

CENTER FOR
GOVERNMENT SERVICES

Assessment and Appraisal Administration Program

COURSES FOR NEW JERSEY LOCAL
GOVERNMENT || CLASSES SPRING 2017



RUTGERS
Continuing Studies

CONTINUING EDUCATION UNITS

Licensed Certified Tax Assessors (CTAs) can receive Continuing Education Unit credit toward license renewal from the New Jersey Division of Taxation and the New Jersey Real Estate Appraisal Board when completing the following courses.

Course	Division of Taxation	Real Estate Board
Property Tax Administration, Part 1	15 in Administration	4
Property Tax Administration, Part 2	21 in Administration	10
Fundamentals of Real Property Appraisal	30 in Appraisal	30
Income Approach to Valuation	30 in Appraisal	30
County Tax Administration	24 in Administration	TBA

ASSESSMENT AND APPRAISAL ADMINISTRATION PROGRAM

This series of continuing education courses is designed to train potential municipal tax assessors and county tax board members in the duties and responsibilities for property tax administration and assessment. The program fosters the development of the assessors' staff and serves as general preparation for the New Jersey State Certified Tax Assessors (CTA) examination. The courses are not a prerequisite for the CTA examination, but are suggested. Newly appointed Tax Board Commissioners are required to take the 42-hour Property Tax Administration course and the two International Association of Assessing Officers (IAAO) appraisal courses or their equivalent offered by the Center for Government Services (CGS). The coadjutant faculty is composed of experienced individuals from state, county, and local government, and the private sector.

PROGRAM SPONSORS

Association of Municipal Assessors of New Jersey (AMANJ)
N. J. Department of Treasury - Property Administration
Branch
International Association of Assessing Officers (IAAO)
N. J. Association of County Tax Boards
Commissioners and County Tax Administrators of N.J.
Rutgers University
Center for Government Services (CGS)

SEMINARS

Seminars that deal with various problems and the more advanced aspects of assessment administration and appraisal are offered at various times throughout the year. They will be posted on the CGS website at www.cgs.rutgers.edu and sent in a separate mailing as soon as they become available.

COURSE MATERIALS

Student manuals are distributed on the first day of class. The cost of the manuals and other materials are included in the course registration fee. The required text for Property Tax Administration is the NJ Assessor's Handbook. This handbook and other relevant information (e.g., assessors' work calendar, legislative references, etc.) can be downloaded from www.state.nj.us/treasury/taxation/lpt/referencematerials.shtml.

RUTGERS PROGRAM COURSES

Property Tax Administration (PTA 1 & 2)

Part 1: **PTA1** is 24 hours. Topics include: the government of New Jersey; the statutory basis of assessing; the administration of property tax at the local level; the assessor's office and county boards of taxation; public records; deductions; exemptions; limited exemptions and abatements; tax maps; farmland; and the assessor's calendar.

Part 2: **PTA2** is 24 hours. Topics include: valuation methods and application; three approaches to value; added-omitted assessments; assessment sales ratio and equalization; reassessment/revaluation; the tax appeals process; and property tax calendar. Note: PTA1 is a prerequisite for PTA2.

Review Course: Appraisal and Assessment Administration – Recommended: Minimum completion PTA1 and IAAO Course 1
A 12-hour comprehensive review of the assessment appraisal processes utilizing the cost, market, and income approaches to value. This course is intended for students preparing to take the state CTA exam. See state exam requirements at state's website listed on page 4.

County Tax Administration

This 24-hour course expands upon Property Tax Administration with an in-depth examination of the duties and responsibilities of the county board of taxation and the county tax administrator. Topics include: county board organization; the sales ratio program; hands-on development of the equalization table and abstract of ratables; revaluations and reassessments; the tax appeal process; and the supervision of assessors. This course is **mandatory for all new county tax administrators** and is advanced in nature. This course is open to CTA holders or those who have successfully completed the Property Tax Administration PTA1 & PTA 2 courses.

CERTIFIED TAX ASSESSORS' (CTA) EXAM

The NJ CTA exam will be administered by the State on **Saturday, March 25, 2017** in the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, NJ, 4th Floor, Conference Room A from 9:30 a.m. – 5 p.m. **The filing deadline is February 27, 2017.** For additional information please contact 609-292-8823 asap. You may download the CTA exam application (form AC-1) at: <http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml> .

IAAO PROGRAM COURSES

INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (IAAO) COURSES

CGS has entered into an agreement with IAAO to offer several courses on a certified model basis. IAAO-certified instructors constitute the faculty. IAAO educational staff members provide the examinations and are responsible for grading and centralized record retention. CGS administers all other program details. Please register 10 days before class starts so that IAAO and CGS have sufficient time to prepare. Students who do not meet the requirements are not permitted to report to class. Registration for all classes is determined only by CGS.

