

New Jersey



Handbook for County Boards of Taxation

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Handbook for County Boards of Taxation July 2005

The Handbook for County Boards of Taxation represents the cooperative efforts of the Division of Taxation and the New Jersey Association of County Tax Boards. The handbook provides a comprehensive reference for county tax administration.

The 2005 Handbook for County Boards of Taxation is organized in the following manner:

Table of Contents The Table of Contents is provided for the text from Administrative Dates through Chapter 12.

Administrative Dates

Chapters 1 through 12:

1	History
2	Organization and Operation
3	Operation and Duties
4	Reports & Certification
5	Data Processing
6	Equalization
7	County Equalization
8	Valuation
9	Budgets and Tax Rates
10	Abstract of Ratables
11	Tax Appeals
12	Supervision

Index The index contains references for Chapters 1 through 12 of the text. When using the index, the first page of a particular topic is indexed. Often the same topic appears in succeeding paragraphs.

Appendix A Table of Contents for the Appendix shows the Topic – Number, Date and a statement concerning the topic covered. The Appendix contains reprints of DAG letters, LPT Memos and other references that may not be readily available to the reader. The letters are grouped and referenced by topic. Most of the letters were sanitized by having the letterhead, the greeting and the salutation removed.

Exhibits The Exhibits are completed forms, notices, reports, and MOD IV output that is used for examples. The exhibits have been assigned numbers for reference purposes. A list of exhibits is provided.
To illustrate county tax administration, a sample county was created. Please welcome to New Jersey, the County of Winterberry County – County Number 22. There are five districts in Winterberry County: Cedar Town, Holly Borough, Pine Borough, Spruce City, and Wood Township.
To illustrate fiscal municipality information, County 23 York County was added

Forms Forms are blank – there are both promulgated and suggested forms in this section. The forms have been assigned numbers for reference purposes. A list of forms is provided.

Updates The Update section has no material for the initial release of the handbook. This section is reserved to provide a place for periodic additions and changes to the material in the handbook.

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Administrative Dates

January 1	Appeals from prior year Added Assessments shall be heard and determined by County Tax Board not later than January 1. <u>N.J.S.A. 54:4-63.11a.</u>
January 1	Appeals from Omitted Assessments shall be heard and determined by County Tax Board not later than January 1. <u>N.J.S.A. 54:4-63.39.</u>
January 1	Assessor shall forward 1 copy of each FA-1 form filed to the County Tax Administrator. <u>N.J.S.A. 54:4-23.12</u> and <u>N.J.A.C. 18:15-2.6(b).</u>
January 10	Tax List and duplicate filed by assessors with County Tax Board. <u>N.J.S.A. 54:4-35.</u>
January 10	Chapter 441 and UEZ exempt lists to be filed by the assessor with the County Tax Board. <u>N.J.S.A. 40A:21-11</u> and <u>54:4-3.139.</u>
January 10	Copies of Initial and Further Statements filed by assessors with County Tax Board. <u>N.J.S.A. 54:4-4.4.</u>
January 10	Duplicate copy of municipal tax map to be filed with the County Tax Board. <u>N.J.S.A. 54:1-15,</u> <u>N.J.A.C. 18:23A-1.27(h).</u>
January 10	SR-3A Cards to be filed by assessors with the County Tax Board. <u>N.J.S.A. 54:4-26.</u>
January 10	Assessors to file with the County Tax Board a statement of estimated total amount of approved property tax deductions. <u>N.J.S.A. 54:4-36.1.</u>
January 10	County Tax Board to file Abstracts of Added Assessments with Director, Division of Taxation. <u>N.J.S.A. 54:1-35.1 to 35.6</u> and <u>Equalization 2 - July 30, 1970</u> Director's Table Procedure and Calculations.

January 10	County Tax Board to file Abstracts of Omitted Assessments with Director, Division of Taxation. <u>N.J.S.A. 54:1-35.1 to 35.6 and Equalization 2 - July 30, 1970</u> Director's Table Procedure and Calculations.
January 10 (after)	County Tax Board may permit tax collector to have temporary custody of Tax Duplicate. <u>N.J.S.A. 54:4-55.1.</u>
January 10	Assessor to provide to the County Tax Administrator on forms CNC-1 and CNC-2, the Certification of New Construction (assessed value of new construction - Joint Directive) <u>N.J.S.A. 40A:4-45.2a (c 68 PL 1976).</u>
January 10 to (March 9)	County Tax Board to "review, revise and correct" tax lists. N.J.S.A. 54:4-46.
January 25	Assessor to furnish the County Tax Administrator with a schedule of office hours and availability for appointments. <u>N.J.A.C. 18:12A-1.3(l)1.</u>
January 31	County Tax Board to certify the apportionment assessed valuation of all new construction in the county within the past year, times the preceding year's county tax rate, to the chief financial officer of the county, the municipal finance officer, and the Director, Local Government Services. <u>N.J.S.A. 40A: 4-45.2a.</u>
February 1	Assessor must notify taxpayers of current year assessment and preceding year's taxes; thereafter, within 30 days of a change of assessment, the assessor or the county board of taxation must notify a taxpayer of the change of assessment. <u>N.J.S.A. 54:4-38; 54:4-38.1. and N.J.A.C. 18:12A-1.6 (c).</u>
February 1	County Tax Administrator to submit, to the Director, Division of Taxation, a summary of hours

when each assessor or a member of his staff is available to meet with the general public. N.J.A.C. 18:12A-1.3(l)2.

February 1	In preparation of the February 15 payment, County Tax Board should transmit to the chief financial officer of the county, a schedule of amounts due the county from each municipality for added assessments levied. <u>N.J.S.A. 54:4-63.10.</u>
February 1	In preparation of the February 15 payment, County Tax Board should transmit to the chief financial officer of the county a schedule of amounts due the county from each municipality for all types of omitted assessments levied including Farmland Assessment rollback and omitted added assessments. <u>N.J.S.A. 54:4-63.38.</u>
February 1	MOD IV Master File is sent to the Division of Taxation via Magnetic Tape (cartridge) with a hard copy of the Tax List Summary and Table of Aggregates. <u>N.J.S.A. 54:4-26.</u>
February 10	Within ten (10) days of completion of the bulk mailing of the "Notices of Assessment," the assessor shall file a certification setting forth the date on which the mailing was complete. <u>N.J.S.A. 54:3-21</u> and <u>N.J.A.C. 18:12A-1.6(c).</u>
February 15 (on or before)	County Tax Administrator shall complete the review of the FA-1 forms and forward them to Property Administration. <u>N.J.A.C. 18:12A-15-2.6(b).</u>
March 1	County Tax Administrator to certify a summary of mailing of "Notices of Assessment" with the Division of Taxation. <u>N.J.A.C. 18:12A-1.6(c).</u>
March 1 (on or before)	County Tax Administrator to prepare the Preliminary Equalization Table. <u>N.J.S.A. 54:3-17</u> and <u>N.J.A.C. 18:12A-1.3(j).</u>

March 10 (before)	County Tax Board must complete hearings on County Equalization Table before March 10 of each year. <u>N.J.S.A. 54:3-18</u> . *Complaints from the County Equalization Table must be filed with the Tax Court within 45 days of the promulgation of the Table. Rules of the Tax Court 8:4–1(a)(1).
March 10	Following adoption of the County Equalization Table, County Tax Board must send copies to each taxing district in the county, to the Director, Division of Taxation and to the Tax Court. (Copies are sent to all county boards of taxation). <u>N.J.S.A. 54:3-19</u> .
March 31	County Board of Taxation to notify the Director, Division of Local Government Services when copy of budget resolution (CY municipality) showing amount to be raised by taxation is not received. <u>N.J.S.A. 40A:4-16</u> .
April 1	Regular Appeal Deadline - Appeals must be filed with the County Board of Taxation or Tax Court. <u>N.J.S.A. 54:3-21</u> and <u>N.J.A.C. 18:12A–1.6</u> .
April 1	County budgets are to be certified by the Freeholders to the County Tax Board. <u>N.J.S.A. 54:4-41</u> .
April 1	Municipal budgets are to be certified to County Tax Board no later than 15 days after adoption or within five (5) days of adoption for fiscal districts. <u>N.J.S.A. 54:4-42</u> .
April 1	County Tax Boards are to establish by resolution, the percentage level of taxable value of real property in the county. <u>N.J.S.A. 54:4-2.27</u> .
April 10	County Tax Boards are to mail a copy of the resolution establishing the percentage level of taxable value of real property to the Director, Division of Taxation, each assessor, and to the

	municipal clerk of each municipality. <u>N.J.S.A. 54:4-2.27.</u>
April 15	SR-3A forms are to be filed by County Tax Boards with Division of Taxation. <u>N.J.S.A. 54:4-26</u> and <u>N.J.A.C. 18:12A-1.17(a)4.</u>
May 1	Assessor shall designate to the County Tax Board the residential properties that have been identified as possibly being eligible for REAP. <u>N.J.S.A. 54:4-8.57 et seq.</u>
May 1	County Board of Taxation to receive certification of amount of REAP aid due to each local unit. <u>N.J.S.A. 65:4-8.57 et seq.</u>
May 1	Reorganization meeting of the County Board of Taxation on the first business day in May. <u>N.J.S.A. 54:3-5</u> and <u>N.J.A.C. 18:12A – 1.2(e).</u>
May 1	Beginning term for appointments of Tax Board Members. <u>N.J.A.C. 18:12A – 1.2(e).</u>
May 8	Schedule of regular meetings of the County Tax Board is to be posted in a public place and submitted to at least two newspapers circulating within the county. <u>N.J.S.A. 10:4-19.</u>
May 19 (on or about)	School Districts are to certify to the County Tax Board amounts appropriated for school purposes. <u>N.J.S.A. 54:4-45.</u> and <u>N.J.A.C. 18A:22-14,30,31.</u>
May 20 (on or before)	Table of Aggregates is to be completed by County Tax Board. <u>N.J.S.A. 54:4-52.</u>
May 20	County Tax Board is to certify general tax rate. <u>N.J.S.A. 54:4-52.</u>
May 23 (on or before)	Members of County Tax Board shall sign the Table of Aggregates and within three (3) days transmit the Abstract to the Director, Division of Taxation, Director, Division of Local Government

Services, State Auditor, clerk of the Board of Freeholders, and the clerk of each municipality in the county. N.J.S.A. 54:4-62.

- June 1 County Tax Administrator must furnish the Director, Division of Taxation with a certified report listing the members of the County Tax Board at that time, with their appointment dates and expiration dates, and show which of the required Rutgers in-service training courses remain to be completed by any member. N.J.A.C. 18:12A-1.2(c).
- June 3 Completed tax duplicates to be delivered to tax collectors by County Tax Board so they may proceed with the billing. N.J.S.A. 54:4-55.
- June 5 In preparation of the certification to the Director, Division of Taxation, the County Tax Board receives from each tax collector a certification of Senior Citizen Disabled Person Surviving Spouse and Veteran property tax deductions granted. N.J.S.A. 54:4-8.52.
- June 15 County Tax Board is to certify to the Director a summary as to number and dollar amount of Senior Citizen Disabled Person Surviving Spouse and Veteran deductions allowed by each taxing district. N.J.S.A. 54:4-8.52.
- June 30 Hearings must be completed. Decisions must be rendered by the County Tax Board on all appeals by taxpayers and taxing districts on or before June 30. N.J.S.A. 54:3-26.
- July1
(before) County Tax Board may apply to the Director, Division of Taxation for an extension to hear and adjudicate appeals if the hearings cannot be completed within the prescribed time. N.J.S.A. 54:3-26 and 26.1.
- July 1 MOD IV Master File (subsequent to Tax Billing) must be submitted to the Division of Taxation via

Magnetic Tape (cartridge) with a hard copy of the Tax List Summary and the Table of Aggregates. N.J.S.A. 54:4-26 and 27.

August 4 (about)	All SR-1A forms for sales transactions (about) to be used in the upcoming Director's Table of Equalized Valuations for State School Aid are to be filed with the Division of Taxation. <u>N.J.A.C. 18:12A-1.17.</u>
August 15	The president of the County Tax Board is to submit an annual report on appeals to the Director, Division of Taxation on forms prescribed by the Director. <u>N.J.S.A. 54:3-5.1</u> and <u>N.J.A.C. 18:12A-1.2(g).</u>
October 1	The County Tax Board is to receive a report of the State Farmland Evaluation Advisory Committee which contains recommended agricultural land values for use with the Farmland Assessment Act. <u>N.J.S.A. 54:4-23.20.</u>
October 1	The County Tax Board is to receive Director's Table of Equalized Valuations for the State School Aid. <u>N.J.S.A. 54:1-35.1.</u>
October 1	The County Tax Board is to receive the Added Assessment Lists and Duplicates from each assessor. <u>N.J.S.A. 54:4-63.5.</u>
October 1	The County Tax Board is to receive Omitted Assessment Lists and Duplicates from each tax assessor. <u>N.J.S.A. 54:4-63.19</u> and <u>N.J.S.A. 54:4-63.32.</u>
October 1	Assessor to file one copy of Limited Exemption and Abatement Audit Trail with the County Board of Taxation. <u>N.J.A.C. 18:12A-1.16(g)(h).</u>
October 6	County Tax Board to notify Director, Division of Local Government Services when copy of budget resolution (SFY municipalities) showing amount to

be raised by taxation is not received. N.J.S.A. 40A:4-16.

October 10	Added and Omitted Assessment Tax Duplicates are to be delivered by the County Tax Board to collectors. <u>N.J.S.A.</u> 54:4-63.5, 54:4-63.17 and 54:4-63.32.
October 15 (by)	County Tax Board to receive Compliance Plan Applications from municipal assessors and must respond within 45 days with approval or disapproval. <u>N.J.A.C.</u> 18:12A-1.14(i).
October 25 (before)	County Tax Board shall receive from the Tax Collector a certification of the mailing of added and omitted assessment bills. <u>N.J.S.A.</u> 54:4-63.11 and <u>N.J.S.A.</u> 54:4-63.39.
December 1	Appeals from Added Assessments filed with the County Tax Board. <u>N.J.S.A.</u> 54:4-63.11.
December 1	Appeals from assessors Omitted Assessments (alternate method) filed with the County Tax Board. <u>N.J.S.A.</u> 54:4-63.39.
December 1	Appeals from assessors Omitted Assessments filed with the County Tax Board. <u>N.J.S.A.</u> 54:4-63.39.

Chapter 1 History

Introduction

County Boards of Taxation have been described as the current descendants of numerous efforts to achieve several aims:

- development of inter-municipal equalization of assessments within counties and apportionment of shared budgets
- effective supervision of the assessors within counties
- provide a review mechanism of individual assessments
- adjudicate appeals from taxpayers against their assessments

Property tax is collected for the support of local government, i.e., the county, the municipality, the school district and the special district. The current property tax system follows a governmental chain of command from the municipal tax assessor, to the County Board of Taxation, to the New Jersey State Director, Division of Taxation. This chain was established by an evolution of government that long preceded English colonialism.

The system of infrastructure improvements in twelfth century medieval England required that a town must petition the sovereign for grants of murage (city wall repair), pontage (bridge repair), and pavage (street repair). The grants came in the form of a tax deduction, or a withholding of revenue owed to the Crown's tax collector. This tradition carried over to the English colonial government of eighteenth century New Jersey, when towns were required to petition for legislative approval for public improvements.

Colonial Basis of Property Tax

In 1664, after 50 years of Dutch and Swedish occupation, England firmly wrested control of the land area we know as New Jersey. Colonial “Nova Caesaria” (New Jersey) was organized into a feudal form of English government referred to as a proprietorship. Unlike a Crown colony, another traditional form of English government ruled directly by the Sovereign, a proprietary government was ruled by the English Crown through a Royal Charter. In this instance, the Duke of York (later King James II) granted, by Royal Charter, “Nova Caesaria” to English noblemen Lord Berkely and Sir George Carteret. The Proprietors were authorized to appoint public officials, create laws and courts, hear appeals and pardon offenders, issue decrees, and establish towns, ports, militias, and churches. Governors, at the behest of the proprietors, granted charters to the settlers to form towns.

The first property tax was levied in the seventeenth century during the reign of Berkely and Carteret. The proprietors directed the governing body, the Assembly of the Province, “to lay equal taxes and assessments...upon all lands...as oft as necessary... in order to better support the public charge of the said Government...” On the “due date” of March 25, 1670, after a five-year moratorium or “tax holiday,” the proprietors imposed an annual “quitrent,” or property tax of $\frac{1}{2}$ penny per acre. It was permissible to pay the tax in wheat at a slight reduction from the New York/Philadelphia price. Although the quitrent was relatively benign, there was a general refusal to pay, and the proprietors were defied for two more years.

In 1674, the New Jersey proprietorship was divided into two territories, East and West Jersey. East Jersey was subsequently

divided into four counties. The establishment of counties was closely followed by The Tax Act of 1682. The Act required that each county select six men “to assess and make the rate for the respective counties...upon improved land and stocks.” The Assembly determined the quota of each county for the apportionment of the provincial tax. Although the tax was not to be an ad valorem tax, from this date forward, property tax was used to raise revenue for local purposes other than the needs of the central government of the Province. Listings were prepared and maintained reflecting ownership of taxable land, stocks, and the taxes owed.

The last major taxation legislation of the seventeenth century was enacted in 1686. This legislation required each town to choose five men who were responsible for the determination and levy of rates for bridges and roads as well as the quotas for each county for the apportionment of the provincial tax. Taxpayers were to file returns to the local assessors who prepared a list of taxable property and submitted a report to the assembly. Following the English tradition, throughout the eighteenth century, New Jersey towns were still required to petition for legislative approval to make infrastructure improvements.

During this time, it was customary to make “certainties” (i.e., privately held stock or a career profession) also subject to taxation. Legislated tax rates on land and “certainties” were arbitrary and often inequitable, lacking any uniformity from one county to the next. For example, Middlesex County land was to be valued at a rate not more than 48 or less than 8 pounds. Monmouth County set the upper limit at 45 and the lower limit at 9 pounds. Morris

County assigned a maximum rate of 20 pounds versus a minimum of 5 pounds.

In 1702, New Jersey became a Crown colony governed by a Royal Governor appointed directly by the crown. Until 1738 only one Royal Governor administered New York and New Jersey. From that point until the separation from England by independence, each colony had its own Royal Governor.

The colonial tax evolution reveals a gradual rise from 1,000 pounds in 1702 to 3,000 pounds in 1770. Converted to dollars on an 1883 scale, that increase represents \$3,300 to \$10,000. Generally, half of the total tax revenue was earmarked for the government, and the remainder as follows: an additional \$500 to \$1,000 for the Chief Justice; the second Judge, the Clerk of Council, Doorkeepers, and the Clerk of Assembly received lesser amounts. Assemblymen received \$.50 per day plus mileage and \$250 for printing expenses. The Assembly acted as their own comptrollers, and duplicates of their accounts were sent to the English Rolls Office, where they remain today in perpetuity. A legislative "supply bill" of this era would grant a supply for government rarely exceeding two years, and set the quota to be raised. For example, the Act of 1756 required raising 3,000 pounds in tax revenue.

The bill set tax rates of:

1-30 shillings on householders	4-80 shillings on ferries
2-40 shillings on merchants	4-15 shillings on trading sloops
5-80 shillings on saw-mills	6 shillings on cartmen
4-80 shillings on grist mills	4 shillings on laboring men
4-40 shillings on fulling mills	1 shilling on a bought servant
30-70 shillings on furnaces	9 shillings on a coach

7-35 shillings on forges	3 shillings on a chaise
75 shillings on glass-houses	1 shilling on a chair
120 shillings on molasses stills	1-2 pounds on peddlers

The remainder of the quota was ordered to be raised by pro rata assessment on cattle (25 shillings per head); sheep (3 shillings per head); tracts of land of which a part is improved or cultivated, the lowest lawful assessment for 100 acres set at 8 pounds and the highest at 40 (\$27 and \$133 converted to 1883 value). The customary valuation for improved land in 1770 was approximately \$60 to \$70 (1883 dollars); an amount that barely exceeded the rental value at that time, according to then Governor Franklin.

Property Tax Under the First Constitution

Following the evolution from English colonial rule to the creation of a free state, the state Constitution of 1776 recognized the need to provide an avenue for the appeal of assessments. The Constitution established "Commissioners of Appeal," who were "three or more judicious Freeholders of good character to hear and finally determine appeals relative to unjust Assessment in Cases of Public Taxation." The Commissioners of Appeal, for the purpose of hearing appeals, were to sit at some suitable time or at a time to be by them appointed, and made known to the People by Advertisements. "Vacancies" were filled by the selection of "some other fit person" by the two chosen Freeholders of the township, in conjunction with one County Justice of Peace.

The Commissioners of Appeal were required to issue a "transcript" of their judgement to the appellant in any appeal where a reduction was granted. The transcript was considered a "sufficient voucher"

when presented to the township collector for a tax bill reduction. Any costs incurred by the Commissioners of Appeal were to be assessed against the township if the appellant was successful, and against the appellant when no reduction was granted. The law set the wages of individual commissioners at “the Sum of Six Shillings per Day...” Commissioners of Appeal remained a part of the fabric of the property tax system until the advent of county boards of taxation.

The State Legislature formally incorporated counties and townships in 1798. County boards of freeholders and local governments were granted the power to “vote, grant and raise money” for government function. Township assessors were authorized to make assessments based on the total revenue required by the county.

The earliest township settlements, in Burlington and Monmouth Counties, constitutionally provided that their annual town meetings should “choose...three or more judicious freeholders of good character, to hear and finally determine all appeals, relative to unjust assessments, in cases of public taxation.” By an Act of February 21, 1798, it was indicated that “a township might be fined, however, because of the bad condition of its roads or malpractices of its tax collectors.”

The need for assessments and taxes to be properly recorded is reflected in a 1799 legislative act. Should revenue need to be raised for the state or counties, this enactment required the assessor of each municipality to attend an annual meeting and present a “duplicate”, showing the assessed value of real and personal property. The nascent appearance of the current process of equalization of property tax ratables in the aggregate also occurs

in this 1799 legislation. At the county level, the equalization function was performed by the local municipal assessors acting as a body at an annual meeting. The law stated that the assessors were responsible to “compute and ascertain the whole value of real and personal estate...taxed according to the value thereof contained in the duplicates of the several assessors...and to fix and adjust the proportion...of tax to be levied and collected in each township...in proportion to said value; provided that if it shall appear to the assessors that the value of the property contained in any duplicate is relatively less than the value of other property in the county, they may, for that purpose only, add to such percentage as shall appear to them just and proper....”

In 1801, taxable property was clearly defined by law to include “ all tracts of land held or owned by deed, patent, occupancy or otherwise; all houses and lots, all single men, horses or mules, neat cattle, shopkeepers, tanyards, fisheries, sawmills, gristmills, fulling mills, furnaces, rolling and sifting mills, ferries and toll bridges.” This development was still a far cry from the modern notion of the wealth of a community being the basis of the taxation structure, and a fair and equitable tax policy.

The Constitution of 1844

The New Jersey Constitution of 1844 set forth a new policy for taxation that read: “Property shall be assessed for taxes under general laws and by uniform rules.” A new tax system was soon adopted which aimed to establish equality in assessments and tax levies. However faulty the law may have been, it marked the beginning of legislative responsibility under the Constitution for the system of taxation in the state.

In 1851, an important change was made. All property, real and personal, was to be taxed upon an equal ratio according to actual value. However, this law failed to define a standard of value.

Governor Fort, in his annual message of 1852, attacked the provision of the tax law that exempted the property of citizens up to the amounts of their debts owed outside the state. He advocated the taxation of all fixed property at the point where located. Governor Fort also stated that “some better mode of obtaining a fair and equal assessment of real and personal estate should be devised.” He urged the establishment of township boards of revision consisting of three elected “reputable citizens,” to meet annually with the assessor for the purpose of equalization and correction of real and personal property valuation. Governor Fort further recommended the establishment of a “county board of revision” to perform similar functions on a countywide basis.

In 1875, the New Jersey Constitution of 1844 was amended to provide that “property shall be assessed for taxes under general laws and uniform rules according to its true value.” The immediate effect of this amendment was to require the assessment of railroad property at true value instead of cost, and the long-term results were negative. First, the law froze the inadequate techniques of property taxation into the fundamental law of the State. Secondly, in 1884, when the assessment of railroad and canal property was taken from local assessors and placed with a State Board of Assessors, the “true value” standard resulted in heavy discrimination against property assessed at the State level.

The supervision of assessors, a present day function of the county tax board, was originally designed for implementation at the state level of government. The State Board of Taxation, established in 1891, was legally authorized to order the reassessment of a property that it considered to be inaccurately assessed. If an assessor refused to comply, the board was empowered to “appoint some other person” to render a new assessment. The State Board of Taxation was also required to investigate the methods used by local assessors in calculating their values.

Equalization, another duty of the current county boards of taxation, was carried out on the local level. Implemented with no objective guidelines set forth for the equalization of the figures in the assessor’s duplicate, the process pitted the local assessors against one another for a share of the county budget. An article recorded in the New Jersey Courier newspaper, dated September 11, 1902, concerning the annual meeting of the Burlington County Board of Assessors indicated that it was “resolved to add ten percent to the real and personal valuations reported by the assessor of Union Township.” And further “resolved that the clerk notify absent assessors to appear at the office of the county clerk at an early date and make affidavit and subscribe their name to the Abstract of Ratables as required by law. Resolved that it shall be the duty of each assessor to bring to the annual meeting an accurate table of the footings of his duplicate arranged in the order of this abstract of ratables and showing each item separately... .” From this account, we can only surmise that the Union Township Assessor was possibly absent, and was arbitrarily penalized by the body of assessors in attendance.

In 1905, the State Legislature adopted the Hillery Act, a maximum tax rate law instructing the counties to impose a tax rate not to exceed 50 cents per hundred dollars of assessed valuation. In cities with a population greater than 50,000, the tax rate for county, schools, and local purposes was capped at \$1.70 per hundred dollars. Likewise, municipalities with a population less than 50,000 were limited to \$1.50 per hundred dollars.

The State Board of Taxation was abolished in 1905 in favor of the formation of a State Board of Equalization of Taxes. The first annual report of the new board in 1905 featured a statement from member, E. A. Armstrong, suggesting that a “Board of Assessors” should be created in each county to assume the local assessment of all property on a countywide basis. The state board members felt that this change would be the key to equal distribution of the tax burden and would quiet complaints of “municipalities against each other.” Subsequently, in 1906, state legislation was enacted creating the county boards of taxation.

The State Board of Equalization of Taxes, in their annual report for 1906, indicated that the exercise of legal powers granted to county boards of taxation in the statutes “justifies to the critical observer the belief that the work of these County Boards will be of powerful influence in rehabilitating the taxing system of New Jersey. For example, the State Board issued an order directing that, with the exception of farmlands, land and improvements thereon should be valued separately, and that the value of the improvements should be placed in separate columns in the assessment list and duplicate.”

Continuing, the report remarked that “the greater accuracy and uniformity of valuations obtainable by the employment of this method is obvious, and most of the assessors in the State complied with the direction... In a number of instances... assessors, through negligence, indolence or even obstinacy, continued in the old-fashioned, haphazard manner, and the State Board was unable to discover and correct all such instances... the books of the assessors in each instance come directly under the eyes of the County Boards, and this direction has in consequence been much more obeyed.”

Governor Stokes, in August of 1906, addressed a letter to each new county board requesting that a “square deal” be given to every taxpayer. He warned that county boards are “dealing with what next to life and limb is a most sacred right... that of property. The power of taxation is practically the power of confiscation. The opportunity afforded you for rendering service to the people is one that should enlist your most earnest and conscientious efforts.” The governor instructed that the boards “...like the courts, must conduct their business as to be beyond suspicion of permitting any kind of favoritism.”

An article in the Cape May Wave, June 1906, reported that assessors were surprised, upon being instructed at a meeting with the county tax board, that they were to assess all property at its “full valuation.” The assessors also received a document to distribute to individual taxpayers, consisting of a voluntary reporting list of assessable items such as: number of mortgages held; bond holdings; bank stock; jewelry; bank accounts; cash on hand; and automobiles. Taxpayer compliance with this enterprise was not mentioned.

The newly created county boards also had their share of detractors, as evidenced by this excerpt from an editorial in a 1906 edition of a southern New Jersey newspaper: “Instead of remedying the irregularities in valuation and assessments, the bill (creating county boards) promises to make these more unjust...they (county boards) may never have seen the property in question...does an assessor from the northern part of the state know the true valuation of a property in the southern part, which he has never seen? The man...might as well be a resident of California and assess by correspondence...”

Meanwhile, the promotion of uniform treatment and the location of all real property was further advanced by the Tax Map Act of 1913, which directed municipalities to chart the discovery of land and buildings by block and lot for the purpose of assessment. If a municipality failed to voluntarily create and maintain a tax map, the State Department of Treasury was authorized to draw one at the expense of the municipality. By 1953, 70 percent of municipalities had submitted tax maps, of which 70 percent recorded property by block and lot.

In 1916, at a conference of state taxing officials hosted by the State Board of Taxes and Assessments (successor to the State Board of Equalization of Taxes), Governor James Fielder remarked in his opening address: “...the County Tax Boards are very much more in favor...they were originally designed for political purposes...the real purpose...was to keep the tax rate down so that the average tax rate would be low for the benefit of the railroads of the state...that reason...has disappeared...the County Tax Boards have given intelligent thought and study to the performance of their duties...I

would enlarge their powers and their scope...I would give the County Tax Board the right to remove a negligent and incompetent or corrupt assessor....”

For many years, County Boards of Taxation operated essentially as 21 separate agencies. Each County Board of Taxation drew up its own rules, developed its own forms and followed its own procedures. Difficulties concerning either the administration of the property tax or appeals from the property tax were often resolved by one County Board of Taxation commissioner, or secretary (now administrator), contacting a commissioner in another county for advice. This led first to informal meetings between members and secretaries of county boards of taxation, and eventually to the formation of an association called the New Jersey Association of County Board of Taxation Commissioners and Secretaries. Although no written record can be found of the early days, the association probably began meeting in 1947.

The Constitution of 1947

The tax clause of the Constitution of 1947 (Art. VIII, Sec. 1, Para.1), reads: “Property shall be assessed for taxation under general laws and by uniform rules. All real property assessed and taxed locally or by the state for allotment and payment to taxing districts shall be assessed according to the same standard of value; and such real property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing districts.” Enabling legislation further pushed the property tax system toward the goal of uniform treatment statewide.

In the late 1940's, at the request of Aaron Neeld, Director of the Division of Taxation, a committee composed of members of the Association of County Board of Taxation Commissioners and Secretaries began meeting on a monthly basis in Trenton. Meetings were originally held in the Stacy-Trent Hotel that stood on the present site of the Division of Taxation Building. The committee, called the Director's Co-operating Committee of County Board of Taxation Commissioners and Secretaries, was created to advise the Director in property tax matters and policy.

A poll of county tax boards in the early 1950's regarding any activity undertaken to equalize the ratables of municipalities within their jurisdiction received such replies as "None that I know about," and "There have been no such studies to my knowledge," to explanations of a rudimentary study of sales prices versus assessed values in just two counties.

In the mid 1950's, County Boards of Taxation were provided a tool for effective equalization between municipalities within the counties. In response to a Supreme Court decision concerning equalization and the resulting enabling legislation, the State School Aid Act of 1954, the Director of the Division of Taxation was to promulgate a Table of Equalized Valuations to be used in the distribution of state school aid. The Director was given the authority and responsibility to develop and implement methodology to produce a Table of Equalized Valuations for all the municipalities in the state.

The advent of the state assessment/sales ratio program in 1954 finally gave County Boards of Taxation the means needed to accomplish an effective equalization of assessed values of each municipality within their respective jurisdictions. County Boards of

Taxation proceeded to use the assessment sales database and implement equalization between municipalities. By 1955 distribution of county budgets in proportion to respective municipal equalized valuations was an accomplished fact.

Uniformity of property tax procedures in county tax administration was enhanced with the adoption of statewide uniform rules by County Boards of Taxation in 1974. Under legislation enacted that year and in cooperation with representatives of the Association of County Board of Taxation Commissioners and Secretaries, the New Jersey State Bar Association and the Association of Municipal Assessors of New Jersey, rules were promulgated by the Director of the Division of Taxation. As a result of legislative changes and judicial decisions, the rules have been amended and updated from time to time, but are still in effect today. These rules, set forth in the New Jersey Administrative Code, ensure that property tax laws are administered uniformly and that a taxpayer moving from one county to another will receive substantially the same treatment, before whatever county board of taxation that he might appear.

Statutory revisions in 1979 raised the professional level of training for County Boards of Taxation. Each person appointed to a County Board of Taxation is now required to complete educational training within the first 24 months of a full appointment to the board. An individual appointed to the position of County Tax Administrator must have a valid tax assessor's certificate and four years of experience in property tax administration on a governmental level. A newly appointed County Tax Administrator must complete a required training course within 24 months.

Promotion of uniformity, co-operation, and compliance with statutory provisions through communication among county tax boards and the Director, Division of Taxation continues today. The New Jersey Association of County Tax Boards Inc. meets monthly and representatives from the Division of Taxation are invited to the meetings. The Association sponsors an annual conference to promote continuing education in the field of property tax. A representative of the Association is appointed to the Director's Cooperating Committee and a representative serves on the Tax Assessor Continuing Education Eligibility Board.

County Boards of Taxation are such an integral part of the administration of the property tax in New Jersey that it is difficult to envision how the tax remained functional, or even continued to exist prior to their formation. County Boards of Taxation have earned for themselves a vital and essential position in the efficient administration of the property tax in New Jersey.

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Chapter 2 Organization

201. County Boards of Taxation

201.10 Creation and Composition of County Boards of Taxation

The county boards of taxation established in each of the 21 counties supervise municipal tax assessors, equalize assessments, provide for revision and review of assessments, and enforcement of the laws and guidelines for property tax assessment. County boards of taxation are creatures of the legislature and have such power as conferred upon them by statute or by an implication therefrom. A county board of taxation is composed of five (5) members and at no time shall more than three (3) of the members belong to the same political party. Additionally, counties having a population of more than 510,000 shall have seven (7) members on a county board of taxation of whom no more than four (4) shall belong to the same political party. Counties meeting the requisite population for a seven (7) member tax board include: Bergen, Essex, Hudson, Middlesex, Monmouth, Ocean, and Union. Individual members of county boards of taxation are referred to as "commissioners," even though they are "members" of their respective board.

REFERENCES:

N.J.S.A. 54:3-1

N.J.S.A. 54:3-2

N.J.A.C. 18:12A-1.2(a)

201.11 Selection and Appointment of Members

Members of county boards of taxation are appointed by the governor with the advice and consent of the state senate. Members are selected for their special knowledge and experience,

which may include matters concerning the valuation and taxation of real property.

Each county board of taxation member is required to be a resident and citizen of the county in which he is appointed and serves.

Names of those persons nominated for appointment by the governor are submitted to the state senate where they are referred to the Judiciary Committee of the Senate for consideration. Under this committee's authority, an investigation into the background of each prospective member is conducted, typically by the state police.

REFERENCES:

N.J.S.A. 54:3-2.

N.J.A.C. 18:12A-1.2(a).

201.12 Education of Members Required

Each member of a county board of taxation shall, within 24 months of his first full appointment (or more than 24 months of an unexpired term), furnish proof that he has received certificates indicating satisfactory completion of the required training courses.

If any member so required does not furnish proof within the 24-month period, the county tax administrator shall immediately notify the president of the county board of taxation and the Director, Division of Taxation. The director subsequently declares the position vacant and notifies the governor that such a vacancy exists. The governor may proceed with the appointment process and appoint a different citizen and resident of the county to fill the unexpired term of the dismissed member. On or before June 1 of each year, the county tax administrator shall furnish the Director, Division of Taxation with a certified report listing the current members of the county board of taxation. The list shall indicate the required courses satisfactorily completed, and those courses yet remaining to be completed by each member. The report shall also

include the appointment and expiration date of the term of each member, and all other information that the director may request. The required courses are designated as Property Tax Administration, Real Property Appraisal I and Real Property Appraisal II. However, the appraisal courses have been replaced by Fundamentals of Real Property and Income Approach to Valuation, as maintained by the International Association of Assessing Officers (IAAO) as courses 101 and 102. The Property Tax Administration course is currently taught as Part 1 and Part 2. All the courses are currently sponsored by Rutgers' - Bloustein School of Planning and Public Policy (Center for Government Services), An education steering committee comprised of members of the Association of Municipal Assessors of New Jersey, the Division of Taxation and Rutgers' staff reviews the course material and determines the effectiveness of the assessment education.

A Tax Assessor Certificate may be substituted by a member of a county board of taxation as an alternative to successful completion of the courses described above.

When it appears that a tax board member may not fulfill the education requirement within the 24-month period, the county tax administrator should seek advice from the Director, Division of Taxation through the Property Administration section.

Exhibit 01 - Notification of Failure to Complete Education

Exhibit 02 - Notification of Tax Board Vacancy

Exhibit 03 - Tax Board Member's Education

Form 09 - Tax Board Members Education

REFERENCES:

N.J.S.A. 54:3-2.

N.J.A.C. 18:12A-1.2(a),(b),(c).

Education.1-March 11, 1994 or April 5

DAG Letter 94 – 0053: Clarification of the requirement that Commissioners of County Boards of Taxation complete training courses within 24 months of appointment.

201.13 Oath of Office

Each county tax board member shall take and subscribe to an oath that he will faithfully perform the duties of his office. The oath must be taken before commencing with the duties. New commissioners often choose to be sworn in by having the oath of office administered by a New Jersey judge. The original oath shall be filed in the office of the New Jersey Secretary of State.

Form 1 - Oath of Office

REFERENCES:

N.J.S.A. 54:3-4.

201.14 Terms of Members

The term of office for county boards of taxation composed of five (5) members (formerly three (3) members) is three (3) years. Counties having a population of more than 510,000 require a tax board composed of seven (7) members (formerly five (5) members) serving five (5) year terms. Each term begins on May 1. Should the term of a member expire, that member continues to serve until his successor is appointed. When a member is unable to complete a term, the governor proceeds with the appointment process to fill the unexpired term. If a vacancy occurs (for reasons other than for expiration of the term) during a recess of the legislature, the governor fills the vacancy. That appointment will expire at the end of the next session of the legislature, unless a successor is appointed and confirmed before the expiration of the legislative term.

REFERENCES:

N.J.S.A. 54:3-3.

201.15 Date of Organization and Selection of a President

The county board of taxation shall organize on the first business day in May of each year and elect from its members a president who shall hold office for one year or until a successor is duly elected.

REFERENCES:

N.J.S.A. 54:3-5.
N.J.A.C. 18:12A-1.2(e).

201.16 Responsibilities of the President

The president presides over meetings of the board, acts as the presiding commissioner at the appeal hearings, and as assignment officer in situations where the commissioners sit separately while hearing tax appeals.

The president of the county board of taxation is responsible for overseeing the writing of memorandum of judgments. Each memorandum shall be under his signature, as well as the signature of all other members of the county board of taxation who rendered the judgment of that appeal. Each year on or before August 15, the president of the county board shall forward a written report to the Director of Division of Taxation summarizing the disposition of the regular tax appeals.

Form 33 - Tax Appeal Statistics

REFERENCES:

N.J.S.A. 54:3-5.
N.J.S.A. 54:3-5.1.
N.J.A.C. 18:12A-1.2(g).
N.J.A.C. 18:12-A-1.12(b)3i.

201.17 Salaries of Members

Salaries of members of county boards are paid by the state treasurer on a bi-weekly schedule. The salaries are paid in

accordance with a schedule set forth in the law at the following rates based on county population:

Population	Member Salary
More than 500,000	\$20,125.00
Between 275,000 and 500,000	\$18,250.00
Between 200,000 and 275,000	\$17,625.00
Between 150,000 to 200,000	\$17,000.00
Between 75,000 to 150,000	\$16,375.00
Not more than 75,000	\$15,750.00
Except counties bordering the Atlantic Ocean and having a population of not less than 50,000 or more than 150,000	\$17,000.00

The president of each county board of taxation receives an additional sum of \$2,000 per year.

REFERENCES:

N.J.S.A. 54:3-6.

201.18 Budget

The salaries of members of county boards of taxation are paid by the State of New Jersey. The salary of the county tax administrator, other personnel employed by the county board of taxation, and the operating budget, are fixed by the board of freeholders and are paid from county funds.

The governing body of the county shall provide the county board of taxation and the county tax administrator with equipment and supplies, permanent offices for the transaction of business and the archiving of records and papers. The office shall be in a place designated by the county board of taxation.

The governing body of the county shall also defray the actual traveling expenses of the members of the county board of taxation and the county tax administrator and, consistent with such procedures as may be adopted by the governing body, shall pay bills submitted when duly attested.

REFERENCES:

N.J.S.A. 54:3-6.
N.J.S.A. 54:3-8.
N.J.S.A. 54:3-30,31.
N.J.S.A. 54:3-21.3A.
N.J.A.C. 18:12A-1.1.

