

Regulatory Flexibility Statement

In accordance with the New Jersey Regulatory Flexibility Act (Act), N.J.S.A. 52:14B-16 et seq., the Department has determined that the proposed amendments and new rule affect transit agencies and other fixed guideway systems, none of which are a “small business” as that term is defined in the Act. This rulemaking continues to impose compliance requirements on all transit agencies and other fixed guideway systems as mandated by Federal law.

Housing Affordability Impact Analysis

The proposed amendments and new rule govern the State’s oversight of the safety of rail fixed guideway systems in the State of New Jersey. The existing rules have had no impact on the affordability of housing in New Jersey or on the average costs of housing and the Department believes that it is extremely unlikely that the proposed amendments and new rule will have any impact on the affordability of housing or on the average costs of housing in New Jersey.

Smart Growth Development Impact Analysis

The proposed amendments and new rule govern the State’s oversight of the safety of rail fixed guideway systems in the State of New Jersey. The existing rules have had no impact housing production within Planning Areas 1 and 2, or within designated centers, pursuant to the State Development and Redevelopment Plan and will have no impact on smart growth and the Department believes that it is extremely unlikely that the proposed amendments and new rule will have any impact on housing production within Planning Areas 1 and 2, or within designated centers, pursuant to the State Development and Redevelopment Plan and will have no impact on smart growth.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

This chapter governs the State’s oversight of the safety of rail fixed guideway systems in the State of New Jersey. The existing rules have had no impact on pretrial detention, sentencing, probation, or parole policies concerning adults or juveniles in the State. It is extremely unlikely that the proposed amendments and new rule will have any impact. Therefore, no further analysis is required.

Full text of the proposed amendments and new rule follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 1. PURPOSE, SCOPE, AND APPLICABILITY

16:53E-1.1 Purpose

This chapter establishes rules concerning the State’s oversight of the safety of rail fixed guideway systems through the Department of Transportation (Department), designated as the State’s oversight agency by Executive Order No. 65 (1997). This chapter carries out the mandate [of] **at 49 U.S.C. § 5329(e) and (k)** for State safety oversight of rail fixed guideway public transportation systems. The Office of Fixed Guideway Oversight in the New Jersey Department of Transportation is responsible for the administration of this chapter.

16:53E-1.4 Incorporation by reference

The Department incorporates herein by reference 49 CFR Part 674, State Safety [Oversite] **Oversight**.

SUBCHAPTER 3. SAFETY PLAN

16:53E-3.1 Safety plan requirements

(a) (No change.)

(b) Every transit agency shall develop and implement a written safety plan that complies with the requirements of the New Jersey Department of Transportation Safety Oversight Program Standard (NJDOT SSOPS) for each fixed guideway system it operates. Copies of the NJDOT SSOPS may be obtained on the Department’s website at: <http://www.state.nj.us/transportation> or in person at:

New Jersey Department of Transportation
Office of Fixed Guideway Oversight
1035 Parkway Avenue
PO Box 600
Trenton, New Jersey 08625-0600
Phone: [609-530-2551] **609-963-2090**

[Fax: 609-530-6397]

or by [e-mail] **email** at:

[\[njofgssso@dot.state.nj.us\]](mailto:njofgssso@dot.state.nj.us) NJOFGSSO@dot.nj.gov.

16:53E-3.2 Department inspections

(a) Pursuant to 49 U.S.C. § 5329(k), every transit agency shall provide access to the rail fixed guideway public transportation system and agency. The Department shall conduct inspections of the rail fixed guideway public transportation system and agency with and without advance notice. Inspections include, but are not limited to, the infrastructure, property leading to the infrastructure, equipment, records, data, personnel, and other deemed information, structure, or persons necessary for the safety inspection.

(b) Access to entries shall be provided to the Department by the fixed guideway public transportation agency, which may include, but is not limited to, keys, codes, data cards, or remotes.

TREASURY—TAXATION

(a)

DIVISION OF TAXATION

Assessor Qualification Law

Proposed Readoption with Amendments: N.J.A.C. 18:17

Authorized By: John J. Ficara, Acting Director, Division of Taxation.

Authority: N.J.S.A. 54:1-35.25b and 54:1-35.34.

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2023-094.

