

**DIVISION OF LOCAL GOVERNMENT SERVICES  
INFORMATION FOR CANDIDATES APPLYING FOR A  
CERTIFIED TAX COLLECTOR CERTIFICATE  
N.J.S.A. 40A:9-145.2 et seq.**

**QUALIFICATIONS**

Examination applicants must meet the following requirements:

1. Must be 21 years of age or older at time of examination
2. Must be a citizen of the United States.
3. Must be of good moral character.
4. Must be a high school graduate or possess an equivalency diploma.
5. Must have completed Municipal Tax Collection I, II, and III courses offered by Rutgers, the State University as approved by the Division of Local Government Services.
6. Must have graduated from a four-year course of study at a college of recognized standing. For this requirement, applicant may substitute two years of full-time work experience in municipal tax collection. Full-time experience shall be considered as the normal operating hours within the tax collection department of the municipality. Experience must include duties in tax billing, collection, enforcement and reporting. Applicants who do not meet the college degree or two-year experience requirement may substitute at least one year of full-time municipal tax collection experience, and 30 credit hours at an institution of higher education of recognized standing.
7. Submit application forms, including proof of education and/or experience accompanied by a fee in the amount of \$25.00 payable to the State Treasurer, to the Certification Unit of the Division of Local Government Services 30 days prior to the date of examination.
8. Examination is given in three sections: Section I – Lien Enforcement; Section II – Collecting, Billing, Reporting; Section III – State Fiscal Year Tax Policies and Practices. Passing grade for each section is 80%. Applicant who successfully pass Sections I and II will be issued a certificate restricted to calendar year municipalities. Successful completion of Section III is required for eligibility in a State Fiscal Year municipality.
9. Upon successful completion of the examination, a fee of \$50.00 is required for the issuance of a certified tax collector certificate.



**DIVISION OF LOCAL GOVERNMENT SERVICES  
NEW JERSEY ADMINISTRATIVE CODE 5:32-3.1  
DUTIES OF A CERTIFIED TAX COLLECTOR**

(a) The tax collector shall carry out the duties set forth below, along with such other duties as are required by law:

1. With respect to billing, the tax collector shall be responsible for:
  - i. Ascertaining the amount of taxes due from each taxpayer and informing each taxpayer of this fact;
  - ii. Understanding the process by which taxes are determined;
  - iii. Cooperating with the municipal tax assessor, the county board of taxation, and other financial authorities;
  - iv. Designing and implementing an efficient method of issuing bills; and
  - v. Having a working knowledge of property tax exemptions, abatements, and deductions, along with electronic data processing of tax rolls and tax billing.
2. With respect to the collection of monies, the tax collector shall be responsible for:
  - i. Receiving and accounting for payments upon notification of taxes due;
  - ii. Ensuring the proper disposition of funds received;
  - iii. Maintaining detailed accounting records; and
  - iv. Processing electronic data as it pertains to the collection of monies.
3. With respect to enforcement, the tax collector shall be responsible for initiating and carrying out procedures for enforcing the timely payment of taxes by the taxpayers, including but not limited to the application of interest on delinquent accounts, tax liens, and tax sales. The tax collector shall also assist in the foreclosure of municipally-held tax sale certificates.
4. As appropriate to the form of government, the tax collector shall be responsible for providing the governing body and appropriate municipal officials with regular reports on the activities of his or her office including, but not limited to, billings, adjustments, collections, and balances.
5. The tax collector shall ensure compliance with all statutes, rules, regulations, and directives pertaining to municipal tax collection.

(b) A tax collector may be assigned certain secondary duties that are not specifically prohibited by law such as, but not limited to, tax search officer, collector of utility accounts, municipal treasurer, and treasurer of school monies.