201.19 Trust Fund

All fees received by the county board of taxation for the filing of tax appeals shall be placed in a trust account. All interest earned by these funds shall accrue to the benefit of the county board of taxation and shall be kept separate from other county funds. The monies in this account shall be used exclusively for the purposes of modernizing the board's record-retention capabilities, recording and transcribing appeal proceedings, setting forth memoranda of judgment and in providing copies thereof, and paying any salary required to be paid by the county which is increased as a result of these provisions.

This trust fund use has been broadly interpreted to include expenses incurred for continuing education of the commissioners, the tax administrator and the county board office staff. In an unreported decision in the matter, Morris County Board of Taxation vs. The County of Morris, it was held that the expenditure of these funds is at the discretion of the county board of taxation, not the governing body of the county so long as the expenditure is for a purpose allowed under the statute.

REFERENCES:

N.J.S.A. 54:3-21.3.
N.J.A.C. 18:12A-1.7.
Filing Fee Account 1-February 25, 1981
DAG letter: Interpretation of N.J.S.A. 54:3-21a regarding the use of the tax appeal filing fees collected by county boards of taxation, M81 – 4721.
Filing Fee Account 2-June 4, 1984

DAG letter: Interest Accrued on County Board filing fee account should be designated for use by the county board, M83 – 5867.

Filing Fee Account 3-March 12, 1985

Memorandum from Local Government Services: Filing Fee Account for County Boards of Taxation.

Filing Fee Account 4-June 9, 1995

(transcript excerpts) Morris County Board of Taxation vs. County of Morris. et al Docket No. MRS-L-348-95.

201.20 Code of Ethics

County boards of taxation are state agencies and are therefore required to adopt a code of ethics. General standards are set forth in the Conflicts of Interest Law and these standards shall be met by a code of ethics adopted by any branch or agency of state government. Each code of ethics adopted shall be reviewed by the attorney general to determine its compliance with the Conflicts of Interest Law and shall also be approved by the Executive Commission on Ethical Standards. County boards of taxation are subject to the guidelines promulgated by the Executive Commission on Ethical Standards for the Department of the Treasury.

“Guidelines Regarding Retirement Gifts” and “Guidelines Governing Receipt of Gifts and Favors by State Officers and Employees” have also been promulgated. The code of ethics adopted by county boards of taxation March 25, 1976 is entitled Code of Ethics for Commissioners and Employees.

REFERENCES:

N.J.S.A. 52:13D-12 et seq.

N.J.A.C. 19:61-2.1 et seq.

Ethics 2-May 14, 1976

Code of Ethics and Guidelines.

Ethics 3 – November 18, 1991

DAG Letter 91-0141: Whether Commissioners of County Boards of Taxation are subject to Local Government Ethics Law

201.21 Conflicts of Interest

County boards of taxation are state agencies; therefore members of county boards of taxation are subject to the New Jersey Conflicts of Interest Law. Each department in the state designates an ethics liaison officer to review outside employment forms and assist in making decisions on conflict of interest matters.

All state employees are required to complete and file with their supervisor an outside employment form. County tax board members are state employees in the Treasury Department. The outside employment form and the code of ethics for the Department of the Treasury are sent to each tax board member along with the forms that are completed for payroll. Regulations require the ADME –120 Outside Employment form be filed annually. However, after the initial filing, the form need only be refiled if there are changes in outside employment activities, additions to businesses or licenses already recorded on the form. Updated forms are returned to the Division of Taxation for processing. A written receipt is to be returned upon receipt of the Treasury Code of Ethics.

In accordance with rules established for county boards of taxation, no member or employee of a county board of taxation may have any interest whatsoever, directly or indirectly as an officer, stockholder, employee, or in any other capacity in a revaluation firm engaged in revaluing properties in any taxing district within that county.

The Executive Commission on Ethical Standards has ruled that a member of a county board of taxation must disqualify himself from hearing tax appeals when:

- the petitioning taxpayer or the assessor for responding municipality is a client of his firm;

- the attorney for the taxpayer or for the municipality is a client of his firm;
- the assessor of the responding municipality is his second cousin (or related in the third degree by common law) or is more closely related to the board member.

Additionally, a member of a county board of taxation who is also a practicing attorney is precluded from representing parties other than the state before the county board of taxation on which he serves, or before any other county board of taxation. This exclusion extends to any member of a partnership, firm or corporation with whom that attorney has an interest.

It is a conflict of interest for an individual to serve simultaneously as a member of a county board of taxation and a municipal governing body.

Form 2 - Outside Employment ADME - 120 Page 1 & 2
REFERENCES:

N.J.S.A. 52:13D-23 et seq.

N.J.A.C. 18:12A-1.18.

Ethics 1-September 17, 1975

Executive Commission on Ethical Standards,
Advisory Opinion No. 33.

Conflict of Interest 1-October 11, 1979

DAG letter: Whether a conflict of interest arises by virtue of a commissioner of a county board of taxation simultaneously holding the position of mayor of a taxing district within the same county – M79 – 4183.

201.22 Removal of a Member from Office

After a proper hearing, the governor may remove from office a county board of taxation member who willfully or intentionally fails, neglects, or refuses to comply with New Jersey laws relating to the assessment and collection of taxes. When the dismissal is upheld, the governor may appoint a successor in accordance with the provisions of the law.

REFERENCES:

N.J.S.A. 54:3-28.

201.23 Adoption of an Official Seal

Each county board of taxation shall adopt an official seal. The seal shall be circular in shape, and around the outside margin of the seal shall be included the words "_____ County Board of Taxation". The official seal shall be used upon all certificates, processes and necessary documents and papers issued and authorized by the board.

REFERENCES:

N.J.A.C. 18:12A-1.4.

202. The County Tax Administrator

202.10 Position of County Tax Administrator

The law provides for the appointment of a county tax administrator in each county of the state. The county tax administrator shall serve full time. Under the supervision and control of the county board of taxation the administrator is responsible for the daily operation of the county board of taxation including the administrative functions of the board.

REFERENCES:

N.J.S.A. 54:3-7.

N.J.S.A. 54:3-16.

N.J.A.C. 18:12A-1.3(h).

202.11 Appointment, Term and Qualifications of Tax Administrator

A county tax administrator is appointed to hold office for a term of 3 (three) years fixed by statute with no provision for a beginning date or ending date. The term may begin on any date and end three (3) years hence. The administrator shall devote full time to his duties and shall be available during the prevailing working hours of the respective county and/or as otherwise determined by the county board of taxation.

The required qualifications for an individual to be appointed the position of county tax administrator are the following:

- Four (4) years of experience in property tax administration at the State, county or municipal level
- Possession of a valid Tax Assessor Certificate
- Successful completion of the training program developed for tax administrators offered by Local Government Services at Rutgers, The State University within the first 24 months of the first appointment as a county tax administrator

However, any person holding the office of county tax administrator on January 1, 1980, could, at the option of the appointing authority continue to serve on a part-time basis provided he obtained a Tax Assessor Certificate prior to July 1, 1981.

REFERENCES:

N.J.S.A. 54:3-7.

N.J.S.A. 54:3-7.2.

N.J.A.C. 18:12A-1.3(a)(c)(d)(e).

202.12 Conflicts of Interest

County boards of taxation are state agencies. In addition to the members of county boards of taxation, county tax administrators and all other employees of county boards of taxation are subject to the New Jersey Conflicts of Interest Law and shall comply with the code of ethics adopted for county boards of taxation.

Certain rules other than those in the code of ethics are also applicable to employees of the county board of taxation. No county tax administrator or other employee of the county board of taxation shall have any interest whatsoever either directly or indirectly as an officer, stockholder, employee, or any other capacity in a revaluation firm engaged in revaluing property in any taxing district within that county. An individual shall not simultaneously serve as a county tax administrator and a member of a municipal governing body for a municipality in the same county.

Additionally, should the county tax administrator have any outside business affiliations, the outside business activities should neither interfere with the ability of the county tax administrator to properly perform his assigned duties, nor place the administrator in a potential or actual conflict of interest situation. The appropriate test is whether the activity would be perceived by members of the general public to constitute a conflict of interest rather than whether such a conflict actually exists.

REFERENCES:

N.J.A.C. 18:12A-1.18.
Ethics 1-September 17, 1975.
Executive Commission on Ethical Standards,
Advisory Opinion No 33.
Ethics 2-May 14,1976 Code of Ethics and
Guidelines.
County Tax Administrator 1-February 6, 1981.
DAG letter: Meaning of a Full – Time
Administrator M80 – 4660.

202.13 Outside Employment and Fiscal Disclosure

As a county employee under state regulations, a county tax administrator and his staff may have to comply with the local ethics rules and complete certain disclosure forms required by local governments.

Form 38 - Local Government Financial Disclosure

REFERENCES:

N.J.S.A. 40A: 9-22.1.

202.14 Salary of the County Tax Administrator

The minimum salary limits are fixed by law for a county tax administrator devoting full time to the duties of the office. The salary shall not be:

- Less than \$55,000 per year in counties having a population of more than 500,000;
- Less than \$45,000 per year in counties having a population of at least 275,000 and not more than 500,000; and
- Not less than \$35,000 per year in counties of a population less than 275,000.

The law is silent on the upper limits of salary.

If a county tax administrator is serving part-time, the governing body of the county shall fix an annual salary commensurate with the time that individual devotes to his duties as administrator.

Salaries and compensation shall be paid by the county treasurer

pursuant to procedures established by the governing body of the county.

REFERENCES:

N.J.S.A. 54:3-8.

202.15 Tenure for the County Tax Administrator

A county tax administrator appointed to a full term, completing one full term, and receiving a second consecutive appointment to a term shall acquire tenure. Tenure protects an individual from removal for political reasons or for any other reason except incapacity, misconduct, or disobedience of rules and regulations established by the Director, Division of Taxation. The effect of tenure is that an administrator may continue to hold office during good behavior and efficiency.

REFERENCES:

N.J.S.A. 54:3-9.

N.J.A.C. 18:12A-1.3(f).

County Tax Administrator 2-November 24, 1980 DAG Letter: Tenure provision for county tax administrators under L. 1979, c 499

202.16 Removal from Office of a County Tax Administrator

Removal of a tenured county tax administrator must result from written charges setting forth the cause of the complaint signed by the person making the charges, and filed with the president of the county board of taxation. The charges must be publicly examined by the county board of taxation after reasonable notice has been given to the county tax administrator involved. The county tax administrator so charged shall receive a fair hearing based upon the charges made, and shall be afforded every reasonable opportunity to offer a defense against the charges. Appeal of the determination of the county board of taxation is made by filing a

written petition for review with the Director, Division of Taxation within 45 days of the determination by the county board of taxation.

REFERENCES:

N.J.S.A. 54:3–10.
N.J.A.C. 18:12A–1.3(g).

202.17 Continuing Education to Maintain Tax Assessor Certificate

To continue in office, a county tax administrator is required to have a valid tax assessor certificate. A tax assessor certificate is maintained by obtaining continuing education credits and filing for renewal as stated in the law.

REFERENCES:

N.J.S.A. 54:1-35.25.

202.18 Responsibilities of the County Tax Administrator

The county tax administrator, under supervision of the county board of taxation, is responsible for the administrative functions of the board. The administrative duties include but are not limited to: supervising, controlling and directing all officers charged with the duty of making assessments in accordance with statutory provisions; and enforcing administrative rules and orders issued by the county board of taxation. Orders are generally issued in the form of resolutions, and the Attorney General's office has advised that such orders should be adopted annually following the reorganization of the board in May.

The county tax administrator shall develop a county equalization table in accordance with the law, and on or before March 1 of each year shall submit the equalization table to the county board of taxation for their review.

The county tax administrator is to appoint clerical assistants as may be necessary. Such appointments are subject to the personnel policies of the county governing body.

REFERENCES:

N.J.S.A. 54:3-7.

N.J.S.A. 43:3-16.

N.J.S.A. 54:3-17.

N.J.S.A. 54:3-18.

N.J.A.C. 18:12A-1.3(i).

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Chapter 3 Operation and Duties

301. Rules of the County Board of Taxation

301.10 Power to Adopt Rules

The Director, Division of Taxation is empowered to add or revise the New Jersey Administrative Code to comply with legislative and judicial changes and to provide for more uniform administration of the property tax. Each county board of taxation is required to adopt the rules prescribed by the Director, Division of Taxation. The tax board is empowered to issue orders for the supervision, guidance and control of the county tax administrator in the performance of his duties. A new rule or order must be submitted to the Director, Division of Taxation for approval before it may be adopted.

Chapter 499 Laws of 1979 provided a 90-day window that empowered county boards to promulgate rules governing the conduct of local tax assessors. However, no county board of taxation officially promulgated its own set of rules within the required 90 day period. The rules currently in use have been promulgated by the Director, Division of Taxation in cooperation with representatives of the New Jersey Association of County Tax Boards, Inc., the Association of Municipal Assessors of New Jersey, and the New Jersey Bar Association. These rules, first promulgated in 1974, have been subsequently updated.

REFERENCES:

N.J.S.A. 54:3-14, 54:3-16.

N.J.A.C. 18:12A-1.3(i)

Rules 1-June 16, 1980 DAG Letter: Procedure for the adoption of regulations.

301.11 Current County Tax Board Rules

The most current version of Rules for County Boards of Taxation is found in the New Jersey Administrative Code, Title 18, Chapter 12A.

REFERENCES:

N.J.A.C. 18:12A

302. Office

302.10 Permanent Office

The county board of freeholders shall provide a permanent office for the county board of taxation (at a place designated by the county board of taxation), and such books, stationery and supplies as necessary. The office of the county board of taxation shall be open each regular working day during normal prevailing hours of the county or otherwise as determined by the board. The county board of freeholders shall provide a proper place for the safe archiving of the tax lists and other records of the county board of taxation.

REFERENCES:

N.J.S.A. 54:3-30.

N.J.A.C. 18:12A-1.1(a)(b).

302.11 Extended Office Hours

Should the county board of taxation business extend beyond normal business hours, the office of the board shall remain open for the transaction of business during such extended hours as they are fixed by the board.

REFERENCES:

N.J.A.C. 18:12A-1.1(b).

302.12 Open Public Records Act

The "Right To Know Law" was amended and supplemented by P.L. 2001, c 404 and is now known as the Open Public Records Act (OPRA). OPRA sets forth the public policy that government records generally are to be readily accessible for inspection, copying or examination by citizens of New Jersey, and limitations

on access are to be construed in favor of the public's right to access.

Government records include information in any media that has been made, maintained or kept on file, or has been received in the course of official business by any officer, commission, agency or authority of the State or of any political subdivision thereof, including any subordinate boards.

REFERENCES:

N.J.S.A. 47:1A–1.1.

302.13 Exceptions to Public Access

There are exceptions to the general policy in favor of disclosure. A public agency is not required to provide public access to government records if another statute, legislative resolution, duly promulgated regulation, executive order of the governor, court rule, or federal law, regulation or order, specifically exempts information from disclosure..

In addition, OPRA sets forth several exceptions to disclosure. Of particular interest to a county tax board are the following exceptions:

- Inter-agency or intra-agency advisory, consultative or deliberative material;
- Trade secrets and proprietary commercial or financial information obtained from any source;
- Records protected by the attorney-client privilege, excluding bills or invoices from attorneys or consultants;
- Information relating to hardware, software and networks if disclosure would jeopardize computer security;
- Building emergency or security information or procedures if disclosure would jeopardize security

- Security measures and surveillance techniques which if disclosed, would create a safety risk for persons, property, electronic data or software;
- Information which if disclosed, would give an advantage to competitors or bidders;
- Information relating to a sexual harassment complaint or a grievance filed against an individual or in connection with collective negotiation;
- Communications between a public agency and its insurance carrier or risk manager;
- Court-ordered confidential information;
- Portions of documents that disclose social security numbers and unlisted telephone numbers, with certain exceptions;

OPRA also provides exception to public access of certain information held by legislators; certain criminal records and certain higher education records.

Executive Order No. 21 (McGreevey 2002) exempted from public access, any government record where the inspection, examination or copying of that record would substantially interfere with the State's ability to protect and defend the State and its citizens against acts of sabotage or terrorism, or which, if disclosed, would materially increase the risk or consequences of potential acts of sabotage or terrorism. The Domestic Security Preparedness Task Force has proposed regulations to govern which records fall within this category. When finally adopted, the regulations will be codified at N.J.A.C. 13:1F-1.1 to 1.5.

Executive Order No. 26 (McGreevey 2002) exempted additional records from public access, including:

- Resumes and applications for employment during a recruitment search. (A successful candidate's resume is

subject to disclosure at the time of hiring. Other candidates' resumes may be disclosed only with the candidates' permission.)

- Documents gathered in an investigation into workplace discrimination, pursuant to Executive Order No. 106 (Whitman 1999).
- An individual's information relating to medical history; personal income or other tax return or financial information.
- Certain records of a government agency in the possession of another government agency.
- Certain records of the Office of the Governor.

EO 26 directed the Privacy Study Commission to analyze issues relating to the disclosure of home addresses and telephone numbers. The Commission's recommendations to the governor and legislature were issued in December 2004.

REFERENCES:

N.J.A.C. 13:1F-1.1 to 1.5
Executive Orders: State of New Jersey
Website
<http://www.njarchives.org/links/regulations.html>

302.14 Custodian for Public Records

Records found in the offices of a county board of taxation within the scope of OPRA include:

- Tax Lists
- Added Assessment Lists
- Omitted Assessment Lists
- Omitted Added Assessment Lists
- Initial Statements
- Further Statements
- SR-1A forms and computerized lists of SR-1A sales

- County Equalization Table
- County Abstract of Ratables
- Petitions of Appeal to the county board of taxation
- Memoranda of tax appeal judgments
- Minutes of meetings of the county board of taxation

REFERENCES:

N.J.S.A. 10:4-14, 47:1A-1-5, 54:1-35.6,
54:3-26, 54:3-30, 54:4-4.4, 54:4-63.5,
54:4-63.17, 54:4-63.32.
N.J.A.C. 18:12A-1.1.
Records 1 – June 20, 2002 Retention and
Disposition Schedule
Higg-A-Rella, Inc. v Essex County Board of
Taxation 141 NJ 35. 660 A 2d 1163 (1995).

302.15 Other Records at the County Board of Taxation

Other records that are necessary to insure the functional operation of the county board of taxation offices within the scope of OPRA, may include:

- Tax maps
- Abstracts of deeds
- School budget requirement certifications
- Local budgets, county and various county agency budgets, requirement statements, certifications, and levies
- Complaints initiating omitted assessment proceedings including rollback assessments
- Copies of various lists, reports and certifications including:
 - o A list of names, addresses and telephone numbers of all assessors within the county, together with the stated working hours
 - o Copies of certifications made to the county chief fiscal officer of increases in real property valuations in the county

- o Copies of certifications provided to the Director,
Division of Taxation
- o Copies of abstracts of added and omitted
assessments
- Copies of complaints filed with the tax court
- Copies of judgments issued by the tax court

REFERENCES:

N.J.S.A. 40A:4-12, 16.

N.J.S.A. 54:4-8.52, 16, 31, 41, 45, 63.2, 63.5.

N.J.S.A. 54:4-63.17.

N.J.S.A. 54:51A-5.

N.J.A.C. 18:12A-1.17.

N.J.A.C. 18:15-7.7.

302.16 Custodian of Records and Records Access

A county board of taxation must name a custodian of records, an individual responsible for complying with OPRA requests.

Government records must be made available by the custodian for public inspection, examination and copying, subject only to reasonable controls as to time, place and copying. Should an individual wish access to a record, the board may require a written request. The request shall be satisfied as soon as possible, but not later than seven business days after receiving the request.

Generally, a custodian shall redact from a government record, information disclosing a social security number, unlisted telephone number, credit card number, or driver's license number. For specific purposes, certain governmental agencies and private persons or entities may be provided access to this information.

A county board of taxation should provide access to government records in the medium in which it maintains the records. However, if a county board of taxation does not maintain the record in the requested medium, the custodian shall either convert the record to the medium or provide a copy in some other meaningful medium.

REFERENCES:

N.J.S.A. 47A:1A-5 et seq.

302.17 Fees for Copies of Records

Unless a law or regulation establishes otherwise, a fee for the duplication of printed government records is calculated as:

- Pages 1 through 10 - \$.75 per page
- Pages 11 through 20 - \$.50 per page
- All pages over 20 - \$.25 per page
- Partial pages are equivalent to full pages.

The costs of labor and overhead in duplicating government records may not be charged to a requestor, except as authorized below.

If a request is for a government record that a county board of taxation does not routinely maintain in the medium requested; or is not routinely developed or maintained by a Board; or requires a substantial amount of manipulation or programming of information technology, a Board, in addition to the actual cost of duplication, may impose a special reasonable charge based on the cost for extensive use of information technology, or for labor cost of personnel providing the service actually incurred by the agency, or attributable to the agency for required programming, supervisory and clerical assistance.

REFERENCES:

N.J.S.A. 47:1A-5

302.18 Retention of Records

A county board of taxation is not permitted to destroy or dispose of government records without first obtaining written consent of the Division of Archives and Records Management (DARM), Department of State, State of New Jersey. The DARM is

empowered by law to establish classifications and categories for various types of public records, and prepare schedules related to the retention of such records. A copy of the record retention schedule for county boards of taxation is found in the Appendix under Records – 1.

REFERENCES:

N.J.S.A. 47:3-15 et seq.
N.J.A.C. 15:3-1.5 et seq.
Records 1 – June 20, 2002 Retention and
Disposition Schedule.

302.19 Request to Destroy Records

All requests to destroy required permanent records must be made to the DARM. All requests must be submitted to the DARM on the Request and Authorization for Records Disposal Form.

Form 4 - Request and Authorization for Records Disposal

REFERENCES:

N.J.S.A. 47:3-15 et seq.
N.J.A.C. 15:3-1.5 et seq.

303. Meetings of the County Board of Taxation

303.10 The Open Public Meetings Act

The Open Public Meetings Act, more commonly known as the "Sunshine Law," controls meetings and deliberations of public bodies. "Public bodies" are defined in the law as any body organized by law that are empowered as a multi-member voting body authorized to spend public funds or affect persons rights. County boards of taxation are organized under the law, and have the power to affect assessments of property for taxation that affects the rights of persons. As such, the boards are subject to the Open Public Meetings Act.

The board shall meet annually to review the Preliminary Equalization Table presented by the county tax administrator. At this meeting the board must grant a hearing to assessors and representatives of the governing bodies of the taxing districts to determine the accuracy of the ratios and valuations contained in the Preliminary Equalization Table. The law also permits the county board of taxation to adjourn the meeting and the hearings, but the board is given an annual deadline of "on or before March 10" to adopt the Equalization Table. The county board of taxation shall also meet annually on the first business day in May each year to reorganize and select a president. The county board of taxation shall also meet for the purpose of hearing and determining the appeals. Appeal hearings are subject to the Open Public Meetings Act unless the commissioners are sitting separately to hear appeals. Deliberations and decisions are subject to the act. County boards of taxation meet regularly, weekly, bi-weekly or monthly, throughout the year to conduct general tax board

business. All meetings shall be scheduled and conducted in accordance with the provisions of the Open Public Meetings Act.

REFERENCES:

N.J.S.A. 10:4-6, et seq., 54:3-18, 54:3-22.

N.J.A.C. 18:12A-1.2 (d).

Meetings 1-May 7, 1984

DAG Letter: Compliance with the Open Public Meetings Act.

303.11 County Board of Taxation Meetings

Regularly scheduled meetings and special meetings are both covered under the Open Public Meetings Act. Regular meetings are scheduled at the board's annual meeting on the first business day in May of each year. Regular meetings do not require a separate specific agenda thereby permitting the board to discuss any official business. A special meeting is any meeting not listed as a regular meeting. A special meeting requires 48 hours notice, and requires the designation of a specific agenda. The board is limited at special meetings to deal only with matters on the agenda designated for that meeting.

REFERENCES:

N.J.S.A. 10:4-6, et seq., 54:3-18, 54:3-22.

N.J.A.C. 18:12A-1.2(d).

303.12 Notice of Regularly Scheduled Meetings Posted

Within seven (7) days following the annual reorganization meeting (if there is no reorganization meeting then not later than January 10 of each year) a public body shall post, in at least one public location and keep posted throughout the year, a schedule of regular meetings of the public body. The schedule shall also be submitted to at least two newspapers having the greatest likelihood of informing the public in the local area. In the case of county boards

of taxation, the schedule shall also be filed with the clerk of the county.

REFERENCES:

N.J.S.A. 10:4-18.

303.13 Schedule to be Made Available upon Request

A public body shall, upon request of any person, mail to that person copies of the regular meeting schedule and any revisions. If a person so requests, the public body shall mail to the person written advance notice of all its meetings. A reasonable fee may be charged for this service to cover the cost of providing notices. All charges are to be fixed by resolution of the public body.

REFERENCES:

N.J.S.A. 10:4-19.

303.14 Contents of the Schedule of Meetings

The schedule of meetings shall contain the location, the time, and date of each meeting. If the schedule is revised, the public body shall post and mail any revision in the manner described in paragraphs 303.11 and 303.12 within seven days.

REFERENCES:

N.J.S.A. 10-4-18.

303.15 Quorum Necessary

A quorum is defined as a majority of the members of the county board of taxation. In order to take effective action at a properly held meeting, a quorum of the presiding board members in office shall be present and participate in any action taken.

REFERENCES:

N.J.S.A. 54:3-25.

N.J.A.C. 18:12A-1.2(f).

303.16 Teleconferencing

For the purpose of taking effective action at an open public meeting, telephonic communication between members of a county board of taxation is permissible. This is sometimes referred to as teleconferencing. Teleconferencing may be necessary to effect county tax board business.

REFERENCES:

N.J.S.A. 10:4-8.

303.17 Meetings Shall Be Open to the Public

With certain exceptions all meetings of public bodies shall be open to the public. The public may be excluded from a portion of a meeting at which the public body discusses any of the following matters:

- A matter which by Federal or State Law or rule of the court is rendered confidential
- A matter in which release of information would impair a right to receive funds from the U.S. Government
- Disclosure of any material which constitutes an unwarranted invasion of individual privacy
- Any collective bargaining agreement or negotiation thereof
- Any matter involving the purchase or acquisition of real property with public funds or investment of public funds where the discussion of the matter could hurt the public interest
- Any tactics and techniques utilized in protecting the safety and property of the public if their disclosure would impair such protection
- Any investigations of violations or possible violations of the law

- Any pending or anticipated litigation or contract negotiation in which the public body might become a party
- Any matter involving the employment, appointment, conditions, termination, valuation or disciplining of any public officer or employee, unless such public officer or employee requests in writing that the matter be discussed at a public meeting
- Any deliberations of a public body after a public hearing that may result in a specific civic penalty upon the responding party

REFERENCES:

N.J.S.A. 10:4-12.

303.18 Resolution Required for Closed Meeting

The public body shall first adopt a resolution at a publicly attended meeting in order to exclude the public from a meeting for the purpose of discussing any matters described in paragraph 303.17 above. The resolution shall state the general nature of the subject to be discussed and shall include a statement addressing when the circumstances under which the discussion was held in the closed session can be disclosed to the public.

Minutes of closed sessions are recorded, but they are not released until the matter is resolved. In case of a question concerning disclosure, the board should seek legal advice.

REFERENCES:

N.J.S.A. 10:4-13.

303.19 Actions and Decisions

All formal decisions or actions by the county board shall be made at a public meeting at which a majority of the board is in attendance and at which a majority of the board concurs in the affirmative. All actions of the board relating to official duties including adoption of

equalization tables, tables of aggregates and tax rates, certification of tax lists, the deliberation and entry of judgments for regular, omitted, added and rollback assessments, and any other decision by the board shall be made at a formal meeting under the Open Public Meetings Act. Discussion of matters that do not relate to the county board's official responsibilities should be avoided during official county board meetings.

REFERENCES:

N.J.S.A. 10:4-6 et seq.

N.J.S.A. 54:3-25.

Meetings 2-June 25, 1982

DAG Letter: Official Tax Board Business.

Meetings 3-June 25, 1982.

DAG Letter: Signatures of Tax Board Commissioners.

303.20 Adequate Notice of Meetings Required

Regular and special meetings require 48 hours advance notice.

The notice:

- Must be prominently posted
- Filed with an officer of the public body
- Provided to two newspapers circulated within the area

The county government may have a designated public information officer to assist in the dissemination of such notices. Publication of a legal notice is not required.

An exception to the 48 hours advance notice requirement allows notice to be waived in situations where matters to be discussed are of such urgency that any delay would result in substantial harm to the public interest. A 3/4 vote of the members present is required to initiate such a meeting.

REFERENCES:

N.J.S.A. 10:4-10.

303.21 Adequate Notice or Reason for Inadequate Notice

The president of the county board of taxation or the presiding member shall begin each meeting by announcing that adequate notice has been provided specifying the time, location, and the manner in which notice of the meeting was provided. The announcement must be recorded in the minutes.

If adequate notice was not given, this must be announced by the president of the county board of taxation or by the presiding member. The announcement in this situation should also include:

- The nature of the urgency which required the holding of the meeting
- The nature of the substantial harm to the public interest likely to result from a delay in holding the meeting
- That the meeting shall be limited to discussion and acting on the particular matters of urgency and importance
- The time, place and manner in which notice of the meeting was provided; and that
- The need for the meeting could not be foreseen in time to provide adequate notice and the reason why such need could not be foreseen
- Or that if the need could have been foreseen in time to provide adequate notice of the meeting, then the announcement must specify the reason why adequate notice was not provided.

A suggested opening announcement is included for your reference.

REFERENCES:

N.J.S.A. 10:4-10.
Meetings 1-May 7, 1984 DAG Letter:
Compliance with the Open Public Meetings
Act.
Meetings 4 - Opening Announcement.

303.22 Discussion and Approval of Daily Activities

County board commissioners are not present on a daily basis at the county board office but the administrator works under the supervision of the tax board. The tax administrator should include as part of the county board's agenda at its regular or special meeting a discussion of the important decisions or actions taken. All actions should be confirmed by a majority of the members of the county board at a public meeting. Adoption of policies shall also be confirmed at a public meeting. Policies may be presented in the form of resolutions. All actions or determinations by the county board shall be recorded in minutes, which constitute public records subject to public inspection and duplication in accordance with the Right to Know Law. All certifications and actions shall follow the procedures set forth in the law.

REFERENCES:

N.J.S.A. 47:1A-1 et seq.
Meetings 1-May 7, 1984 DAG Letter:
Compliance with the Open Public Meetings
Act.
Meetings 3-June 25, 1982 DAG Letter:
Signatures of Tax Board Commissioners.

303.23 Minutes of Meetings

A record of meetings shall be kept. The record shall indicate:

- The time and location of the meeting
- The members present
- The subjects considered
- The actions taken
- The vote of each member
- Any other information otherwise required by law to be shown in the minutes

Minutes shall be made promptly available to the public except for those portions of any meeting from which the public has been

legally excluded. Minutes of meetings where the public has been excluded are required to be recorded, but are not released until appropriate.

REFERENCES:

N.J.S.A. 10:4-12 and 14.

303.24 Meetings Not Covered by the Open Public Meetings Act

Partisan caucus meetings and chance encounters of members of county boards of taxation are not covered by the act. Specific exemptions are contained in the act for public bodies meeting as a part of a convention, or for meetings where an effective majority fails to attend.

REFERENCES:

N.J.S.A. 10:4-8.

303.25 Meetings of the NJ Association of County Tax Boards, Inc.

The meetings of the New Jersey Association of County Tax Boards, Inc. are exempted from the requirements of the Open Public Meetings Act.

The association is incorporated as a non-profit educational association. Monthly meetings are held for the purpose of education, exchanging ideas, and promoting communication among municipal, county and state property tax officials.

REFERENCES:

N.J.S.A. 10:4-8.

304. Duties of the County Board of Taxation

304.10 General Duties of the County Board of Taxation.

The county boards of taxation retained all the powers formerly exercised by commissioners of appeal and local boards charged with the duty of reviewing taxes on appeal. Currently, county boards are charged with the review of tax lists, equalization of tax assessments, and all the duties formerly performed by the county boards of assessors, except as may be otherwise provided.

General administrative and appellate duties of the board include:

- Supervision of assessors
- Establishing the level of assessment including the authority to review, revise and correct (establish) assessments
- Reviewing the Equalization Table prepared by the administrator to confirm or revise the table in accordance with the facts before them
- Calculating tax rates and preparing the abstract of ratables
- Coordinating and reviewing electronic data processing
- Promulgating and certifying documents prepared by both assessors and the board
- Preparing and filing an Annual Report on appeals
- Maintaining and archiving records
- Hearing appeals and rendering judgments

REFERENCES:

N.J.S.A. 54:3-11.

Tax Appeals 14 – September 28, 1987

Summary: Passaic County Board of Taxation,
v Municipal Council of the City of Paterson
(unreported).

304.11 Supervision

Municipal tax assessors carry out their duties under the direct supervision of the county tax administrator on behalf of the county board of taxation. The board may remove an assessor from office for failure to file his tax list and duplicate. The board may request the Director, Division of Taxation to remove an assessor in other cases (Chapter 12 Supervision).

REFERENCES:

N.J.S.A. 54:1-36, 54:3-16, 54:4-37.
N.J.A.C. 18:12A-1.3(h)(i).

304.12 Valuation and Assessment

By resolution the county board of taxation establishes the percentage of true value at which all real property in the county must be assessed. After the tax list is filed, the assessor loses the authority to alter or change the value of the municipality. The board under its own authority may make corrections or alterations to the filed tax list. In addition, the county board may act as assessor, viewing and inspecting properties, and revising and correcting assessments upon its own initiative. Should a county board of taxation determine that a taxing district is in need of a revaluation or reassessment it may, with the approval of the Director, Division of Taxation, issue an order to such a municipality to revalue or reassess the real property in the municipality. A specific order form is prescribed for revaluation orders (Chapter 8 Valuation and Assessments).

REFERENCES:

N.J.S.A. 54:3-15&16, 54:4-2.25 – 2.27.
N.J.S.A. 54:4-46.
N.J.A.C. 18:12A-1.14.
Baldwin Construction v Essex County Board of Taxation. 28 NJ Super 110.

304.13 Equalization

The county tax administrator is responsible for ascertaining the level of assessment in each taxing district and for making appropriate adjustments to distribute the cost of county government equitably among taxing districts within the county. The county tax administrator works in cooperation with each tax assessor and with the New Jersey Division of Taxation to develop a sales ratio database. Assessment - sales ratios are the basis for equalization. The administrator prepares the county equalization table. The table is presented to the tax board for review, revision and promulgation (Chapters 6 Sales Ratio and Equalization and 7 County Equalization Table).

REFERENCES:

N.J.S.A. 54:3-17, 54:3-18, 54:4-26.
N.J.A.C. 18:12A-1.17.

304.14 Calculation of Tax Rates and Abstract of Ratables

The county board of taxation prepares a county abstract of ratables (table of aggregates) annually and calculates the tax rate for each taxing district (Chapters 9 Budgets and Tax Rates and 10 County Abstract of Ratables).

REFERENCES:

N.J.S.A. 54:4-52.

304.15 Electronic Data Processing

The county board of taxation functions as the coordinating agency between local tax assessors and a data processing center certified by the state. The county board receives copies of reports identifying data changed on the assessment rolls. The process may be completed by the on-line entry of data, the submission of change forms identifying those data elements which must be changed, or the submission of all changes in an electronic format to

the data center for auditing and report production (Chapter 5 Data Processing).

REFERENCES:

N.J.A.C. 18:12A-1.16.

304.16 Certifications and Reports

The county board of taxation annually certifies the tax lists, county Equalization Table, the county abstract of ratables, the number and dollar amount of tax deductions granted, the apportionment valuation of new construction and partial assessments, and abstracts of added and omitted assessments. Reports and certifications are made to municipal officials, other county officials and the Director, Division of Taxation (Chapter 4 Reports and Certifications).

REFERENCES:

N.J.S.A. 54:3-17, 54:3-18, 54:4-8.52.

N.J.S.A. 54A:10-3.

Certification 1-January 11, 1977 Joint
Directive: Implementation of c. 68, P.L. 1976.

304.17 Annual Report

The president of each county board of taxation must file with the Director, Division of Taxation, a prescribed form reporting the disposition of appeals filed for the regular appeal season (Chapter 11 Tax Appeals).

Form 33 – Tax Appeal Statistics

REFERENCES:

N.J.S.A. 54:3-5.1.

304.18 Maintenance of Records

The county board of taxation is required by law to maintain specific records concerning property tax administration and assessments. These records must be readily accessible and open to the public for

inspection and examination. Additionally, other records, though not required by law, are necessary to insure a functional operation of a county board of taxation. Some specific documents (i.e., inter-departmental correspondence) are not considered to be public records (paragraph 302.13).

REFERENCES:

N.J.S.A. 54:1-35.6, 54:4-4.4, 54:4-55,
54:4-63.5, 54:4-63.17, 54:4-63.32, 47:1A-1 et
seq.

304.19 Appellate Duties of the County Board of Taxation

The county board of taxation hears appeals from taxpayers and taxing districts. The board directs adjustments to be made in individual assessments, taxability issues, and deductions where such steps are justified. Memoranda of judgments rendered shall be in writing and shall set forth the reasons upon which the judgment was based. Copies of the memoranda of judgments are sent to the assessor, the collector and the taxpayer. The county board of taxation may record all proceedings before it involving tax appeals. If appeal proceedings are recorded, the transcript of the record must be furnished to any appellant who requests the record and pays a reasonable fee. Most tax boards require advance notice in the event a recording or transcription will be required (Chapter 11 Tax Appeals).

REFERENCES:

N.J.S.A. 54:3-14.
N.J.A.C. 12A-1.11.

305. County Tax Administrator's Responsibilities

305.10 Statutory and Administrative Responsibilities

The county tax administrator, under supervision of the county board of taxation, is responsible for the administrative functions of the board. In this regard, the county tax administrator shall supervise, control and direct all officers charged with the duty of making assessments in accordance with any rules and orders issued by the county board of taxation. The county tax administrator shall develop a county equalization table in accordance with the law, and must, on or before March 1 of each year submit the equalization table to the county board of taxation for their review.

To assist in carrying out the work of the county board of taxation and the county tax administrator, the administrator is to appoint such clerical assistants as may be necessary. Such appointments are subject to the personnel policies of the county governing body.

REFERENCES:

N.J.S.A. 54:3-16 and 17

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Chapter 4 *Reports and Certifications*

401. Reports and Certifications

401.10 Promulgation of Documents

It is the responsibility of the county board of taxation to promulgate, certify, publish and make available reports and documents for various public agencies and the general public. In order to adopt, enter or promulgate a document in a valid manner, an affirmative vote of the majority of the members of a county board of taxation is required at a public meeting. Unless the public meeting requirements are met, the action of the county board of taxation is subject to nullification (Paragraph 303.19).

The county board of taxation shall maintain in its files, which are subject to public inspection and duplication, the original of each document entered or adopted by the board. Some of the original documents that the county board of taxation shall maintain are the county equalization table, the table of aggregates, judgments for regular, added, omitted, rollback appeals, and each municipality's tax list.

REFERENCES:

N.J.S.A. 10:4-6 et seq., 54:3-19, 54:3-25, 54:4-52, 54:4-55, 54:4-63.5, 54:4-63.17, 54:4-63.32.

Meetings 3-June 25, 1982

DAG Letter: Signatures of County Board of Taxation Commissioners.

401.11 Signatures of County Board of Taxation Members

Signatures of the members of the county board of taxation affixed to the various documents adopted or entered by the county board of taxation shall be the actual signatures of the members who

participated in the decision making process leading to the promulgation of each particular document. In order to render valid a particular document adopted or entered by the county board of taxation, the signatures of a majority of the board shall be reflected on the original document. County board of taxation members should actually sign a document rather than merely initial it. In the event a commissioner merely initials a particular document, then the minutes of the board reflect the fact that the initials constitute the signature of the particular county board of taxation member.

REFERENCES:

N.J.S.A. 54:3-25.
Meetings 3-June 25, 1982
DAG Letter: Signatures of Tax Board Commissioners.

401.12 Abstracts of Added and Omitted Assessments

The county board of taxation shall prepare separate abstracts or countywide summaries for each year from the information contained on added assessment lists, omitted assessment lists, omitted added assessment lists and omitted assessment lists for roll-back taxes. These abstracts are submitted to the Director, Division of Taxation by January 10 of each year. The information is found on the abstracts created by the New Jersey Property Tax System.

Exhibit 16 - Abstract of Added and Omitted

REFERENCES:

N.J.S.A. 54:4-63.4.

401.13 Transmittal of Added and Omitted Assessment Amounts Due

The county board of taxation shall transmit the amounts due the county from each municipality as a result of assessments levied in the following Lists:

- Added Assessment List

- Prior Year Added Assessment List
- Omitted Added Assessment List
- Omitted Assessment List (Regular)
- Omitted Assessment Lists (Farmland Rollback)

Amounts due the county from each municipality are payable by February 15 of the year following the filing and certification of these lists. Accordingly, the county board of taxation should transmit amounts due from each municipality to the county chief fiscal officer with sufficient time to assure compliance with the February 15 deadline.