IAAO Course 1: Fundamentals of Real Property Appraisal *No Prerequisite*

This 33-hour basic appraisal course emphasizes the theory and techniques of the cost and sales comparative approaches to value. Students learn terminology, basic appraisal and economic principles, general principles of land valuation, the assessment function, and the mass appraisal process. There will be a review and an exam. Note: 90% attendance required.

IAAO Course 2: Income Approach to Valuation *Prerequisite: Real Property Appraisal I or IAAO Course 1*

This 33-hour course covers the theory and techniques of estimating value by capitalizing. Topics include: rental units of comparison; real estate finance; investment; the development of capitalization rates; the analysis of income and expense in the determination of income to be capitalized; and the application of capitalization methods. There will be a review and an exam. Note: 90% attendance required.

IAAO Credit by Examination

The following individuals may apply to sit for the exam for Fundamentals of Real Property Appraisal or Income Approach to Valuation:

- Individuals wishing to challenge an IAAO examination without having taken the course;
- Students who withdrew from a course;
- Students who did not sit for the exam upon completion of a course or who failed an exam upon completion of a course.

The exams are administered by special arrangement at Rutgers, New Brunswick. Please contact the Senior Program Coordinator at 732-932-3640, ext. 622.

PLEASE PHOTOCOPY THIS FORM FOR MULTIPLE REGISTRATIONS

Mail registration form and payment to:
ASSESSMENT & APPRAISAL ADMINISTRATION
RUTGERS CENTER FOR GOVERNMENT SERVICES
303 George Street, Suite 604
New Brunswick, NJ 08901-2020
Or fax to: 732-932-3586

GENERAL INFORMATION

If home or employer information has changed since your last registration, check here.

Last Name _____

First Name _____ Middle Initial _____

Gender Female Male

Employer _____

Title _____

Business Address

Street _____

City _____

State _____ ZIP _____

Home Address

Street _____

City _____

State _____ ZIP _____

Phone Numbers (required – check box for preferred)

Mobile _____ Home _____

Business _____ Ext. _____

E-mail Addresses (required – check box for preferred)

Business _____

Home _____

REGISTRATION FORM

NS • ONLINE REGISTRATION AVAILABLE AT CGS.RUTGERS.EDU

COURSE INFORMATION

I wish to register for:

Title _____

Code _____ Fee _____

Location _____

Title _____

Code _____ Fee _____

Location _____

Title _____

Code _____ Fee _____

Location _____

Title _____

Code _____ Fee _____

Location _____

Title _____

Code _____ Fee _____

Location _____

Prerequisite(s) (if applicable) _____

Completion Date _____ Location _____

PAYMENT INFORMATION

Check or voucher must accompany registration form. Make check or voucher payable to: Rutgers, The State University of New Jersey. Mail to above address.

In accordance with University policies, credit card information is no longer accepted on registration forms. Students paying course fees with a credit card must register online at: <http://cgs.rutgers.edu>. Click on the red "Register Now" button.

There is a \$25 fee for course withdrawals and/or returned checks.

SPRING SCHEDULE 2017

Property Tax Administration 1, PTA 1 \$749 (24 Hours)

Wayne
Passaic County Public Safety Academy
Passaic County Community College
300 Oldham Road
Room 129

AA-1001 - SP17- 1

March 14, 21, 28
April 4, 11, 18, 25
May 2
Tuesday, 6 - 9 p.m.
Instructor: Jay Schwartz, CTA

Manchester
Municipal Building, Civic Center
One Colonial Drive
Lower Level

AA-1001 - SP17- 2

February 14, 21, 27*
March 7, 14, 21, 28
April 4
Monday*, Tuesday, 9 a.m. - 12 p.m.
Instructor: Martin Lynch, CTA

Property Tax Administration 2, PTA 2 \$744 (24 Hours)

Parsippany
Morris County Public Safety
Training Academy
500 W. Hanover Avenue

AA-1002 - SP17- 1

February 28
March 7, 14, 21, 28
April 4, 11, 18
Tuesday, 6 - 9 p.m.
Instructor: Melissa Rockwell, CTA

Mays Landing
Atlantic Cape Community College
5100 Black Horse Pike
Building Q, Room 101A

AA-1002 - SP17- 2

January 18, 25
February 1, 8, 15, 22
March 1, 8
Wednesday, 6 - 9 p.m.
Instructor: Diane Hesley, CTA

SPRING SCHEDULE 2017

IAAO Income Approach to Valuation

\$1,230 (33 Hours)

New Brunswick **AA-1008 - SP17- 1**
Rutgers, Public Safety Building
55 Commercial Avenue
2nd floor, Room 205B

February 21, 28
March 7, 14, 21, 28
April 4, 11, 18, 25
May 2
Tuesday, 6:15 - 9:15 p.m.
Instructor: Patricia Wright, CTA

Parking deck is behind adjacent building and is accessible from Elijah's Way.

