



# State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
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May 14, 2025

**TO: TAX ASSESSOR CERTIFICATE (CTA) HOLDERS**

**FROM: JESSICA LARNED**  
  
**CHIEF POLICY & PLANNING, PROPERTY ADMINISTRATION**

**RE: CREDIT FOR CONTINUING EDUCATION COURSES APPROVED BY  
THE STATE OF NEW JERSEY REAL ESTATE APPRAISERS BOARD**

As you may know, the Division of Taxation will not accept classes for continuing education credits of Certified Tax Assessors (CTAs), unless approved by the Tax Assessor Continuing Education Eligibility Board (C.E.E.B.), or the New Jersey Appraisers Board.

Regulations at N.J.A.C. 18:17-2.4(e) 7 detail tax assessor continuing education requirements for acceptance of real property appraisal credits approved for continuing education by the NJ Real Estate Appraisers Board. These credits are only considered real property appraisal credits and are not considered property tax administration credits.

Conversely, the State Real Estate Appraisers Board accepts, for purposes of meeting licensed and certified real estate appraiser continuing education requirements, credits for real property appraisal courses that the Division of Taxation Continuing Education Eligibility Board (C.E.E.B.) approves for continuing education as real property appraisal credits. It is necessary for the CTA holder to obtain a certificate of completion from the Appraisers Board to claim appraisal education credit for assessor recertification.

If you have questions concerning this matter, please call Victor A. Miranda, Supervising Field Representative at (609) 322-6718, or Marjorie Abrams, Principal Field Representative at (609) 322-6712.

JL:ma