Exhibit 15 - Breakdown of Added and Omitted Assessment
REFERENCES:

N.J.S.A. 54:4-63.10, 54:4-63.22.
Certification 3 – December 26, 1968
DAG Letter: Payment by municipalities of additional county taxes based on added and omitted assessments.
Tax Rates 1 – September 10, 1968 DAG Letter: Interpretation of N.J.S.A. 54:4-63.10 and 54:4-63.22 and its relation to N.J.S.A. 40:33-9.

401.14 Certification of Increase to County Fiscal Officer

A county may not increase the county tax levy to be apportioned among the municipalities in the county in excess of 5 (five) percent or the index rate, whichever is less, of the previous year's county tax levy, subject to this exception: "the amount of revenues generated by the increase in valuation within the county based solely on applying the preceding year's county tax rate to the apportionment valuation of new construction or improvements." The county tax administrator of each county board of taxation must certify the apportioned assessed valuation of all new construction or improvements within the county. This apportioned value is multiplied by the preceding year's county tax rate and the result is

reported to the respective county chief fiscal officer. This information is abstracted from the aggregate of all added assessment lists filed the previous year. The certification shall be made by the end of January in the tax year, and shall not include values of property transferred from the exempt list to a taxable status, nor should amounts be included which represent omitted-added assessments for a prior year.

Form 6 a-c - Certification of New Construction

REFERENCES:

N.J.S.A. 40a:4-45.4.

Certification 1-January 11, 1977

Joint Directive: Implementation of
c. 68, P.L. 1976.

401.15 Summary of Assessors' Working Hours

Each assessor is required to maintain scheduled hours or times when they or a member of his staff will be available to the general public. In addition to scheduled hours an assessor who has received a request for a meeting from a taxpayer or a member of the public must, within 5 (five) working days of receipt of the request, meet by personal appointment with the party who made the request, or with their representative. Each assessor is required to furnish the county tax administrator with the schedule of hours when they will be available to the general public. The hours shown in the schedule are not to be construed to be the full working period for the assessor, nor any schedule so submitted to be construed as superseding an agreement between the assessor and the municipality concerning hours of work. The county tax administrator shall summarize the schedules of hours received from the respective assessors in his county and transmit the summary to the Director, Division of Taxation on or before February 1 of each year.

Exhibit 05 - Schedule of Assessor's Working Hours

REFERENCES:

N.J.S.A. 54:3-16.
N.J.A.C. 18:12A-1.3(l).

401.16 Preliminary Equalization Table to be Mailed and Posted

The county tax administrator is annually required to ascertain and determine, according to his best knowledge and information, the general ratio or percentage of true value at which the real property of each municipality is assessed for that year. The administrator shall develop the Preliminary Equalization Table and submit it on or before March 1 to the county board of taxation for their review. The county tax administrator is required, not later than March 1, to mail copies of the Preliminary Equalization Table to the assessor of each municipality, and to the Division of Taxation. Also the county tax administrator shall post a copy of the Preliminary Equalization Table in the courthouse not later than March 1. (Chapter 7)

REFERENCES:

N.J.S.A. 54:3-17.
N.J.A.C. 18:12a-1.3(j).

401.17 County Equalization Table to be Finalized and Transmitted

The county board of taxation shall meet annually to review the Preliminary Equalization Table prepared by the county tax administrator. At the meeting a hearing shall be given to the assessors and representatives of the governing bodies of the municipalities within the county for the purpose of determining the accuracy of the ratios and valuations displayed in the equalization table, but the county board of taxation is not permitted to increase any valuation shown in the Preliminary Equalization Table unless an opportunity is extended for a hearing upon 3 days' notice to the governing body and tax assessor of the affected taxing district. Additional hearings may be held, but the county board of taxation

shall complete the County Equalization Table before March 10. Certified copies of the County Equalization Table are to be transmitted to Tax Court, the Division of Taxation and to each taxing district in the county. (Chapter 6)

Exhibit 06 - Winterberry County Equalization Table - 2003

REFERENCES:

N.J.S.A. 54:3-18, 54:3-19.

N.J.A.C. 18:12A-1.3(j).

401.18 Notification of County Percentage Level

Each county board of taxation shall, by resolution, establish a percentage level of taxable value for real property on or before April 1 of the year preceding the year in which it will be applicable. Once a level has been established by a county board of taxation it may be changed by the board on April 1 of any year, except that a percentage level once established shall remain in full force and effect for a period of not less than 3 (three) years, and until it might later be altered by the county board of taxation. In the event that a county board of taxation initially fails to establish a county percentage level, a percentage level of 50 percent of the true value of property shall be used in establishing a taxable or assessed value of individual parcels of real property. County percentage levels established by a county board of taxation are to be set in multiples of 10 percent, with no level being lower than 20 percent, nor higher than 100 percent. The county tax administrator, not later than April 10 of each year shall mail to the Director, Division of Taxation, to each assessor and to each municipal clerk of each municipality within the county, a copy of the resolution adopted by the county board of taxation in which the percentage level was established. If no resolution was adopted by the county board of taxation, a statement to that effect must be mailed by the county tax administrator.

REFERENCES:

N.J.S.A. 54:4-2.26, 54:4-2.27.

401.19 Certification of Tax List

The tax assessor files the tax list with the County Board of Taxation on January 10 of the tax year. Under the cover of the tax list the following lists are filed:

- Tax list of taxable property
- Exempt property list
- Railroad property list
- Business personal property lists for Tangible Personal Property of Telephone, Pipeline and Messenger Companies
- The following reports and information should also be filed with the tax list:
 - District summary
 - Table of aggregates with certifications completed by the tax assessor and the county board of taxation
 - Alphabetical index
 - Street index
 - Page totals for each list
 - Legend

The county tax board certifies the list as representative of a complete record of the taxes assessed in that district (Chapter 5 for details of each list).

On an annual basis, on or about March 1, each county tax administrator is to file, with the Division of Taxation, a report showing the status of tax lists and notices of assessments. The report should list all municipalities in the county and show whether the tax list was filed January 10 and whether the notices of assessments were mailed by February 1. In cases where the tax list and/or notices were filed/mailed subsequent to statutory

deadlines, the actual date of compliance should be noted. The information is referenced for a request to extend the tax appeal filing deadline.

Exhibit 04 – Status Report Tax Lists and Notices

REFERENCES:

N.J.S.A. 54:4-26-27 and 52.

N.J.S.A. 54:4-38.1

401.20 SR-3A Reports Filed

Every line item of taxable real property assessed by the local assessor must be placed into one of the four property classifications. The total of each individual property classification must be reported on January 10 of the tax year by the assessor to the county board of taxation on the SR-3A form. The county board of taxation shall compare the information shown on the SR-3A form to assure agreement with the total assessment for land and improvements shown by the assessor in the tax list. If the county board of taxation makes a revision in the assessed value of real property for a taxing district prior to the certification of the tax list by the board, the tax list and the tax list summary must be corrected by the board using the override procedure. The SR-3A form must be corrected by the county board of taxation to reflect the change in assessed value.

Note: Although the statute for “review, revise and correct” permits the County Board the authority to make revisions up to May 13 (N.J.S.A. 54:4-55) in order to allow for execution of county equalization and the application of the appeal statutes, it is advisable to use the promulgation date of the county equalization table as the deadline for revisions. This permits every municipality and every taxpayer the opportunity to exercise their rights under the appeal process. (N.J.S.A. 2B:13-2 and 54:3-21).

Each county board of taxation must submit a conformed copy of the SR-3A form to the Director, Division of Taxation by April 15 of the tax year.

Form 12b - SR3A

REFERENCES:

N.J.S.A. 54:4-26.

N.J.A.C. 18:12A-1.17(a)3.

401.21 Schedule of Meetings to be Posted and Mailed

At least once a year every public body, including county boards of taxation, must post in at least one public place a schedule of the regular meetings of the public body. The schedule must be posted within seven (7) days following the annual reorganization meeting, or if there is no reorganization meeting then the schedule must be posted not later than January 10 of each year. The schedule of regular meetings must be submitted to at least two (2) newspapers which have the greatest likelihood of informing the public within the areas affected, and also be filed with the county clerk.

The schedule of meetings must contain the location as well as the time and date of each meeting. In the event the schedule is revised, the county board of taxation, within seven (7) days, must post and mail any revision in the manner described above.

Upon request, the county board of taxation must mail copy of the regular meeting schedule together with any revisions. Also should any person so request, the county board of taxation must mail to that person written advance notice of all its meetings. A charge may be made for this service to cover the cost of providing the notices. Any charges are to be fixed by a resolution of the county board of taxation.

The requirements set forth above have been established under the terms of the Open Public Meetings Act, more commonly known as the "Sunshine Law" (paragraph 303.10).

REFERENCES:

N.J.S.A. 10:4-18 & 19.

401.22 Abstract of Ratables to be Promulgated and Transmitted

The county board of taxation is to complete an abstract of ratables (called a table of aggregates in the statute) by May 23 of each year, in a form promulgated by the Director, Division of Taxation. The abstract of ratables shall be signed by the members of the county board of taxation, and within three (3) days of its promulgation transmitted to the county treasurer. In accordance with the law the county treasurer is to have the abstract of ratables printed and transmit a certified copy of the abstract of ratables to the following officials: The Director, Division of Taxation; the state auditor; the clerk of the board of freeholders; and the clerk of each municipality in the county. (Chapter 10)

Exhibit 08 - Abstract of Ratables - Winterberry County 2003

REFERENCES:

N.J.S.A. 54:4-52

401.23 Report of Term and Qualifications of Members

On or before June 1 of each year the county tax administrator shall furnish the Director, Division of Taxation with a certified report listing the members of the county board of taxation in office at that time. The report must show whether the required Rutgers courses, (Property Tax Administration, Real Property Appraisal I and Real Property Appraisal II), have been satisfactorily completed by each member. The report must also indicate the appointment date and expiration date of the term of each member, as well as any other information the Director, Division of Taxation may request.

Exhibit 03 - Tax Board Member's Education

Form 09 – Tax Board Member's Education

REFERENCES:

N.J.S.A. 54:3-2.

401.24 Certification of Deductions for Reimbursement

Each year the tax collector of every municipality in each county shall certify to the county board of taxation the number of property tax deductions granted to veterans, widows of veterans, senior citizens, disabled persons and surviving spouses for the current year together with the dollar amount of these deductions.

Certifications by the collectors shall be filed in duplicate with the county board of taxation by June 5 of each year. Tax collector's certifications shall include the number and dollar amount of these deductions granted by the collector from the previous certification to the end of the previous calendar year. The certification shall include number and total dollar amount of all deductions granted by the tax collector from the beginning of the current year until the current certification to the county board of taxation as of May 31 of the current year. In this certification each tax collector shall also include the number and dollar amount of any property tax deductions disallowed by him for the time periods described above. To facilitate the certification of veteran deductions form VE-WVE-1 has been promulgated by the Division of Taxation for use by tax collectors. To facilitate the certification of property tax deductions granted to senior citizens, disabled persons and surviving spouses form PD 65-10 has been promulgated by the Division of Taxation. If a citizen receives a partial deduction, for the purpose of reporting the number of deductions in Columns (a) of Form PD-65.10, that deduction is to be considered a full deduction and not a fraction of one.

The county board of taxation must summarize the certifications on a county-wide basis and in turn certify, taxing district by taxing district, amounts of property tax deductions granted and disallowed

by the individual tax collectors. Both the county board of taxation county summary certification and a copy of each tax collector's municipal certification are made to the Director of the Division of Taxation by June 15 of each year. Forms VE-WVE-2 and PD-65.15 have been promulgated by the Division of Taxation for use by each county board of taxation to facilitate these certifications.

Form 7a - Property Tax Deduction District Summary PD 65.10

Form 7b & 7c - Property Tax Deductions County Summary PD 65.15

Form 8a - Veteran Tax Deduction VE-WVE-1

Form 8b & 8c - Veterans Tax Deductions Summary VE-WVE-2

REFERENCES:

N.J.S.A. 54:4-8.52.

401.25 Annual Report of Appeals.

The president of each county board of taxation must annually, on or before August 15 file a report with the Director of the Division of Taxation. The report is to be in a form prescribed by the Director, and is to contain information and statistics relating to the following: the total number of appeals filed with the county board of taxation; the disposition of the various appeals completed; the character of the appeals filed with regard to the classification of properties appealed; the total amount of assessment involved in those appeals; the number of appeals filed in each filing fee category; and the total amount of reductions and increases of assessed valuation granted by the county board of taxation. The figures to be submitted in the annual report of each county board of taxation are those figures that relate to the year prior to the date and year in which the report is being filed with the Director of the Division of Taxation. The Director is to include in his own annual report a summary of the information contained in the annual reports of the county boards of taxation.

Form 33 - Tax Appeal Statistics

REFERENCES:

N.J.S.A. 54:3-5.1.

401.26 Annual Exemption and Abatement Report

Tax Exemption and Abatement Report is for municipalities to report tax exemptions and abatements provided pursuant to the Five-Year Exemption and Abatement Law (N.J.S.A. 40A:21-1 et seq.) and to provide summary information concerning tax exemptions granted under the Long Term Tax Exemption Law (N.J.S.A. 40A:20-1 et seq.). The requested information includes assessed valuations and the amount of taxes that were either exempted or abated from taxation during the tax year. This report is to be prepared every September for the current year. All municipalities that grant exemptions and abatements are to complete the information included on the form. The form must be completed and returned even if the municipality does not grant exemptions or abatements from taxation.

Form 40 - Tax Exemption and Abatement Report and Survey

REFERENCES:

N.J.S.A. 40A:20-1

N.J.S.A. 40A:21-1

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Chapter 5 Data Processing

501. Data Processing for Tax Administration

501.10 Data Processing and Review of the Tax List

The county tax administrator, under the supervision and control of the county board of taxation, directs and controls tax assessors charged with the duty of determining assessments and supervises the annual completion, filing and review of the tax list in each taxing district within each county.

The Director, Division of Taxation has full control over the regulations concerning the preparation of all assessment lists. The New Jersey Property Tax System is designed to meet the statutory requirements for filing lists and reports. The programming conforms to the procedures promulgated by the Division of Taxation.

REFERENCES:

N.J.S.A. 54:3-13–16.

N.J.S.A. 54:4-26.

N.J.S.A. 54:4-27.

N.J.S.A. 54:4-35.

N.J.A.C. 18:12A–1.16.

501.11 Electronic Data Processing

Each county board of taxation may adopt the procedures it deems necessary to implement the specifications for the data processing program adopted and approved by the state. The property tax system currently in use is referred to as MOD IV. All tax lists, equalization tables, table of aggregates, abstract of ratables and related reports must comply with the specifications promulgated by the Director, Division of Taxation and shall be prepared in the format prescribed by the related documentation as set forth by

Property Administration. The county tax administrator, as part of his supervisory responsibility, shall designate the calendar as to submission of data to effectuate the data processing program and any other necessary procedures to meet statutory deadlines.

REFERENCES:

N.J.S.A. 54:4-26.

N.J.A.C. 18:12A-1.16.

502. The New Jersey Property Tax System – MOD IV

502.10 Overview

The current (2005) NJ Property Tax System, "MOD IV," is designed and maintained to provide uniform reporting of assessment information throughout the state. The programming is maintained by the Division of Taxation to comply with current property tax laws. Programs are released to certified data centers that contract with counties and municipalities for the processing and production of statutorily required lists and reports. The system must be used to process all tax information and produce all statutorily required lists and reports, county equalization tables and county abstracts of ratables. MOD IV is designed to allow a continuous review of the assessor's work. Additional programs have been designed by private vendors to provide support for sales ratio, assessment, appraisal and related tax functions. The latest version of the MOD IV User Manual was published in July 1999.

REFERENCES:

N.J.S.A. 54:4-26.

N.J.A.C. 18:12-2 and 3.

N.J.A.C. 18:12A-1.16.

502.11 Lists Produced by the Property Tax System

The program currently provides the assessors, collectors, and county boards of taxation with all statutorily required lists that are uniform, accurate, and complete with indexes, page total reports, and summaries. Additionally, the system programming currently can produce county equalization tables, county abstracts of ratables and other statutorily required notices and reports. The lists, reports and notices produced by the system include but are not limited to:

- Real Property List
- Railroad Property List
- Business Personal Property List
- Exempt Property List
- Extended Tax Duplicates and Tax Bills
- Audit Trail for 3rd quarter estimated bills
- Notices of Assessment
- Tenant Rebate Notices
- Limited Exemption and Abatement Audit Trail for C 441 PL 1991 exemptions without in-lieu tax payments and UEZ residential abatements
- Special Exempt List for Class 4 exemptions under C 441 PL 1991 with in-lieu tax payments and expired UEZ residential abatements.

Exhibit 09 - Chapter 441 - Exempt Property Listing

REFERENCES:

N.J.S.A. 54:4-26.

N.J.A.C. 18:12-2 and 3.

N.J.A.C. 18:12A-1.16.

NJ Property Tax System (MOD IV)
Documentation

502.12 Additional Tax Lists Produced by MOD IV

MOD IV produces the following statutorily required lists for the October 1 filing deadline for added and omitted assessment lists: Current Year Added Assessment List reflects all new construction, any added improvements to existing structures, and any exempt properties that have become taxable between January 1 and September 30 of the current year.

Prior Year Added Assessment List reflects any new construction, any added improvements to existing structures and any exempt properties that have become taxable between October 1 and

December 31 of the pre-tax year. This accommodates only one (1) or two (2) – month prior year added assessments.

Omitted-Added Assessment List reflects added assessments for the prior year that were completed prior to previous October 1 and not included on that year's Added Assessment List. This list accommodates from three (3) to twelve (12) month prior year omitted-added assessments.

Omitted Assessment List (Current Year) is used to account for any parcels that should have been on the current year's tax list but were omitted.

Omitted Assessment List (One Year Prior) is used to account for any parcels that were omitted from the prior year's tax list.

Roll-back Assessment List (Current Year) is to account for roll-back taxes on 3B qualified farmland, the result of an official determination that a change in use has occurred rendering the property no longer qualified.

Roll-back Assessment List (One Year Prior) is used to account for roll-back taxes on 3B qualified farmland, the result of an official determination that a change in use has occurred rendering the property no longer qualified.

Roll-back Assessment List (Two Years Prior) is used to account for roll-back taxes on 3B qualified farmland, the result of an official determination that a change of use has occurred rendering the property no longer qualified.

Roll-back Assessment List (Three Years Prior) is used only when a change of use has occurred between October 1 and December 31 of the pre-tax year and the farmland application has not been denied by the assessor or county board of taxation so the item still appears as 3B qualified farmland on the subsequent year's tax list. Under these circumstances, an added assessment will be applied

to the current year and roll-back taxes may reach back three prior years.

Regular Omitted Lists (items 6-9) for Rollback Assessments accommodate roll back taxes for the current year and up to three prior years. However, a hearing must be held and a decision rendered as described in the regular omitted method before the parcel can be listed on the omitted list.

REFERENCES:

N.J.S.A. 54:4-26.

N.J.S.A. 54:4-63.4.

N.J.S.A. 54:4-63.16.

502.13 County Equalization – Tax Rates – Abstract of Ratables

County equalization and the abstract of ratables summarize and document information from all the taxing districts in the county. The information is collected and calculated from several sources. For equalization, a separate report listing only those exemptions and abatements authorized under N.J.S.A. 40A:21-10, (5 year commercial, industrial, and multi-family abatements) and N.J.S.A. 54:4-3.139, (UEZ residential abatements that expire before a revaluation) requiring an agreement for in-lieu tax payments is created to provide the information to calculate an assumed assessed value to be included in county equalization. Other programs summarize the existing data on the Tax Master File. The program accepts ratio, budget, and additional information. After editing the above data for validity and extracting ratable summary data, the program calculates the remaining columns of the equalization table and the abstract of ratables. The process includes equalization, apportionment of county taxes and the calculation of the tax rates.

Exhibit 06 - Winterberry County Equalization Table 2003

Exhibit 08 - Abstract of Ratables - Winterberry County 2003

REFERENCES:

N.J.S.A. 40A:21-10.
N.J.S.A. 54:4-3.139.
N.J.S.A. 54:3-17.
N.J.S.A. 54:4-52.

502.14 Additional Reports Generated by MOD IV

In addition to the lists required by statute, the system also produces various other reports.

A Block and Lot Cross Reference Report containing the current and prior block and lot designations may be produced when a tax map change or property identification change is undertaken. The report can be produced in two formats; one sorted by prior block and lot designation and the other sorted by new block and lot designation. Each report includes prior and new property designations, property location, property class, and page number.

The acreage calculation program takes the land dimensions, and calculates acreage or fractional parts of an acre expressed in decimal form. This acreage calculation is retained in the "Calculated Acreage Field" and prints on the tax list. Manual entries cannot be made into this field.

The Limited Exemption/Abatement Audit Trail Report is produced from specific exempt property list codes. The report is generated at the time of consolidation. For those exemptions/abatements subject to a five (5) year time limit the record includes a beginning year and ending year, the type of exemption by code, and the value. The assessor must review the report and update the information for the ensuing tax year by removing any limited exemptions/abatements that have expired and correcting the net taxable value for those properties.

The Added/Omitted Billing Audit Trail identifies the property owner, and location, along with the following billing information: bill type and year, completion date, due 4th quarter, due 1st and 2nd quarters,

and tax consolidation results showing previous current year taxes billed, added amount, and current year taxes consolidated.

Line item Comparison Report shows the values for each line item for the prior year and the current year and the calculated dollar amount of difference for each line item. The report is generally produced the year a revaluation is implemented. The report can be produced on an annual basis.

The Proof Book is generated prior to the production of the tax list. The report shows the current year information as it exists for the production of the tax list with one additional field showing the last date a line item was changed. The Proof Book is generally used for display when the assessor files a Notice of Publication 10 days prior to the filing of the tax list.

REFERENCES:

N J Property Tax System (MOD IV)
Documentation
Added and Omitted Assessments 3 – January
31, 1980 DAG Letter: Manner of Reflecting
Added Assessments on Preliminary Tax Bills,
M80-4340.

503. Assessment Lists

503.10 Content of the Tax List

The tax assessor is responsible for the preparation and filing of the tax list (the terms tax list and assessment list are used interchangeably). The tax list is produced and filed with the county board of taxation on or before January 10 of each year. This list contains all parcels of real property as delineated and identified on the official tax map of the municipality, the taxable value for each parcel, and descriptive data such as ownership, size, property class, location, improvement description, tax map information, etc. All property in the municipality should be listed on one of the four lists filed under the cover of the tax list. The four lists filed on January 10 are the Real Property Tax List, Business Personal Property List, Railroad Property List and Exempt Property List.

REFERENCES:

N.J.A.C. 18:12-2 and 3

503.11 Description of the Four Lists Filed as the Tax List

The Real Property List displays all taxable and exempt real property in the municipality referenced in sequence by unique parcel identification number (block, lot and qualifier). The list includes:

- Property identification, property class and descriptive information
- Owner's name, billing address and property location
- Assessed value
- Limited exemptions and abatements, and deductions
- Net taxable value or if the property is exempt, the word EXEMPT is printed in the field for net taxable value

The Personal Property List displays business property (tangible goods and chattels, excluding inventories) owned by local exchange telephone systems and oil refineries. Every local telephone and exchange system and oil refinery must file an annual return form PT 10 and PT 10.1 with the assessor by September 1 of the pretax year. The net taxable value is calculated by multiplying the depreciated book value reported on form PT 10 or PT10.1 by the Director's ratio promulgated October 1 of the pretax year. If an approved revaluation or reassessment is placed on the tax list the county level of assessment is used in place of the Director's Ratio to calculate the net taxable value, however at no time may the ratio exceed 100%. The list includes:

- Unique parcel identification number and property class
- Owner's name, billing address and property location
- Depreciated book value reported on PT 10 or PT 10.1
- Director's Ratio, or in the case of a revaluation or reassessment the county level of assessment (ratio never exceeds 100%)
- Net taxable value

The Railroad Property List is used to record specific railroad property defined in the statute as:

- Class I main stem is the railroad bed not exceeding 100 feet in width together with all track and structures, but not including passenger and freight buildings
- Class II is land, track and all structures outside of main stem used for freight
- Class III is facilities used for passenger service, land, stations, roadbeds, track and all other structures used in railroad passenger service

Class I and Class III property are exempt but are shown on the tax map. Class II property is assessed by the state. The property tax

system defines Class I main stem as 5A and Class II as 5B. The list is formatted in the same manner as the Real Property List and provides a record of the railroad property in the municipality. When railroad property ceases to be used for railroad purposes, the municipality receives notification from the state. The property should then be reclassified and assessed locally unless a specific exemption applies.

The Exempt Property List is a record of real property that is exempt from taxation, including but not limited to churches, cemeteries, parsonages, colleges, schools, and public buildings. Each line item shows:

- Unique parcel identification number and property class code
- Descriptive information
- Owner's name, mailing address and location
- Exempt property list code (three part descriptive code for ownership, general use and specific use)
- Filing date of initial statement and latest filing date of further statement
- Assessed value of property – taxes are not calculated for properties that are classified as exempt

A property owner must establish eligibility by completing and filing an Initial Statement with the tax assessor. Every third year thereafter that the exemption continues, the property owner must file a Further Statement to affirm eligibility for the exemption.

Duplicate copies of the Initial and Further Statements must be filed with the county board of taxation. Initial Statements filed with the county board of taxation become a permanent record of the board. Further Statements filed with the county board of taxation are to be retained for a period of 3 years.

Form 15a and 15b - PT-10 and Instructions
Form 15c and 15d - PT-10.1 and Instructions
Form 13 - Initial Statement of Tax Exemption

REFERENCES:

N.J.S.A. 54:4-26.

N.J.S.A. 54:4-27; 4-2.45; 4-2.49.

N.J.S.A. 54:4-4.4.

Records 1 – June 20, 2002 Retention and Disposal Schedule.

503.12 Format and Sequence of Information

The content, format, and graphics of the New Jersey Property Tax System are prescribed by the Division of Taxation. Specific print programs are released to certified data centers. The specifications require each page to be 14 by 17 inches in size and contain 14 (fourteen) property lines, each permitting 4 (four) lines of print. The tax list consists of the following parts:

New Jersey Property Tax System Legend identifies qualification codes, special taxing district codes, building description codes, property class codes of real property, personal property, exempt property, railroad property, deduction codes, limited abatement codes, and exempt property identification codes. A hard copy of this form is provided to each certified data center for reproduction and should be included in each tax list

Exhibit 13 - Property Tax System Legend

Tax List District Summary Report summarizes all the property in the municipality shown on all the lists filed under the cover of the tax list. This summary is the information source for the SR-3A card.

Exhibit 12 - January District Summary and Table of Aggregates

Exhibit 14 - District Summaries - Winterberry County 2003

Table of aggregates includes ratable and exempt information, budget and tax rate information and certifications for both the assessor and the county board of taxation.

The table of aggregates without budget and rate information is produced for the tax list filed January 10. The complete table of aggregates is produced with extended tax duplicate after tax rates

are struck. The table of aggregates produced with the extended tax duplicate should be attached to the certification completed for the tax list.

Exhibit 10 - Table of Aggregates - June 2003

Alphabetical Index by owner's name indicates the page on which the item appears along with block and lot number, account number, deed book and page number, property class, and property location. An alphabetical Index of this type is produced for each of the four lists.

Alphabetical Index by Property Location containing similar information to the index described in number four (4) above is also produced for all four lists.

The content and names of the respective components of lists produced by "MOD IV" are the following:

Real Property Tax List. This list includes all taxable and exempt real property recorded in property identification sequence. The taxable property is classified in the following manner:

Class	Type
Class 1	vacant land
Class 2	residential – improved
Class 3A	farmland regular
Class 3B	farmland qualified
Class 4A	commercial
Class 4B	industrial
Class 4C	apartment

Exempt Property (all class 15) also appears on the tax list, however, the assessed values of exempt properties are not included in the page totals of the Real Property Tax List.

Railroad Real Property Tax List. This list includes Classes 5A and 5B railroad properties that are assessed by the State of New Jersey.

Public Utility Personal Property Tax List. This list includes two property classes.

Class 6A – Tangible Personal Property used by Telephone Messenger Systems

Class 6B Tangible Personal Property – Oil Pipeline

Exempt Property Tax List. This list includes six (6) classes of exempt property. Included are the following classes:

Class	Type
15A	Public School
15B	Other School
15C	Public Property
15D	Church and Charitable
15E	Cemeteries and Graveyards
15F	Other Exempts

These properties are also referenced sequentially by property identification in the Real Property Tax List.

Page Total Reports for each portion of the list are the following:

Tax List Page Totals Report

Railroad Real Property Tax List Page Totals Report

Public Utility Personal Property List Page Totals Report

Exempt Property List Page Totals Report

REFERENCES:

N.J.A.C. 18:12-1.16.

N.J.A.C. 18:12-2 and 3.

503.13 Production and Filing the Tax List and Duplicate

For the January 10 certification of the tax list, "MOD IV" produces three lists from the same master file; the tax list, a (preliminary) tax collector's duplicate along with a tax collector's posting register for those collectors who post their accounts manually, and a field book for the assessor. The content of the tax list is described in the preceding paragraph.

The original tax list is retained by the county board of taxation and the first copy, the tax duplicate, is returned to the assessor who turns it over to the tax collector for posting. The second copy labeled "Field Book" is retained in the assessor's office.

Notices of Assessment shall be produced from this master file as either postcards or letter mailers. The notices shall be mailed prior to February 1 each tax year.

After the tax rate is struck, an extended tax duplicate is produced complete with updated indexes, page total reports, and summaries similar to those accompanying the tax list. On this list, in addition to other related data, the billed 1st half taxes and 2nd half taxes are broken down into quarterly payments. Although it is not mandatory to use a certified vendor to produce tax bills, a certified vendor must produce the extended tax duplicate. Tax Bills should be created from the same master file.

For fiscal municipalities, the system produces third quarter estimated tax bills based on a percentage and an audit trail for tracking payments of estimated bills. A reconciled 4th quarter bill and extended tax duplicate are produced with the actual tax rate. The owners names, addresses, billing codes, and account numbers can be updated at any time to allow the most recent ownership information to be reflected on the tax bill.

REFERENCES:

N.J.A.C. 18:12-2 and 3.

503.14 Certification by the County Board

Both the assessor and the county board of taxation must certify the tax list. The assessor certifies the content of the tax list in January. The county board of taxation certifies the assessed values and the county and school taxes that are apportioned. The Certification completed by the county board of taxation and the tax administrator reads as follows:

This is to certify that the foregoing is a true and complete record of the taxes assessed for the year 0000 in the taxing district of, County of, New Jersey, and that \$000,000,000,000 is the net valuation

taxable and \$000,000,000,000 is the Net Valuation on which county taxes and regional or consolidated school taxes are apportioned.

Signatures of the members of the county board of taxation are attested to by the tax administrator.

REFERENCES:

N.J.S.A. 54:4-36; 54:4-39-52.
N.J.A.C. 18:12-2 and 3.

503.15 Maintenance of the Tax List

Working within processing guidelines, the assessor files the tax list and immediately begins updating information to keep the record current and prepare for the subsequent year's tax list. The changes are processed and the changes are printed on a transaction listing. The transaction listing shows which fields have been changed and notes the changed information. Each transaction listing shows a summary of the tax list information for both the current year and the subsequent year. Reviewing the transactions and summaries allows a review of the work throughout the year. The on-line system shows only the current information. Assessors are required to keep the ownership records of the assessment list current throughout the tax year. When a statutorily required list is produced, the property tax system will use the most current ownership information.

REFERENCES:

N.J.S.A. 53:3-16.
N.J.A.C. 18:12-1 et seq.

503.16 Revisions of the Tax List After January 10

After the Tax Lists are filed with the county board of taxation, the Master File is "restricted" and the assessor may make no changes in valuation or taxability to a tax list for the current year. It is the responsibility of the county board of taxation to "review, revise and correct" the tax lists during the period of time between the filing of

the tax list and the promulgation of the county equalization table. An assessor may request that the county board of taxation review an assessed value or taxability issue and may suggest a change, or the board may of its own initiative determine that a change is necessary. The authority and approval of the change is the sole responsibility of the tax board. After the promulgation of the county equalization table, no further changes should be made to the current year tax list without using the formal appeal process and the debit and credit procedures.

The regulations of each county board of taxation should define how “requests for review and revision” should be presented. To revise the master file prior to the promulgation of the county equalization table and display corrections on the filed tax lists and the extended tax duplicate, the county tax board may use the following procedure:

The change is processed by forwarding the information to the data center in hard copy form with approval for the change attached, or by contacting the data center to allow the change to be processed by the tax board using an online transaction creation/front load program.

A copy of the authorization for processing a request for a correction of the tax duplicate must be sent to Property Administration and a copy retained by the county board of taxation, the tax assessor, and the tax collector.

The county board may require the assessor to file corrected pages for the tax list along with corrected copies of the District Summary and table of aggregates. If the authorized correction is a deletion of a line item from the restricted file, and the municipality uses a posting register, call the data center for processing instructions to insure that line items remain parallel on the posting register and the tax list.

If the authorized correction is the addition of a missed line item to the restricted file, and the municipality uses a posting register, call the data center for instructions on how to process so the line items on the tax list remain parallel with the posting register.

Following the procedures described above produces an extended tax duplicate that reflects the changes in the tax list.

Until completion of county equalization, some county tax boards have the ability to change the tax list from their office.

If the county board of taxation denies the request for a correction of the tax duplicate, a copy of the denial must be retained by the county board, the assessor, and the tax collector.

REFERENCES:

N.J.S.A. 54:4-56, 54:4-47.
Review, Revise and Correct 1 – October 13, 1992. DAG Letter: County Board's Authority to Revise and Correct Tax List.

503.17 Filing the Tax List

The assessor is required to file the tax list on or before January 10 of the tax year with the county board of taxation setting forth the complete listing of assessed valuations as determined on October 1 of the year prior to the tax year. Up to four lists may be filed under the cover of the tax list. On January 10, the assessor files the Real Property List, the Personal Property List, the Railroad Property List, and the Exempt Property List.

The period of time between the October 1 pretax year valuation date and the January 10 filing deadline is frequently called the assessing period. This three month time period allows the assessor to assemble the list, value the property and publish the tax list.

The county tax administrator must review each tax list filed and determine if all the required lists are properly filed and that the list is certified by the assessor and the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-4.4; 54:4-27; 54:4-35.

N.J.S.A. 54:4-9.1.

N.J.A.C. 18:12A-1.16(a).

503.18 Public Inspection of the Tax List

In accordance with the law, each assessor shall advertise the tax list as being open for public inspection at a particular time and place. Public inspection shall be made available at least 10 (ten) days prior to the January 10 filing deadline for the tax list with the county board of taxation. County tax administrators should be certain that the assessor is present and available for consultation with taxpayers when the tax list is open.

When the tax list is filed with the county board of taxation on January 10 county tax boards should require the assessor to provide the "Proof of Publication" of the advertisement for public inspection.

REFERENCES:

N.J.S.A. 54:4-38.

503.19 Notices of Assessment to Individual Taxpayers

In addition to the advertised public viewing of the tax list, every assessor, prior to February 1 annually, shall notify by mail each taxpayer of the current assessment and the preceding year's taxes. The form for this notice is prescribed by the Division of Taxation and is generated by the NJ Property Tax System. The notice may be sent as either a postcard or a letter. A "Certification of Bulk Mailing" of the "Notices of Assessment" shall be provided to the county tax administrator by the assessor. The administrator shall

certify a county summary of the mailings to the Division of Taxation by March 1 annually. Late mailings may affect the April 1 deadline for filing appeals.

Thereafter, the assessor or the county board of taxation shall notify each taxpayer of any change of assessment by mail within 30 days. The "Notification of Change of Assessment" shall contain the prior assessment and the current revised assessment and shall instruct the taxpayer of the proper procedure to appeal the assessment, including notification of the 45 day period from the date of the notice in which to file an appeal.

Exhibit 11 - Notice of Assessment
REFERENCES:

N.J.S.A. 54:4-38.1.

503.20 Assessor's Report

County boards of taxation may require the assessor to prepare and submit an "Assessor's Report" with the tax list. No official form is promulgated for this purpose. However, the format of such a report generally follows the format of a table of aggregates for an individual taxing district and contains additional information that is not specifically tracked in the NJ Property Tax System. The report may require the assessor to provide the number of line items, unique parcel identifier and value of property that was:

- Transferred from exempt to ratable
- Transferred from ratable to exempt
- Demolished
- Loss of ratable to fire

The county board of taxation may use the Assessor's Report as a source of information in the county equalization process.

Form 5 - Assessors Report
REFERENCES:

N.J.S.A. 54:4-52.

503.21 Assessor's Affidavit

The assessor is required to complete an affidavit to be filed with his tax list and duplicate. The affidavit is produced with MOD IV programming and prints on the table of aggregates. The county tax administrator should make certain the assessor has properly completed the affidavit. The affidavit is set forth by law and reads as follows:

"I as the assessor of the of do swear (or affirm) that the foregoing list contains the valuations of all the property liable to taxation in the taxing district in which I am assessor, and that property has been valued without favor or partiality at its taxable value and I have allowed only such exemptions as are prescribed by law."

If the assessor files his tax list reflecting the results of a newly completed revaluation the following statement is to be added to the foregoing affidavit:

"I do further swear (or affirm) that, for the tax year, I have completed and put into operation a district wide adjustment of real property taxable valuations and such taxable valuations conform to the percentage level established for such year for expressing the taxable value of real property in the county."

REFERENCES:

N.J.S.A. 54:4-36.

N.J.A.C. 18:12-2 and 3.

503.22 Statement of Approved Tax Deductions

On or before January 10 of the tax year, each assessor is required to prepare, certify, and file with the county board of taxation a statement of the estimated total amount of approved tax deductions granted in his municipality to senior citizens, disabled persons or their surviving spouses, and deductions granted to veterans and widows of veterans. A summary of deductions is printed on both the District Summary and the table of aggregates. The District Summary lists the deduction classification, the number of each

deduction type and the total dollar amount of deductions by type. The table of aggregates lists the number of each type of deduction and is included in the certification of the tax list completed by the assessor. The county tax administrator must review the District Summary and the table of aggregates for correctness of information. Some of this information is extracted for use in the completion and certification for municipal reimbursement of properly granted deductions.

Exhibit 14 - District Summaries - Winterberry County 2003

Form 5 - Assessors Report

REFERENCES:

N.J.S.A. 54:4-36.1.

503.23 Penalties for Failure to File the Tax List

For failure to file the tax list on January 10 of the tax year, an assessor shall be fined \$10 and an additional \$10 per day for each delinquent day thereafter. The penalties assessed shall be collected by civil suit brought by the county board of taxation against the assessor in any court of competent jurisdiction. Once collected the penalties shall be paid into the county treasury.

The county board of taxation may, for good cause, grant an extension of time to an assessor in which to file his tax list and duplicate, during which time penalties will not accrue. If there is a complete failure to file a tax list and duplicate on the part of an assessor, the county board of taxation may summarily remove the assessor from office (paragraph 1203.10). It then becomes the duty of the county board of taxation to either make up the tax list and duplicate or to make other competent and adequate arrangements to have the tax list and duplicate produced.

REFERENCES:

N.J.S.A. 54:4-37.

503.24 Examination and Revision of Tax Lists

After the tax lists and duplicates are filed, the county board of taxation shall meet for the purpose of examining, revising, and correcting the lists. The county board of taxation is authorized after investigation to revise, correct and equalize assessed values in each taxing district under its jurisdiction, to assess property omitted from assessment, and do everything necessary to secure the taxation of all property at its taxable value. The board may require an assessor to meet with them, and under their supervision and direction prepare corrected tax lists and duplicates.

REFERENCES:

N.J.S.A. 54:4-46, 54:4-47.

503.25 Corrected Duplicates Returned to Taxing Districts

When the county board of taxation has completed its review, revision, and correction of the tax lists and duplicates, the board is to certify each tax list and duplicate to be a true record of the taxes assessed. Following the acceptance of the tax lists, the tax duplicates shall be delivered to the tax collectors of the various taxing districts in the county. Neither the assessor nor the collector are authorized to make any changes in the tax duplicate once it has been certified and delivered to them by the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-55.

503.26 Tax List is a Public Record

Following the certification of the tax lists and duplicates, the tax lists are to remain at the offices of the county board of taxation as a public record. In addition to the hard copy of the tax list filed at the office of the county board of taxation, the courts have ruled that the tax list in electronic form is also considered a public record.

REFERENCES:

N.J.S.A. 54:4-55.
Higg-A-Rella, Inc. v. Essex County Board of
Taxation 141 NJ 35. 660 A 2d 1163 (1995).

503.27 Custody of Tax Duplicate Prior to Certification

At any time after the tax assessor delivers the tax list and the tax duplicate to the county board of taxation, the board may for such time and upon any terms and conditions it deems proper, permit the tax collectors of the various taxing districts to have custody of the duplicates. During the time any tax collector has custody of a duplicate, he is not permitted to make any change or alteration in the duplicate.

REFERENCES:

N.J.S.A. 54:4-55.1.

503.28 Return of Tax Duplicate by the Tax Collector

For failure to return the duplicate, the tax collector shall be fined \$10 and an additional fine of \$10 for each delinquent day thereafter. The penalties assessed shall be collected by civil action brought by the county board of taxation in any court of competent jurisdiction. Once collected, the penalties shall be deposited into the county treasury.