County Tax Administration - CTA

\$732 (24 Hours)

New Brunswick **AA-1003 - SP17- 1**
Rutgers, Center for Government Services
303 George Street
6th floor, Room C

March 4, 11, 18, 25
Saturday, 9 a.m. - 4 p.m.
Instructor: Melissa Rockwell, CTA

Parking deck is behind adjacent building and is accessible from New Street.

Review for Appraisal and Assessment Administration

\$387 (12 Hours)

New Brunswick **AA-1005 - SP17- 1**
Rutgers, Public Safety Building
55 Commercial Avenue
2nd floor, Room 205B

March 10 & 11
Friday, Saturday, 9 a.m. - 4 p.m.
Instructor: Diane Hesley, CTA

Parking deck is behind adjacent building and is accessible from Elijah's Way.

REGISTRATION INFORMATION

Courses are scheduled during the fall, spring and summer semesters throughout the state. Announcements containing specific course information are available each semester and may be found on the Center's website: www.cgs.rutgers.edu

Enrollment: A student may enroll in a CGS course in several different ways. Mail-in registrations, faxed registrations, in-person registrations at the CGS offices, and online registrations (with credit card or e-check only) are accepted prior to the start of the course. Before a student is officially enrolled in a course, payment must be authorized or secured, and the student must meet all prerequisites associated with the course. A student who has a delinquent account with CGS will not be permitted to enroll in any additional CGS courses until the delinquency is resolved. Go to <http://cgs.rutgers.edu> and click on the "Register Now" button on the homepage (NEW).

To ensure that course materials are available the first session of your course, it is strongly recommended you register at least one week prior to the course start date.

In-person registrations at the course location on the day of the first class are considered "walk-ins." Walk-ins are accepted but not encouraged and will be assessed a \$15 late registration fee. In addition, walk-in students must complete an "Agreement-to-Pay Form" and will be contacted by CGS immediately after the first class. Walk-ins must make full payment of all fees or provide a valid purchase order within five business days of the first class. Walk-ins already on financial hold will not be permitted to complete their registration unless the delinquency is resolved.

Course Fees and Payment: Payment for a student's participation in a course can be obtained by using any of the following three methods:

- Credit card payment (Visa, MasterCard, Discover or American Express) AVAILABLE ONLY THROUGH ONLINE REGISTRATION (<http://cgs.rutgers.edu>);
- Check or money order payment by mail or in person;
- Authorized voucher or purchase order received via mail or fax.

Actual course fees vary per course as courses have different hours of instructional time and the cost of study materials are dissimilar. Upon receipt of a completed registration form and payment, a class space is reserved for the student. Confirmation letters regarding registration will not be sent.

Late Fees: Students are required to register for classes before the date of the first class session. Any student who attempts to register on (or after) the day of the first class will be considered a late registrant and will be assessed a \$15 late fee for the processing of the registration.

Returned Check Fee Policy: There is a \$25 fee for all checks that are returned to CGS. Failure to pay the fee will prevent future course registrations and the withholding of the course certificate.

Course Cancellation Policy: CGS reserves the right to cancel any course or seminar. CGS will notify all students enrolled in a course that has been cancelled and the information will be posted on the CGS website. Students will be given the choice of receiving a full refund for courses cancelled by CGS or the option to enroll in the same or another course in this or the following semester. In the event there is a difference in course fees between the course that was cancelled and the alternate course, an adjustment will be made. A student may not select an alternative course that has a prerequisite if the prerequisite has not been met.

Withdrawals/Transfers: All requests to change registration status, either by withdrawal or transfer, must be submitted in writing at least 2 business days before the course start date, or will incur a \$25 processing fee. Withdrawals will be refunded, minus the \$25 fee. Failure to notify CGS within the time frame will result in forfeiture of all fees.

Financing: If financing is needed, apply for the Sallie Mae Smart Option Student Loan as soon as possible at www.salliemae.com/00262990

This program has been approved by the Veterans Administration and may be available for GI benefits. Visit lifelonglearning.rutgers.edu for additional information and instructions.

Continuing Education Loans are available from the Rutgers Federal Credit Union. Contact them at: www.rutgers.fcu.org for information.

Education Credit: Selected courses in the CGS program qualify for continuing education credit toward renewal of certain professional licenses and academic credit. The CGS website lists the specific courses where continuing education credit is available.

CPE Continuing Education Credit: Selected courses in the CGS program are approved by the New Jersey State Board of Accountancy for CPE credit under Rutgers University sponsor #703.

Certificates: Certificates are mailed to students after the successful completion of each course, which is defined as 80% attendance of the class hours, a passing grade (if an examination is required) and full payment of all fees. A permanent record of courses taken is maintained by Rutgers. Certificates will not be issued to students if any fees are outstanding or delinquent.

Special Needs Students: Students with special needs are encouraged to contact CGS so that appropriate accommodations may be made.

RUTGERS

Continuing Studies

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Rutgers, The State University of New Jersey
303 George Street, Suite 604
New Brunswick, NJ 08901-2020