other requirements defined by N.J.S.A. 40A:9-145 et seq., successful completion of the three courses described in (b) through (d) below and as administered through the Center for Government Services at Rutgers, the State University, shall be required of candidates for Municipal Tax Collector certification.

(b) Principles of Municipal Tax Collection I, as follows:

1. Local government in New Jersey;
2. Office and duties of the tax collector;
3. Office and duties of the assessor and the county board of taxation;
4. Assessments for local improvements;
5. Tax deductions and exemptions;
6. Billing duties;
7. Cashier duties;
8. Reports;
9. Interest;
10. Enforcement duties prior to tax sale;
11. Personal property;
12. Miscellaneous duties;
13. Office and duties of the treasurer;
14. Office and duties of the utility collector;
15. Office and duties of the tax search officer;
16. Treasurer of school monies;
17. Tax sale overview.

(c) Principles of Municipal Tax Collection II, as follows:

1. Study of N.J.S.A. 54:5, Articles 1 through 11.

(d) Principles of Municipal Tax Collection III, as follows:

1. Setting up an office;
2. Management techniques;
3. Office procedures;
4. Internal control;

5. Records;
 6. Reconciliations;
 7. Reports; and
 8. Miscellaneous.
- (e) A Certificate of Completion of each course is subject to the following requirements:
1. Each candidate must attend at least three-quarters of the scheduled classes in addition to the final examination period(s); and
 2. Passage of the final examination. The passing grades for the final examination shall be in accordance with the standards in effect and as prescribed by Rutgers, the State University, and shall be graded by the course instructors under the supervision of the Center for Government Services.

Amended by R.1995 d.490, effective September 5, 1995.

5:33-2.2 Examination reviews: tax collector certification

- (a) Review of a particular examination will be permitted only for those applicants who were not successful in passing such an examination.
- (b) All examination reviews will be conducted in the offices of the Division of Local Government Services, 101 South Broad Street, Trenton, New Jersey 08625.
- (c) Requests for examination reviews must be made in writing within two months of the date which appears on the notice of the mailing of the examination results. To arrange an examination review, an unsuccessful applicant must make a written request to the Division of Local Government Services, 101 South Broad Street, CN 803, Trenton, New Jersey 08625, setting forth several alternative dates and times which would be convenient to attend such a review. One of the dates will be selected and the applicant will be advised of the appointment date and time.
- (d) Examination reviews will be conducted by a representative or representatives of the Division of Local Government Services. No one other than representatives of the Division of Local Government Services and the unsuccessful applicant for whom the review is being conducted shall be present at the examination review.
- (e) The examination review will consist of the following:
1. Informing the applicant of his grade and explaining the manner in which the grade has been calculated.
 2. Informing the applicant of the grade required for passage of the examination.
 3. Specifying the categories of questions covered in the examination and informing the applicant how he fared category by category.
 4. In limited circumstances, the representative of the Division conducting the review may discuss and review a specific question with the applicant.

- (f) No applicant will be permitted to copy any questions or answers.
- (g) No applicant will be permitted more than one review of a particular examination.
- (h) The availability of examination reviews and instructions for requesting such a review are to be announced by proctors at examination centers before each examination commences.