REFERENCES:

N.J.S.A. 54:4-55.1.

504. Added Assessment Lists

504.10 Purpose

The purpose of the added assessment law is to tax real property that becomes taxable during the year following the regular assessment date of October 1 of the pre-tax year. If there were no such law, many properties would escape taxation for a period of several months until the next regular assessment date arrived.

REFERENCES:

N.J.S.A. 54:4-63.1 to 54:4-63.3.

N.J.S.A. 54:4-63.26 to 54:4-63.30.

504.11 Types of Added Assessment Lists

To accommodate the filing of the list before the close of the tax year, there are two (2) added assessment lists and an omitted added assessment list. These lists allow the assessor to assess and bill all added assessments for both the current year and the prior tax year. The following lists are utilized to record properties subject to the added assessment law:

- Current Year Added Assessment List which reflects all new construction, any added improvements to existing structures, and any exempt properties that have become taxable between January 1 and September 30 of the current year.
- Prior Year Added Assessment List which reflects any new construction, any added improvements to existing structures and any exempt properties that became taxable between October 1 and December 31 of the pre-tax year. This list accommodates only one (1) or two (2) – month prior year added assessments.
- Omitted-Added Assessment List that reflects any added assessment for the prior year that was completed prior to the

previous October 1 and not included on that year's Added Assessment List. This list accommodates three (3) to twelve (12) month prior year omitted-added assessments.

(section 810)

REFERENCES:

N.J.S.A. 54:63.2.

504.12 Requisite for Production of Added/Omitted Assessment Lists

A municipality must have a current year certified tax rate in the master file to produce added assessment lists. The current year tax rate is a mandatory field. Prior year lists cannot be produced without a current year tax rate. There is no provision in the law for production of added assessment lists with a percentage estimate.

REFERENCES:

NJ Property Tax System (MOD IV)
Documentation

504.13 Filing the Added and Omitted Added Assessment Lists

The two (2) Added Assessment Lists and Omitted Added Assessment List and a true copy of each known as the Assessors Added Assessment Duplicates are filed by the assessor with the county board of taxation on October 1 of the tax year. A summary of the contents of each list and an affidavit shall be submitted by the assessor.

REFERENCES:

N.J.S.A. 54:4-63.5.

504.14 Form and Content of the Added Assessment Lists

The content, format and graphics are determined by Property Administration, Division of Taxation. Specific print programs are released to certified data centers. The specifications require each page to be 14 by 17 inches in size and contain 14 (fourteen)

property lines, each permitting 4 (four) lines of print. The Current Year Added Assessment List, Prior Year Added Assessment List and Omitted Added Assessment List have the following components:

- Alphabetical Index by owner's name which also indicates the page on which the item appears along with block and lot number, account number, deed book and page number, property class, and property location
- One Added Assessment District Summary combined for the Current Year and Prior Year List and a separate District Summary for the Omitted Added Assessment List
- Added Assessment Abstract for each list that is filed
- One table of aggregates showing both the Prior Year and Current Year Added Assessments and a separate Table for the Omitted Added Assessment List

Exhibit 17 - Added and Omitted Table of Aggregates
One Breakdown of Added, Omitted & Rollback Taxes

Exhibit 15 - Breakdown of Added and Omitted Assessment
On each list the properties are delineated and identified on the added assessment lists using the same unique parcel identifier used on the official tax map of the municipality and the regular assessment list. Each line item is shown with parcel identifier, description of improvements, property class, ownership and billing address, bank code, and property location. The total value of the added assessment is shown along with the number of months the property is assessed, completion date, special taxing district code and number, the pro-rated value and the amount of tax due.

REFERENCES:

N.J.S.A. 54:4-63.4.

504.15 Omitted Added Assessment List

Omitted added assessments shall be reported on a separate list filed with the county board of taxation on or before October 1. The Added Assessment List form is used to list omitted added assessments. To properly identify the list, the word "Omitted" should be placed in the heading of the Added Assessment List form.

REFERENCES:

N.J.S.A. 54:4-63.

504.16 Assessor's Added Assessment Report and Affidavit

The assessor's Added Assessment Report is a summary of the contents of the Added Assessment List. The report and affidavit are created with the added assessment lists by the programming in the New Jersey Property Tax System. The report and affidavit are filed with the county board of taxation on October 1, at the same time the Added Assessment List is filed.

The Assessor's Added Assessment Report contains the following items:

Added Assessed Valuation of Land	(Prior Yr) (Current Yr)
Added Assessed Valuation of Buildings	(Prior Yr) (Current Yr)
Total Value of Added Assessments	(Prior Yr) (Current Yr)
Total Value of Prorated Assessments	(Prior Yr) (Current Yr)
0000 Tax Rate (per \$100 Valuation)	(Prior Yr) (Current Yr)
Total Taxes on Added Assessment	(Prior Yr) (Current Yr)
Net Taxes on Added Assessments	(Prior Yr) (Current Yr)

The affidavit for submission with the Added Assessment List reads substantially as follows:

"I Assessor of do swear (or affirm) that the foregoing list contains the valuations made by me, to the best of my ability, of all the property liable to taxation in the taxing district in which I am the assessor and that I have valued the same, without favor or partiality, at its full and fair value, at such price as in my judgment it would sell for at fair sale by private contract on

date of assessment, and have made only such deductions for exemptions as are prescribed by law."

Both the summary and affidavit are produced by the NJ Property Tax System as the table of aggregates, Added Assessments.

Exhibit 17 - Added and Omitted Table of Aggregates

REFERENCES:

N.J.S.A. 54:4-36.

504.17 Certification of the Added Assessment List

The county board of taxation is required to meet for the purpose of examining the lists and making any revisions and corrections necessary. On or before October 10, the Added Assessment Lists and Duplicates must be certified as a true record of the added taxes assessed, and the Added Assessment Duplicates must be delivered to the municipal tax collectors of the various taxing districts in the county.

The Summary of Added Assessments and Apportionment of Taxes and certification is produced with the Added Assessment Lists. The Summary of the assessment information (paragraph 504.14) is extended and broken out to show:

Amount due county, February 15, ... at:

County Rate	(Prior Year)	\$0.000 per \$100	amount
	(Current Year)	\$0.000 per \$100	amount
Library Rate	(Prior Year)	\$0.000 per \$100	amount
	(Current Year)	\$0.000 per \$100	amount
Health Rate	(Prior Year)	\$0.000 per \$100	amount
	(Current Year)	\$0.000 per \$100	amount
CtyOpenSp	(Prior Year)	\$0.000 per \$100	amount
	(Current Year)	\$0.000 per \$100	amount
MunOpenSp	(Prior Year)	\$0.000 per \$100	amount
	(Current Year)	\$0.000 per \$100	amount
Total Due County		Prior Year	Current Year
Total Due Municipality		Prior Year	Current Year

The certification of the Added Assessment Lists reads substantially as follows:

This is to certify that the foregoing Added Assessment List is a true and complete record of the added taxes assessed for the year, in the taxing district of, county of

Signed by the president of the board and the commissioners and attested to by the county tax administrator.

REFERENCES:

N.J.S.A. 54:4-63.5.

Certification 2 -September 20, 1988

DAG Letter: Timely Certification of Added and Omitted Tax Lists.

504.18 Added Assessment Lists to be a Public Record

All the Added Assessment Lists filed are to remain in the offices of the county board of taxation as a public record. Depending on the changes in a municipality, each municipality could file any or all of the following added assessment lists.

- Current year Added Assessment List
- Omitted-Added Assessment List
- Prior Year Added Assessment List

REFERENCES:

N.J.S.A. 54:4-63.5, 54:4-47.1.

504.19 Transmittal of Added and Omitted Assessment Totals

The county board of taxation must transmit to the chief financial officer of each county the amounts due to the county from each municipality for added assessments levied. The Breakdown of Added, Omitted and Rollback Taxes produced with the added and omitted assessments is the report provided to the chief financial officer of the county. The certifications for both the assessor (paragraph 504.17) and the county tax board (paragraph 504.17) are shown on this report. Payment by municipalities to the county

of amounts due as a result of added assessments levied the previous year are to be made by February 15 of the following year. The county board of taxation therefore should transmit amounts due from each municipality well before the February 15 date when these amounts are due.

*Exhibit 15 - Breakdown of Added and Omitted Assessment
Form 6a-c - Certification of New Construction -1*

REFERENCES:

N.J.S.A. 54:4-63.10.

Certification 3 – December 26, 1968 DAG

Letter: Payment by municipalities of additional county taxes based on added and omitted assessments.

Tax Rates 1 – September 10, 1968 DAG

Letter: Interpretation of N.J.S.A. 54:4-63.10 and 54:4-63.22 and its relation to N.J.S.A. 40:33-9.

504.20 When No Added Assessment List is Filed

When an Added Assessment List is not received from a municipality, a county tax board should require a letter or affidavit from the assessor to the effect that his municipality contained no property subject to the added assessment law.

REFERENCES:

N.J.S.A. 54:3-16.

N.J.S.A. 54:3-13.

505. Omitted Assessment Lists

505.10 Purpose

The purpose of the omitted assessment law is to provide for the taxation of real and personal property that, through error, has been omitted from assessment.

REFERENCES:

N.J.S.A. 54:4-23.9.

N.J.S.A. 54:4-63.13.

N.J.S.A. 54:4-63.31.

N.J.A.C. 18:15-7.6 to 7.10.

505.11 Types of Omitted Assessment Lists

There are three lists that may be utilized to accommodate the situations covered by the omitted assessment law:

- Current year Omitted Assessment List accommodates property omitted from the assessment list for the current tax year. Property assessed by both the regular and alternate omitted procedures may appear on this list. Assessments are for a 12 month period.
- Prior Year Omitted Assessment List accommodates property omitted from the assessment list for the tax year immediately preceding the current tax year. Property assessed by both the regular and alternate omitted procedures may appear on this list. Assessments are for a 12-month period.
- Omitted Assessment List Rollback Taxes accommodates a current year and two prior years. This list is used primarily for farmland rollback, but may be used for any real property subject to rollback taxes. Rollback taxes may only be imposed using the regular omitted procedure and a rollback always covers a 12 month period (section 506).

REFERENCES:

N.J.S.A. 54:4-63.13.

N.J.S.A. 54:4-63.31.

505.12 Description of the Omitted Assessment Lists

Property Administration, Division of Taxation, determines the content, format and graphics. Specific print programs are released to certified data centers. The specifications require each page to be 14 by 17 inches in size and contain fourteen property lines, each permitting four lines of print. Omitted Assessment Lists are defined by the 12 month time period covered by the assessments or the type of property omitted from assessment. Lists are named as follows:

- Current Year Omitted Assessment List
- Prior Year Omitted Assessment List
- Rollback Assessment Lists for the current tax year and up to three prior tax years (section 1108)

The Omitted Assessment Lists, certifications and reports are as follows:

- Alphabetical Index by owner's name which also indicates the page on which the item appears along with block and lot number, account number, deed book and page number, property class, and property location
- Omitted Assessment District Summary combined for the Current Year and Prior Year List and a District Summary for Rollback Assessments
- Omitted Assessment Abstract for each list that is filed
- Table of aggregates for the Prior Year and Current Year Added Assessments
- Breakdown of Added, Omitted & Rollback taxes
- Billing audit trail of all added, omitted and rollback lists. The audit trail shows property identification, owner, property

location, list type, list year, completion date if applicable, and taxes

The Omitted Assessment Lists produced for the current year and the prior year do not differentiate between omitted assessments imposed by the regular method and the alternate method. When the county board of taxation renders judgment that a property was omitted from assessment for a particular year, the assessor must enter the property and the proper assessment as contained in the judgment rendered by the county board of taxation on the Omitted Property Assessment List filed on the next October 1. Rollback omitted assessments imposed do appear on a separate list.

REFERENCES:

N.J.S.A. 54:4-63.17.

N.J.S.A. 54:4-63.20.

505.13 Assessor's Omitted Property Assessment Reports

The assessor's Omitted Assessment District Summary, Omitted Added Assessment District Summary and Rollback Assessment District Summary summarizes the contents of the Omitted Property Assessment Lists and are filed with the county board of taxation at the same time the Omitted Property Assessment List is filed. The District Summary Omitted Assessment Reports contain at least the following items:

- Omitted Assessed Valuation of land for each year
- Omitted Assessed Valuation of buildings for each year
- Total Valuation of omitted assessments for each year
- General tax rate per \$100 Valuation for regular omitted and farmland rollback assessments
- Total taxes (general) on Omitted Assessments for each year
- Special taxes on Omitted Assessments by year for regular omitted assessments
- Total taxes on Omitted Assessments for each year

- Abstracts for each list type and each year are produced.

REFERENCES:

N.J.S.A. 54:4-63.16.

505.14 Affidavit and Certification

The assessor is required to submit an affidavit with his Omitted Property Assessment List. The affidavit is printed on the Breakdown of Added, Omitted and Rollback Taxes and reads substantially as follows:

"I Assessor of do swear (or affirm) that the foregoing list contains the valuations made by me, to the best of my ability of property omitted from but liable to taxation in the taxing district in which I am the assessor, and that I have valued the same without favor or partiality, and have made only such deductions and exemptions as are prescribed by law."

By October 10, the county board of taxation must complete its review, make any corrections and revisions to the Omitted Property Assessment List it deems proper and appropriate, must certify the list by affixing an affidavit or affirmation. The certification is printed on the Breakdown of Added, Omitted and Rollback Taxes and reads substantially as follows:

This is to certify that the above added and omitted lists are a true and complete record of the added and omitted taxes assessed for the year in the taxing district of, County of

Signed by the president of the board and the commissioners and attested to by the county tax administrator.

REFERENCES:

N.J.S.A. 54:4-63-17.

Certification 2 -September 20, 1988

DAG Letter: Timely Certification of Added and Omitted Tax Lists.

505.15 Taxes Based on Omitted Assessments

Taxes for regular omitted assessments are calculated using the general tax rate and any applicable special taxing district tax rates.

On or before October 10, the tax board must deliver the duplicate, with any corrections or revisions, to the municipal tax collector. The collector must issue bills to the taxpayers at least one week prior to November 1. Taxes are due and payable on November 1 and are delinquent if not paid by that date.

REFERENCES:

N.J.S.A. 54:4-63.17.

N.J.S.A. 54:4-63.20.

505.16 Omitted Lists are a Public Record

The Omitted Assessment Lists are a public record in the offices of the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-63.17.

505.17 County Tax Board to Transmit Municipal Totals

The county board of taxation shall transmit the amounts due the county from each municipality for omitted assessments. The transmittal is made to the chief financial officer of the county. Payment by municipalities to the county of amounts due as a result of omitted assessments levied on the previous year's Omitted Assessment List shall be made by February 15 of the following year.

Exhibit 15 - Breakdown of Added and Omitted Assessments

REFERENCES:

N.J.S.A. 54:4-63.22.

506. Omitted Assessments – Farmland Rollback

506.10 Purpose

Farmland Rollback procedures allow for the implementation of the penalty that is required when land, assessed under the preferential treatment given to farmland, ceases to be eligible for the preferential treatment and must be assessed under the “same standard of value” applicable to all real property. Rollback taxes are imposed under the regular omitted method. The rollback penalty is imposed for the year of change and the two preceding years. Property appears on the Omitted Assessment Lists for rollback taxes after a hearing is held at the county board of taxation and a judgment is rendered.

REFERENCES:

N.J.S.A. 54:23.8.

N.J.S.A. 54:63.17.

N.J.A.C. 18:15-7.1.

N.J.A.C. 18:15-12.1.

506.11 Omitted Assessment Lists for Rollback Taxes

With the exception of calculating the amount of tax due (exclusion of special taxing district rates), the rollback lists and reports follow the same format as regular omitted assessment lists. Rollback assessed values and taxes are placed on separate real property omitted assessment lists labeled Rollback Assessment List.

Rollback Lists are created for the current year and up to three preceding years. The system will accommodate the third year because the assessments and rollback taxes cannot be placed on a list unless a hearing is held and a judgment rendered by the county board of taxation. As the lists are filed annually on October 1, the timing of the hearing and judgment between October 1 and

December 31 require the assessor to postpone the filing of the list until the subsequent year.

REFERENCES:

N.J.S.A. 54:4-23.9.
N.J.S.A. 54:4-63.17.

506.12 Taxes Based on Rollback Assessments

Taxes for rollback assessments are calculated using the general tax rate applicable for each tax year. Special taxing district rates are NOT applied to rollback assessments.

REFERENCES:

N.J.S.A. 54:43-23.8.

506.13 County Tax Board to Transmit Municipal Totals

The county board of taxation shall transmit the amounts due the county from each municipality for omitted assessment. The transmittal is made to the chief financial officer of the county. Payment by municipalities to the county of amounts due as a result of omitted assessments levied on the previous year's Omitted Assessment List shall be made by February 15 of the following year.

Exhibit 15 - Breakdown of Added and Omitted Assessments

REFERENCES:

N.J.S.A. 54:4-63.22.

Chapter 6 *Equalization and Sales Ratio*

601. Equalization

601.10 Overview of Equalization

Equalization is the leveling process by which aggregate assessed values of real property in a taxing district are brought to true value for the purposes of:

Equitable apportionment of monies used for state school aid.

Equitable distribution of the cost of county government and shared budgets.

Thus, equalization in property taxation can mean either ensuring a just assessed value is placed on individual properties as compared to other properties within a taxing district, or that the true value assigned to an entire municipality is fair and just. In both cases equalization is based on assessment sales ratio studies.

REFERENCES:

N.J.S.A. 54:3-11, 54:3-13.

601.11 Intra-municipal Equalization

Equalization between individual properties within a municipality is an ongoing function, and a legislatively imposed concern of tax assessors and county boards of taxation. The tax assessor is charged with the initial responsibility for ascertaining the value of real property in a municipality. The county board of taxation is responsible for the supervision of assessors, and by statutory authority is also charged with ascertaining the taxable value of real property. It is important to ensure that each individual parcel of property bears its just share of the property tax burden. The board is given the authority to “review, revise, and correct assessments”

after the tax list is submitted. County boards of taxation exercise this function in many ways, including the study and analysis of assessment/sales ratios and coefficients of deviation calculated from the sales occurring in each municipality. A county board may order municipalities to implement a revaluation program based on the results of statistical analysis, or lack of records. A municipality may choose to implement changes of assessments to bring all assessments to a common level through a voluntary reassessment of the whole municipality. If the assessor needs to implement changes only in part of a municipality to bring assessments to a common level, the assessor may file a compliance plan application with the county board of taxation and the Division of Taxation. Where assessments or assessment practices are improper, a county board of taxation may instruct the assessor to change the assessments (or may on their own initiative hold hearings and change assessments) to ensure an equitable basis.

REFERENCES:

N.J.S.A. 54:1-35.1.

N.J.S.A. 54:1-35.3.

N.J.S.A. 54:4-2.25.

N.J.S.A. 54:4-23.

N.J.A.C. 18:12-1.1.

601.12 Inter-municipal Equalization

“Equalization in the aggregate” is another way of saying equalization between municipalities within a county, or inter-municipal equalization. The purpose of equalization in the aggregate is to apportion budgets shared by two or more municipalities in an equitable fashion based upon the overall true or equalized value of taxable ratables contained within the individual municipalities. Although equalization in the aggregate has been a feature of New Jersey tax laws since 1799, it was not translated into standardized practice in any major sense until the mid 1950's.

At that time, the legislature empowered the Director, Division of Taxation to determine the ratio of aggregate assessed to aggregate true value of real estate in every taxing district in New Jersey. The Director, Division of Taxation implemented the assessment-sales ratio program to measure the level of assessments in every municipality. In subsequent equalization cases, the New Jersey Supreme Court instructed county boards of taxation to take official notice of the Director's aggregate assessed to true value ratios in their equalization functions. The court noted that any reasonable and efficient mode could be adopted by county boards of taxation in fulfilling their function of equalizing aggregate ratables of municipalities.

Equalization in the aggregate is legislative or quasi-legislative in nature. It is a function that is delegated by the legislature to county tax administrators and county boards of taxation in lieu of a direct apportionment of money being made by the legislature. At times in the past the legislature has apportioned certain funds directly. In the discharge of this legislative or quasi-legislative function, the objective of a county board of taxation is to seek all information and enlightenment that will assist in the determination of correct assessment ratios. This permits a fair apportionment of county taxes and other shared budgets to be allocated among participating municipalities.

REFERENCES:

N.J.S.A. 54:3-11.

N.J.S.A. 54:3-16 and 17.

N.J.S.A. 54:4-46 and 47.

N.J.A.C. 18:12A-1.14(g).

City of Passaic v Passaic County Board of Taxation, 18 NJ 371 (1955).

Borough of Little Ferry v Bergen County Board of Taxation, 18 NJ 400 (1955).

602. Assessment - Sales Ratio

602.10 Definition and Purpose

The Director, Division Taxation and the county board of taxation are both charged with the responsibility of equalization. To meet the annual responsibility of determining the “true value” of each municipality, on October 1 the Director promulgates the “Table of Equalized Valuations,” setting forth the results of the sales study conducted during the previous fiscal year.

Each county board of taxation initiates the gathering of sales information from the assessor and forwards the completed information to the Division of Taxation. The annual sampling is taken within the time frame of a fiscal year, July 1 to June 30. From the usable sales in the sampling, a ratio of assessed to true value is determined. The aggregate taxable value of real property in a municipality is raised to true value through use of the ratio determined. The process is completed by averaging the adjusted prior year true value and the current year true value to calculate the average ratio.

REFERENCES:

N.J.S.A. 54:3-17 and 18.

N.J.A.C. 18:12A-1.17.

City of Passaic v Passaic County Board of Taxation, 18 NJ 371 (1955).

East Windsor Township v Mercer County Board of Taxation, 89 NJ Super. (App. Div. 1965).

602.11 Classification of Real Property for Sales Ratio

The first step in the classification process is for the assessor to determine if the real property is taxable or exempt from taxation.

Taxable real property is classified by the assessor into one of four

broad property classes according to its use. Exempt property is classified separately according to its use. Proper classification and valuation are critical to the accurate development of assessment sales ratio statistics. The assessment sales ratio program is based on sales of property. Ratios are developed for only the taxable property classes of real property. Class ratios are calculated from the aggregate assessed value of each of the following four classes of taxable property:

- Class 1 Vacant land
- Class 2 Residential
- Class 3A Farmland regular
- Class 3B Farmland qualified
- Class 4A Commercial
- Class 4B Industrial
- Class 4C Multi-family (more than 4 units)

All exempt property is classified under class 15. However class 15 is further classified as follows:

- 15A Public School
- 15B Other School
- 15C Public Property
- 15D Church and Charitable
- 15E Cemeteries and Graveyards
- 15F Other Exempts

When exempt property sells, the assessor must determine what property class the property would be if it were taxable. The sale is recorded with the property class that it would be, if it were not exempt, along with the appropriate comment as either usable or nonusable.

The net total assessed value for taxable property is the basis for the calculations used in the development of the Director's Table of Equalized Valuations.

The net total assessed value of each property class, exclusive of limited exemptions and abatements, is reported to the county board of taxation by January 10 of the tax year. The type of limited exemptions and abatements deducted include the following:

Code	Type	Statute: N.J.S.A.
E	Fire Suppression System	54:4-3.13
F	Fallout Shelter	54:4-3.48
P	Pollution Control	54:4-3.56
W	Water Sewerage Control	54:4-3.59
G	Commercial/Industrial Exemption	40A:21-7
I	Dwelling Exemption	40A:21-5
J	Dwelling Abatement	40A:21-5
K	New Dwelling/Conversion Exempt	40A:21-5
L	New Dwelling/Conversion Abatement	40A:21-5
N	Multiple Dwelling Exemption	40A:21-6
O	Multiple Dwelling Abatement	40A:21-6
U	Urban Enterprise Zone Abatement	54:4-3.139

The SR-3A information reported to the state is extracted from the tax list district summary. After reviewing the information, the county board of taxation keeps one copy of the information and forwards a copy to the Property Administration Branch by April 15 of the tax year. It is essential that the SR-3A information agree with the net total assessment for land and buildings, as shown on the tax list district summary submitted to the county board by the assessor on January 10. Should the county board revise the assessed values of real property for a taxing district prior to the adoption and promulgation of the county equalization table, both the tax list and the SR-3A information must be corrected by the county board to reflect the change in the assessed value.

The analysis of assessment-sales information is made on the basis of assessed value for each of the four property classifications as shown by the SR-3A information. If the property class assigned is incorrect, the resulting calculations will be inaccurate and the taxing

district could lose a substantial amount of state school aid, or pay more than its fair share of county costs.

Form 12b – SR-3A

REFERENCES:

N.J.A.C. 18:12-2.1.

N.J.A.C. 18:12A-1.17(a)3.

602.12 Reporting Assessment Sales Information

All three levels of government within New Jersey have a responsibility for the collection and warehousing of the assessment and sales data recorded and analyzed for calculating the Director's Table of Equalized Valuations. Information on the sales price, assessed value, and other pertinent facts concerning sales transactions is collected by county boards of taxation, the local assessor, and the Division of Taxation. Sales and assessment data is collected and reported in electronic format prescribed by the Division of Taxation. In hard copy the information is referred to as an SR-1A, and the electronic transfers are in SR-1A format.

When sales of real property are recorded at the office of each county clerk or registrar of deeds, photocopies or abstracts of deeds are forwarded to the county board of taxation, in either hard copy or electronic format. Within 10 (ten) days of the receipt of the deed information, the county board initiates action on the SR-1A form/format by completing section one (deed information) for each sale, showing the following fields of information:

- The date the form is initiated
- The name of the county, the numeric county code, and the name of the taxing district, the numeric taxing district code indicating the property location
- The deed book and page number references
- The deed date and the recording date of the deed

- The amount of Realty Transfer Fee, any Realty Transfer Fee Code shown and the imputed sale price. The sale price may be stated in the deed or the abstract, or the affidavit of consideration recorded with the deed
- The name and address of the grantor (seller)
- The name and address of the grantee (purchaser)

Upon completion of section one (deed information), the form is transmitted to the tax assessor for completion of section two (assessment information). Section two includes the following fields of assessment information from the tax list:

- Property Identification – block, lot, qualifier
- Property Classification – class 1, 2, 3A, 3B, 4A, 4B, 4C
- Condo – Yes or No
- Class 4 use code, if applicable
- Year of Assessment – same as year of transfer (deed date)
- Assessed Value of: Land/Buildings/Total
- Property Location
- (if residential) Square foot of living area and Year Built
- Remarks – comment to clarify nonusable code

Determination of usable or nonusable for assessment sales ratio

Additional Blocks and Lots – (additional line items included in the transfer)

If the property transferred is exempt (property class 15) on the tax list, the assessor must determine what the classification of the property would be if it were not exempt. The sale is then recorded as the appropriate taxable property class with a comment of usable or nonusable and an explanation in the remarks section.

Form 12a – SR-1A

REFERENCES:

N.J.S.A. 54:4-31.

N.J.A.C. 18:12: 1.1 and 18:12A-1.17.

602.13 Return of the Assessment-Sales Information

Within three weeks after receiving the sales information, the assessor should make a determination on the usability of the sale for the sales ratio study. After the assessor completes the SR-1A, the information is returned to the county board of taxation to be forwarded to the Division of Taxation. Each sale is assigned a unique identifying number before the information is transmitted to the Division of Taxation. The final determination of usable or nonusable for each sale lies with the Division of Taxation. The assessor may further investigate the circumstances surrounding a sale, and challenge the Division of Taxation's determination of usability or non-usability.

REFERENCES:

N.J.A.C. 18:12A-1.17(a)1 ii.
Township of Howell v Division of Tax Appeals,
99 NJ Super 11 (1968) Cert. Denied, 51 NJ
394, (1968).

602.14 Final Distribution of the Assessment Sales Information

The county board of taxation transmits the assessment-sales information (SR-1A) to the Division of Taxation in the format prescribed by the division, and in accordance with the schedule set by the division. More frequent transmissions are required near the close of the sampling period. The county board of taxation provides a hard copy of the completed SR-1A information to the taxing district and maintains the information as a public record.

REFERENCES:

N.J.A.C. 18:12A-1.17(a)1 iii.

602.15 Tracking and Maintaining a Log of SR-1As

The county board of taxation, the agency that initiates the SR-1A and supervises the assessor, must use an accurate accounting system to track the SR-1As that have been conveyed to each

municipality, and track the SR-1As as they are completed and returned. The Division of Taxation assigns each county a block of serial numbers to be used within a fiscal sampling period. Each SR-1A is assigned a serial number from the block of numbers. At least once a month, the county board of taxation provides to the division a report showing the following:

- The number of SR-1As created
- The number of SR-1As returned by the assessor
- The number of SR-1As in the hands of the assessor
- A report showing the length of time an assessor has retained individual SR-1As may also be requested.

REFERENCE:

N.J.S.A. 54:35.1 to 35.6.
N.J.A.C. 18:12A-1.17.

602.16 Informal Review of the Assessment-Sales Information

The Division of Taxation periodically provides each assessor and each county board of taxation a listing of sales processed by the state. Review of the list allows both the assessor and the county tax board to see which sales (usable/nonusable) have been processed and to view the determination made by the Division of Taxation.

The listings are preliminary input to the final assessment-sales ratio promulgated in the Director's Table of Equalized Valuations.

Corrections and changes to the sales information may be requested by an assessor of a taxing district by the filing of an SR-6 form with supporting documentation

Exhibit 18 - Assessment Sales Ratio - Grantor List Nonusable
Exhibit 19 - Assessment Sales Ratio - Grantor List Usable
Form 12c – SR-6

REFERENCES:

N.J.A.C. 18:12A-1.17.

602.17 The Director's Table of Equalized Valuations

The final product of the assessment sales ratio program is the Director's Table of Equalized Valuations. The table is prepared in columnar form and for each taxing district displays the following:

- The aggregate assessed value of real property exclusive of Class II RR property
- The average ratio of assessed to true value of the real property
- The aggregate true value of real property
- *Assessed value of Class II Railroad Property
- Assessed Value of all personal property
- The equalized valuation

*At this time the state does not dedicate revenue specifically as railroad replacement revenue, therefore class II railroad property is not currently part of the equalization process.

Exhibit 22 - Director's Table of Equalized Valuations 2002
REFERENCES:

N.J.S.A. 54:1-35.2.

602.18 Promulgation of the Director's Table of Equalized Valuations

The Director's Table of Equalized Valuations is promulgated on or before October 1 of each tax year. The promulgation procedure is deemed complete upon delivery of a certified copy of the table to the commissioner of education, the mailing of a certified copy to the municipal clerk of each municipality and the tax administrator of each county board of taxation, and the certified mailing of a notice of a ten percent (10%) increase in equalized valuation to the mayor or chief executive officer of any affected municipality, if applicable. Each assessor also receives a copy of the conformed table along with a final listing of the sales processed for the sampling period. The sales are stratified into usable and non-usable, with the appropriate non-usable code noted on the non-usable list.

In addition to the conformed copy of the Table of Equalized Valuations, the county board of taxation receives a copy of the Table of Equalized Valuations showing the full computations upon which the table is based.

REFERENCES:

N.J.S.A. 54:1-35.1.

Equalization 1 - October 1, (year) - Notification of 10% Change in Equalized Valuation.

602.19 Appeal of the Director's Table of Equalized Valuations

Appeals must be filed with the Tax court, within 45 days following the promulgation of the table. Although the county board of taxation is a participant in the preparation of the table, the table is subject to review upon a complaint filed by a municipality. The complaints are filed either against:

- The formula used to develop the table
- Or, the database of sales used to develop the class ratios

Most of the complaints in recent years have been based on the inclusion or exclusion of sales used to develop the class ratios.

REFERENCES:

N.J.S.A. 54:1-35.4.

603. Standards for the Assessment – Sales Study

603.10 Overview

The enabling legislation, N.J.S.A. 54:1-35.1, provides for the Director, Division of Taxation to promulgate a Table of Equalized Valuations to be used in the calculation and apportionment of distributions pursuant to the State School Aid Act of 1954. The statute is silent on the methodology used to develop the equalized valuations. The Director, Division of Taxation is empowered to set the criteria and implement methodology for the development of the table. The following premises and standards employed by the director have been upheld, validated or revised by the courts through challenges that have been adjudicated.

REFERENCES:

N.J.S.A. 54:1-35.1.

N.J.S.A. 54:3-17.

603.11 Standards for the Sales Ratio Study

An understanding of the definitions instrumental in assessed value and market value is critical to determine the usability of a sale for the assessment sales ratio study. The premises and standards upon which the Table of Equalized Valuations is based and developed include the following:

The Director's Table of Equalized Valuations is promulgated on or before October 1 in each year

The sales database is developed from all sales that are recorded within a fiscal year, July 1 to June 30, with a deed date that precedes the recording date by no more than six months

All assessments reflect the conditions as of October 1 of the pre-tax year

Assessments must be set by the constitutional and statutory standards. The constitution refers to the same standard of value.

Statutes and subsequent court decisions equate the standard of value of real property as market value and true value. Equating market value with true value provides the set standard for the ratio study. The statutes give the county board of taxation the authority to set the level of assessments in the county at some percentage of true value. Since 1970 all 21 counties have set their level of assessments at 100%

Real property means all lands and improvements thereon and includes personal property affixed to real property

Market value is a synonym for true value or full and fair value and means the most probable price in cash, terms equivalent to cash, or in other precisely revealed terms, at which the appraised property will sell in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self interest assuming neither is under duress

- Selling Price = Market Value = True Value stated in terms of dollars. The sales price must represent the true value of the property for the sale to be considered usable for the assessment sales ratio study
- The ratio study is conducted for a fiscal year, July 1 to June 30, based on the recording date of deeds as they are filed with the county clerk in each county. Assessments are developed on a calendar year, January 1 to December 31. One fiscal year includes 6 months of two calendar years. The additional criterion of the time element is the deed date or the agreement of sale. Only deeds and Agreements of Sale that have been drawn in the six months prior to the beginning of the fiscal year may be considered timely for the ratio study. All assessment data is based on the

circumstances and values set October 1 preceding the filing of the tax list

- The assessment and the sales price must be within the same time frame. The deed date, corresponding sales price, the assessment year, and the assessment must be from the same calendar year
- Relationships of characteristics of property assessed to property sold are critical. The basis for the assessed value and the basis for the sales price, i.e., the numerator and denominator of the fraction which make up the ratio, must measure the same property
- The courts in New Jersey have ruled that one sale is considered a sample for the purpose of developing the Director's Table of Equalized Valuation
- The "willing buyer–willing seller" concept presupposes an informed buyer and an informed seller as part of the definition of market value.

REFERENCES:

1947 Constitution of New Jersey Article VIII-
Section One-Paragraph 1.
N.J.S.A. 43:4-23.
N.J.S.A. 54:1-35.1, 35.3.
N.J.A.C. 18:12-10.2.
Presidential Towers v City of Passaic 6 NJ Tax
406.
Equalization 2-July 30, 1970 – Procedure for
Development and Calculations of the Director's
Table of Equalized Valuations.
Equalization 3-July 30, 1970 - Demonstration -
Director's Table Calculations

603 12 Nonusable Sales for Assessment-Sales Ratio

The Director has set forth in New Jersey Administrative Code
18:12-1 specific categories defining reasons sales are considered

nonusable. The general areas that suggest a sale may be nonusable include, but are not limited to:

- Not within the time frame set for the ratio study
- Not between a willing-seller and willing buyer
- Lacking in comparability between the assessed value and sales price (market value)
- Lacking in the transfer of the entire of bundle of rights

REFERENCES: N.J.A.C. 18:12-1.1

603.13 Application of the Standards for Usable Sales

The Director is a neutral party in the equalization process, a fact that allows local government and taxpayers to rely on the accuracy and integrity of the Director's Table of Equalized Valuations. The authority and weight of the table is recognized by the statutory uses of the table, and the reliance and use of the table to complete property tax procedures even when the use is not required by statute.

REFERENCES:

N.J.S.A. 54:1-35.1.
Kearny Town v Director, Division of Taxation
11 NJ Tax 232.

603.14 Uses of the Director's Table of Equalized Valuations

The statutory uses of the Director's Table of Equalized Valuations include the following:

- A measurement of the wealth of a municipality for the distribution of state school aid
- A measurement for the upper limit of municipal bonded indebtedness
- A measurement for the upper limit of county bonded indebtedness

- A measurement for the upper limit of school district bonded indebtedness
- Calculation of the taxable value of locally assessed personal property used in business
- Component of the formula for calculation of apportionment of the Municipal Purposes Tax Assistance Fund
- Component of the formula for calculating amounts due municipalities in lieu of taxes for certain state-owned properties situated within their borders
- Calculation of state replacement revenues for Class II railroad property
- Component of the formula for the distribution of state library aid
- Component of the New Jersey Urban Aid to Municipalities calculation
- Development of the common level for discrimination tax appeals at the county board of taxation, the tax court and the superior court levels

The non-statutory uses of the Director's Table of Equalized Valuations include, but are not limited to:

- As a basis for the apportionment of county operating budgets in 18 out of 21 counties
- As a basis for apportionment of county library budgets
- As a basis for apportionment of regional school district budgets
- As a basis for apportionment of local health services budgets
- As a component in the calculation of effective tax rates which serve as a basis for comparison of property taxes from municipality to municipality
- As one of the criteria for determining the need for revaluation

- As a basis for calculation of coefficients of deviation, which is also a criterion for determining the need for revaluation
- As a basis for analyzing equity of assessed values on a sector - by - sector or neighborhood - by - neighborhood basis within a taxing district

REFERENCES:

Kearny Town v Director, Division of Taxation
11 NJ Tax 232.

604. Calculating the Director's Table of Equalized Valuations

604.10 Procedure for Calculations Set Forth by the Director

In 1970, the procedure for calculation of the Director's Table of Equalized Valuations was set forth in a memo addressed to all county boards of taxation, all municipal assessors, and all municipal clerks. From 1970 and forward, the current fiscal year sales database was used to calculate the class ratios and the one year weighted ratio and the averaging process were employed to develop the average weighted ratio and the equalized valuation for each municipality. The steps in the memo are explained in the following paragraphs.

REFERENCES:

Equalization 2 – July 30, 1970

LPT Memo: Procedure for Development and Calculations of the Director's Table of Equalized Valuations.

Equalization 3 – July 30, 1970.

Demonstration of the Calculations for the Table of Equalized Valuations.

604.11 Calculation of the True Value for Each Property Class

The database of sales is developed from all the properties sold during the fiscal year, and all sales are categorized by the Division of Taxation as either usable or nonusable. The usable sales are further stratified by property class. In Step I, class ratios are calculated and the true value for each class is developed. The one year weighted ratio is calculated by dividing the total SR-3A value by the total true value.

Step I ONE YEAR WEIGHTED RATIO

The ratios for each class are calculated.

To illustrate:

The class ratios are developed by dividing the total of the assessments for all usable sales in the class by the total of those usable sales prices. The resulting ratio is actually a percent.

Class	No. of Sales	Total Assessed Value	Divided By	Total Sales Price	Equals	Class Ratio
Vacant	5	1,960	/	4,000	=	49.00
Residential	10	150,750	/	300,000	=	50.25
Farm	5	25,250		49,336	=	51.18
Qualified	0	0		0	=	50.25*
Other	5	30,600	/	60,000	=	51.00
TOTAL	25	208,560	0	413,336		*

*The residential ratio is used if any class of property does not have sales from which to develop a ratio and the residential ratio is always used for Qualified (farm) assessed value.

The total SR-3A Valuation is divided by the Total True Value to develop the one year weighted ratio.

Class	1970 SR3-A Valuation	Divided By	Class Ratio	Equals	Property Class True Value
Vacant	125,000	/	49.00	=	255,102
Residential	11,500,000	/	50.25	=	22,885,572
Farm	375,000	/	51.18	=	732,708
Qualified	1,000,000	/	50.25**	=	1,990,050
Other	2,000,000	/	51.00	=	3,921,569
TOTAL	15,000,000				29,785,001

**The residential ratio is used if any class of property does not have sales from which to develop a ratio and the residential ratio is always used for Qualified (farm) assessed value.

1970 SR-3A Valuation	Divided By	Property Class True Value	Equals	District Weighted Ratio
15,000,000	/	29,785,001	=	50.36

604.12 Calculation of the Prior Year Adjusted True Value

The current year true value is averaged with the prior year adjusted true value. The prior year adjusted true value is calculated as follows.

Step II PRIOR YEAR ADJUSTED TRUE VALUE

The prior year adjusted true value is determined by calculating the true value of the prior year added and omitted assessments and summing the prior year aggregate true value and the calculated true value of the added and omitted assessments.

1969 Certified True Value Real Property	1969 Added & Omitted Assessments	1969 Certified District Weighted Ratio	True Value of 1969 Added & Omitted Assessments (Col. 2 / Col 3)	1969 Adjusted True Value (Col 1 + Col 4)
24,000,000	20,000	50.00	40,000	24,040,000

604.13 Calculation of the Average Weighted Ratio

The current year true value is calculated by dividing the SR-3A value by the one year weighted ratio calculated in step one. The current year true value is averaged with the prior year adjusted true value. The current year SR-3A value is then divided by the average true value to calculate the average weighted ratio.

