

## CHAPTER 44

AN ACT increasing the membership of county boards of taxation and amending R.S.54:3-2.

**BE IT ENACTED** *by the Senate and General Assembly of the State of New Jersey:*

1. R.S.54:3-2 is amended to read as follows:

Taxation board members.

54:3-2. Each board shall, as heretofore, be known as the county board of taxation, and be composed of five members, except as hereinafter provided, to be appointed by the Governor by and with the advice and consent of the Senate. Each member shall be a resident and citizen of the county in and for which he is appointed. Members shall be chosen because of their special qualifications, knowledge and experience in matters concerning the valuation and taxation of property, particularly of real property. At no time shall more than three of the members belong to the same political party. In counties having a population of more than 510,000 there shall be seven members of whom no more than four shall belong to the same political party. For the purposes of this section, "population" means the State population according to the most recent federal decennial census. Each member shall, within 24 months of appointment, unless the member shall have served as a member of the county board of taxation continuously for at least 10 years prior to the effective date of P.L.1981, c.516, was reappointed to a five-year term prior to that date, and is currently serving that term, furnish proof that he has received certificates indicating satisfactory completion of training courses designated in section 4 of P.L.1967, c.44 (C.54:1-35.28) or that he possesses an assessor's certificate issued pursuant to P.L.1967, c.44, as supplemented. Each member serving on the effective date of P.L.1979, c.499, unless the member shall have served as a member continuously for at least 10 years prior to the effective date of P.L.1981, c.516, was reappointed to a five-year term prior to that date, and is currently serving that term, shall furnish such proof within 30 months of such effective date, if 30 months or more of his term are remaining thereafter.

If any member so required does not furnish such proof within said 24-month period, or 30-month period for any member serving on the effective date of P.L.1979, c.499, the county tax administrator shall immediately notify the president of the county board of taxation and the Director of the Division of Taxation. The director shall upon the receipt of such notification declare the position to be vacant, and shall notify the Governor of the existence of such vacancy. The Governor shall thereupon appoint, with the advice and consent of the Senate, a different citizen and resident of the relative county to fill such position for the unexpired term.

2. This act shall take effect immediately.

Approved March 21, 2005.