Submit written comments by November 17, 2023, to:

Allison Sheppard
Administrative Practice Officer
Division of Taxation
3 John Fitch Way
PO Box 269
Trenton, NJ 08695-0269
Email: Tax.RuleMakingComments@treas.nj.gov

The agency proposal follows:

Summary

Pursuant to N.J.S.A. 52:14B-5.1, N.J.A.C. 18:17 was scheduled to expire on November 23, 2023. As the Division of Taxation (Division) has filed this notice of proposed readoption with amendments with the Office of Administrative Law prior to that date, the expiration date of the chapter was extended 180 days to May 21, 2024, pursuant to N.J.S.A. 52:14B-5.1.c(2). The Division has reviewed these rules and has determined them to be necessary, reasonable, and proper for the purposes for which they were originally promulgated.

Chapter 17 pertains to the qualifications of local property tax assessors and educational prerequisites to their certification. Continued professionalism in the real property assessment function makes necessary the retention of this chapter. Chapter 17 includes 4 subchapters. Subchapter 1 addresses the examinations for a tax assessor certificate. Subchapter 2 addresses the assessor continuing education requirements and board composition and procedures. Subchapter 3 addresses continuance provisions for persons actually in office as an assessor or performing the duties of an assessor. Subchapter 4 addresses administrative and enforcement duties and procedures.

N.J.A.C. 18:17-2.1 is proposed for amendment to add that over the course of the initial five-year period after first receiving a tax assessor certificate, assessors are required to attain 50 credit hours of continuing education. For each subsequent four-year renewal period, each tax assessor certificate holder must furnish proof of having completed 30 credit hours of continuing education over the prior four years. N.J.A.C. 18:17-2.1 is being proposed for amendment to reflect the change in

assessor recertification, pursuant to N.J.S.A. 52:27D-18.5, which increased the certification period from three years to four years.

N.J.A.C. 18:17-2.2 is proposed for amendment to clarify that the credit for attending the course on Farmland Assessment is separate and distinct from the other required credits. As the legislative enactment that created the Farmland Assessment course requirement, the Division has interpreted it to be a separate and distinct attendance credit that does not apply to the required credit hours in property tax administration or real property appraisal. N.J.A.C. 18:17-2.2 is being proposed for amendment to make clear that the credit earned for attending the Farmland Assessment course is a unique attendance credit. In addition, various amendments are made for clarity and to update the dates.

As the Division has provided a 60-day comment period for this notice of proposal, this notice is excepted from the rulemaking calendar requirement, pursuant to N.J.A.C. 1:30-3.3(a)5.

Social Impact

The rules proposed for readoption with amendments describe statutory requirements pertaining to the examination, application, eligibility experience, and educational prerequisites for obtaining a municipal tax assessor certification; for the revocation or suspension of such certificate; and appointment to the position of municipal tax assessor. The rules proposed for readoption with amendments will have the positive effect of continuing to conform rules and procedures governing real property municipal tax assessor qualifications to requirements in statutory law. The rules proposed for readoption with amendments will continue to make uniform, the experience and educational requirements that individuals must have to be eligible for appointment as assessors.

The social impact of the rules proposed for readoption with amendments is to conform to the statutory changes at P.L. 2020, c. 34, § 2, effective May 15, 2020, that affect assessor continuing education. The Division anticipates that these education requirements will continue to ensure that tax assessment in the State continues at a high level of professional standards.

Economic Impact

The rules proposed for readoption with amendments will not require any increase in the costs of tax administration and compliance to taxpayers. The proposed amendments will protect the tax base since taxpayer compliance will be facilitated by clarifying the necessary requirements in assessor recertification, pursuant to N.J.S.A. 54:1-35.25b.a and 52:27D-18.5.g.

Federal Standards Statement

A Federal standards analysis is not required because the authority for the rules proposed for readoption with amendments are based on New Jersey State law, namely, N.J.S.A. 52:27D-18.5 and 54:1-35.25 through 35.24. The rules proposed for readoption with amendments are, therefore, independent from any Federal standards or requirements.

Jobs Impact

The office of municipal assessor is a statutory creation. The number of assessor positions is fixed by law and can only be increased or decreased by legislative action. It is not expected that the rules proposed for readoption with amendments will result in the creation or loss of jobs in New Jersey.

Agriculture Industry Impact

The rules proposed for readoption with amendments continue the concise guidelines for assessor qualification. The proposed amendments will have no adverse impact on the agriculture industry as it concerns professional qualifications for tax assessors, including the continuing education course on Farmland Assessment, specifically. Furthermore, it should be noted that rules pertaining to assessments on agricultural land are dealt with in a separate chapter of Title 18. See N.J.A.C. 18:15.