Step III AVERAGE WEIGHTED RATIO

Calculation of the current year true value.

1970 SR-3A Valuation	Divided By	District Weighted Ratio	Equals	CURRENT TRUE VALUE
15,000,000	/	50.36	=	29,785,544

The Current Year True Value is then averaged with the Prior Year Adjusted True Value to obtain the Average True Value.

Current 1970 True Value + 1969 Adjusted True Value Real Property				=	Average 1969 & 1970 True Values
		2			
29,785,544	+	24,040,000			
		2	=	26,912,772	

The Average Weighted Ratio developed in the Director's Table of Equalized Valuations is computed by dividing the Current Year Aggregate Assessed Value (SR-3A Value) by the developed Average True Value:

1970 SR-3A Valuation	Divided By	Average True Value	Equals	1970 District Average Weighted Ratio
15,000,000	/	26,912,772	=	55.74

604.14 Calculation of the Equalized Valuation

A conformed Table of Equalized Valuations is six columns. Column 1 (Aggregate Assessed Value – SR-3A) is divided by Column 2 (Average Weighted Ratio) to arrive at Column 3 (Aggregate True Value of Real Property). The Assessed Value of Class II Railroad Property in Column 4 and the Assessed Value of Personal Property

used in Business in Column 5 are added to the True Value of Real Property in Column 3 to arrive at the Equalized Value of the taxing district.

The following are the calculations that would show on a conformed table based on the information in the 1970 sample of the calculations of the Director's Ratio.

Step IV CALCULATION OF EQUALIZED VALUATION

*At this time the state does not dedicate revenue specifically as railroad replacement revenue, therefore, class II railroad property is not currently part of the equalization process. (Col 4 = 0)

1		2		3		4		5		6
AGG. ASSESSED VALUATION REAL PROP.*		AVE. RATIO ASSESSED TO TRUE VALUE		AGG. TRUE VALUE REAL PROPERTY*		ASSESSED VALUE CLASS II R.R. PROPERTY		ASSESSED VALUE ALL PERS. PROPERTY		EQUALIZED VALUATION
15,000,000	/	55.74	=	26,910,657	+	0	+	266,261	=	27,176,918

REFERENCES:

N.J.S.A. 54:1-35.2
Kearney Town v Director, Division of Taxation
11 NJ Tax 232.

605. Sample Director's Table of Equalized Valuations

605.10 Winterberry County

Winterberry County consists of five taxing districts.

Cedar Town

Holly Borough

Pine Borough

Spruce City

Wood Township

605.11 Ratable Base for Districts in Winterberry County

The ratable base for the Director's Table of Equalized Valuations for the districts in Winterberry County is the SR3A values reported to the Division of Taxation by April 15, 2002.

605.12 Sales Ratio Data Base

The final sales ratio database for Winterberry County is presented as accumulative grantor listings for usable sales and non-usable sales. The sampling period for the 2002 Director's Table included all sales with a recording date of July 1, 2001 to June 30, 2002.

Exhibit 18 - Assessment Sales Ratio - Grantor List Nonusable

Exhibit 19 - Assessment Sales Ratio - Grantor List Usable

605.13 Sample Director's Table of Equalized Valuations

The 2002 Director's Table of Equalized Valuations with calculations for Winterberry County is provided for reference. Each county board of taxation receives a Director's Table of Equalized Valuations showing the computations used to develop the average weighted ratios and the equalized values, and the database of sales used to develop the ratios.

The assessment sales ratio database and the Director's Table of Equalized Valuations are used to illustrate statistics in subsequent

chapters. The ratios from the Director's Table are used in the example of county equalization for tax year 2003.

Exhibit 20 - Director's Table - Nonusable Sales

Exhibit 21 - Director's Table - Usable Sales

Exhibit 22 - Director's Table of Equalized Valuations 2002

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Chapter 7 County Equalization

701. Administration for County Equalization

701.10 Purpose of County Equalization

The purpose of the County Equalization Table is to develop the true value of real property within each municipality. Each municipality is commanded by statute to assess all real property at 100 percent of true value to meet the burden of local taxes. Equalization is the procedure recognized by the legislature that assessments in every municipality are not at 100 percent of true value.

REFERENCES:

N.J.S.A. 54:3-19.

701.11 Role of the County Tax Administrator

The county tax administrator is charged with the responsibility of ascertaining the ratio or percentage of true value of the assessments in each municipality in the county and preparing the county equalization table. The majority of county tax administrators use the ratios promulgated by the Director, Division of Taxation each October 1 for county equalization; however the statutory authority permits a county tax administrator to arrive at an equalization ratio employing a reasonable method. All methods of equalization use sales of real property as a basis for developing a ratio to calculate the true value of each taxing district.

REFERENCES:

N.J.S.A. 54:3-17.

N.J.A.C. 18:12A – 1.3 (j).

Borough of Little Ferry v Bergen County Board of Taxation, 18 NJ 400 (1955).

Passaic v Passaic County Board of Taxation, 18 NJ 371 (1955).

East Windsor Township v Mercer County Board of Taxation, 89 NJ Super. (App. Div. 1965).
County Equalization – 1 January 5, 1982
DAG Letter: Preparation of preliminary equalization table and adoption of final equalization table in accordance with L. 1979, c 499.

701.12 Form and Content of the County Equalization Table

The content of the county equalization table is described by statute and the format of the table is determined by the Director, Division of Taxation. The prescribed format is a component of the New Jersey Property Tax System (section 709).

REFERENCES:

N.J.S.A. 40A:21-11.
N.J.S.A. 54:3-14, 54:3-17.
New Jersey Property Tax System (MOD IV)
Documentation.

701.13 Role of the County Board of Taxation

The county tax administrator shall prepare and submit an equalization table to the county board of taxation on or before March 1 of each year. The equalization table is referred to as the Preliminary Equalization Table until the Table is reviewed and adopted by the county board of taxation.

REFERENCES:

N.J.S.A. 54:3-17.
N.J.A.C. 12A:1.3(j).

701.14 Notification of the Preliminary Equalization Table

Not later than March 1 annually, a copy of the Preliminary Equalization Table is to be mailed to the assessor of each taxing district and to the Director, Division of Taxation, and is also to be posted in the courthouse.

REFERENCES:

N.J.S.A. 54:3-17.
N.J.A.C. 12A:1.3(j)1.
County Equalization – 1 January 5, 1982
DAG Letter: Preparation of preliminary
equalization table and adoption of final
equalization table in accordance with L 1979,
c 499.

701.15 Annual Equalization Meeting

The county board of taxation shall meet annually for the purpose of reviewing the Equalization Table. At the meeting, opportunity for a hearing must be given to assessors and representatives of the governing bodies of the taxing districts within the county. The purpose of the hearing and subsequent deliberations is to finally develop the most accurate ratios and property valuations possible, and reflect them on the equalization table to be promulgated by the county board of taxation. At the hearing a taxing district may object to its own ratio or valuation, and/or to the ratio or valuation fixed for any other taxing district in the county as well. Additionally, at the annual equalization meeting, the data from which the county tax administrator developed municipal ratios must be made available to local assessors and representatives of municipalities, so that they may refute the data and even offer data of their own.

REFERENCES:

N.J.S.A. 54:3-18.
N.J.A.C. 12A:1.3(j) 2 and 4.
County Equalization – 1 January 5, 1982.
DAG Letter: Preparation of preliminary
equalization table and adoption of final
equalization table in accordance with L. 1979,
c.499.

701.16 Additional Equalization Hearings

The county board of taxation is not required to complete its deliberations on the Equalization Table at the annual equalization

meeting and may schedule subsequent hearings. However, the table shall be complete before March 10.

REFERENCES:

N.J.S.A. 54:3-18.
N.J.A.C. 12A:1.3(j)3.
County Equalization – 1 January 5, 1982
DAG Letter: Preparation of preliminary equalization table and adoption of final equalization table in accordance with L 1979, c 499.

701.17 No Increase in Valuations Without Notification

The county board of taxation is not permitted to increase any valuation shown in the Preliminary Equalization Table unless the board extends the opportunity for a hearing on the increase. The board is required to give 3 (three) days notice to the governing body and tax assessor(s) of the taxing district affected by an increase in valuation.

REFERENCES:

N.J.S.A. 54:3-18.
N.J.A.C. 12A:1.3 (j) 4.
County Equalization – 1 January 5, 1982
DAG Letter: Preparation of preliminary equalization table and adoption of final equalization table in accordance with L 1979, c 499.

701.18 Completion Date for County Equalization

The county board of taxation must complete its equalization deliberations before March 10. Certified copies of the Equalization Table as confirmed and promulgated by the county board of taxation are to be transmitted to the Tax Court, the Director, Division of Taxation, and to each taxing district in the county.

REFERENCES:

N.J.S.A. 54:3-18, 54:3-19.
County Equalization – 1 January 5, 1982

DAG Letter: Preparation of preliminary equalization table and adoption of final equalization table in accordance with L 1979, c 499.

701.19 Appeals from the County Equalization Table

Complaints for review of a County Equalization Table must be filed with the Tax court within 45 days after the Table has been promulgated.

REFERENCES:

N.J.S.A. 54:1-35.4.

Rules of the Tax Court 8:4-1(a)(1).

702. County Equalization Ratio

702.10 Methodology for Developing a County Equalization Ratio

The courts have recognized that the statutory language permits the tax administrator to adopt any reasonable method to develop the county equalization ratio. Although the statute is silent on the methodology that must be used by the county tax administrator to ascertain the level of assessment of real property in each municipality, the courts have strongly suggested that counties consult the tables prepared by the Director, Division of Taxation for the apportionment of state school aid. (Chapter 6)

Personal property used in business shall be equalized utilizing the average ratio of assessed to true value of real property, as promulgated by the Director on October 1 of the pretax year, or the county assessment level. (section 704) REFERENCES:

N.J.S.A. 54:3-17.

City of Passaic v Passaic County Board of Taxation, 19 NJ 371 (1955).

City of Perth Amboy v Middlesex County Board of Taxation, 91 NJ Super 305 (1966).

702.11 Measuring the Level of Assessment

The first step in the equalization process is to measure the level of assessments within each municipality. Measuring the level of assessments is accomplished using an assessment sales ratio study. The Division of Taxation administers a fiscal year assessment sales ratio study for the Director's Table of Equalized Valuations promulgated annually. The county board of taxation is required to critically review the data gathered for State school aid purposes in order to develop the most valid equalization table possible.

REFERENCES:

N.J.S.A. 54:3-17.
City of Passaic v Passaic County Board of
Taxation, 19 NJ 371 (1955).
Town of Bloomfield, et als v Essex County
Board of Taxation, Division of Tax Appeals,
May 6, 1957.

702.12 County Equalization Ratio Used for Real Property

The majority of county tax boards use the average weighted ratio promulgated in the Director's Table of Equalized Valuations for county equalization.

When the Director's Ratio is not used, the county tax administrator shall develop a ratio for county equalization. Two other types of ratios that have been used are:

- An unclassified unweighted ratio
- An unclassified weighted ratio

The unweighted ratio gives full weight to the price of a single sale by using a simple averaging process to determine the average ratio. Without regard to property class, the ratios of assessed to true value are summed and then divided by the total number of sales in the sample. A weighted ratio that eliminates the stratification of sales by property class is calculated by dividing the total of the assessments of properties sold by the total of the sales prices of property sold. Underlying data must support any ratio developed by the county tax administrator. The data to support the ratio must be available for review.

REFERENCES:

City of Perth Amboy v Middlesex County Board
of Taxation, 91 NJ Super 305 (1966).
Town of Bloomfield, et als v. Essex County
Board of Taxation, Division of Tax Appeals,
May 6, 1957.

702.13 Impact on Ratio Recognizing a Revaluation or Reassessment

When it is known that the assessments of a district have undergone substantial revision due to the implementation of an approved revaluation or reassessment, and new taxable values are reflected on the tax lists currently filed with the county board of taxation, the county tax administrator must determine the assessment ratio for that district. The ratio developed must recognize and utilize the new ratable base. The ratio reflected in the Director's Table of Equalized Valuations published the preceding October 1 would no longer apply, as assessment figures against which the assessment-sales ratio in the Director's Table were calculated would have changed as a result of the implementation of the revaluation or reassessment.

The time between the filing of the tax list and the finalization of county equalization (two months or less), is not sufficient for a county tax administrator to develop a new ratio for a revalued or reassessed taxing district using a sales study. To overcome the problems attendant with developing a ratio for a revalued or reassessed taxing district, the Division of Taxation developed a methodology entitled the "Page 8 Formula" for use by county tax administrators. Utilization of the Page 8 Formula has been approved and encouraged by the courts of New Jersey, as well as the Division of Taxation.

Exhibit 12 - January District Summary and Table of Aggregates

Exhibit 23 - Page 8 County Equalization Table

Form 11 - Page 8 Formula

REFERENCES:

Township of Willingboro v. Burlington County Board of Taxation, 62 NJ 203 (1973).

Town of Bloomfield, et als v. Essex County Board of Taxation, Division of Tax Appeals, May 6, 1957.

County Equalization 4 – Page 8 Formula.

Revalued and Reassessed Districts and the
County Equalization Table.

702.14 Page 8 Formula Theory

The Page 8 Formula is based upon the assumption that the equalized value of any municipality established on October 1 of each year by the Director, Division of Taxation will continue to be the equalized value of that municipality at the commencement of the following year, except for:

- The value of new construction which has taken place during the prior year
- The value of property that had been mistakenly omitted from the prior year's tax list
- Any loss in ratables from fire and demolition (natural disasters)
- The value of ratables transferred from taxable to exempt status

The mathematical calculations prescribed in the Page 8 Formula provide a county equalization ratio to be used in the first year of the implementation of an approved revaluation or reassessment.

Exhibit 23 - Page 8 County Equalization Table

Form 11 - Page 8 Formula

REFERENCES:

Township of Willingboro v. Burlington County Board of Taxation, 62 NJ 203 (1973).
County Equalization 3 - February 9, 1973
DAG Letter: County equalization ratio following a revaluation.

702.15 Calculation of a Ratio Using the Page 8 Formula

The procedure begins with the true value of the municipality for the preceding year as established on the Director's Table of Equalized Valuations promulgated on the preceding October 1. The true value is then adjusted by:

- Added assessments
- New construction
- Demolitions
- Loss in ratables
- Transfers of property to exempt

to calculate an adjusted true value. The current true value is the total ratable base submitted on the tax list on January 10. Dividing the current true value by the adjusted true value establishes a county equalization ratio with the same properties as the Director's Ratio.

An example of the Page 8 Formula calculations follow.

Data Required to complete form:

District 03 Pine Borough

County 22 Winterberry

Approved revaluation for tax year 2003

New ratable base for tax year 2003	<u>\$93,617,700</u>
Additions	
Added Assessments (2002)	<u>\$ 835,400</u>
Other additions "claimed"	<u>\$ 0</u>
*Transfer from exempt to ratable	<u>\$ 0</u>
Loss of ratables	
*Loss from fire and demolitions	<u>\$ 9,000</u>
Block 42 Lot 7	
*Transferred from ratable to exempt	<u>\$ 96,000</u>
From the Director's Table filed Oct. 1 pre-implementation year	
True Value Col. 3 Director's Table	<u>\$91,734,423</u>
Ratio Oct. 1, 2002	<u>42.00</u>

*The county board of taxation may request this information annually on an "Assessor's Report" filed Jan 10 with the Tax List. There is no promulgated form, however a suggested format is provided.

Exhibit 12 - January District Summary and Table of Aggregates
Form 5 – Assessor's Report

Completed Page 8 Formula for Pine Borough, Winterberry County

District Pine Boro 03 County Winterberry 22 Date January 15, 2003

1) Total or aggregate real property assessments for the new year after the revaluation as shown in Column 1, County Equalization Table. \$ 93,617,700 (A)

2) True value of real property for preceding year from Column 3, Table of Equalized Valuations (School Aid) October 1st. \$ 91,277,857

ADDITIONS

3) True value of assessed ratables on Added* and Omitted Assessment Lists of October 1st, computed as follows:

<u>835,400</u>	÷	<u>42.00%</u>	=	<u>1,989,048</u>
Total Added and Omitted Assessments		Ratio from Table October 1 st		

4) True value of additional assessed ratables other than reported on Added and Omitted Lists (see Paragraph B, Page 6) computed as follows:

<u> </u>	÷	<u>(100%) 1.00</u>	=	<u>0</u>
Assessed ratables of new construction, improvements & exempt transferred to taxable		"Claimed" ratio used by assessor		

5) Enter total of True Values (2) + (3) + (4) = \$ 93,266,905

DEDUCTIONS

6) True Value of loss of assessed ratables (see paragraph C, page 6) Computed as follows:

<u>105,000</u>	÷	<u>42.00%</u>	=	\$ <u>250,000</u>
Total loss in assessed ratables from fire, demolition and taxable transferred to exempt		Ratio from Table October 1 st		

7) Net True Value at beginning of new year: Amount on Line (5) minus (6) \$ 93,016,905 (B)

8) New average ratio from lines (1) and (7)

<u>93,617,700</u>	÷	<u>93,016,905</u>	=	<u>100.65%</u>
(A)		(B)		Ratio

* Before proration

It is appropriate to note here that if the method adopted by the county tax administrator, and later by the county board of taxation, produces a ratio higher than the declared county percentage established by the county board of taxation, the higher ratio so developed is to be used for equalization purposes of real property, subject to appeal. The ratio for real property is not to be reduced to the county percentage level.

Exhibit 23 - Page 8 County Equalization Table

REFERENCES:

N.J.S.A. 54:3-17.

County Equalization 4 – Page 8 Formula.

DAG Letter: Revalued and reassessed districts and the county Equalization Table.

City of Passaic v Passaic County Board of Taxation, 18 NJ 371 (1955).

Kearny v Division of Tax Appeals, 35 NJ 299 (1961).

Township of Maplewood v Essex County Board of Taxation, et al.; 39 NJ Super. 202 (1956).

Township of Willingboro v Burlington County Board of Taxation, 62 NJ 203 (1973).

Clifton and Paterson v. Passaic County Board of Taxation, 85 NJ Super. 437 (1964).

703. Equalization of Real Property

703.10 Aggregate Assessed Value of Real Property

Equalization of real property begins with obtaining the net aggregate assessed value (taxable value of real property) for each municipality. The net aggregate assessed value is the total assessed value of a municipality less, or exclusive of, all partial exemptions and abatements. The source for this information is the district summary from the current year tax list filed by the assessor on January 10. Where an unavoidable delay occurs in the filing of the tax list, the county tax administrators have, as a practical measure, accepted an estimate of the total net taxable value for the Preliminary County Equalization Table, with the correct and accurate total to follow for inclusion in the final County Equalization Table to be promulgated before March 10 of the tax year.

Exhibit 06 - County Equalization Table 2003

REFERENCES:

N.J.S.A. 54:3-17.

703.11 Equalization Ratio for Real Property

This ratio is obtained from the Director's Table of Equalized Valuations promulgated the previous October 1, or may be developed by the county tax administrator in situations where a municipality submits its tax list reflecting values that are the result of a newly completed revaluation or reassessment. The proper procedure then is to calculate a ratio using the "Page 8" methodology. (Paragraph 702.14)

REFERENCES:

N.J.S.A. 54:3-17.

Township of Willingboro v Burlington County Board of Taxation, 62 NJ 203 (1973).

703.12 Equalized Value of Real Property

The equalized value, or "Aggregate True Value", is the mathematical result of dividing the aggregate assessed value of real property in a municipality by the equalization ratio developed for the municipality.

REFERENCES:

City of Passaic v Passaic County Board of Taxation, 18 NJ 371 (1955).

703.13 Amount of Increase or Decrease

The amount by which the aggregate assessed value differs from the equalized value is the amount the taxable ratables of real property for a municipality would have to be raised or lowered to arrive at the true value of real property in the municipality.

REFERENCES:

N.J.S.A. 54:3-17.

704. Equalization of Tangible Personal Property

704.10 Taxable Personal Property Used in Business

The tangible personal property assessed locally includes business property (tangible goods and chattels, excluding inventories) owned by local exchange telephone systems and oil refineries. Every local telephone and exchange system and oil refinery files an annual return with the assessor on or before September 1 of the pretax year.

Form 15 - PT-10 and Instructions

Form 15 - PT-10.1 and Instructions

REFERENCES:

N.J.S.A. 54:3-17.

N.J.S.A. 54:4-2.46 & 2.47.

704.11 Business Personal Property

The tax assessor calculates a taxable assessed value from information contained on each PT-10 and PT-10.1 form received and includes the taxable value he has calculated on his tax list (paragraph 503.11). For equalization, the assessments are taken from the District Summary of the current year's tax list filed with the county board of taxation by the assessor on January 10. Some of the companies subject to business personal property assessment file summary statements directly with the county boards of taxation. The summary reports show the value of personalty owned in the separate municipalities in the county where the company has reported to the local tax assessors on their PT-10 return forms. Although such a summary report is not required by law to be filed by such companies with the county board of taxation, it is useful as a check against figures submitted by individual tax assessors.

REFERENCES:

N.J.S.A. 54:4-27.

704.12 Equalization Ratio for Tangible Personal Property

The statutes provide for the equalization of the assessments on personal property used in business by the Director's Ratio promulgated the preceding October 1 except in the first year following the implementation of a recognized revaluation or reassessment.

REFERENCES:

N.J.S.A. 54:3-17.

N.J.S.A. 54:4-2.47.

704.13 Impact on Ratio Recognizing a Revaluation or Reassessment

In the first year following a revaluation, personal property is equalized by county assessment level.

REFERENCES:

N.J.S.A. 54:3-17.

N.J.S.A. 54:4-2.27.

N.J.S.A. 54:4-2.47.

705. Equalization of Replacement Revenues

705.10 Replacement Revenue to Offset Loss of Revenue

In 1966 following an unsuccessful six year attempt to place the local assessment of business property on an equitable footing, the Legislature abandoned this effort and repealed the provision for local assessment of all business personal property except for telephone equipment (equalized in Column 2). Tax year 1967 served as the transition year and in 1968, to offset the loss of tax revenues to municipalities due to the elimination of the assessment on business personal property, proceeds from four replacement taxes were to be administered and collected by the State and returned to municipalities. Since 1968, replacement revenue has been distributed to municipalities in accordance with a formula established by the Legislature. Beginning with 1977, the amount of revenue distributed to municipalities has been held at the same level in accordance with Legislative enactment.

REFERENCES:

N.J.S.A. 54:4-11D-7.
County Equalization 2-July Aug 1966
LPT News: New Formula for County
Equalization of Personalty.

705.11 Equalization of Replacement Revenue

The methodology consists of computing an “assumed true value” to produce in local property taxes an amount equal to the municipality’s share of the state-administered replacement taxes. The assumed true value is added to the municipality’s net valuation for county tax purposes.

REFERENCES:

N.J.S.A. 54:4-11D-7.
County Equalization 2-July Aug 1966
LPT News: New Formula for County
Equalization of Personalty.

705.12 Certification of Amount of Replacement Revenue

The amount of "Business Personal Property Replacement Revenue Received During Preceding Year" is obtained from the certification showing the amounts of such revenues received by each municipality in the preceding year. Certifications are mailed to each county tax administrator annually by the Director, Division of Taxation. (Since the replacement revenue for each municipality has, by Legislative enactment, remained constant for some years, a prior year equalization table is an immediately available source for figures to be entered in Column 3.)

REFERENCES:

N.J.S.A. 54:11D-7.

705.13 Formula for Equalization of Replacement Revenue

The following steps are used to calculate the assumed "true value" of the replacement revenue.

Capitalize the replacement revenue by dividing the replacement revenue by the preceding year general tax rate

Equalize the capitalized replacement revenues by dividing the capitalized revenue by the preceding year county equalization ratio

REFERENCES:

N.J.S.A. 54:11D-7.

N.J.S.A. 54:11D-9.

705.14 No Appeal or Review

No appeal or review may be taken to the provisions of the amount of replacement revenue except in the case of an arithmetical or typographical error in the calculation of the distribution.

REFERENCES:

N.J.S.A. 54:11D-8.

706. Equalization - Taxes In Default/Liens Unenforceable

706.10 Property Excluded for Apportionment Purposes

The statute provides for the exclusion from a municipality's total ratables for the purposes of apportioning the tax burden "any property except Class II railroad property, and the lien therefore is unenforceable by reason of any order of any State or Federal court." Both components of the statute must be met for the assessment to be excluded. The municipality must show that the taxes in question are "uncollectible" within the meaning of the statute.

REFERENCES:

N.J.S.A. 54:4-49.1.

706.11 Bankruptcy and Taxes

When an entity files a petition for bankruptcy, the rules prohibit certain collection and enforcement proceedings against the debtor. The automatic stay prohibits foreclosure and enforcement of a lien against the property. However, the automatic stay standing alone does not render post-petition taxes uncollectible. A debtor is obligated to remain current on post petition taxes. A municipality may be able to collect unpaid post petition taxes through the applicable bankruptcy provisions. Exclusion of ratables because the lien is in default and unenforceable is applicable only after a municipality has exhausted all available remedies.

REFERENCES:

11 U.S.C. §362 & §507(a)(8).
Bankruptcy 1 – March 24, 1995 DAG letter:
Claims for Reduction in Ratables Due to
Bankruptcy Pursuant to N.J.S.A. 54:4-49.1.

706.12 Record of Property Removed from Equalization

The county board of taxation shall maintain accurate records showing the value of property not included in the total ratables used for the apportioning of county taxes. The record shall also include the amount of taxes annually attributed to the properties excluded. When the lien is removed and the taxes are collected by the taxing district, the amount of county taxes attributed to the property for prior years, as determined by the county board, shall be paid by the taxing district to the county.

REFERENCES:

N.J.S.A. 54:4–49.

N.J.S.A. 54:4–49.1.

Bankruptcy 2 - May 15, 2002

DAG Letter: Method of calculating the additional county taxes owed by the City of Asbury Park now that it has collected a portion of previously uncollectible taxes from certain properties in default.

706.13 Including Taxes Attributable to Liens In Default/Uncollectible

The method by which a municipality pays additional county taxes is the same debit and credit procedure used to adjust a municipality's share of the county tax burden. The municipality receives a debit for the additional county taxes that are owed. The municipality should be debited for only those additional taxes that it has been able to collect.

REFERENCES:

N.J.S.A. 54:4–49.

Bankruptcy 2 - May 15, 2002

DAG Letter: Method of calculating the additional county taxes owed by the City of Asbury Park now that it has collected a portion of previously uncollectible taxes from certain properties in default.

707. Equalization of “In-Lieu” Tax Payments

707.10 In-Lieu Tax Payments Under Five Year Tax Agreements

“In lieu tax payments” made pursuant to five year tax agreements authorized under N.J.S.A. 40A:21-1 (c 441 Laws 1991) are required to be included in the county equalization table. No other “in lieu” tax payments are part of the county equalization process.

REFERENCES:

N.J.S.A. 40A:21-1.

707.11 Reporting Municipal Limited Exemptions/Abatements

Each qualified municipality granting limited exemptions must have a valid authorizing ordinance, and each in lieu tax payment shall be authorized by separate agreement in ordinance form. The properties with approved exemptions and “in lieu” tax payments are recorded in the NJ Property Tax System with the taxable portion shown on the Real Property Tax List, and the exempt portion on the Real Property Exempt List with a specific code. Properties subject to “in lieu” tax payments are extracted from the Exempt Property List with a program identifying them by the specific exempt property list code:

- Part 1 Owner Code -24
- Part 2 General use Code -17
- Part 3 Specific use Code -994

The Exempt List for c 441 provides the assessor and the county tax administrator with the property identification and assessed value of those properties paying “in lieu taxes” authorized by ordinances for each individual limited exemption/abatement agreement. Upon receipt of the Exempt List for c 441, the county tax administrator shall mail Form E/A 4 to the assessor of the municipality.

Completed E/A 4 forms shall be returned to the county tax administrator prior to February 1.

*Exhibit 09 - Chapter 441 - Exempt Property Listing
Form 10 – E/A-4*

REFERENCES:

N.J.S.A. 40A:21-11.

707.12 Report “In Lieu” Tax Payments on the E/A 4 Form

The E/A 4 form is divided into two sections, Part A and Part B. Part A is completed by the assessor and filed with the county tax administrator by February 1 of the tax year. Recorded in Part A are:

- Property identification – block, – lot, - qualifier
- Basis of in lieu tax payment – cost, – gross revenue, – tax phase – in (in the first year of tax phase – in, the amount to be paid is zero percent)
- Payment per agreement – to be paid this current tax year
- Current year assessment from the Exempt List
- Revaluation/reassessment – yes – no

Example of E/A – 4 (1-96) Part A

Form E/A-4 (1-96) -promulgated
Local Property
Division of Taxation

REPORT OF PROPERTY SUBJECT TO
TAX AGREEMENT PURSUANT TO
CHAPTER 441, P.L. 1991(N.J.S.A. 40A:21-1 et seq.)

MUNICIPALITY: SPRUCE CITY COUNTY: WINTERBERRY

Part A (To be completed by assessor and filed with county tax administrator by
February 1st of tax year)

1. Property Identification 2 6 X
 Block Lot Qual.
2. In-lieu of tax payment based on: Cost Gross Revenue X Tax Phase-In
3. Payment, per agreement, to be paid this current tax year \$ 2, 028
4. Current year assessment from Exempt tax list \$ 300,000
5. Does filed tax list reflect revaluation or reassessment? Yes X No

Date 01/10/03 Tax Assessor Robert Scott

Exhibit 24 – E/A 4 Form - Spruce City 2003

REFERENCES:

N.J.S.A. 40A-21-11.

707.13 Calculating the Aggregate Assessed Value to be Equalized

Part B of the E/A 4 form provides the method to calculate an assessment based on percentage relationship of the “in- lieu” tax payment to the actual tax payment had the limited exemption/abatement not been granted.

The current year assessment from the Exempt List must be divided by the Director’s Ratio (if ratio exceeds 100% use 100) or the ratio developed for a revalued or reassessed district to develop the true value. The tax rate is then adjusted: Prior year general tax rate times the Director’s October 1st ratio and expressed as a decimal.

- Calculate the tax without the agreement = adjusted true value times adjusted tax rate.

- Determine the percentage of in-lieu of payments to tax that would otherwise be due = current year payment divided by calculated tax.
- Calculate the aggregate assessed value to be included in County Equalization = current year assessment from the Exempt List times percentage of in-lieu of payments to tax that would otherwise be due.

The aggregate assessed value to be included in the county equalization process must then be divided by the municipality's county equalization ratio. The result is then recorded in Column 5 of the county equalization table. This figure must be added to the equalized value for that municipality.

Example E/A - 4 form – Part B

Part B (To be completed by county tax administrator)

6a.	If <u>yes</u> is indicated on line 5, enter 100%	<u> </u> %
6b.	If <u>no</u> is indicated, enter Director's 10/1 ratio (Use 100% for ratio above 100)	<u>73.85</u> %
7.	Adjust true value: (line 4 ÷ line 6a Or 6b)	<u>406,229</u>
8.	Adjusted tax rate:	
	Prior year general tax rate	<u>1.690 per hundred</u>
	Director's 10/1 ratio × <u>73.85</u>	<u>.01248</u> Express as Decimal
9.	Calculated tax without tax agreement (line 7 x line 8)	<u>5.070</u>
10.	Percentage of in-lieu of payments to tax that would otherwise be due (Line 3 \$ <u>2,028</u> ÷ line 9 \$ <u>5,070</u>)	<u>40</u> %
11.	Amount to be included in municipality's Aggregate Assessed Value on County Equalization Table (Line 4 \$ <u>300,000</u> x line 10 <u>.40</u>)	<u>\$120,000</u> *
	Date <u>01/31/03</u>	County Tax Administrator <u>Thomas J Reilly</u>

*Note: The aggregate assessed value must be equalized before it is entered in column 5 of the equalization table.

Exhibit 24 – E/A 4 Form - Spruce City 2003

REFERENCES:

N.J.S.A. 40A-21-11.

707.14 Equalized Calculated Assessed Value Included in Column 5

The amount to be included in the municipality's aggregate assessed value is calculated on line 11 of the E/A 4 form. That amount is then equalized and recorded in column 5 of the county equalization table.

For example:

Line 11 shows the assessed value	\$120,000
And the County Equalization Ratio is	73.85
Equalized Value Included in Column 5	\$162,492

Exhibit 06 - Winterberry County Equalization Table 2003

REFERENCES:

N.J.S.A. 40A:21-1.

708. Construction of the County Equalization Table

708.10 Format of the County Equalization Table

The County Equalization Table is comprised of 20 columns (including the column showing names of the taxing districts). The columns are grouped under five sections. Each section deals with separate types of property or revenues to be equalized and included in the equalization process.

Exhibit 06 - Winterberry County Equalization Table 2003

REFERENCES:

N.J.S.A. 54:3-17.

708.11 Real Property - Section 1

Section 1 is formatted into four columns. Recorded in the columns is the following information:

Column 1 (a)	Aggregate Assessed Value
Column 1 (b)	Ratio to True Value
Column 1 (c)	Aggregate True Value
Column 1 (d)	Amount of Increase or Decrease

Column 1 (a), "Aggregate Assessed Value (Taxable Value)", of the County Equalization Table is provided for listing the net aggregate assessed value for each respective municipality in the county. The source for this information is the current year tax list filed by the assessor on January 10.

Column 1 (b), "Real Property Ratio of Aggregate Assessed to Aggregate True Value", of the County Equalization Table is provided for showing each municipality's ratio of assessed to true value. This ratio is obtained from the Director's Table of Equalized Valuations promulgated the previous October 1, or may be developed by the county tax administrator.

Column 1 (c), "Aggregate True Value", reflects the mathematical result of dividing the aggregate assessed value of real property in a municipality in Column 1 (a) by the equalization ratio developed for the municipality shown in Column 1(b), to arrive at the Aggregate True Value of real property in the municipality recorded in Column 1 (c).

Column 1 (d), "Amount by which Column 1(a) should be increased or decreased to correspond to Column 1(c)", shows the difference between the aggregate assessed value for a municipality and the aggregate true value, or the amount the taxable ratables of real property for a municipality would have to be raised or lowered to arrive at the true value of real property in the municipality.

Summary of Calculations for Section 1:

$$\begin{array}{lclcl} \text{Col 1 (a)} & \div & \text{Col 1 (b)} & = & \text{Col 1 (c)} \\ \text{Col 1 (c)} & - & \text{Col 1(a)} & = & \text{Col 1(d)} \end{array}$$

Example of Calculations for Section 1:

1 Real Property Exclusive of Class II Railroad Property				
Taxing Districts	1a Aggregate Assessed Value	1b Real Property Ratio of Aggregate Assessed to Aggregate True Value	1c Aggregate True Value Col.1(a)/ Col. 1(b)	1d Amount By Which Col.1(a) Should Be Increased Decreased to Col. 1(c)
CEDAR TOWN	276,622,900	97.78	282,903,354	6,280,454
HOLLY BORO	58,672,800	67.48	86,948,429	28,275,629
PINE BORO	38,871,700	42.00	92,551,667	53,679,967
SPRUCE CITY	166,148,200	73.85	224,980,636	58,832,436
WOOD TWP	54,441,200	78.00	69,796,410	15,355,210
Totals	594,756,800		757,180,497	162,423,697

REFERENCES:

N.J.S.A. 54:3-17.

708.12 Tangible Personal Property Used in Business – Section 2

Section 2 - Machinery, Implements, Equipment and all other

Taxable Personal Property is formatted into five columns.

Recorded in the columns is the following information:

Column 2 (a)	Aggregate Assessed Value (Taxable Value)
Column 2 (b)	Taxable Percentage Level – The lower of the County Percentage Level or the Percentage of the Pre-Tax Year's School Aid District Ratio – (<u>N.J.S.A. 54:1-35.2</u>)
Column 2 (c)	Aggregate True Value
Column 2 (d)	Aggregate Equalized Valuation
Column 2 (e)	Amount by which Col 2 (a) should be Increased or Decreased to Correspond to Col 2 (d)

Column 2 (a), "Aggregate Assessed Value (Taxable Value)", of the County Equalization Table is provided to record entry of the aggregate assessed value for locally assessed business personalty for each respective municipality.

Column 2 (b), "Taxable Percentage Level - The Lower of the County Percentage Level or the Pre-Tax Year's School Aid Ratio - (N.J.S.A. 54:1-35.2)" reflects the pretax year's district school aid ratio or the county percentage level, whichever is lower. In the case of a revalued or reassessed taxing district where the ratio exceeds the county percentage level, the county percentage level is entered in this column.

Column 2 (c), "Aggregate True Value", shows the result of dividing the aggregate assessed value of locally assessed business personalty (Column 2 (a)) by the ratio entered for the municipality in Column 2 (b), to arrive at the true value of the personalty.

Column 2 (d), "Aggregate Equalized Valuation", shows the aggregate equalized valuation of locally assessed business personalty that is developed by multiplying the aggregate true value (Column 2 (c)) by the taxable value percentage (Column 2 (b)).

This calculation effectively returns the "Aggregate Equalized Valuation" (Column 2 (d)) to the same dollar amount shown in Column 2 (a), the "Aggregate Assessed Value."

Column 2 (e), "Amount by which Column 2 (a) Should Be Increased or Decreased to Correspond to Column 2 (d)", calls for entry of the amount by which the aggregate assessed valuation must be increased to reach the aggregate equalized value of business personal property. The required calculations called for to develop the aggregate equalized value of business personal property undoes what was done in Columns 2 (a) through 2 (c). The end result is the Aggregate Equalized Valuation of business personalty is the same taxable amount reported for each municipality. Thus there is no entry that may be made in Column 2 (e), "Amount by which Column 2 (a) Should Be Increased or Decreased to Correspond to Column 2 (d)", other than a zero or a dash.

Summary of Calculations for Section 2:

Col 2 (a)	÷	Col 2 (b)	=	Col 2 (c)
Col 2 (c)	x	Col 2 (a)	=	Col 2 (d)
Col 2 (d)	–	Col 2 (a)	=	Col 2 (e)

Example of Calculations for Section 2:

2 Machinery, Implements, Equipment and all Other Taxable Personal Property Used in Business of Telephone, Telegraph & Messenger Systems Companies					
Taxing Districts	2a Aggregate Assessed Value	2b Taxable Percentage Level (The Lower of The County Percentage Level or the the Pre-Tax Year's School Aid District Ratio (N.J.S.A.54:1-35.2)	2c Aggregate True Value Col.1(a) / Col. 1(b)	2d Aggregate Equalized Valuation (Col.2(c) * Col. 2(b)	2e Amount by Which Col. 2(a) should be Increased or Decreased to 0
CEDAR TOWN	56,432	97.78	57,713	56,432	0
HOLLY BORO	39,853	67.48	59,059	39,853	0
PINE BORO	37,561	42.00	89,431	37,561	0
SPRUCE CITY	223,371	73.85	302,466	223,371	0
WOOD TWP	1,031,225	78.00	1,322,083	1,031,225	0
Totals	1,388,442		1,830,752	1,388,442	

REFERENCES:

N.J.S.A. 54:4-2.46 & 2.47.

708.13 Replacement Revenues - Section 3

Section 3 – Equalization of Replacement Revenues Under P.L.

1966 c. 135 as Amended is formatted into five columns. Recorded in the columns is the following information:

- Column 3 (a) Business Personal Property Replacement Revenue Received During Preceding Year (P.L. 1966 c. 135 as amended)
 - Column 3 (b) Preceding Year General Tax Rate
 - Column 3 (c) Capitalization of Replacement Revenues in Col. 3 (a) per c. 135 P.L. 1966
 - Column 3(d) Real Property Ratio of Aggregate Assessed Value to Aggregate True Value (Same as preceding year County Equalization Table Col. 1 (b) (P.L. 1971 c. 32)
 - Column 3 (e) "Assumed Equalized Value" of Amount in Col. 3 (c).
- The amount to be entered in Column 3 (a), "Business Personal Property Replacement Revenue Received During Preceding Year", is obtained from a certification showing the amounts of such

revenues received by each municipality in the preceding year. This certification is mailed annually in December by the Director, Division of Taxation to each county tax administrator. Since the replacement revenue for each municipality has by legislative enactment remained constant for some years, an immediately available source for figures to be entered in Column 3 (a), is Column 3 (a) of the preceding year's county equalization table. Column 3 (b), "Preceding Year General Tax Rate", is provided for entry of the general tax rate for the year immediately prior to the year for which the current county equalization table is being developed. The preceding year's general tax rate may be obtained from Column 7 of the preceding year's abstract of ratables.

Column 3 (c), "Capitalization of Replacement Revenues in Col. 3 (a)" reflects the result of capitalizing the replacement revenues for each municipality into a constructed taxable (or assessed) value. Capitalizing the replacement revenues into an assumed taxable or assessed value is accomplished by dividing the amount of replacement revenue received by each municipality as shown in Column 3 (a) by the municipality's general tax rate as shown in Column 3 (b).

Column 3 (d), "Real Property Ratio of Aggregate Assessed Value to Aggregate True Value" (Same as preceding year county equalization table Column 1 (b)), is provided for entry of the real property ratio for the preceding year for each municipality. The ratio to be entered is to be obtained from the preceding year's final county equalization table, Column 1 (b).

