DECEMBER 7, 1949.

Honorable Benjamin S. Danskin,

President, Monmouth County Board of Taxation,

Spring Lake, N. J.

FORMAL OPINION—1949. No. 110.

DEAR MR. DANSKIN:

Receipt is acknowledged of your letter, dated December 6, 1949, wherein you request information regarding the appointment of a secretary to the Monmouth County Board of Taxation. You further advise me that the secretary, now holding office, is resigning, effective January 1, 1950.

"Each county board may appoint a secretary, who shall hold office for a term of three years, and, with the approval of the Board of Chosen Freeholders, appoint such other clerical assistants as may be necessary" (R. S. 54:3-7 N. J. S. A., Laws of 1944, chapter 189, page 697, paragraph 1).

"All secretaries, hereafter appointed, who shall have received two consecutive appointments as such secretary, and all secretaries now in office shall hold office during good behavior, efficiency and residence in the county where employed, and shall not be removed for political reasons, or for any cause other than incapacity, misconduct, non-residence, or disobedience of just rules and regulations established by the county board of taxation" (R. S. 54:3-9, N. J. S. A., Laws of 1944, chapter 189, page 697, paragraph 2).

"No secretary hereafter appointed who shall have received two consecutive appointments as such secretary, and no secretary now in office, shall be removed from office, except for just cause, as provided in Section 54:3-9 of this Title, and after a written charge or charges of the cause of complaint shall have been preferred against him, signed by the person making the charge, and filed with the president of the county board of taxation, and after the charge has been publicly examined by the board upon such reasonable notice to the person charged, and in such manner and examination as the rules and regulations of the board may prescribe. Every such secretary, against whom a charge for any cause may be preferred hereunder, shall receive a fair trial upon the charge, and have every reasonable opportunity to make a defense thereto" (R. S. 54:3-10, N. J. S. A., Laws of 1944, chapter 189, page 697, paragraph 3).

The aforementioned provisions of the statutes, relating to the secretary of county boards of taxation, clearly defines the method of appointment, tenure of office and method of removal.

Answering your specific inquiry, therefore, I am of the opinion that your county board may appoint a secretary for a term of three years, and that if the said secretary receives two consecutive appointments as such secretary, he shall thereafter hold his office during good behavior, efficiency, and residence in the county where employed, and shall not be removed therefrom for any political reason, or for any cause other than incapacity, misconduct, non-residence and disobedience of your rules and regulations.

THEODORE D. PARSONS,
Attorney General.

By: Benjamin M. Taub,
Deputy Attorney General.