

In answer to your specific questions, it is our opinion that mechanics driving empty busses from a garage to a repair point, from a garage to a storage point and back, or on a test run need not possess special licenses pursuant to R.S. 39:3-10.1. However, the answer to your general question whether a mechanic driving an empty bus would ever require a license under R.S. 39:3-10.1 is that whenever a bus capable of carrying more than six passengers is being operated with the intention of receiving persons presenting themselves as passengers for hire the operator must have the license required by the statute.

Very truly yours,

DAVID D. FURMAN
Attorney General

By: REMO M. CROCE
Deputy Attorney General

APRIL 14, 1959

STATE BOARD OF PROFESSIONAL ENGINEERS
AND LAND SURVEYORS
1100 Raymond Boulevard
Newark 2, New Jersey

FORMAL OPINION 1959—No. 6

GENTLEMEN:

You have requested our opinion as to whether the seal of a land surveyor must be attached to tax maps which are received by or filed with the Division of Taxation in the Department of the Treasury. We are informed by you that the Division of Taxation presently does not require such a seal upon any plans which are received by or filed with that Department. You question the propriety of that practice by the Division of Taxation in view of the provisions of *N.J.S.A. 45:8-45* which generally requires, among other things, that plans and specifications involving land surveying filed with State agencies must have affixed thereto a seal of a professional land surveyor licensed pursuant to *N.J.S.A. 45:8-27*. You maintain that a tax map is a "plan" involving land surveying and must comply with the requirements of this section. We do not need to resolve the issue based upon a construction of this section. Other statutory requirements dealing in general with tax maps indicate that a seal of a licensed land surveyor is required on all such maps.

By the terms of *L. 1913, c. 175 (Acts Saved from Repeal, N.J.S.A. 54:1-15(1) to (6))*, every municipality was required to prepare an accurate map for the purposes of taxation. The then State Board of Equalization, now Division of Taxation, Department of Treasury, *L. 1905, c. 67*; *L. 1915, c. 244*; *L. 1931, c. 336*; *L. 1944, c. 112*; *Art. IV, §1 (N.J.S.A. 52:27B-48)*; *L. 1948, c. 92, §24 (N.J.S.A. 52:18A-24)*, had broad powers to supervise, review and approve the preparation of tax maps.

Acts Saved from Repeal, N.J.S.A. 54:1-15(6) provides:

"The Board of Equalization of Taxes shall have full control over the preparation, maintenance and revision of all tax maps however prepared, and may prescribe such rules as will insure the periodical revision and provide for the safekeeping of original maps either in custody of the taxing district or by the county tax board as in any case may best serve the public convenience and insure the accuracy and safety of the maps, and the board may direct the furnishing of duplicates by blueprints or otherwise at the charge of the taxing district to assessors and taxing officials."

Duplicates of approved tax maps must be filed with the county clerk or recorder's office in the particular county involved. *L. 1915, c. 122 (Acts Saved from Repeal, N.J.S.A. 54:1-15(7))*.

To be considered *in pari materia* are the terms of *L. 1953, c. 358, §2 (N.J.S.A. 46:23-9.2)* which provides in part that:

"No map required, or that may be required, by law to be filed with a county recording officer, or that may be presented to a county recording officer for filing, shall be received for filing by such officer unless it shall conform to the following:

* * *

"(m) There shall be endorsed thereon or attached thereto a certificate of a land surveyor, as follows:

"I hereby certify that this map and the survey has been made under my immediate supervision, and complies with the laws of the State of New Jersey. * * *"

It is clear by these terms and by those of the statutory requirements for the preparation and filing of tax maps that the tax map filed with the Division of Taxation and with the County are one and the same. Therefore, it is our opinion that a certification of a licensed professional land surveyor, and, in turn, a seal accompanying such attestation (*N.J.S.A. 45:8-36*) must be affixed to such official tax maps.

Very truly yours,

DAVID D. FURMAN
Attorney General

By: STEPHEN F. LICHTENSTEIN
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