Column 3 (e), "Assumed Equalized Value of Amount in Col. 3 (c)", shows the Assumed Equalized Value of the capitalized assessed value of the replacement revenues. The figures in this column are derived for each municipality by dividing the capitalized

assessed value of replacement revenue for each municipality
(Column 3 (c)) by the preceding year's county equalization ratio
(Column 3 (d)) for that municipality.

Summary of Calculations for Section 3:

$$\begin{array}{lclclcl} \text{Col 3 (a)} & \div & \text{Col 3 (b)} & = & \text{Col 3 (c)} \\ \text{Col 3 (c)} & \div & \text{Col 3 (d)} & = & \text{Col 3 (e)} \end{array}$$

Example of Calculations for Section 3

3 Equalization of Replacement Revenues Under P.L.1966 c.135 as amended					
Taxing Districts	3a Business Personal Property Replacement Revenue Received During Preceding Year (P.L. 1966 c.135)	3b Preceding Year General Tax Rate	3c Capitalization of Replacement Revenues in Col. 3(a) / Col. 3(b)	3d Real Property Ratio Agg. Assessed Value to Agg. True Value Same as Preceding Year County Equalization Table	3e Assumed Equalized Value Amount in Col. 3(c) / Col. 3(d)
CEDAR TOWN	235.93	1.030	22,906	65.86	34,780
HOLLY BORO	2,567.20	2.530	101,470	83.50	121,521
PINE BORO	223,317.00	6.695	3,335,579	43.26	7,710,538
SPRUCE CITY	4,803.50	1.690	284,231	88.03	322,879
WOOD TWP	24,098.78	2.160	1,115,684	82.39	1,354,150
Totals	255,022		4,859,870		9,543,869

REFERENCES:

N.J.S.A. 54:4-11D – 7.

708.14 Taxes are in Default/Liens Unenforceable - Section 4

Section 4 is formatted into three columns. Recorded in the columns is the following information:

Column 4 (a) Aggregate Assessed Value (Taxable Value)

Column 4 (b) Real Property Ratio of Aggregate Assessed Value to True Value (same as Col 1 (b))

Column 4 (c) Aggregate True Value

Column 4 (a), "Aggregate Assessed Value", shows the assessed value in each municipality of any real property, exclusive of Class II railroad property, upon which property taxes are in default and liens upon such property are unenforceable. The assessed values of such properties are reported to the county tax administrator by the tax collector of any municipality having such real property.

Column 4 (b), "Real Property Ratio of Aggregate Assessed to Aggregate True Value", provides space for entry of the affected municipality's assessment sales ratio. The property ratio may be obtained from Column 1 (b) of the current county equalization table.

Column 4 (c), "Aggregate True Value", reflects the equalized value of real property upon which taxes are in default and liens are unenforceable, and is developed by dividing the aggregate assessed value of such property in Column 4 (a) by the ratio shown in Column 4 (b). The figure shown in Column 4 (c) for any municipality is to be deducted from the equalized value for that municipality.

Summary of Calculations for Section 4:

Col 4 (a) $\div$ Col 4 (b) = Col 4 (c)

Example of calculations for Section 4

4 Deduct True Value of Real Property Exclusive of Class II Railroad Property Where the Taxes are in Default and Liens Unenforceable (Chapter 168, laws 1974)			
Taxing Districts	4a Aggregate Assessed Value	4b Taxable Percentage Level (The Lower of The County Percentage Level or the the Pre-Tax Year's School Aid District Ratio) (N.J.S.A.54:1-35.2)	4c Aggregate True Value Col.1(a) / Col. 1(b)
CEDAR TOWN	0	97.78	0
HOLLY BORO	0	67.48	0
PINE BORO	0	42.00	0
SPRUCE CITY	0	73.85	0
WOOD TWP	0	78.00	0
Totals	0		0

REFERENCES:

N.J.S.A. 54:4-49.1.

708.15 In Lieu Tax Payments - Section 5

Section 5 – Equalized Value of Assumed Value of In-Lieu Tax Payment made Under PL 1991 c. 441 is a single column. The percentage relationship of the in-lieu tax payment to the property tax, had the exemption/abatement not been granted, must be applied to the exempted value of the property, to determine the reduced valuation of the property to be included in county equalization (Column 5) during the term of the agreement. The aggregate assessed value calculated on the E/A 4 Form must be divided by the municipality's county equalization ratio. The result is then recorded in Column 5 of the county equalization table. This figure must be added to the equalized value for that municipality.

Recorded in the column is the following information:

Section 5 Equalized Value of In-Lieu Tax Payment

Example of calculations of Column 5: The \$120,000 from the E/A 4 Form ÷ equalization ratio .7385 from the Director's Table= 162,492 of equalized value recorded in Column 5.

Example of Calculations for Section 5

Taxing Districts	5 C.441 In Lieu True Value
CEDAR TOWN	0
HOLLY BORO	0
PINE BORO	0
SPRUCE CITY	162,492.00
WOOD TWP	0
Totals	

REFERENCES:

N.J.S.A. 40A:21-1.

708.16 Amount Taxable Ratables Increase or Decrease - Section 6

Column 6 –Net Amount of calculations

Column 6, the final column of the County Equalization Table, summarizes the effect the preceding five principal columns have on the net taxable ratables of a municipality to bring the ratables to a true or equalized value.

Summary of calculations

Col. 1 (d) plus (+) Col 2 (e) plus (+) Col 3 (e)

minus (-) Col 4 (c) plus (+) Col 5 equals (=) Col 6

Example of calculations for Section 6

Taxing Districts	6
	Net Amount of Calculations (Col. 1(d)+ Col. 2(e)+ Col. 3(e)- Col. 4(c)+ Col. 5)
CEDAR TOWN	6,315,234.04
HOLLY BORO	28,397,150.55
PINE BORO	61,390,504.79
SPRUCE CITY	59,317,807.86
WOOD TWP	16,709,360.35
Totals	172,130,058

REFERENCES:

N.J.S.A. 54:3-17.

708.17 County Equalization to the Abstract of Ratables

The figure developed and entered in Column 6 is generally a plus amount, which means the ratables of the municipality must be increased to produce the municipality's equalized value.

Occasionally a minus figure might be developed for a municipality in Column 6. This most commonly occurs in a year in which a revaluation has been placed in effect on the tax list for the municipality.

For each municipality on the County Equalization Table:

- If the calculation shown in Column 6 is a plus figure, transfer the figure to Column 10 (b) of the abstract of ratables as it is being developed for that particular year.
- If the calculation shown in Column 6 is a minus figure, transfer that figure to Column 10 (a) of the abstract of ratables as it is being developed for that particular year.

The County Equalization Table represents the final product of the efforts of the county tax administrator and the county board of taxation to arrive at the true worth of taxable property in each

municipality within their jurisdiction. The results shown in Column 6 of the equalization table are carried to the abstract of ratables. The final calculations shown on the abstract of ratables (Column 11) form the basis for apportionment of the various shared budgets (county, county library, local health services, county open space, joint and consolidated school districts and county vocational school) in which a municipality might participate.

REFERENCES:

N.J.S.A. 54:3-17.

N.J.S.A. 54:4-52.

708.18 Impact of Revaluation or Reassessment

The equalization table is constructed in the same manner following a recognized revaluation or reassessment. However, Column 1(b), "Ratio to True Value", should reflect the ratio developed using the Page 8 formula and Column 2 (b), "Taxable Percentage Level – The lower of the County Percentage Level or the Percentage of the Pre-Tax Year's School Aid District Ratio – (N.J.S.A. 54:1-35.2)", should reflect the county percentage level.

A County Equalization Table for Winterberry County is shown as Exhibit 23. Pine Boro is shown using revaluation figures and a page 8 formula.

Exhibit 12 - January District Summary and Table of Aggregates

Exhibit 23 - Page 8 County Equalization Table

REFERENCES:

N.J.S.A. 54:3-17.

709. Data Processing and County Equalization

709.10 Format of the County Equalization Table

The county equalization program in the NJ Property Tax System extracts specific information from the cycle file and allows the input of the additional information used in calculating the county equalization table. Initial use of the system requires the input of certain information that is then carried for subsequent use. The table is in the columnar format described in section 708.

Exhibit 06 - Winterberry County Equalization Table 2003

REFERENCES:

N.J.S.A. 54:3-17.
NJ Property Tax System (MOD IV)
Documentation

709.11 Information Extracted from the Cycle File

Existing data on the cycle file for county equalization that is extracted includes:

Section	Column	Information
1	a	Aggregate Assessed Value of Real Property
2	a	Aggregate Assessed Value of Tangible Personal Property

REFERENCES:

NJ Property Tax System (MOD IV)
Documentation

709.12 Additional Information Entered

The program accepts ratio and additional information. Specific information that is input includes:

Section	Column	Information
1	b	Equalization Ratio Real Property Current Year
2	b	Equalization Ratio Personal Property Current Year

3	a	*Business Personal Property Replacement Revenue
3	b	*Prior Year General Tax Rate
3	d	*Prior Year Equalization Ratio
4	a	Taxes in Default and Uncollectible
5		Equalized Value of In-Lieu Tax Payments (40A:21-11c)

* Not required if the prior year county equalization table and the abstract of ratables were created using the NJ Property Tax System.

REFERENCES:

NJ Property Tax System (MOD IV)
Documentation

709.13 Calculated Information

After editing the above data for validity, the program will calculate the remaining columns of the Equalization Table.

Section	Column	Information
1	c	Aggregate True Value of Real Property
1	d	Amount of Increase or Decrease for Real Property
2	c	Aggregate True Value of Personal Property
2	d	Equalized Value of Personal Property
2	e	Amount of Increase or Decrease for Personal Property
3	c	Capitalization of Replacement Revenue
3	e	Assumed Equalized Value of Replacement Revenue
4	c	Aggregate True Value Where Taxes Are in Default & Uncollectible
6		Net Amount of Calculations to be transferred to Col 10 (a) or (b) of the abstract of ratables

REFERENCES:

NJ Property Tax System (MOD IV)
Documentation

709.14 Footnotes

Footnote descriptions are not stored on the cycle file and must be entered for each equalization table process. The following notations are used:

Footnote Code	Explanation
R	Current Year Values reflect a Revaluation
r	Current Year Values reflect a Reassessment

The code letter appears to the right of the district name. The footnote appears only once and simply states: Revaluation or Reassessment

Since the aggregate assessed value recorded in Column 1(a) is exclusive of limited exemptions and abatements, the limited exemptions and abatements information must be recorded in a footnote. The footnote code "E" will appear to the right of the district name and the footnote provides the district name, a list of the limited exemptions and abatements by type, and the total assessed value of each type.

Footnote Code	Explanation
E	Special Exemptions – used for all limited and exemption codes noted on a tax list

The explanation showing the applicable following limited and exemption codes will then appear in the footnote:

Code	Explanation
E	Fire Suppression System
F	Fallout Shelter
P	Pollution Control
W	Water Supply
G	Commercial/Industrial Exemption
I	Dwelling Exemption
J	Dwelling Abatement
K	New Dwelling Conversion Exemption
L	New Dwelling Conversion Abatement
N	Multiple Dwelling Exemption
O	Multiple Dwelling Abatement

U Urban Enterprise Zone Residential Abatement

REFERENCES:

NJ Property Tax System (MOD IV)
Documentation

Chapter 8 Valuation and Assessments

801. Statutory Authority

801.10 Authority to Secure Uniform Taxable Values

The statutory authority of county boards of taxation includes the responsibility to “secure the taxation of all property in the county at its taxable value as prescribed by law ...”. To comply with equalization, the boards are to view and inspect assessed property and make revisions and corrections after inspections. The tax boards, through the tax administrator, supervise municipal assessors. The assessor’s statutory duties include determining the taxable value of real property as of October 1 of each year, with the completion and filing of the assessment list by January 10 annually. Assessors are charged with the statutory duty to place added assessments and omitted assessments on property. Additionally, the statutes provide for the Director, Division of Taxation to investigate and reassess property for the purpose of securing uniform taxable valuation of property in accordance with the law. All three levels of government, the state, the county, and the municipality are given statutory authority to assess real property.

REFERENCES:

N.J.S.A. 54:1-26.

N.J.S.A. 54:3-13 & 15.

N.J.S.A. 54:4-35.

801.11 Order of Jurisdictional Authority

Following the chain of command for jurisdictional governmental authority allows all three levels of government to fulfill their purpose in an orderly manner. The municipal assessor, under the supervision of the county board of taxation, determines the

assessed value of property in the municipality and records the assessments on the tax list. The tax list is filed with the county board of taxation, where the board exercises their power to “review, revise and correct” before certification of the list. The Director, Division of Taxation exercises an administrative oversight function, interacting when required by statute. Equalization and review of the uniformity of the assessments in each taxing district is ascertained annually, based on ratios developed from the state administered assessment sales ratio database. The database is developed through a cooperative effort coordinated among all three levels of government. The development of the assessment sales ratio database for the Director’s Table of Equalized Valuations is discussed in Chapter 6 of this handbook. The judicial review of the of assessment uniformity is measured in the judgments issued by the county board of taxation and the tax court with the application of relief using Chapter 123, PL of 1973. Appeals and judgments are discussed in Chapter 11 of this handbook.

REFERENCES:

N.J.A.C. 18:12A generally.

801.12 Assessment Changes Permitted

Certain assessment changes are required by statute and may be made based on the authority given to the assessor. Changes in value due to any of the following may be made:

- Corrections due to clerical, typographical, transposition, physical descriptive, or mathematical errors
- Added assessments (section 810)
- Omitted assessments (section 810)
- Omitted added assessments (section 810)
- Exemptions
- Demolitions

- Governmental imposed restrictions
- Approvals granted by a planning board and/or a zoning board
- Approved revaluation and reassessment (sections 807 & 808)
- Site contamination
- Property remediation such as removal of contaminated soil
- Disasters or casualties such as storms, cyclone, tornado, earthquake, fire, flood, hurricane, vandalism
- Qualified farmland
- Subdivisions
- Mergers
- Tax appeals and judicial decisions
- Settlement agreements

If an assessor has made a determination that would result in a change in value for any reason not enumerated above, the change must be implemented under an approved compliance plan.

REFERENCES:

N.J.A.C. 18:12A-1.14.

802. Statistics and Standards of Uniformity

802.10 Statutory Standard for Assessments of Real Property

The Constitution and the Statutes of New Jersey require real property to be assessed at true value under general laws and uniform rules. The assessor is to determine the full and fair value of each parcel of real property if it were to sell at a fair and bona fide sale by private contract on October 1 next preceding the date on which the assessor shall complete the assessment list.

REFERENCES:

New Jersey Constitution Article VIII Par. 1
N.J.S.A. 54:4-23.

802.11 Measuring the Level of Assessments

The uniform standard for assessments is 100% of true value which equals market value. This standard has been adopted for every county by the respective county board of taxation. The result of applying the uniform standard to properties sold to measure in each municipality is the ratio promulgated by the Director, Division of Taxation annually on October 1 (Chapter 6). A fifteen percent (15%) deviation from true value is the standard used to determine the need for assessment revision. When it is necessary to revise assessments to bring the level of assessments into compliance with the standard, there are three accepted programs used to implement revisions. Revaluation, reassessment and implementation of a compliance plan may, with authorization, be used to revise assessments.

REFERENCES:

N.J.S.A. 54:1-35.35
N.J.A.C. 18:12A-1.14(b)v.

802.12 Measuring the Uniformity of Assessments

Uniformity of assessments is measured through statistical analysis and evaluation of the assessment sales ratio database of usable sales developed for measuring the level of assessments in the municipality. Calculating the central tendency about the mean for the database as a whole or stratified along with other criteria determines the need to revise the assessments in a municipality.

REFERENCES:

N.J.A.C. 18:12A–1.14(b)1.

803. Statistical Indicators of Inequalities

803.10 Introduction

The three measures of central tendency are the mean, the median and the mode, defined as follows:

- Mean – the average
- Median – the midpoint of the array
- Mode – the ratio that repeats most often

Statistics to measure the level of uniformity can be calculated about both the mean and the median. In New Jersey the statistics used to evaluate the uniformity of assessments in a taxing district are generally calculated about the mean. A general coefficient of deviation, stratified coefficient of deviation, and segmented coefficient of deviation all calculated about the mean are the accepted statistics used to measure uniformity. The accepted deviation is less than fifteen percent (15%). A deviation of greater than fifteen percent (15%) denotes a lack of uniformity. The Division of Taxation annually publishes the coefficients of deviation calculated from the usable sales database for the Director's Table of Equalized Valuations. Consideration should be given to the size of the sample when evaluating statistical result used to determine the need for a revaluation.

REFERENCES:

N.J.A.C. 18:12A–1.14.

803.11 General Coefficient of Deviation

The general coefficient of deviation is an average deviation from the average assessment ratio, expressed as a percentage of the average assessment ratio for each taxing district for all properties included in the "usable sales" database of a sampling period. It is a measure of variation in assessment-sales ratios of all properties

sampled without regard to property class, property size, or any other property characteristic. A ratio of greater than 15 percent (15%) generally indicates a lack of uniformity among assessments.

Exhibit 25 - Coefficient of Deviation - General - Holly Boro

REFERENCES:

N.J.A.C. 18:12A–1.14(b)1i.

803.12 Stratified Coefficient of Deviation

The stratified coefficient of deviation is an average deviation of assessment ratios for all usable sales of each property class from the average assessment ratio for the class. It provides a measure of assessment uniformity for properties within each class, but provides no insight into comparability of assessment levels as among property classes. A ratio of greater than 15 percent (15%) generally indicates a lack of uniformity of assessments within each property class.

Exhibit 26 - Coefficient of Deviation - Stratified - Holly Boro

REFERENCES:

N.J.A.C. 18:12A–1.14(b)1ii.

803.13 Segmented Coefficient of Deviation

The segmented coefficient of deviation is an average deviation of assessment ratios for all "usable sales" of each property class from the average assessment ratio for all properties of all classes, expressed as a percentage of the average assessment ratio for all properties of all classes. It provides a measure of uniformity, or lack thereof, for each property class compared to all other property classes. A ratio of greater than fifteen percent (15%) generally indicates a lack of uniformity of assessments of one property class against the whole.

Exhibit 27 - Coefficient of Deviation - Segmented - Holly Boro

REFERENCES:

N.J.A.C. 18:12A–1.14(b)iii.

803.14 Assessment-Sales Ratios

The assessment-sales ratio database is collected and compiled in the equalization program for the distribution of State School aid; the same database may be analyzed and evaluated to determine the need to revise assessments. A continual decline of assessment-sales ratios in a district from the percentage level of taxable value established by a county board of taxation is an indication of an increase in the market value of property in the municipality. However, a declining ratio does not provide any insight into the level of uniformity of assessment; nor does it indicate a lack of uniform assessments, in and of itself.

The database of usable sales used to calculate the Director's Ratio is provided to the county board of taxation and the assessor of the municipality. The sales are arrayed by ratio from the lowest to the highest. A wide divergence of ratios as opposed to a clustering of ratios at a common level would be indicative of a lack of uniformity in assessments.

Exhibit 21 - Director's Table - Usable Sales

REFERENCES:

N.J.A.C. 18:12A-1.14(b)1v.

N.J.A.C. 18:12A-1.14(b)1vi.

803.15 Class Weighted Ratios

Using the database developed for the Director's Table of Equalized Valuations, the weighted ratio of a property class is found by dividing total ratables of property class by the total true value of that property class. Uniformity between the property classes is indicated when the class weighted ratios are in conformity with each other. Wide variances in class weighted ratios are an indication of a lack of uniformity in assessments between property classes.

Exhibit 22 - Director's Table of Equalized Valuations 2002

REFERENCES:

N.J.A.C. 18:12A–1.14(b)1vii.

803.16 District Weighted Ratio

Using the Director's Table of Equalized Valuations, the district weighted average ratio is found by adding the total ratables for each of the four property classes and dividing the sum by the total true value for all classes of real property. The district weighted ratio is shown at the conclusion of step I. A district weighted ratio, based on usable sales for the most recent sample period, is indicative of compliance with the adopted percentage level of assessment established by a county board of taxation.

Exhibit 22 - Director's Table of Equalized Valuations 2002

REFERENCES:

N.J.A.C. 18:12A–1.14(b)1viii.

804. Additional Indicators Statistical of Inequalities

804.10 Other measures of Uniformity

In NJ, the standards for measuring uniformity are generally calculated about the mean developed from the array of assessment sales ratio data gathered for the promulgation of the Director's Table of Equalized Valuations. (see Chapter 6 and section 803) Additional statistics may be developed from the same sample of assessment sales ratio data. Other statistics include but are not limited to a:

- Coefficient of Dispersion
- Coefficient of Variation
- Standard Deviation
- Price Related Differential

REFERENCE:

N.J.A.C. 18:12A-1.14
Gludemans, Robert J. IAAO Mass Appraisal of Real Property.1999.

804.11 Coefficient of Dispersion

The coefficient of dispersion is measured from the median ratio when the assessment sales ratios are arranged from lowest to highest. Calculate the absolute deviation of each ratio from the median ratio. Sum the absolute values of the deviations calculate and divide the sum by the numbers of ratios. Divide the average deviation by the median ratio and multiply the result by 100 to express the coefficient of dispersion as a percentage.

A coefficient of dispersion of less than 15 generally indicates appraisal uniformity.

REFERENCE:

Gloudemans, Robert J. IAAO Mass Appraisal of Real Property.1999.

804.12 Coefficient of Variation

The coefficient of variation is the standard deviation about the mean expressed as a percentage. Array the ratios developed from the assessed value divided by the sales price from lowest to highest. Calculate the mean ratio. Subtract the mean from each ratio and square the results. Sum the squared results and divide by the sample size less one (1) and find the square root of the result. Multiply the calculated square root to develop the coefficient of variation.

REFERENCE:

Gloudemans, Robert J. IAAO Mass Appraisal of Real Property.1999.

804.13 Price Related Differential

The price related differential shows the assessment progressivity or regressivity. The price related differential is calculated by dividing the mean ratio of a data set (the sum of assessment sales ratios developed by the number in the sample) by the weighted mean (calculated by dividing the total assessed value of the properties in the data set by the total sales prices of the properties in the data set). A price related differential close to 1.00 generally shows no bias. A price related differential under 1.00 shows progressive assessments with high value properties over appraised and a price related differential over 1.00 shows regressive assessments with high value properties under appraised.

REFERENCE:

Gloudemans, Robert J. IAAO Mass Appraisal of Real Property.1999.

805. Reasons for Assessment Inequities

805.10 Zoning Changes

The need for assessment revisions may be indicated following zoning changes that affect value in part or all of a taxing district. Changes in use may substantially increase or decrease the value of property. Stratifying the assessment sales database, developed subsequent to zoning changes by neighborhoods, and zoning may delineate the areas that need to be adjusted.

REFERENCES

N.J.A.C. 18:12A-1.14(b)1ix.

805.11 Lack of Adequate Records

A lack of adequate records (such as property record cards electronic and/or hardcopy) that creates assessment inequities must be remedied. The inequities would be apparent in the assessment sales ratio study, along with follow up investigation by the county board of taxation and/or the Division of Taxation.

REFERENCES:

N.J.A.C. 18:12A-1.14(b)1x.

805.12 Lack of Information to Update Assessment Records

The absence of information relating to changes made to improvements, such as failure of property owners to secure building permits, or failure to furnish copies of building permits to an assessor, are contributing factors resulting in a lack of uniform assessments.

REFERENCES:

N.J.S.A. 54:63.1 to 63.3.

N.J.S.A. 54:63.12 to 63.15.

N.J.S.A. 54:63.31.

N.J.A.C. 5:23-4.5.

805.13 Frequency of Assessment Adjustments

When analyzing the statistics developed to evaluate uniformity to determine the need for a revaluation, the county board of taxation should consider the time lapse from the previous revaluation. A lapse of ten (10) years or more can be a factor in the evaluation process when determining the need to order a revaluation.

REFERENCES:

N.J.A.C. 18:12A-1.14 1xi.

805.14 Revenue Lost Due to Appeals

The amount of revenue a municipality loses due to assessment reductions in tax appeal judgments may indicate the need for a revaluation.

REFERENCES:

N.J.A.C. 18:12A-1.14 1xii.

805.15 Market Appreciation and Neighborhood Changes

The real estate market is a reflection of the principals of supply and demand. Properties in a municipality do not all appreciate at the same level. Demand is based on the preference of buyers while supply is based on production. The market is always changing. The assessment sales ratio database provides a picture of the action occurring in the real estate market over a twelve-month period. If the assessment – sales ratio database is stratified by neighborhoods, the statistics will show the areas of change.

REFERENCES:

N.J.A.C. 18:12A-1.14.

806. Correction of Assessment Inequities

806.10 Correcting Assessment Inequities

Assessment inequities are one indication of the need for revaluation or reassessment. Failure by a municipality to take corrective action on its own initiative necessitates an order from the county board of taxation for revaluation.

Except for changes referenced in paragraph 801.12, all other changes should be implemented under an approved plan.

Each county board of taxation should adopt standards for ordering revaluations. The standards promulgated by the Director, Division of Taxation are in N.J.A.C. 18:12A-1.14. County boards of taxation may find it necessary to apply additional standards.

The terms "revaluation program" and "reassessment program" were, at one time, used interchangeably. However, these terms have taken on separate meanings, and the actions of the county board of taxation with regard to each action are different. Both of these assessment programs seek the same goal: an equitable distribution of the tax burden within a taxing district by appraising each individual parcel of real property according to its true value, and assessing it based upon such value.

If the inequities are limited to certain areas, an assessor may choose to implement a compliance plan. The total of all changes in assessments as a result of the implementation of a compliance plan must not exceed twenty - five percent (25%) of the line items in the municipality.

A revaluation or any program undertaken to update values, when the county board of taxation orders the program, may be financed with special emergency appropriations. The specifics for authorizing emergency appropriations are found in

N.J.S.A. 40A:4-53. Questions should be directed to the Bureau of Financial Assistance at (609) 292-4806.

Exhibit 28 - Standards for ordering revaluations - Winterberry County
REFERENCES:

N.J.S.A. 54:1-35.35 et seq.
N.J.A.C. 18:12A-1.14(i).

806.11 Revaluation Program

A revaluation program is the mass appraisal of all real property in a taxing district, carried out by an outside professional revaluation firm approved by the Division of Taxation. A revaluation may be ordered by the county board of taxation or may be initiated by a municipality. A revaluation program includes a contract between the outside firm and the municipality. A contract between the municipality and a revaluation firm must be approved by the Director, Division of Taxation and the county tax administrator must be afforded the opportunity to review and comment on the contract. (section 807)

REFERENCES:

N.J.S.A. 54:1-35.35.
N.J.A.C. 18:12-4.
N.J.A.C. 18:12A-1.14.

806.12 Reassessment Program

A reassessment program is also the mass appraisal program of all real property in a taxing district. Rather than being conducted by an appraisal firm under contract with the municipality, the reassessment program is carried out under the direct supervision of the tax assessor. A reassessment program is subject to the approval of the county board of taxation and the Director, Division of Taxation. (section 808)

REFERENCES:

N.J.A.C. 18:12A-1.14.

806.13 Compliance Plan

A Compliance Plan is a voluntary action that allows for the correction of assessment inequities as long as the corrections implemented do not exceed more than 25% of the line items. Changed made under a Compliance Plan can bring both over-assessed properties and under-assessed properties to a uniform taxable value. The Compliance Plan requires notification to the mayor and municipal governing body, and the approval of both the county board of taxation and the Division of Taxation before implementation. (section 809)

REFERENCES:

N.J.S.A. 54:4-23.

N.J.A.C. 18:12A-1.14(i).

807. Revaluation Programs

807.10 Scope of a Revaluation

A revaluation program is a contracted program undertaken by a municipality for the appraisal of all the real property within a taxing district. The contract is between a municipality and a revaluation firm. The standard of value sought is the “full and fair” market value of the property as of October 1 next preceding the tax year of implementation. Interior and exterior inspections of 100 % of the properties are required. No less than three attempts shall be made to gain entry to each property.

The qualifying statistics used to evaluate the completion of a revaluation are:

- 80% of the line items are reviewed
- At minimum, 50% of the line items are revised

REFERENCES:

N.J.S.A. 54:4-2.25.
N.J.A.C. 18:12-4.
N.J.A.C. 18:12A – 1.14(b)(d)-(h).
Atlantic City v Atlantic County Board of
Taxation, 2 NJ Tax 20 (1980).

807.11 Notification of a Voluntary Revaluation

When a taxing district, by its own volition proposes to revalue real property within its boundaries, it must notify the assessor and the county board of taxation in writing. Written approval of the revaluation contract must be obtained from the Director, Division of Taxation, as required by law.

Upon approval of a revaluation contract by the Director, Division of Taxation, the assessor must complete, and submit to the county tax administrator, a plan and schedule of work within 30 days prior to the actual undertaking of the revaluation.

Form 18 - Revaluation Compliance Report

Form 21 - Application For Reassessment

REFERENCES:

N.J.S.A. 54:1-35.35.

N.J.S.A. 54:4-23.

N.J.A.C. 18:12A-1.14(a).

807.12 Plan and Schedule of Work for a Voluntary Revaluation

The plan of work and revaluation progress reports shall be submitted on Form POW/RSR. The plan and progress reports shall include the same information that is included for an ordered revaluation.

Form 20a-e - Plan of Work Revaluation Status Report (POW/RSR)

REFERENCES:

N.J.A.C. 18:12A-1.14(d)(e).

807.13 Ordering a Revaluation

When a county board of taxation determines that it is necessary to order a taxing district to revalue its real property, the board must submit the proposed order and accompanying justification to the Director, Division of Taxation for approval. The Board must utilize standard criteria when they consider a proposal to order a taxing district to carry out a revaluation. The standard reasons for assessment inequities are listed in sections 802, 803, and 804. The results of the board's findings with respect to the standard criteria, as well as any other basis for issuing a revaluation order must be attached to the proposed order when it is submitted to the Director, Division of Taxation for approval.

Displaying the facts and data used to determine the need for ordering revaluation in summary for allows for a comparative review. Some information that should be reviewed includes:

- Date of last revaluation
- Date of last reassessment

- Total number of line items
- Total number of line items in each property class
- Percentage of each type of line item against the whole
- Total ratables
- Total ratables in each property class
- Percentage of each class ratable against the whole
- The past 3 or 4 years of Coefficients
- General
- Stratified
- Segmented
- Number of each sales used stratified by property class
- Director's Ratio
- District weighted Ratio
- Class weighted ratio

Upon approval of the order by the Director, Division of Taxation, the board must take appropriate action to implement the order.

Exhibit 29 - Revaluation Order - Pine Borough, Winterberry County

Exhibit 56 - Summary Statistics for Revaluation Order

REFERENCES:

N.J.A.C. 18:12A-1.14(b).

Revaluation – Reassessment 3 – October 10, 1989 DAG Letter: Procedure for Ordering Municipal – Wide Revaluations.

Essex County Board of Taxation v. Town of Belleville et als, 92 NJ Super. 258.

807.14 Municipal Notification of Revaluation Order

Upon receipt of approval to order a revaluation, the county board of taxation must notify the municipality. A copy of the fully signed executed revaluation order should be submitted to the clerk of the municipality with a cover letter submitted by certified mail, return receipt requested. A copy of the same should be sent to the

assessor. The proper procedure for challenging the revaluation order should also be included.

REFERENCES:

N.J.S.A. 54:1-35.36.
Rules of the Tax Court R8:4-1(2).
Revaluation – Reassessment 3 – October 10, 1989
DAG Letter: Procedure for Ordering
Municipal – Wide Revaluations

807.15 Challenging an Order for Revaluation

To challenge the order for revaluation, an appeal must be filed with the clerk/administrator of the tax court within 45 days of the notice date of the order.

REFERENCES:

Rules of the Tax Court 8:4-1(2).

807.16 Assessor's Procedures Following a Revaluation Order

Within 30 days of receipt of an order for revaluation, the assessor of the municipality shall submit to the county tax administrator a written plan to demonstrate compliance with the terms of the revaluation order. A Revaluation Compliance form has been issued by the Director, Division of Taxation for reporting the plan and actions necessary to undertake a revaluation. The form shall be updated and submitted the first of each month until an approved contract is obtained from the Director, Division of the Division of Taxation.

Form 18 - Revaluation Compliance Report

REFERENCES:

N.J.A.C. 18:12-1.14(b)2.

807.17 Revaluation Compliance Report Form (6-90)

The Revaluation Compliance Report form is a listing of tasks that have to be accomplished before a revaluation program can begin. The municipality must have an approved, current tax map before a

contract will be approved. Additionally, the municipality must draft bid specifications and draft and approve a bonding ordinance before awarding the revaluation contract. After the municipality chooses a revaluation firm and awards a contract, the contract must be submitted to the Director, Division of Taxation for approval. Every revaluation contract must be approved and signed by the Director, Division of Taxation before work can commence.

REFERENCES:

N.J.A.C. 18:12A–(b)2.
Revaluation – Reassessment 2 – November
29, 1989 DAG Letter: Up to Date Tax Map.

807.18 County Tax Board Review of Revaluation Contracts

Every executed revaluation contract must be approved by the Director, Division of Taxation, and both the contract and the revaluation firm must meet standards set forth in regulation by the Director. A revaluation contract is subject to review by the county tax administrator. To facilitate the review, a copy of the revaluation contract is forwarded by the Director to the county tax administrator. The administrator must submit recommendations and comments to the Director within two weeks from the date specified in a notice by the Director. If an administrator fails to respond within the prescribed period, the Director will proceed with review without the administrator's comments, and indicate approval or disapproval of the contract as provided by law.

REFERENCES:

N.J.S.A. 54:1-35.35.
N.J.A.C. 18:12-4.
N.J.A.C. 18:12A-1.14(h).
Rules of the Tax Court R8:4-1(2).

807.19 Procedure After Approval of a Contract for Revaluation

Within 30 days of the approval of a contract for revaluation, a plan of work must be developed and submitted to the county tax administrator. A Revaluation/Reassessment Report Plan of Work/Status Report form (POW/RSR) has been issued by the Director, Division of Taxation for preparing a revaluation/reassessment plan of work and for reporting the status of the revaluation/reassessment. The form allows both the county tax administrator and the assessor to review the progress of the revaluation. A revaluation POW should be developed jointly by the tax assessor and the project manager of the revaluation firm. Most of the functions that are typically performed during a revaluation/reassessment are listed on the form. In circumstances where an assessor needs to add a function not listed, a blank form may be used. After the plan of work has been filed, a status report must be prepared and submitted by the assessor to the county tax administrator every 30 days until the project is complete. The municipality is to facilitate the performance of the revaluation firm by providing an up-to-date tax map, letters of introduction, current mailing addresses, and informational letters. The project is complete when the tax list has been filed with the county board of taxation.

Form 20a-e - Plan of Work Revaluation Status Report

REFERENCES:

N.J.S.A. 54:3-16.

N.J.A.C. 18:12-4.

N.J.A.C. 18:12A -1.14(d)(e).

807.20 Extending the Deadline for Completion of a Revaluation

The Director, Division of Taxation is authorized to extend the deadline for completion of a revaluation. The completion date is included as a requirement in the revaluation contract. A request to

extend the deadline for completion of a revaluation should be submitted by the county board of taxation along with supportable data.

REFERENCES:

N.J.S.A. 54:3-16.
N.J.S.A. 54:1-26.
N.J.S.A. 54:1-35.35 & 35.36.
Revaluation–Reassessment 5 - November 16, 1986 DAG Letter: Authority of the Director to extend the deadline for finalizing a municipal revaluation program.

807.21 Completion of a Revaluation

The results of a revaluation are submitted on the tax list filed by the assessor on January 10 following the completion of the revaluation process. The county board of taxation then completes a review of the tax list before county equalization.

REFERENCES:

N.J.S.A. 54:4-35.
N.J.A.C. 18:12-4.

807.22 Recognizing the Revaluation in County Equalization

The Page 8 Formula is used to develop a county equalization ratio for the first year after the implementation of an approved revaluation program. (paragraphs 702.14 – 702.16).

REFERENCES:

Township of Willingboro v Burlington County Board of Taxation, 62 NJ 203 (1973).
Town of Bloomfield, et als v Essex County Board of Taxation, Division of Tax Appeals, May 6, 1957.

807.23 Recognizing a Revaluation in the Director's Ratio

The database of usable sales is adjusted for the first year of implementation of a recognized revaluation or reassessment. The non-usable category 27 is applied to the usable sales database by

the Division of Taxation. Application of non-usable category 27 eliminates all the sales occurring within the sampling period prior to the change in the assessments that resulted from a recognized revaluation or reassessment in the first year that it is placed on the tax list.

REFERENCES:

N.J.A.C. 18:12-1.1.

808. Reassessment Program

808.10 Scope of a Reassessment Program

To be recognized as a reassessment or revaluation the minimum requirement is to review 80% of the line items and to revise 50% of the line items.

A reassessment program includes an analysis of all recent sales of real property occurring within a taxing district, including:

- A comparison of sales with the assessed values of the properties sold
- An identification of real property value trends occurring within the taxing district
- A review of all real property values, parcel by parcel, within a taxing district
- A review and revision of all unit land values, with revisions placed on a land value map as well as on individual property record cards
- Gathering of pertinent income data and utilization of such data where applicable
- Testing of the State developed cost conversion factors and if necessary development of local cost conversion factors, for application of these factors to improvements contained in the taxing district, with adjustments reflected on individual property record cards
- A review and adjustment of depreciation and obsolescence factors with changes reflected on individual property record cards
- A reconciliation and revised true value developed for each property, the revised true value to be noted on the property record card for each property

- Carrying forward revised taxable values to the tax list for the year in which the reassessment will become effective.
- Notification to taxpayers, by the assessor, of the revised values developed for their properties, with an opportunity for taxpayer review, is considered good practice.

Reassessments are taxing district-wide in scope.

Many assessors find a need to hire additional personnel to assist in the fieldwork for the implementation of a reassessment; however, the assessor manages the reassessment project and is responsible for the completion of the project. (see paragraph 808.11)

REFERENCES:

N.J.A.C. 18:12A-1.14(c).
Atlantic City v Atlantic County Board of
Taxation. 2 NJ Tax 30.

808.11 Application for a Reassessment Program

When an assessor proposes to revise and update his assessment list, he must submit an application to the county board of taxation on form “Application for Reassessment” (AFR June, 90) as prescribed by the Director. The county board of taxation shall review the application within 30 days of its submission and forward a copy to the Director, Division of Taxation with a recommendation of approval or disapproval. In case of a recommendation of disapproval, the Director shall be advised of the reason within 30 days of receipt of the application and the board’s recommendation.

- Section III Hybrid Reassessment must be checked if the assessor wishes to employ staff not on the municipal payroll. If the box for “Hybrid” is checked, a copy of the proposal contract must be attached to the AFR form. The contract is subject to review and approval by the Director, Division of Taxation.

The Director shall advise the county tax administrator of his determination as to whether the assessor may proceed with the reassessment program. In the case of disapproval, the Director shall specify the reason for his determination.

Form 21 - Application For Reassessment

REFERENCES:

N.J.A.C. 18:12a-1.14(c).

808.12 Procedure Following Approval for a Reassessment

The assessor of a district that has received approval of an application to perform a reassessment shall submit a plan of work to the county tax administrator within 30 days of such approval. The plan of work and reassessment progress report shall be completed on form POW/RSR as prescribed by the Director, Division of Taxation.

The Plan of Work/Status Report should include the following information:

- A listing of all major activities and functions to be performed during the course of the reassessment;
- The overall anticipated starting and completion date of each listed activity or function;
- The breakdown of units, portions or percentage of work activities or functions that are targeted to be started and completed during each month of the reassessment program;
- The breakdown of units, portions or percentage of work activities or functions actually completed during the month;
- Any revision or change in schedule from the previously submitted Plan of Work or Progress Reports.

After the Plan of Work has been filed, a status report (using the same form) must be prepared and submitted by the assessor to the county tax administrator every 30 days until the project is complete.

The project is complete when the tax list has been filed with the county board of taxation.

Form 20a-e - Plan of Work Revaluation Status Report

REFERENCES:

N.J.A.C. 18:12A-1.14(d).

808.13 Hybrid Reassessment Using Non-Municipal Employees

When an assessor engages the services of an outside appraisal firm or individual to assist in performing fieldwork and/or revising all or a portion of the properties situated within the municipality, it is regarded as a Hybrid Reassessment. The contract for services must be submitted with the AFR form. The contract is subject to the review and approval of the Director, Division of Taxation.

REFERENCES:

N.J.S.A. 54:1-35.35.

N.J.S.A. 54:1-35.36.

N.J.S.A. 54:4-23.

Revaluation – Reassessment 4 - November 19, 1986 DAG Letter: Whether the utilization of an outside revaluation firm to assist in the reassessment of a municipality requires compliance with the standards applicable to the implementation of revaluation, M81-4977

808.14 Completion of a Reassessment

The results of a revaluation are submitted on the tax list filed by the assessor on January 10 following the completion of the reassessment process. The county board of taxation then completes a review of the tax list before county equalization. The qualifying statistics used to evaluate the completion of a revaluation are:

- 80% of the line items are reviewed
- At minimum, 50% of the line items are revised

REFERENCES:

N.J.S.A. 54:4-35.