Regulatory Flexibility Statement

The rules proposed for readoption with amendments do not impose reporting, recordkeeping, or compliance requirements on businesses, including those employing fewer than 100 full-time employees, which are defined as small businesses pursuant to the Regulatory Flexibility Act, N.J.S.A. 52:14B-16 et seq. The rules proposed for readoption with amendments only affect tax assessor certificate holders with respect to

their mandatory continuing education. The tax assessor certificate is a personally held license, and any recordkeeping falls on the individual licensee, not on the firm employing the licensee.

Housing Affordability Impact Analysis

The rules proposed for readoption with amendments do not directly result in a change in the average costs associated with housing, nor do they have any effect the affordability of housing. The rules proposed for readoption with amendments would have no greater impact on any aspect of housing because the rules proposed for readoption with amendments set forth the continuing education requirements of certified tax assessors.

Smart Growth Development Impact Analysis

The rules proposed for readoption with amendments will not result in a change in the housing production within Planning Areas 1 or 2, or within designated centers, pursuant to the State Development and Redevelopment Plan. The basis for this finding is that the rules proposed for readoption with amendments do not involve housing production, either within Planning Areas 1 or 2, within designated centers, or anywhere else in the State of New Jersey. The rules proposed for readoption with amendments only involve the law pertaining to mandatory tax assessor certificate holders' continuing education certification.

Racial and Ethnic Community Criminal Justice and Public Safety Impact

The Division of Taxation has evaluated this rulemaking and determined that the rules proposed for readoption with amendments will not have an impact on pretrial detention, sentencing, probation, or parole policies concerning adults and juveniles in the State because the proposed amendments concern State tax administration. Accordingly, no further analysis is required.

Full text of the rules proposed for readoption may be found in the New Jersey Administrative Code at N.J.A.C. 18:17.

Full text of the proposed amendments follows (additions indicated in boldface **thus**; deletions indicated in brackets [thus]):

SUBCHAPTER 2. ASSESSOR CONTINUING EDUCATION REQUIREMENTS AND BOARD COMPOSITION AND PROCEDURES

18:17-2.1 Recertification requirements

(a) Tax assessor certificates shall expire five years following the date of issuance of the certificate and shall be renewed in accordance with the procedure established in the Act and this section.

1. (No change.)

2. **For all tax assessor certificates issued after May 15, 2020, after the five-year period following receipt of the first tax assessor certificate, and prior to the second renewal date of a tax assessor certificate (nine years after receipt of the tax assessor certificate), every applicant must furnish proof of having earned at least 30 continuing education credit hours over the course of the prior four-year renewal period.** Thereafter, prior to each succeeding renewal date, the applicant must furnish proof of having earned at least 30 continuing education credit hours over the prior [three-year] **four-year** period. The required allocation of the 30 minimum credit hours is as follows:

i.-iii. (No change.)

3.-8. (No change.)

18:17-2.2 Additional requirement for assessors in municipalities or counties containing Class 3B property

(a) [Commencing January 1, 2018, prior] **Prior** to every renewal date of a tax assessor certificate issued to a tax assessor of a municipality and for any county assessor of a county where one or more Class 3B (Farm Qualified) properties subject to valuation, assessment, and taxation pursuant to N.J.S.A. 54:4-23.1 et seq., are located, the applicant for renewal shall, on Form CEU-3, Uniform Request for Continuing Education Credit, and Form CEU-4, Attendance Record for Continuing Education, furnish proof of having taken, at least once in the prior three years, the continuing education course concerning certain aspects of farmland assessment required to be offered, free of charge, by the Division of Taxation, in conjunction with the Department of Agriculture, pursuant

to N.J.S.A. 54:4-23.3d(b). **Tax assessor certificate holders who attend this course shall earn an attendance confirmation. The attendance confirmation cannot be used to fulfill the credit hour requirements at N.J.A.C. 18:17-2.1(a).**

1. Example: Municipality Y contains Class 3B properties and a sitting tax assessor for Municipality Y has a tax assessor certificate that is up for

renewal on January 1, [2018] **2025**. The tax assessor must have attended the Division of Taxation's farmland assessment courses in [2016 or 2017] **2022, 2023, or 2024**.

(b) (No change.)