808.15 Recognizing the Reassessment in County Equalization

The Page 8 Formula is used to develop a county equalization ratio for the first year after the implementation of an approved reassessment program. (paragraphs 702.14 – 702.15).

REFERENCES:

Township of Willingboro v. Burlington County Board of Taxation, 62 NJ 203 (1973).

808.16 Recognizing a Reassessment in the Director's Ratio

The database of usable sales is adjusted for the first year of implementation of a recognized revaluation or reassessment. The non-usable category 27 is applied to the usable sales database by the Division of Taxation. Application of non-usable category 27 eliminates all the sales occurring within the sampling period prior to the change in the assessments that resulted from a recognized revaluation or reassessment in the first year that it is placed on the tax list.

REFERENCES:

N.J.A.C. 18:12–1.1.

809. Compliance Plan

809.10 Scope of a Compliance Plan

A compliance plan involves changes to no more than 25% of the line items in a municipality. The approval for use of a compliance plan is restricted by the following statistics. As of October 1 of the pretax year the municipality must have a:

- Director's Ratio not less than 75% (.7500)
- General Coefficient of Deviation not greater than 15% (.15)

The application to implement assessment changes using a compliance plan includes an analysis of all recent sales of real property occurring within a taxing district, including a comparison of sales with the assessed values of the properties sold, identification of real property value trends occurring within the taxing district and a review of all real property values, parcel by parcel, within a taxing district. If the value changes necessary to bring about uniformity involve fewer than 25% of the line items; the assessor may submit a compliance plan to the Division of Taxation and the county board of taxation for approval to make the changes. However the changes are strictly limited to no more than 25% of the line items in the municipality.

REFERENCES:

N.J.S.A. 54:4-23.

N.J.A.C. 18:12A-1.14(i).

809.11 Notification of Need for Assessment Maintenance

When an assessor determines the need for assessment maintenance, which can be accomplished using a compliance plan, the assessor must notify the mayor, the municipal governing body, the county board of taxation, the county tax administrator and the Division of Taxation of his intent to implement changes.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)1.

809.12 Application and Deadline for a Compliance Plan

A Compliance Plan form has been promulgated by the Division of Taxation. The form is updated annually. Completed Form CP and all supporting documentation must be submitted by November 1 to the county board of taxation and the Division of Taxation, simultaneously, for their approval.

Form 22 - Compliance Plan

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.13 Extension of the November 1 Deadline

For good cause shown, the November 1 deadline may be extended by the Director, Division of Taxation. However, no deadline may be extended beyond December 31 of the pretax year.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.14 Approval of a Compliance Plan

Both the county board of taxation and the Division of Taxation have 45 days from the receipt of the compliance plan to approve or disapprove the submitted plan. If either entity denies the compliance plan, the proposed action cannot be undertaken by the assessor.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.15 Failure to Respond Within the 45 Day Period

Failure of the county board of taxation or the Division of Taxation to respond to the submitted compliance plan within the 45 day period is deemed to be an approval. However approvals must be given

from both entities for the assessor to proceed with the assessment changes.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.16 Criteria Used to Evaluate a Compliance Plan

The following criteria are to be considered by the county board of taxation and the Division of Taxation in determining whether to approve a compliance plan application:

- Director's Ratio should be greater than 75%
- General Coefficient of Deviation should be less than 15%
- Neighborhoods with average weighted ratios in the common level range should not be adjusted unless the coefficient of deviation is over 15 %
- Changes cannot exceed 25% of the line items

The criteria stated above may be relaxed by the county board of taxation or the Division of Taxation if the circumstances are warranted and documented by the assessor. Uniform standards must be applied when selecting areas in the municipality that need to be adjusted.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.17 Request to Change More Than 25% of the Line Items

Under extraordinary circumstances, a municipality may request to change a greater number of line items than the accepted 25%. Extraordinary circumstances may include, but are not limited to, natural disasters.

REFERENCES:

N.J.A.C. 18:12A–1.14(i)2.

809.18 Completion of a Compliance Plan

The results of assessment changes implemented through a compliance plan approval are submitted on the tax list filed by the assessor on January 10 following the completion of the compliance plan process. The county board of taxation then completes a review of the tax list before county equalization.

REFERENCES:

N.J.S.A. 54:3-15.

809.19 No Recognition in Equalization of Assessment Changes

There is NO recognition in the county equalization process of the assessment changes implemented with compliance plan approval. The Director's ratio from the preceding October 1 or a county equalization ratio developed by the county tax administrator and approved by the county board of taxation is used for county equalization purposes. The Page 8 Formula is NOT utilized for county equalization following the implementation of assessment changes made as a result of an approved compliance plan.

REFERENCES:

Atlantic City v Atlantic County Board of Taxation 2 NJ Tax 30.

809.20 No Recognition in the Director's Ratio of Assessment Changes

Non-usable category 27 specifically limits the elimination of sales due to a change in assessment practices to those changes implemented through an approved revaluation or reassessment. Non-usable category 27 is NOT applicable for assessment changes made under approvals to implement a compliance plan.

REFERENCES:

N.J.A.C. 18:12A-1.14(i).

810. Assessment Changes Permitted by Statute

810.10 Purpose of the Added Assessment Law

The purpose of the added assessment law is to tax real property that becomes taxable during the year following the regular assessment date of October 1 of the pre tax year. If there were no such law, many properties would escape taxation for a period of several months until the next regular assessment date arrived.

The added assessment law covers two situations:

- Structural changes - New structures, additions to existing structures, and improvements of existing structures are taxable under the added assessment law if they are completed during the year.

A structure is considered completed when it is ready for the purpose for which it was intended. This does not mean that the structure actually must be in use; it does not have to have a certificate of occupancy; it is taxable when it is ready for use.

New construction or structural changes which qualify for limited exemptions and abatements under N.J.S.A. 40A: 21-1 are subject to the added assessment law. New construction and structural changes to exempt property should be carefully researched to determine the applicability of the added assessment law. (New construction or structural changes which qualify for limited exemptions and abatements under N.J.S.A. 4-3.139 as UEZ residential abatements are NOT subject to the added assessment law). The added assessment list also accommodates the following:

- Property that was formerly exempt - All real property which ceases during the year to be exempt is taxable under the added and omitted assessment laws.

A sale or lease to a non-exempt owner, change in use, or any other occurrence during the year which alters the basis upon which the exemption was granted, may make the property subject to the added assessment law. Exempt property which ceases to be exempt becomes taxable the first of the month following the change and is recorded on the added assessment list.

Added Assessment Lists are filed with the county board of taxation on or before October 1 of the tax year.

REFERENCES:

N.J.S.A. 54:4-63.1 to 54:4-63.3.

N.J.S.A. 54:4-63.26 to 54:4-63.30.

Added and Omitted Assessments – 2

September 17, 1996 DAG Letter 96-0127:

Whether certain added or omitted assessments may be used in the Township of Livingston.

Certification 2 -September 20, 1988

DAG Letter: Timely Certification of Added and Omitted Tax Lists.

American Hydro Power Partners v City of Clifton 11 NJ Tax 12

810.11 Purpose of the Omitted Assessment Law

The purpose of the omitted assessment law is to provide for the taxation of real and personal property that, through error, has been omitted from assessment. The statutes provide two methods for levying an omitted assessment:

- The regular omitted assessment procedure is initiated with a complaint filed with the county board of taxation. The omitted assessment is imposed following a hearing with a judgment issued by the tax board.
- The alternate omitted assessment procedure enables the assessor to provide for the taxation of property that, through error, has been omitted from assessment. The assessor places the assessment on the property, enters the assessment in the NJ Property Tax System, and sends the

owner a certified letter advising him that an omitted assessment has been placed against his property. The property owner may appeal after the receipt of the tax bill. The regular omitted assessment procedure shall be used for the assessment and collection of rollback taxes due under the Farmland Assessment Act (paragraph 810.13). Omitted Assessment Lists are filed with the county board of taxation on or before October 1 of the tax year.

REFERENCES:

N.J.S.A. 54:4-23.9, 54:4-63.13, 54:4-63.31.
N.J.A.C. 18:15-7.6, 18:15-7.7, 18:15-7.10.
Added and Omitted Assessments – 2
September 17, 1996 DAG Letter 96-0127:
Whether certain added or omitted assessments may be used in the Township of Livingston.

810.12 Purpose of the Omitted Added Assessment Procedure

The Omitted Added Assessment Procedure may be implemented using either the Omitted Assessment Procedure - Regular Method, (Paragraph 810.11) or the Omitted Assessment Procedure - Alternate Method (Paragraph 810.11). However, an omitted added assessment may only be placed against a property for the year in which the improvement occurred.

Omitted Added Assessment Lists are filed with the county board of taxation on or before October 1 of the tax year.

REFERENCES:

Added and Omitted Assessments – 2
September 17, 1996 DAG Letter 96-0127:
Whether certain added or omitted assessments may be used in the Township of Livingston.
Appeal of the New York State Realty & Terminal Co., 21 NJ 90 (1956), 121 A.2d 21.

810.13 Omitted Assessment - Farmland Rollback Assessment

When land which has been in agricultural and horticultural use and has been valued and assessed under provisions of the Farmland Assessment Act changes to a use other than agricultural or horticultural, it is subject to additional taxes known as "roll-back taxes". The purpose of roll-back taxes is to recapture some of the tax that would have been paid upon the subject land if it had been taxed on the same basis as all other property. Roll-back taxes are levied under regular omitted assessment procedures. Any land which fails to continue to meet the criteria for qualifications under the Farmland Assessment Act is subject to roll-back taxes.

Roll-back taxes may be assessed for the current year (the year of the change) and the two years immediately preceding, if the land was assessed as qualified under the Farmland Assessment Act.

Omitted Assessment List for Farmland Rollback are filed on October 1 of the tax year next succeeding the judgment issued.

REFERENCES:

N.J.S.A. 54:4-23.8.

N.J.A.C. 18:15-7.1, 18:15-12.1.

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Chapter 9 Budgets and Tax Rates

901. Budgets – Tax Rates

901.10 Budgets Supported by Property Tax

The local property tax is a residual tax that supports the four local governmental units, the county, municipality, school district and special district. Each governmental unit develops a budget, deducts from the budgeted needs all anticipated revenue and the remaining amount (residual) is raised by property tax. Budgets are reviewed and approved by an oversight agency. The Department of Community Affairs and the Department of Education are the oversight agencies for budget approvals. After each budget is approved, certified, and transmitted to the county board of taxation, a tax rate can be calculated.

In each municipality the sum of the value of taxable real property and the value of locally assessed business personal property is the ratable base that is used to support local property tax.

Each municipality has a general tax rate that is the sum of several component rates. A municipal general tax rate includes all the applicable rate components from three local governmental units; the county, municipal and school budget. A municipality may also have one or more special district tax rates. Special district tax rates are not a component of the general tax rate. They are calculated and reported separately.

REFERENCES:

NJ State Constitution Article VIII Section 1
Paragraph 1.
N.J.S.A. 54:4-41.
N.J.S.A. 54:4-2.44.
N.J.S.A. 54:4-23.

901.11 Tax Rate

A tax rate expresses the relationship between the levy, the amount to be raised by taxation, and the ratable base, the total assessed value of taxable property for a county or municipality. The county board of taxation calculates a tax rate component by dividing the certified budget by the aggregate assessed value of a municipality after applying applicable debits and credits.

In a basic example:

Total amount to be raised by property taxation = \$22,000,000

District aggregate assessed valuation = \$500,000,000

Budget / Assessed Valuation = Tax Rate

$\$22,000,000 \div \$500,000,000 = .0440$

In accordance with New Jersey law, tax rates are expressed as a rate per \$100 of assessed valuation. In the example above, the tax rate per \$100 of assessed valuation would be

$.0440 \times 100 = \$4.40$ or \$4.40 per \$100 of assessed value.

The amount of tax owed by an individual property is calculated by multiplying the assessed value of the property times the tax rate expressed as a decimal. The tax owed on a property assessed at \$60,000 in a municipality with a tax rate of \$4.40 per hundred would be calculated as follows:

$\$60,000 \text{ assessed value} \times .0440 \text{ (tax rate expressed as a decimal)} = \$2,640.$

It is the responsibility of the county board of taxation to issue and certify tax rates. (see paragraph 1007.15)

Form 41 Notice of Tax Rate - Suggested Form

REFERENCES:

N.J.S.A. 54:4-48, 54:4-52.

901.12 Components of the General Tax Rate

One general tax rate is issued for each municipality in a county. A general tax rate includes a rate developed from an apportioned share of a county budget(s), school budget(s), and municipal budget(s).

Based on budget amounts certified by the Department of Community Affairs, apportioned county budgets may include the following:

- County budget – cash basis
- County library budget – cash basis or resolution stating a rate
- County local health service – cash basis or a resolution stating a rate
- County open space tax – cash basis or a resolution stating a rate

Based on budget amounts certified by the Department of Education and/or transmitted from the school board secretary, rates are developed for each municipality participating in each of the following:

- Joint school district budget - apportioned
- Consolidated school budget - apportioned
- District school budget
- Local school – part of the municipal budget

Based on budget amounts certified by the Department of Education and the equalized values promulgated by the Director, Division of Taxation, rates are developed for each municipality participating in each of the following:

- Regional school district budget

Budgets for joint, consolidated and regional school districts are shown in one column on the abstract of ratables.

Based on budget amounts certified by Department of Community Affairs, separate rates are developed for each of the following:

- Municipal budget (fiscal municipalities see section 1011)
- Municipal open space tax

Rates for Special Taxing Districts are not part of the general tax rate. Rates for Special Improvement Districts are also not part of a general tax rate.

REFERENCES:

N.J.S.A. 54:4-48.

N.J.S.A. 54:4-52.

901.13 Issuing and Certifying the Tax Rates

The statute provides that the county board of taxation shall on or before May 15, certify a table of aggregates, including tax rates, for each municipality within the county. The county tax administrator calculates the tax rates when all the applicable budgets for that municipality are certified and transmitted to the board. However, the Board shall take action to certify a general tax rate for each municipality. The abstract of ratables is completed when all municipalities in the county have certified rates.

Exhibit 30 - Notice of Tax Rate Worksheet

Exhibit 31 - Notice of Tax Rate - Cedar Town, Winterberry County

Form 41 - Notice of Tax Rate - Suggested Form

REFERENCES:

N.J.S.A. 54:4-52.

901.14 Tax Rates and the Production of the Extended Tax Duplicate

After the county board of taxation certifies the tax rate, the rate must be submitted to a certified data center for the production of the extended tax duplicate using the New Jersey Property Tax System. The production of the extended tax duplicate by a certified data center using the New Jersey Property Tax System is mandatory, however the use of the NJPTS for the production of tax bills is optional. The table of aggregates is produced with rate and budget information for the extended tax duplicate.

Exhibit 12 - January District Summary and Table of Aggregates

REFERENCES:

N.J.S.A. 54:4-26.

N.J.S.A. 54:4-35
N.J.A.C. 18:12A-1.16(a)(b)(c).

902. County Budgets

902.10 Types of County Budgets

All county budgets are apportioned among all the taxing districts in the county. Four types of county budgets may be apportioned among the participating districts. Every county has a county budget and there may be budgets for the county library, county health services and county open space.

REFERENCES:

N.J.S.A. 26:3A2-19.

N.J.S.A. 40:12-15.5.

N.J.S.A. 40:33-9.

N.J.S.A. 40A:4-30.

902.11 The County Budget

The county budget is developed from the dollar amounts requested by operating units in the county to fulfill the budgetary needs. The budget is prepared by the chief financial officer of the county, reviewed by the board of chosen freeholders, and submitted to Local Government Services in the Department of Community Affairs for certification.

Exhibit 32 - County Budget Resolution - Winterberry County 2003

Exhibit 33 - Winterberry County Budget Certification

REFERENCES:

N.J.S.A. 40A:4-12.

N.J.S.A. 40A:4-30.

N.J.S.A. 40A:4-79.

902.12 County Library Budget

The county library budget may be determined in two different formats. The budget may be a dollar amount developed based on the budgetary needs or it may be a dollar amount calculated from a rate approved by the voters when the library was established. The

Board of Chosen Freeholders then determines the actual rate limited by the maximum rate approved. The sum to be raised cannot be less than 1/15 of a mill per dollar on the “apportionment value,” as defined in N.J.S.A. 54:4-49. The rate is applied to the apportionment valuation of a county (or the total apportionment value of the municipalities in a county participating in the service) to calculate the dollar amount of the budget for that year. The amount apportioned to each municipality, including adjustments made for debits and credits, shall be assessed, levied and collected in the same manner as other county taxes.

Exhibit 34 - County Library Tax Resolution
REFERENCES:

N.J.S.A. 40:33-1.
N.J.S.A. 40:33-5.1.
N.J.S.A. 40:33-9.
N.J.S.A. 40:33-13 & 13b.

902.13 County Open Space Budget

County Open Space refers to “County Open Space Recreation and Farmland and Historic Preservation Trust Fund.” The amount to be raised may be determined in two different ways based on the resolution establishing county open space. The budget may be a dollar amount developed based on the budgetary needs or the budget is calculated from the rate approved in the resolution that established the county open space. The approved rate is applied to the apportionment valuation of a county, adjusted by debit and credit, to calculate the dollar amount of the budget for that year. After the budgeted amount is calculated it is apportioned among the municipalities in the county in the same manner as other county taxes. Municipalities may not choose to withdraw from the county open space program.

Exhibit 36 - Winterberry County Open Space Resolution
REFERENCES:

N.J.S.A. 40:12-15.1.
N.J.S.A. 40:12-15.2.
N.J.S.A. 40:12-15.5.

902.14 County Health Services

The county health officer shall, subject to the county board of health, prepare a budget setting forth the amounts of money necessary for the operation of the county health department during the coming year. The budget shall be presented to the Board of Chosen Freeholders for approval and certification. The budget is certified to the county board of taxation by the Department of Community Affairs. The county board of taxation apportions the amount to be raised among the participating municipalities in accordance with N.J.S.A. 54:4-49. The amount to be raised, including adjustments for debits and credits, is assessed, levied and collected in the same manner and at the same time as other county taxes.

Exhibit 55 - County Local Health Resolution

REFERENCES:

N.J.S.A. 26:3A2-19.

903. School Budgets

903.10 Types of School Districts and School Budgets

There are two types of school districts:

- Type I, city school district, where the school board is appointed and the budget is developed by the board of school estimate
- Type II, where the school board is elected and the budget approved by the voters.

Regardless of the type of school district and the approval process for the budget, rates are developed from budget certifications received by the county board of taxation. Budgets for regional school districts are apportioned by the Department of Education. Joint school district and consolidated school district budgets are apportioned by the county board of taxation.

All school budgets must be certified before a tax rate can be developed and certified.

REFERENCES:

N.J.S.A. 18A:13-24.

903.11 Regional School Budget

Regional school budgets are certified to the county board of taxation by the clerk of the regional school district. Budgeted amounts to be raised by taxation include current expenses, capital outlay and debt service figures. Regional school budgets are apportioned among the participating municipalities on the basis of municipal percentage shares of the regional school district tax levy, enrollment, and the equalized value of participating municipalities certified by the State Department of Education. The Division of Taxation certifies the equalized valuation of all municipalities to the

Department of Education. The legislature transferred the responsibility for calculating the apportionment percentages from the county board of taxation to the Department of Education and did not require the Department of Education to calculate debit and credit adjustments. Therefore, debit and credit adjustments are not applied in apportionment and calculation of rates for regional school budgets by either the Department of Education or the county board of taxation.

Exhibit 38 - Regional School District - Winterberry Regional
REFERENCES:

N.J.S.A. 18A:13-24.

903.12 Joint and Consolidated School Budget

Budgets for joint/consolidated school districts are voted upon by the voters in the participating municipalities. The county board of taxation verifies the approved budgeted amounts. Within 2 days following the election, the board computes and transmits to the secretary of the consolidated school district the debit and credits and the apportioned budget showing the percentage and budgeted amount for each participating district. The approved budgeted amounts are certified back to the county tax board on form A4F-form A by the board secretary of the joint or consolidated school district by May 14 of each year.

Exhibit 41 - Joint School District - Apportionment Holly Pine
REFERENCES:

N.J.S.A. 54:4-45.

N.J.S.A. 54:4-58.

903.13 District School Budget

District school budgets are certified to the county board of taxation by the clerk of each local board of education by May 14 of each year on form A4F-form A. The amounts shown in the budget certification for current expenses, capital expenses and debt

service are totaled to determine the amount to be raised by taxes. The amount to be raised by taxes may be adjusted by the state aid adjustment that results from business personal property tax relief.

Exhibit 40 – A4F FORM A Certification of District School Tax

REFERENCES:

N.J.S.A. 40A:4-14.

903.14 Local School Budget

The local school budget may be for municipalities in which a board of school estimate participates in setting the school budget. Shown on the municipal budget as a separate line item, the amount is recorded on the abstract of ratables in the local school budget column.

REFERENCES:

N.J.S.A. 40A:4-14.

904. Municipal Budgets

904.10 Municipal Budget Calendar Municipalities

The municipal budget is developed on a cash basis because a municipality cannot spend more money than it can raise. The annual budget must be approved by the Division of Local Government Services in the Department of Community Affairs. The budget is submitted to Local Government Affairs both prior to the introduction of the budget and after the introduction and approval on the local level.

Exhibit 42 - Municipal Budget and Certification

REFERENCES:

N.J.S.A. 40A:4-1.

N.J.S.A. 40A:5-1.

904.11 Municipal Open Space

Municipal Open Space refers to “Municipal Open Space Recreation and Farmland and Historic Preservation Trust Fund.” The amount to be raised may be determined in two different ways based on the resolution establishing municipal open space. The budget is either a dollar amount developed based on the budgetary needs or from a rate approved in a resolution that established the municipal open space. The rate is applied to the assessed valuation of the municipality to calculate the dollar amount of the budget for that year. The amount or rate of the annual levy may be subdivided in the proposition to reflect the allocation of the respective purposes set forth in the resolution. However only one rate representing the total amount to be collected is certified by the county board of taxation.

Exhibit 43 - Cedar Town Open Space Ordinance

REFERENCES:

N.J.S.A. 40:12-15.1.

N.J.S.A. 40:12-15.7.

904.12 Municipal Budget Fiscal Municipalities

The municipal budget for a district operating on a state fiscal year must be developed on a cash basis. The budget is submitted to the Division of Local Government services both prior to the introduction and approved on the municipal level.

REFERENCES:

N.J.S.A. 40A:4-10.

904.13 Municipal Budget Calendar

Budget Event	Calendar Year	State Fiscal Year
Adopt annual budget	March 20	September 20
Transmit budget to CTB	15 days	15 days
CTB notify DGLS of failure to adopt budget	March 31	October 6
CTB prepare Extended Tax Duplicate for Billing	May 27	May 27 (3 rd & 4 th only)

REFERENCES:

N.J.S.A. 40A:4-10,11,16,17.

905. Special Taxing District Budgets

905.10 Types of Special Taxing Districts

New Jersey Laws authorize the establishment of Special Districts to provide a specific governmental service to a municipality or a designated section of a municipality. The levy of a special taxing district is placed on those who benefit from the services provided; the special taxing district budget is separate and distinct from the municipal budget. Currently, the statutes of New Jersey authorize special taxing districts for the following.

- Special Fire Districts in Townships N.J.S.A. 40A:14-70-70.1.
- Special Improvement Districts N.J.S.A. 40:56-80.

Tax rates calculated to meet the budgeted needs of fire districts are referenced in the law to be calculated by the tax assessor. The budgets are certified to the assessor. In accordance with a request by the Division of Taxation and Department of Community Affairs and compliance with the municipal budget law, some county boards of taxation calculate tax rates for fire districts. The county tax boards receive a certification of fire district budgets from the tax assessor.

Special Improvement District budgets are created and approved by the municipal governing body. The approved budget for a special improvement district is certified to the county board of taxation by the municipal clerk.

Because municipal audits are reported to the Department of Community Affairs, that office should have a record of all special taxing districts in a municipality.

Exhibit 44 - Special Taxing District - Fire District Wood Twp 2003
REFERENCES:

N.J.S.A. 40:56-80.
N.J.S.A. 40A:14-79.

905.11 Special Taxing District Laws Repealed

Statutory authorization for the following special taxing districts was REPEALED:

Street lighting districts in townships	<u>N.J.S.A.</u> 40A-14-17
Garbage districts in townships	<u>N.J.S.A.</u> 40:155–1 et seq
Sewerage districts in townships	<u>N.J.S.A.</u> 40:152–1 et seq
Water districts in townships	<u>N.J.S.A.</u> 40:153–1 et seq
Road districts in townships	<u>N.J.S.A.</u> 40:153–36 et seq
Garbage disposal districts in boroughs	<u>N.J.S.A.</u> 40:90–1 et seq
Street lighting districts in boroughs	<u>N.J.S.A.</u> 40:91–1 et seq
Water districts in any municipalities	<u>N.J.S.A.</u> 40:62-96
Sewerage districts in municipalities	<u>N.J.S.A.</u> 40A-14-17

REFERENCES:

N.J.S.A. 40A:63–9.

N.J.S.A. 40A:60–8.

905.12 Special Fire District Budget

All special fire districts operate on a calendar year and all are subject to the municipal budget law.

The commissioners for the special fire district develop and introduce the budget at least 60 days prior to the annual election. Following introduction, the budget is sent to Department of Community Affairs for approval. With DCA approval, the budget is presented to the voters on the third Saturday in February. If the budget is approved, the results of the election are sent to DCA and DCA certifies the dollar amount to be raised by taxation to the municipal assessors. In some cases the assessor then sends the budget certification to the county board of taxation. If the budget is defeated by the voters, the budget is then fixed by the governing body of the municipality in which the fire district is located.

N.J.S.A. 40A:14-70-79.

905.13 Special Improvement District

A special improvement district is an area within a municipality designated by municipal ordinance in which a special assessment on property is imposed for the purpose of promoting the economic and general welfare of the district and the municipality. The blocks and lots of all property included in the district are designated in the adopted ordinance.

REFERENCE:

N.J.S.A. 40:56-65 & 66 & 72.

905.14 Budgets for Special Improvement Districts

With the submission of a plan for a special improvement district, the chief financial officer, mayor, or executive officer shall report to the governing body an estimate of the cost of operation for the next fiscal year. Each year the governing body must act on the estimate of costs.

The budget shall be introduced, approved, amended, and adopted by resolution of not less than a majority of the full membership of the governing body. Department of Community Affairs certifies the approved budget to the county board of taxation.

REFERENCE:

N.J.S.A. 40:56-80 & 84.

905.15 Regional Efficiency Aid Program (REAP)

The Regional Efficiency Aid Program provides tax relief when certain local government agencies enter into new shared services agreements. The property tax relief is granted by a reduction in property taxes for eligible owners. A tax credit is applied to

property tax bills for each calendar year in which the shared services agreement is in effect. Property owners whose home is their principal residence and tenants in dwellings of five or more units may be eligible for REAP assistance.

The REAP rate is a negative rate calculated by dividing REAP dollars awarded for property tax relief by the total assessed value of the eligible REAP properties. The eligible and REAP properties are extracted from the New Jersey Property Tax System and reviewed and verified by the assessor. The assessor may deny eligibility of certain properties. The denial is subject to review by the county tax board. The rate so calculated is a negative rate and must be rounded down so as to not distribute more credit than is actually received.

REFERENCE:

N.J.S.A. 40:8B-1 to 16

N.J.S.A. 54:4-8.76 to 8.79

N.J.S.A. 54:4-8.80 & 8.81

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Chapter 10 Abstract of Ratables

1001. Overview

1001.10 Purpose and Description

An abstract of ratables/table of aggregates is a record of assessment, budget and tax rate information. A table of aggregates compiled by the New Jersey Property Tax System for each municipality is a summary of one municipality.

The statutory reference for an “abstract of ratables” refers to a table of aggregates. To differentiate between the two documents:

- A table of aggregates refers to the summary of information for one municipality
- An abstract of ratables refers to the summary information for all the municipalities in a county collated into one document

An abstract of ratables is formatted into individual columns to accommodate the recording of assessment, budget and rate information. The information in the body of the abstract can be grouped into general categories:

- Taxable values – assessments
- Tax rate
- Equalization
- Budget and budget apportionment
- Exempt property values
- Miscellaneous non-property tax revenue
- Property tax deductions

Certain addenda are required to be affixed to an abstract of ratables. The purpose of the addenda is to provide a more detailed breakdown of figures shown in certain columns of an abstract of ratables. One of the addendum records information on partial

exemptions and abatements. An addendum is also used to record state aid adjustments for BPP and a summary for REAP. Budget and rate information for special taxing districts is recorded as a footnote.

Exhibit 08 - Abstract of Ratables - Winterberry County 2003

REFERENCES:

N.J.S.A. 54:4-52.

1001.11 Contents of the Abstract of Ratables

The contents of an abstract of ratables are set forth by statute; however, to accommodate law changes and judicial decisions, the Director, Division of Taxation has the authority to add, delete, or change the items set forth in an abstract. Further, the Director is empowered to prescribe the form of an abstract of ratables. Many items that are set forth in the statute as recorded in the abstract of ratables are now obsolete, and the Director, in accordance with his rule-making authority, has eliminated some of the items enumerated. The list below shows the items required by statutory authority. If you review a current abstract you will see that many of these items have been eliminated while other items not enumerated in the statute have been added.

Those items set forth in the statute are:

- The total number of acres and lots assessed*
- The value of the land assessed
- The value of the improvements thereon assessed
- The total value of the land and improvements assessed, including:
 - o second-class railroad property and
 - o all other real property
- The value of the personal property assessed, stating in separate columns*
- Value of household goods and chattels assessed*

- Value of farm stock and machinery assessed*
- Value of stocks in trade, materials used in manufacture and other personal property assessed under section 54:4-11*
- Value of all other tangible personal property used in business assessed
- Deductions allowed, stated in separate columns
- Household goods and other exemptions under the provisions of section 54:4-3.16 of this Title*
- Property exempted under section 54:4-3.12 of this Title*
- The net valuation taxable
- Amounts deducted under the provisions of sections 54:4-49 and 54:4-53 of this Title or any other similar law (adjustments resulting from prior appeals)
- Amounts added under any of the laws mentioned in subdivision eight of this section (adjustments)
- Amounts added for equalization under the provisions of said sections 54:3-17 to 54:3-19 of this Title
- Amounts deducted for equalization under the provisions of said sections 54:3-17 to 54:3-19 of this Title
- Net valuation on which county, State and State school taxes are apportioned
- The number of polls assessed*
- The amount of dog taxes assessed*
- The property exempt from taxation under the following special classification:
 - o Public school property
 - o Other school property
 - o Public property
 - o Church and charitable property
 - o Cemeteries and graveyards

- Other exemptions not included in foregoing classifications subdivided showing exemptions of real property (and exemptions of personal property)*
- The total amount of exempt property
- State road tax*
- State school tax*
- County taxes apportioned, exclusive of bank stock taxes
- Local taxes to be raised, exclusive of bank stock taxes, subdivided as follows:
 - o District school tax
 - o Other local taxes
- Total amount of miscellaneous revenues, including surplus revenue appropriated, for the support of the taxing district budget
- District court cases*
- Library tax; County Park Commission Tax*
- Bank stock taxes due taxing district*
- Tax rate for local taxing purposes to be known as general tax rate to apply per one hundred dollars (\$100.00) of valuation

*No longer shown in the abstract of ratables

REFERENCES:

N.J.S.A. 54:4-52.

1001.12 Additional Contents Required

Some additional items currently included in the abstract of ratables are:

- Total Taxable Value Partial Exemption and Abatements
N.J.S.A. 40A:21-17.
- Net Taxable Value of Land and Improvements (Calculated).

- Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger System Companies, Oil Refineries N.J.S.A. 54:4-2.47.
- County Equalization Table - Average Ratio of Assessed to True Value of Real Property N.J.S.A. 54:3-17 to 54:3-19.
- UEZ Residential Abatements Expired N.J.S.A. 54:3-139.
- Local Health Service Taxes N.J.S.A. 26:3A2-19.
- County Open Space Preservation Trust Fund Tax N.J.S.A. 40:12-15.
- Regional, Consolidated and Joint School Budgets N.J.S.A. 54: 4-45.
- Amounts required by Local Municipal Budgets N.J.S.A. 54:4-42.
- Amounts Required by Municipal Open Space N.J.S.A. 40:12-15.1.
- Receipts From Delinquent Taxes and Liens N.J.S.A. 54:4-91
- Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed N.J.S.A. 54:4-8.54 and 54:4-46.1.
- Veteran Deductions N.J.S.A. 54:4-8.24 and 54:4-46.1.
- State Aid N.J.S.A. 54:4-48.

REFERENCES:

N.J.S.A. 54:4-52.

1001.13 Promulgation and Distribution of the Abstract of Ratables

The county board of taxation shall on or before May 15 complete an abstract of ratables (table of aggregates). The members of the county board of taxation shall sign the completed abstract, and within three days after its adoption deliver the abstract to the county treasurer. The county treasurer is to file the abstract of ratables, have it printed, and transmit certified copies of the abstract to the

Director, Division of Taxation, the state auditor, Director, Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders and the clerk of each municipality situated in the county. In practice the county tax administrator assumes responsibility for the printing and the distribution of the abstract.

REFERENCES:

N.J.S.A. 54:4-52.

N.J.S.A. 54:3-17.

N.J.S.A. 40A:4-18.

1001.14 Appeal of the Abstract of Ratables

The abstract of ratables and certification of tax rates are viewed as actions of the county board of taxation. There are currently no judicial decisions on appeals of these actions.

REFERENCES:

N.J.S.A. 54:51A-13 et seq.

Rules of the Tax Court 8:4-1(a)(1).

1002. Description of Abstract Columns

1002.10 Columns 1 through 6 Taxable Value

Columns 1 through 6 contain the taxable value (assessed value) of property in each taxing district. Information to complete Columns 1 through 5 is obtained from each municipality's current year tax list filed on January 10 of each year. Column 6 is calculated from the information in Columns 1 through 5.

- Column 1(A) LAND
- Column 1(B) IMPROVEMENTS (Includes partial exemptions and abatements)
- Column 2 TAXABLE VALUE of Land and Improvements (Col 1a + 1b)

For each taxing district, the Land Value and the Improvement Value shown in Column 1A and Column 1B should be identical to the total land and the total improvement assessments on the Tax List District Summary in each municipality's tax list.

- Column 3 TOTAL TAXABLE VALUE of PARTIAL EXEMPTIONS & ABATEMENTS (Assessed Value.)

Partial (limited) exemptions and abatements are shown as an aggregate figure for each individual municipality. Limited exemptions and abatements include the following:

Code	Explanation	Statute
E	Fire Suppression System	<u>N.J.S.A.</u> 54:4-3.130
F	Fallout Shelter	<u>N.J.S.A.</u> 54:3.48
P	Pollution Control	<u>N.J.S.A.</u> 54:4-3.56
W	Water / Sewerage Facility	<u>N.J.S.A.</u> 54:4-3.59
G	Commercial/Industrial Exemption	<u>N.J.S.A.</u> 40A:21-7
I	Dwelling Exempt	<u>N.J.S.A.</u> 40A:21-5
J	Dwelling Abatement	<u>N.J.S.A.</u> 40A:21-5

K	New Dwelling Conversion Exemption	<u>N.J.S.A.</u> 40A:21-5
L	New Dwelling Conversion Abatement	<u>N.J.S.A.</u> 40A:21-5
N	Multiple Dwelling Exemption	<u>N.J.S.A.</u> 40A:21-6
O	Multiple Dwelling Abatement	<u>N.J.S.A.</u> 40A:21-6
U	Urban Enterprise Zone Residential Abatement	<u>N.J.S.A.</u> 40A:21-7

Limited exemption amounts are broken down for each individual municipality according to the type of exemption, and are shown in the Addendum to the Abstract of Ratables (paragraph 1007.10)

- Column 4 NET TAXABLE VALUE of LAND & IMPROVEMENTS (Col 2 - 3)
- Column 5 TAXABLE VALUE OF COMMUNICATION EQUIPMENT

The taxable assessed value is calculated from each PT10 and PT 10.1 form received, and recorded on the tax list filed with the county board of taxation on January 10 of the current tax year.

- Column 6 NET TAXABLE VALUE (Col 4 + 5)

1002.11 Column 7 - General Tax Rate

The general tax rate for each municipality is calculated from information found in column 6 and column 12D. The calculated rate is recorded in column 7.

- Column 7 GENERAL TAX RATE per \$100

The general tax rate to apply per \$100 valuation entered into this column shows the overall rate for each district.

The general tax rate is usually the last column to be completed on the abstract.

1002.12 Column 8 - County Equalization Ratio

The equalization ratios are taken from column 1(B) of the final county equalization table as adopted.

- Column 8 COUNTY EQUALIZATION RATIO

The county equalization ratio is the average ratio of assessed to true value of real property adopted by the county board of taxation and used on the county equalization table.

1002.13 Column 9 - True Value UEZ Abatements & Class II RR

Column 9 is divided into two sections to record the true value of UEZ residential abatements that have expired and the true value of class II railroad properties.

▪ Column 9(A) UEZ ABATEMENTS EXPIRED

UEZ residential abatements that have expired are to be excluded from the apportionment process until such time as the municipality implements a district wide revaluation.

NOTE: In Newark v Essex County Board of Taxation, the judge determined that the UEZ residential properties should be treated in the following manner. Improvement Value is abated for five years. At the end of five years, the improvement value is multiplied by the Director's Ratio. Taxes are calculated by multiplying the assessed value of the property by the tax rate. The taxes calculated are then multiplied by the Director's Ratio. (Newark v Essex County Board of Taxation 309 NJ Super 476 (App. Div. 1998))

▪ Column 9(B) CLASS II RAILROADS

True value of Class II RR property is to be included in the apportionment process however, at this time, the state does not dedicate revenue specifically as railroad replacement revenue; therefore class II railroad property is not currently part of either the equalization process or the apportionment process.

1002.14 Column 10 - Equalization

Column 10 is divided into two sub columns to provide for the recording of the adjustments that need to be made to a municipal

ratable base as a result of county equalization. The amount shown in column 6 of the county equalization table is transferred to either

- Column 10(A) AMOUNTS DEDUCTED

if the figure for a municipality shown in Column 6 of the County Equalization Table is a minus figure or

- Column 10(B) AMOUNTS ADDED

if the figure for a municipality shown in Column 6 of the County Equalization Table is a plus figure.

1002.15 Column 11 - Net Valuation for County Apportionment

Net Valuation on which county taxes are apportioned is a calculated column showing the final product of the county equalization process. This value calculated and recorded in column 11 is used to apportion to each municipality their share of the following budgets; county, county library, county health and county open space.

- Column 11 NET VALUATION FOR COUNTY TAX
APPORTIONED (COL 6-9A+9B-10A+10B)

The calculations are as follows:

column 6 Net Valuation Taxable

minus (-) column 9(A) UEZ Expired

plus (+) column 9(B) True Value of Class II Railroad Property

minus (-) column 10(A) Amount Deducted for Equalization

plus (+) column 10(B) Amount Added for Equalization

equals (=) Column 11 Net Valuation on which County Taxes are Apportioned

Additionally, column 11 is used to apportion a joint or consolidated school district.

1002.16 Overview of Column 12 (Section 12)

Recorded in Column 12 are budgets and shared budgets as apportioned among the municipalities in a county. In Section 12A, adjustments for the overpayment and underpayment of tax dollars

for the county budget are recorded. Other shared budgets are adjusted before the information is recorded in the appropriate column in Section 12B. Adjustments to shared budgets are made for the following reasons:

- County equalization appeals
- Tax assessment appeals
- Corrections of errors reported in ratables
- Changes made by the county tax board under “review, revise and correct” if the change is not corrected before county equalization
- Miscellaneous adjustments approved by the county tax board

Column 12 is divided into four sections:

- Section 12A county budget, and adjustments
- Section 12B other county budgets adjusted
 - county library budget
 - county health service budget
 - county open space budget
- Section 12C school and municipal budgets
 - district school budget
 - reg/consolidated/joint school budget
 - local school budget
 - municipal budget
 - municipal open space budget
- Section 12D total levy on which tax is computed

1002.17 Section 12A - County Budget and Adjustments

Section 12A is divided into eight sub-sections that allow for the apportionment of county taxes among the municipalities in the

county. The gross county budget shown in

- Column 12A (i) TOTAL COUNTY TAXES
APPORTIONED

The budget is apportioned among the municipalities in the county based on the relationship of the percentage that each municipality's equalized value bears against the total equalized value of all the county's municipalities (column 11).

Adjustments to each municipality's share of the gross county budget are either added or subtracted from their assigned portion of the budget. Adjustments are recorded in sub columns as follows:

- Column 12A (ii)(A) EQUALIZATION TABLE APPEALS
DEDUCT OVERPAYMENTS
(adjustment from county equalization appeal)
- Column 12A (ii)(A) EQUALIZATION TABLE APPEALS
ADD UNDERPAYMENTS (adjustment from county equalization appeal)
- Column 12A (ii)(B) APPEALS & CORRECTIONS DEDUCT
OVERPAYMENT (adjustment from line item tax appeals)
- Column 12A (ii)(B) APPEALS & CORRECTIONS ADD
UNDERPAYMENT (adjustment from line item tax appeals)
- Column 12A (iii) NET COUNTY TAXES APPORTIONED
- Column 12A (iv) MUNICIPAL BUDGET STATE AID
- Column 12A (v) NET COUNTY TAXES APPORTIONED
LESS STATE AID (COL 12A(iii)-12A(iv)-
County BPP Adjustment)

Methods of calculating individual adjustments (debits and credits) for a municipality are explained in paragraph 1004

1002.18 Section 12B - County Library, Health Service and Open Space

Section 12B is divided into three subsections to record the apportionment of the other county budgets. Shown in separate sub columns are the following:

- Column 12B (A) COUNTY LIBRARY TAXES
APPORTIONED (apportioned county library budget adjusted for debits and credits)
- Column 12B (B) COUNTY HEALTH SERVICES TAXES
APPORTIONED (apportioned county local health service budget adjusted for debits and credits)
- Column 12B (C) COUNTY OPEN SPACE TAXES
APPORTIONED (apportioned county open space budget adjusted for debits and credits)

Columns for the debits and credits for these budgets are not shown on the abstract, but the same debit and credit procedure used for the general county budget is applied to these budgets. The results of the apportioned budgets after debits and credits are applied are entered on the abstract.

1002.19 Section 12C - School and Municipal Budgets

Section 12C is broken into two sections for recording school budgets and municipal budgets. The sources for this information are the various budget certifications. The school budgets are recorded in sub columns in

SECTION 12C LOCAL TAXES TO BE RAISED FOR:

- Column 12C (i) DISTRICT SCHOOL PURPOSES
- Column 12C (i)(A) DISTRICT SCHOOL (adjusted for BPP)
- Column 12C (i)(B) REGIONAL, CONSOLIDATED & JOINT

SCHOOL (Consolidated/Joint School districts adjusted for debits and credits)

- Column 12C (i)(C) LOCAL SCHOOL

The municipal budgets are recorded in sub columns as follows in

SECTION 12C (ii) LOCAL MUNICIPAL PURPOSES

- Column 12C (ii)(A) MUNICIPAL BUDGET (adjusted for BPP)
- Column 12C (ii)(B) OPEN SPACE BUDGET

1002.20 Section 12D - Total Levy on Which Tax Rate is Computed

Section 12D is the sum of the budget amounts for each municipality for each of the following:

- Section 12D TOTAL LEVY on WHICH TAX RATE is COMPUTED

County budget apportioned and adjusted

County library budgets apportioned and adjusted

County health service budget apportioned and adjusted

County open space budget apportioned and adjusted

District school budget

Regional, consolidated & joint school district budgets

Local school budget

Municipal budget

Municipal open space budget

1002.21 Section 13 - Real Property Exempt Value

The assessment information for real property exempt from taxation is recorded in Section 13. Section 13 is divided into 7 columns.

Each column represents a specific class of exempt property (paragraph 503.12). The information recorded in each sub column

is as follows:

Section 13 REAL PROPERTY EXEMPT FROM
TAXATION

- Column 13(A) PUBLIC SCHOOL
- Column 13(B) OTHER SCHOOL
- Column 13(C) PUBLIC PROPERTY
- Column 13(D) CHURCH AND CHARITABLE
- Column 13(E) CEMETERIES AND GRAVEYARDS
- Column 13(F) OTHER EXEMPTS
- Column 13(G) TOTAL AMOUNT OF EXEMPTS
(13A+B+C+D+E+F)

1002.22 Section 14 - Non - Property Tax Revenue

Column 14 is divided into 4 sub-columns that are used to record non-property tax revenue that is used to support the municipal budgets. The source for this information is the municipal budget as certified to the county board of taxation. Recorded in Section 14 is the following information:

Section 14 AMOUNT OF MISCELLANEOUS REVENUES
TO SUPPORT LOCAL BUDGET

- Column 14(A) surplus revenue
- Column 14(B) miscellaneous revenues anticipated
- Column 14(C) receipts from delinquent tax
- Column 14(D) total of miscellaneous revenues
(COL 14A+B+C)

1002.23 Section 15 - Real Property Tax Deductions Allowed

Section 15 is provided to record the total dollar amount of the property tax deductions allowed in each municipality. The section is divided into two columns. Recorded in the columns is the following:

Section 15 DEDUCTIONS ALLOWED

- Column 15(A) senior citizen, disabled and surviving spouse
- Column 15(B) veterans and widows

The source for this information is the current year tax list summary.

1002.24 County Summary and Certification Page

The county board of taxation is required to sign the abstract of ratables. The county tax administrators attests to the signatures of the county board of taxation commissioners and the county treasurer certifies the abstract to be a true copy.

In addition to certification, the summary page includes the following:

- Total Amount of Miscellaneous Revenues for the Support of the County Budget (included Surplus Revenues Appropriated)
- Rate per \$100 to be applied to Column 11 for apportionment of County Taxes
- Net County Taxes Apportioned (Column 12A (iii))
 - * Adjustments (Net Total (Column 12A (i)))
 - * Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned
- Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes
- Rate per \$100 to be applied to Column 11 for apportionment of Health Taxes
- Rate per \$100 to be applied to Column 11 for apportionment of Open Space Taxes
- County Percentage Level of Taxable Value of Real Property is 100%

1003. Addenda to the Abstract

1003.10 Assessed Value of Partial Exemptions and Abatements

Recorded in an addendum is the breakdown of the municipal total for all limited exemptions and abatements shown in Column 3. The limited exemptions and abatements are stratified by type and total assessed value for each type. The breakdown by columns and type are as follows:

ADDENDUM TO ABSTRACT OF RATABLES ASSESSED VALUE OF PARTIAL EXEMPTIONS AND ABATEMENTS (COLUMN 3)

Column (1)	Pollution Control
Column (2)	Fire Suppression System
Column (3)	Fallout Shelter
Column (4)	Water - Sewerage Facility
Column (5)	Urban Enterprise Zone Abatement
Column (6)	REPEALED
Column (7)	REPEALED
Column (8)	REPEALED
Column (9)	Dwelling Exemption
Column (10)	Dwelling Abatement
Column (11)	New Dwelling Conversion Exemption
Column (12)	New Dwelling Conversion Abatement
Column (13)	Multi – Dwelling Exemption
Column (14)	Multi – Dwelling Abatement
Column (15)	Commercial/Industrial Exemption
Column (16)	Total Value

REFERENCES: N.J.S.A. 54:4-52

1003.11 Addendum: State Aid Adjustment for BPP

For municipalities that receive state aid adjustments for business personal property, the amount of aid should be noted in the addendum. The aid may be applicable to budgets in any one of the three following areas:

COUNTY
SCHOOL
MUNICIPAL

1003.12 Addendum: REAP Distribution Summary

For municipalities that receive REAP (Regional Efficiency Aid Program) adjustments for consolidation for local services, the information concerning the eligible properties amount of aid and credit should be noted in the addendum. The three columns in the addendum are as follows:

ELIGIBLE PROPERTY ASSESSMENTS

*R.E.A.P. AID (REGIONAL EFFICIENCY AID)

TAX RATE CREDIT

*A REAP rate is a negative rate that is applied to provide a tax credit.

1003.13 Issuing Tax Rates

The statute provides that the county board of taxation shall on or before May 15, certify a table of aggregates, including tax rates, for each municipality within the county. The date appears to be an ambulatory rather than a mandatory deadline in as much as the legislature has revised the deadlines for the adoption of several of the budgets.

REFERENCES:

N.J.S.A. 54:4-52

1004. Debits and Credits

1004.10 Uniform Calculation of Debit and Credit Adjustments

The Legislature authorized the Director of the Division of Taxation to issue regulations for the guidance of county boards of taxation for the determination of amounts of shared budgets to be apportioned among sharing taxing districts, and also for the calculation of any debit and credit adjustments to such apportioned amounts. In accordance with his statutory authority to promote uniformity in calculating debit and credit adjustments on the abstract of ratables, the Director of the Division of Taxation has published procedures for carrying out these calculations. The actual procedure can be accomplished using a hard copy spread sheet or may be programmed using a spreadsheet program on a computer. All the procedures for debit and credit adjustments are authorized under N.J.S.A. 54:4-49.

REFERENCES:

N.J.S.A. 54:4-49.

1004.11 Budgets Adjusted by Debits and Credits

Debit and credit adjustments reflect the effect of losses or gains in assessed or in equalized values in municipalities within a county with the resultant loss or gain of tax revenues. Adjustments for losses or gains in both assessed values and equalized values for individual municipalities are required when any municipality participates in sharing certain budgets with another or other municipalities. All municipalities participate in sharing the county government budget. Other budgets that may be shared if that tax is authorized in the county include county open space preservation trust fund, county library, and county administered local health

services. Also adjusted are joint and consolidated school district budgets.

REFERENCES:

N.J.S.A. 54:4-49.

1004.12 Types of Debit and Credit Adjustments

Debit and credit adjustments are necessary for two different circumstances:

- Tax dollar adjustments that are brought about by assessed value changes
- Reapportionment adjustments that are brought about by equalized value changes

Adjustments on abstracts of ratables are utilized to account for the changes in the preceding year's ratable base; therefore, it is necessary to use tax rate information applicable to the year of change when making the adjustments.

REFERENCES:

N.J.S.A. 54:4-49.

1004.13 Tax dollar adjustments

Tax dollar adjustments are required after county equalization as a result of a change in the certified assessed values of a municipality either through line item tax appeals or through changes made to a tax list under the authority of the county board of taxation to "review, revise and correct" the tax list.

In calculating tax dollar adjustments the municipality's rate for the shared budget applicable for the year of change is multiplied by the aggregate amount of assessed value changed in a municipality which has been brought about through line item appeals or revisions/corrections. The adjustment may be either an overpayment in the case where ratables are reduced, or an underpayment in the case where ratables are increased. The

amount of the adjustment is then credited or debited against that particular municipality's current portion of the shared budget for the current year. An entire reappointment of the prior year's shared budget is not required for this type of adjustment.

REFERENCES:

N.J.S.A. 54:4-49.

N.J.S.A. 54:4-53.

1004.14 Equalization Adjustments

A successful appeal of a county equalization table* requires adjustments involving the reapportionment of the shared budget apportioned on a prior abstract of ratables. The results of a revised equalized value being assigned to one or more municipalities cause the original apportionments of any shared budgets in which the changed municipalities might participate to require revision. The difference, either plus or minus, between the originally apportioned share of the budget and the reapportioned share is the adjustment that must be made to each municipality's share of the particular budget to be shown on the current abstract of ratables.

*A current year county equalization appeal does not stop the apportionment process and the striking of tax rates. Adjustments following a successful appeal are shown on a subsequent abstract of ratables.

REFERENCES:

N.J.S.A. 54:2-37.

1004.15 Procedure for Tax Dollar Adjustments

Changes that result from tax appeals or corrections of errors are calculated tax dollar adjustments recorded as debits or credits. Each municipality's share of an apportioned budget must be adjusted if there are changes to the ratable base. The changes are

calculated separately for each municipality, for each type of shared budget, for each applicable tax year.

The procedure for calculating tax dollar debits and credits as a result of tax appeals and corrections of errors is as follows:

- 1 - Separate the changes that have occurred by tax years affected by the change
- 2 - For each tax year, list and total the amounts of assessed value for all properties affected by a change
- 3 - For each tax year, list and total the revised assessments of properties affected by the change
- 4 - For each tax year, calculate the difference between the original assessments and the revised assessments

If the revised total of assessments is less in amount than the original total assessments that have been changed, the difference is a credit.

If the revised total of assessments is greater in amount than the original total of assessments that have been changed, the difference is a debit.

- 5 - Multiply the difference between the original assessments and the revised assessments by the municipality's tax rate component for the shared budget for the appropriate year.

Example of Calculations:

Tax Year	Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
				Deduction	Addition
<u>2002</u>	State	596,000	500,000	96,000	
	County	1,200,000	1,080,000	120,000	
	AA/Omit				
	Misc.				
	Total	1,796,000	1,580,000	216,000	

This procedure is repeated for each type of shared budget for as many years as are affected by the changes. The dollar amounts of debit or credit must be applied to the current budget before finalizing the apportionment process.

Exhibit 45 - Debit and Credit - Winterberry County

Exhibit 46 - Judgment Summary - Winterberry County

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax	0.325	702.00	
County Library Tax	0.018	38.88	
Local Health Services			
Open Space	0.010	21.60	
Joint / Cons. School District			

REFERENCES:

N.J.S.A. 54:4-49.1.

1004.16 Recording Adjustments to the Shared Budgets

The county budget is the only shared budget that is adjusted and apportioned on the abstract of ratables itself. The other shared budgets (county library, local health services, joint school district, consolidated school district and county open space) are adjusted and apportioned on a separate sheet with only final apportioned amounts for each municipality shown on the abstract of ratables.

REFERENCES:

N.J.S.A. 54:4-49.

Debits and Credits 1 – April 26, 1985 DAG Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1004.17 Procedure for Equalization Adjustments

A successful county equalization appeal, which results in a ratio change, will revise the County Equalization Table ratio of one or more municipalities in the county. A consequent result of a ratio

change is a change of the equalized value for those municipalities affected. If the equalized value of one or more municipalities that are participants in a shared budget changes, the proportionate share of all municipalities participating in the shared budget changes. When this happens, a reapportionment of the shared budget is necessary.

- Start with the county equalization table and the corresponding abstract of ratables as adopted before the appeal.
- Calculate a revised county equalization table based on the changes adjudicated.
- Record the valuation taxable for the municipalities involved taken from Column 6 of the county equalization table for the year affected by the appeal or appeals.
- Find the difference between the original equalized valuation and the revised equalized valuation for each municipality affected.
- Record the corrected amount by which each assessment shall be increased or decreased from the revised county equalization table.
- Calculate the revised equalized net valuation for the tax year affected.
- Total the revised equalized net valuation for the affected municipalities.
- Record the apportioned budget for the municipalities involved taken from the appropriate column(s) of the abstract of ratables for the year affected by the appeal or appeals.
- The total amount of the budget will not change, but rather the distribution of the budget among the participating municipalities will change as a result of the successful county equalization table appeal.

- Divide the total budget to be reapportioned by the revised net equalized value to calculate a revised budget apportionment rate for each shared budget.
- Multiply each municipality's revised equalized net valuation by the revised budget apportionment rate to calculate the revised apportionment of budget for each municipality.

For each municipality, compare the apportionment of the budget before the revision with the apportionment of budget after revision.

- o If the net difference is a plus, it is an overpayment.
- o If the net difference is a minus, it is an underpayment.

Separate calculations must be made for each shared budget affected by the change in the county equalization appeal.

Exhibit 45 - Debit and Credit - Winterberry County
REFERENCES:

N.J.S.A. 54:4-49.
Debits and Credits 1 – April 26, 1985 DAG
Letter: Proper Reflection of Debits and
Credits.
Debits & Credits 2 - July 24, 1979
DAG Letter: Application of debits and credits
to regional schools, M78-3662.

1004.18 Summary of Debits and Credits of Shared Budgets

After calculating the debits and credits for all of the municipalities in the county, the debits and credits must be summarized by budget type.

REFERENCES:

N.J.S.A. 54:4-49.
Debits and Credits 1 – April 26, 1985 DAG
Letter: Proper Reflection of Debits and
Credits.

1004.19 Recording Adjustments from Equalization Appeals

The county budget is the only shared budget that is adjusted and apportioned on the abstract of ratables itself. The other shared

budgets (county library, local health services, joint school district, consolidated school district and county open space) are adjusted and apportioned on a separate sheet with only final apportioned amounts for each municipality shown on the abstract of ratables.

REFERENCES:

N.J.S.A. 54:4-49 & 49.1 & 52

1005. Apportionment of County Budget - Current Year

1005.10 Adjusting the County Budget for Debits and Credits

The current year budget must be adjusted by the net adjustment of debit or credit before apportionment.

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1005.11 Calculating the County Budget Apportionment Rate

The county apportionment rate is calculated after all the debits and credits have been calculated for each municipality in the county.

The net adjustment for each municipality for the county budget, either a debit or a credit, is entered in Column 12A (iii) on the abstract of ratables. The total net amount is calculated from the overpayments and the underpayments.

The county budget apportionment rate is calculated from the total county taxes (budget) adjusted by debits and credits. The steps are as follows:

- Calculation of total county taxes to be apportioned
- County budget as certified plus or minus
- Net adjustment of either a debit or credit
- Equals the adjusted county budget

SECTION 12 - A					
(i)	(ii)				(iii)
	ADJUSTMENTS RESULTING FROM:				
	(A)		(B)		
TOTAL COUNTY TAXES APPORTIONED	DEDUCT OVERPAY	ADD UNDERPAY	DEDUCT OVERPAY	ADD UNDERPAY	NET COUNTY TAXES APPORTIONED
2,931,204.93	0	0	-2,031.29	94.40	2,929,268.04

After the amount to be raised for county tax is calculated, the county apportionment rate is calculated as follows:

Calculation of county apportionment rate

Adjusted county budget – Column 12A (i)

Divided by net valuation on which county taxes are apportioned
(Column 11 on the abstract of ratables)

Equals the county apportionment rate

12-A (i)	divided by	11	Equals	COUNTY APPORTIONMENT RATE
TOTAL COUNTY TAXES APPORTIONED		NET VALUATION FOR COUNTY TAX APPORTIONMENT		
2,931,204.93	/	768,275,300	=	0.003815305

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1005.12 Apportionment of the Adjusted County Budget

After the apportionment rate for the county budget is calculated, the equalized value of each municipality shown in Column 11 is multiplied by the calculated apportionment rate. The resulting figure is entered in column 12A (i) as the municipal share of the total county taxes apportioned.

	TAXING DISTRICTS	11		COUNTY APPORTIONMENT RATE		12 - A (i)
		NET VALUATION FOR COUNTY TAX APPORTIONMENT				TOTAL COUNTY TAXES APPORTIONED
2201	CEDAR TOWN	282,994,566	X	0.003815305	=	1,079,710.58

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

1005.13 Recording Apportioned County Budget on the Abstract

The apportioned share of the county budget is recorded for each municipality on the abstract of ratables in column 12A (i).

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

1006. Apportionment Calculations of Shared Budgets

1006.10 Format for Apportionment Calculations – Supplement

All the calculations required to adjust and apportion a shared budget are accomplished separately with only the current year adjusted apportioned value recorded on the abstract of ratables. The process can be accomplished using a hard copy form or a simple spread sheet program on a computer.

Exhibit 35 - County Library Tax – Apportionment

Exhibit 37 - County Open Space – Apportionment

Exhibit 54 - County Local Health Sample Apportionment

Form 36a - Debit and Credit Worksheet 1

Form 36b - Debit and Credit Worksheet 2

Form 36c - Debit and Credit Worksheet 3

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662

1006.11 Adjusting a Shared Budget for Debits and Credits

Each current year budget must be adjusted by the net adjustment of debit or credit before apportionment. The shared budgets to be adjusted may include:

County library

County health services

County open space

Joint/consolidated school district

The shared budget to be apportioned is calculated from the total budget certified, adjusted by debits and credits. The steps are as follows:

Calculation of total taxes to be apportioned

- Shared budget as certified
- plus or minus net adjustment of either a debit or credit
- Equals the adjusted shared budget

Total Budget Apportioned Including Total Net Adjustments	Adjustments Resulting from County Equalization Table		Adjustments Resulting from Appeals And Corrected Errors		Net Budget Apportioned after Adjustments
	Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment	
230,482.59	0.00	0.00	-120.12	7.60	230,370.07

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1006.12 Calculating an Apportionment Rate for a Shared Budget

The same procedure used to calculate the apportionment and adjustment of the county budget is repeated for each shared budget, however the calculations must be completed on a supplemental form or spread sheet.

The apportionment rate for a shared budget is calculated after all the debits and credits have been calculated for each municipality in the county. The net adjustment for each municipality for the shared budget, either a debit or a credit, is recorded. The total net amount is calculated from the overpayments and the underpayments.

After the adjusted tax levy is calculated, the apportionment rate is calculated as follows:

Calculation of an apportionment rate

- Adjusted shared budget (from tax levy)
- Divided by net valuation on which levy is apportioned

- Equals the budget apportionment rate

Apportionment Rate		Current Equalized Valuation From Col. 11 Current Abstract of Ratables		Total Budget Apportioned Including Total Net Adjustments
0.0003	x	768,275,299.58	=	230,482.59

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1006.13 Apportionment of the Adjusted Shared Budget

After the apportionment rate for the county budget is calculated, the equalized value of each municipality shown in column 11 is multiplied by the apportionment rate. The resulting figure is the municipal share of the total county taxes apportioned.

District	Current Equalized Valuation From Col. 11 Current Abstract of Ratables		Apportionment Rate		Total Budget Apportioned Including Total Net Adjustments
Cedar	282,994,566	X	0.00030000	=	84,898.37

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.

Debits and Credits 1 – April 26, 1985 DAG

Letter: Proper Reflection of Debits and Credits.

Debits & Credits 2 - July 24, 1979

DAG Letter: Application of debits and credits to regional schools, M78-3662.

1006.14 Adjustment of Apportioned Share by Debit or Credit

For each municipality, the amount of overpayment or underpayment is added to or deducted from their share of total

budget apportioned.

Total Budget Apportioned Including Total Net Adjustments	Adjustments Resulting from County Equalization Table		Adjustments Resulting from Appeals And Corrected Errors		Net Budget Apportioned after Adjustments
	Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment	
230,482.59	0.00	0.00	-120.12	7.60	230,370.07

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.
Debits and Credits 1 – April 26, 1985 DAG Letter: Proper Reflection of Debits and Credits.
Debits & Credits 2 - July 24, 1979
 DAG Letter: Application of debits and credits to regional schools, M78-3662.

1006.15 Recording the Apportionment of the Shared Budget

The apportioned adjusted amounts of each shared budget are transferred to the abstract of ratables.

The amounts are recorded on the abstract of ratables in the appropriate column for:

- County library taxes apportioned
- County open space taxes
- Local health services taxes
- Regional Consolidated and Joint School Budgets*

*(amount apportioned for consolidated/joint school budgets would be added to any regional budget applicable to the municipality)

REFERENCES:

N.J.S.A. 54:4-48 to 54:4-53.
Debits and Credits 1 – April 26, 1985 DAG Letter: Proper Reflection of Debits and Credits.
Debits & Credits 2 - July 24, 1979
 DAG Letter: Application of debits and credits to regional schools, M78-3662.

1007. Tax Rate Calculation

1007.10 Calculation of County Rates for Each Municipality

A rate is developed for each municipality for each applicable budget. The apportioned amount of the budget for each municipality is divided by the aggregate assessed value of the municipality (column 6) to arrive at a rate.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
1,078,385.61	/	276,679,332	=	0.38976009

1007.11 Calculating Tax Rates for School Budgets

School budgets for local and district schools are certified and applied to a single municipality. Debits and credits are not applied to these budgets. Rates for these types of budgets are calculated by dividing the certified budgeted amount by the aggregate assessed value of the applicable municipality.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
1,029,052.55	/	276,679,332	=	0.37192968

1007. 12 Calculating Tax Rates for Joint/Consolidated School Budgets

Joint/Consolidated School budgets are developed and the amount to be raised by taxes apportioned between the participating municipalities. After adjusting for debits and credits, the adjusted amount to be raised by taxes is divided by the net valuation taxable to calculate a tax rate.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
77,322.60	/	87,109,803	=	0.08876452

On the abstract of ratables, joint/consolidated and regional school district budgets are recorded in the same column.

Exhibit 41 - Joint School District - Apportionment Holly Pine

1007.13 Calculating Tax Rates for Regional School Budgets

Regional School budgets are certified and apportioned by the Department of Education. For each participating municipality the apportioned share of the budget is divided by the net valuation taxable to develop the tax rate. Debits and credits are not applied to regional school budgets.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
156,492.46	/	55,472,425	=	0.28210855

On the abstract of ratables, joint/consolidated and regional school district budgets are recorded in the same column.

1007.14 Calculating Tax Rates for Municipal Local Purpose

The municipal rate, referred to as a local purpose rate, is calculated by dividing the net amount to be raised by taxation by the net valuation taxable column 6.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
887,864.63	/	276,679,332	=	0.32090024

1007.15 Calculating Tax Rates for Municipal Open Space

The municipal open space rate is calculated by dividing the net amount to be raised by taxation by the net valuation taxable column 6.

NET AMOUNT TO BE RAISED (Apportioned amount of Budget)		NET VALUATION TAXABLE (Col 6)		ACTUAL RATE
28,299.46	/	276,679,332	=	0.01022825

1007.16 Compiling the General Tax Rate

The general tax rate for each municipality is the sum of the rates developed for every budget applicable to a municipality.

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	1,079,710.58	1,078,385.61	0.38976009	0.39
Adjustment		(1,325.04)			
COUNTY LIBRARY	0.03000000	84,898.37	84,826.85	0.03065890	0.03
Adjustment		(71.52)			
COUNTY OPEN SPACE	0.001	28,299.46	28,258.66	0.010213505	0.01
Adjustment		(40.80)			
COUNTY HEALTH SERVICES		0.00	0.00	0	
Adjustment					
DISTRICT SCHOOL			323,342.00	0.116865253	0.12
LOCAL SCHOOL			0.00	0	
REG. CONSOL. & JOINT SCHOOL			984,865.09	0.355959039	0.36
MUNICIPAL			887,864.63	0.320900236	0.32
MUNICIPAL OPEN SPACE			28,299.46	0.010228252	0.01
TOTALS			3,415,842.30	1.23458528	1.24

1007.17 Rounding Tax Rates

Tax rates are expressed as a rate per \$100 of assessed value. Tax rates are rounded to either two or three decimals. The rounding would be to the nearest penny or tenth of a penny.

A municipality may approve, by a municipal resolution, their rounding of their tax rate to the nearest half penny. The resolution must be submitted annually to the county board of taxation on or before April 1.

When rounding tax rates, a municipality cannot round so that less than the budgeted amount is collected. The rounding process begins with rounding the general tax rate. When the certified rate extends to three decimals, the number in the fourth decimal position determines whether the rate should be rounded up.

Exhibit 49 - Resolution for Rounding

REFERENCES:

N.J.S.A. 54:4-52

1008. Summary of Abstract of Ratables

1008.10 Sources for the Abstract of Ratables

Shown below is a list of columns in the abstract of ratables and the source for the figures recorded in those columns.

Column	Source
1(A)	Land – Current Tax List filed with the county board of taxation by January 10 of each year
1(B)	Improvements (Includes partial exemptions and abatements) – Current Tax List filed with the county board of taxation by January 10 of each year
3	Total Taxable Value of Partial Exemptions and Abatements (Assessed Value) – Current Tax List or Assessor's Report filed with the county board of taxation by January 10 of each year
4	Net Taxable Value of Land & Improvements – <i>County Equalization Table Column 1a</i>
5	Taxable Value of Communication Equipment – Current Tax List - <i>County Equalization Table Column 2a</i>
7	General Tax Rate – Sum of all rate components for each district
8	County Equalization Ratio – Director's Table of Equalized Valuation Column 3 or the ratio calculated and adopted for county equalization or, in the case of a revaluation or reassessment, the ratio calculated using the Page 8 formula and adopted for county equalization - <i>County Equalization Table Column 1b</i>
9(A)	UEZ Abatement Expired – True Value of expired UEZ abatements between the time the abatement expires and the implementation of a revaluation – UEZ Exempt List value equalized
9(B)	Column D of certification of Class II Railroad Property submitted by the Director of the Division of Taxation to each county board of taxation by December 10 of the pretax year * column (*see paragraph 604.14)
10(A)	Amounts Deducted - <i>County Equalization Table Column 6</i>
10(B)	Amounts Added - <i>County Equalization Table Column 6</i>

- 12 A (i) Total County Taxes Apportioned – Certification to the county board of taxation of the resolution of the Board of Chosen Freeholders adopting the county budget by April 1 of the tax year (DCA)
- 12 A (ii)(A) Debit and Credit calculation summary
- 12 A (ii)(B) Debit and Credit calculation summary
- 12 B (A) County Library Taxes Apportioned – Resolution of the Board of Chosen Freeholders adopted in accordance with provisions of R.S. 40:33-9
- 12 B (B) County Health Services Taxes Apportioned – Resolution of the Board of Chosen Freeholders adopted in accordance with R.S. 26:3A2-19
- 12 B (C) County Open Space Taxes Apportioned –Based on Referendum in accordance with N.J.S.A. 40:12-16 and 19
- 12 C (i)(A) District School (adjusted for BPP) – Certification to the county board of taxation from the secretary of the local board of education by May 14 of the tax year (A4F Form)
- 12 C (i)(B) Regional, Consolidated & Joint School – Certification to the county board of taxation from the secretary of the board of education by May 14 of the tax year (A4F Form)
- 12 C (i)(C) Local School – Certification to the county board of taxation from the secretary of the board of education by May 14 of the tax year (A4F Form)
- 12 C (ii)(A) Municipal Budget (adjusted for BPP) – Certification to the county board of taxation from the municipal clerk of the resolution of the governing body adopting the municipal budget by April 1 of the tax year (DCA)
- 12 C (ii)(B) Municipal Open Space Budget – Based on Referendum in accordance with N.J.S.A. 40:12-15.1
- 13 (a) – (f) Exempt Properties – Tax list Summary or Assessor's report filed with the county board of taxation by January 10 of each year
- 14 (a) – (c) Miscellaneous Revenue – Certification to the county board of taxation from the municipal clerk of the resolution of the governing body adopting the municipal budget by April 1 of the tax year
- 15(a) – (b) Deductions – Tax List Summary filed with the county board of taxation by January 10 each year

* At this time, the state does not dedicate revenue specifically as railroad replacement revenue; therefore class II railroad property is not currently part of either the equalization process or the apportionment process.

1008.11 Abstract of Ratables and the County Equalization Table

The final county equalization table is the source used to complete certain columns in the abstract of ratables. Shown is a correlation of columns from the equalization table and the abstract of ratables:

County Equalization Table	Abstract of Ratables
Column 1a	Column 4
Column 1b	Column 8
Column 2a	Column 5
Column 6	Column 10a or 10b

1009. Special Taxing District Rates

1009.10 Special Taxing District Boundaries

In the event the Special District coincides with the boundaries of the municipality, the striking of a tax rate for a particular Special District can be easily computed. However, in many cases, the municipality is composed of more than one Special District of a particular type. Each property in the municipality must be assigned a special taxing district code in the New Jersey Property Tax System. The field for special taxing district codes is 3 characters, one alpha followed by two numeric. The codes currently used are:

- F for fire district
- S for Special Improvement District.

The ratable base is then sorted by special taxing district code to determine the ratable base from which the tax rate must be struck for each Special District.

For Example, Wood Township has two fire districts. The tax assessor has coded each taxable line item in the NJ Property Tax System (MOD IV) with F01 or F02 in the NJ Property Tax System to properly designate the location of the property in the appropriate fire district. This total ratables for each fire district is shown on the District Summary for Wood Township.

Exhibit 14 - District Summaries - Winterberry County 2003
REFERENCES:

N.J.S.A. 40:56-80.
N.J.S.A. 40A:14-79.

1009.11 Ratable Base for Special Taxing Districts

The same valuation base (ratable base) used to strike conventional tax rates should be used to strike tax rates for special districts, however, the total ratable base is stratified to include only those

areas receiving a benefit from the service. Since certain business personal property owned by telephone, telegraph, messenger systems companies and oil refineries is included in the ratable base used for striking tax rates, they too must be included in the ratable base for special taxing districts. In the event a company owns locally assessed business personal property that is subject to special district tax, the company owning the personal property should be requested by the municipality to furnish data showing amounts of business personal property within each special taxing district for purposes of striking the particular special district tax rate. When the company owning the personal property provides a breakdown, that breakdown should be recorded and coded in the NJ Property Tax System. The breakdown would then be included in the summary of ratables for the special taxing district.

REFERENCES:

N.J.S.A. 40:56-87.

N.J.S.A. 54:4-52.

Tax Rates 2 – August 3, 1982 DAG Letter:
Special Taxing District Rates for Garbage and
Fire Districts.

1009.12 Allocation of Locally Assessed Business Personal Property

In cases where the company is unable or is unwilling to furnish the municipality with the location of its business personal property among the municipality's special districts, a reasonable method for such apportionment would be as follows:

Determine the percentage that the ratable base for each special district bears to the total real property in the municipality.

Apply the percentage for each special taxing district to the total assessed amount of business personal property.

Add the percentage of assessed business personal property to the ratable base of real property in the special taxing district to

determine the ratable base for the calculation of the rate for the special taxing district. (See paragraph 1009.13)

Exhibit 44 - Special Taxing District - Fire District Wood Twp 2003
REFERENCES:

N.J.S.A. 54:4-52.

1009.13 Calculation for Allocation of Business Personal Property

The District of Wood Township in Winterberry County has two special fire districts. The tangible personal property reported by a telephone system needs to be allocated between the two districts.

	RATABLES	PERCENT OF TOTAL	TANGIBLE PERSONAL PROPERTY ASSESSED VALUE	TOTAL RATABLE AMOUNT
F01	24,498,540	45%	594,937	25,093,477
F02	29,942,660	55%	727,146	30,669,806
TOTAL	54,441,200	100%	1,322,083	55,763,283

Exhibit 44 - Special Taxing District - Fire District Wood Twp 2003

1009.14 Recording Special Taxing District Rates

Special Taxing District budget and rate information is recorded in a footnote on the Abstract of Ratables.

1010. Sample Abstract of Ratables Calculations

1010.10 Winterberry County

The County of Winterberry was created to illustrate and provide examples of various reports, equalization, county equalization and the construction of the abstract of ratables. Many of the reports produced by the New Jersey Property Tax System have been recreated for Winterberry County and are shown as exhibits throughout the handbook. The abstract of ratables is following the Director's Table of Equalized Valuations (section 605. and the County Equalization Table (section 708.).

The County of Winterberry has the following shared budgets:

- A county budget
- A county library rate (budget)
- A county open space rate (budget)

1010.11 Municipalities in Winterberry County

The County of Winterberry (22) is comprised of five (5) taxing districts that share the county budgets (paragraph 1010.14) and each municipality has a municipal budget with Cedar Town having an Open Space budget:

District No.	Name	Municipal Budget	Mun. Open Space
01	Cedar Town	X	X
02	Holly Borough	X	
03	Pine Borough	X	
04	Spruce City	X	
05	Wood Township	X	

Wood Township has two Special Taxing Districts. They are designated as:

- Fire District 01
- Fire District 02

The five municipalities each support one elementary school. There is one joint/consolidated school, one regional high school, and one district high school (paragraph 1010.18).

1010.12 Calculated and Reported County Budgets

The county budget for the County of Winterberry provides for \$2,929,268.04 as the amount to be raised by taxes.

Exhibit 33 - Winterberry County Budget Certification

The library budget is developed from the library rate stated in the resolution that is adopted annually.

Exhibit 34 - County Library Tax Resolution

Using the Library Rate, the library budget is calculated as follows:

Aggregate Assessed Value	X	Library Rate	=	Library Budget
768,275,300	X	0.0003	=	\$230,482.59

The county open space budget is also calculated from the rate set for county open space.

Exhibit 36 - Winterberry County Open Space Resolution

Using the county open space rate, the county open space budget is calculated as follows:

Aggregate Assessed Value	X	Open Space Rate	=	Open Space Budget
768,275,300	X	0.0001	=	\$76,827.53

County libraries and an open space program may have budgets developed on a cash basis in the same manner as other budgets. Both the county library and county open space budgets used in the abstract of ratables are developed from a rate.

The debit and credit and apportionment procedures differ for a budget developed by an approved rate and a cash basis budget.

For example purposes, not included in the sample abstract samples, a county health budget (cash basis) apportionment with debits and credits is provided.

Exhibit 54 - County Local Health Sample Apportionment

Exhibit 55 - County Local Health Resolution

1010.13 Reported Municipal Budgets

Each one of the five municipalities has a municipal budget. Cedar Town has an open space preservation program with the budget calculated from an approved open space rate.

The amount to be raised for taxes for the municipal budget for each municipality is as follows:

Municipality	2003 Amount to be raised by taxes
Cedar Town	\$ 887,864.63
Holly Borough	\$ 699,954.69
Pine Borough	\$ 789,566.68
Spruce City	\$ 729,935.07
Wood Township	\$ 729,856.40

Exhibit 42 Municipal Budget and Certification

Exhibit 43 Cedar Town Open Space Ordinance

The municipal open space budget for Cedar Town is calculated annually from the approved open space rate.

$$282,994,566.04 \quad \times \quad .01 \quad = \quad 28,299.46$$

1010.14 Local School Budget

The only municipality with a local school budget is Spruce City.

The local school budget amount is included with the municipal budget.

$$\text{Local School Budget Spruce City} \quad = \quad \$63,256.80$$

1010.15 District School Budgets

All five municipalities in Winterberry County have district school budgets. The district school budgets are reviewed and approved by the New Jersey Department of Education, Division of Finance. The amounts to be raised are reported on an A4F – form.

CEDAR TOWN	323,342.00
HOLLY BORO	154,327.00
PINE BORO	174,186.00
SPRUCE CITY	1,399,989.00
WOOD TWP	296,424.00

Exhibit 40 A4F FORM A Certification of District School Tax

1010.16 Joint/Consolidated School Budgets

Two of the municipalities in Winterberry County, Holly and Pine Boroughs, have a joint school district for grades seven and eight. In a joint/consolidated school district, the budget approved by the voters is reviewed and approved by the New Jersey Department of

Total Tax	minus	
	Adjustments	
166,353.20	36.60	166,316.60
HOLLY BORO	77,322.60	
PINE BORO	88,994.00	

Education, Division of Finance. The amount to be raised is apportioned by the County Board of Taxation among participating municipalities. Debits and credits are applicable to joint/consolidated school districts.

Exhibit 41 - Joint School District - Apportionment Holly Pine

1010.17 Regional School District Budgets

A regional school district budget is approved by the voters. The budget is apportioned by the New Jersey Department of Education,

Division of Finance. The apportionment is based on pupil enrollment or the equalized value of each participating municipality as determined by the Director, Division of Taxation or a combination of pupil enrollment and equalized value. No debits or credits are applied to regional school budget allocations. Four districts participate in Winterberry Regional High School.

Cedar Town	984,865.09
Holly Boro	206,310.36
Pine Boro	292,473.34
Wood Twp	167,606.21

Exhibit 38 - Regional School District - Winterberry Regional

1010.18 Summary of School Budgets

The school districts are as follows:

Cedar Town has an elementary school, grades K – 8 and is part of Winterberry Regional High School District.

Holly and Pine Boroughs both have elementary schools, K – 6. Grades 7 & 8 are part of the Holly – Pine Consolidated School District and both districts are part of Winterberry Regional High School.

Spruce City is a type I school district. The school system accommodates grades K – 12.

Wood Township has an elementary school, grades K – 8 and it is part of Winterberry Regional High School District.

The following budgets are received annually:

Winterberry County (22)

District	Local I School	District I School	Joint School	Regional School
Cedar Town		X		X
Holly Borough		X	X	X
Pine Borough		X	X	X
Spruce City	X	X		
Wood Township		X		X

1011. Abstract of Ratables – Fiscal Municipalities

1011.10 Fiscal Municipalities

“Fiscal year” means the period for which a local municipality adopts a budget as required pursuant to the “local budget law.” Chapter 72 PL 1994 moved the billing calculation for fiscal municipalities to a calendar year basis. The state fiscal year runs from July 1st to June 30th. There are provisions for a transition year if appropriate.

REFERENCE:

N.J.S.A. 40A:1-1.
N.J.S.A. 40A:1-66.1.

1011.11 Fiscal Municipalities and Tax Bills

Municipalities operating on a state fiscal year have tax payments due quarterly on the first of February, May, August, and September. Because there are differences in the fiscal levy for the municipal components of the tax rate and the calendar year levies for the other local government units that are part of the tax rate, tax bills are not considered to be “preliminary” or “final”.

Tax bills are issued semi-annually in June and October for two quarters at a time. Each semi-annual tax bill is for either an estimate or balance of taxes due.

The payments billed for February and May (1st and 2nd quarter calendar towns) are considered 3rd and 4th quarter payments for a fiscal town. Payments are calculated on a billing percentage. The percentage and dollar amount billed are completed on “Certification of State Fiscal Year Tax Levies – 1st and 2nd installments CY year (FY year 3rd and 4th)” The certification of billing percentages is forwarded to the data center for processing of an audit trail and tax bills. The levy (dollar amount) used to calculate the municipal rate is found on the “Certification of Preliminary State Fiscal Year Tax

Levies – 3rd and 4th quarter installments CY year (FY year preliminary)”

The certification forms are signed by the chief financial officer, the tax collector and the municipal clerk.

Exhibit 48 - State Fiscal Year Tax Levies

REFERENCE:

N.J.S.A. 54:4-66.1 and 66.2.

1011.12 Abstract of Ratables and Fiscal Municipalities

The information needed to complete the abstract of ratables is found on the Certification of Preliminary State Fiscal Year Tax Levies - 3rd and 4th quarter installments CY year (FY year preliminary). The amount recorded on the line labeled “Adjusted Preliminary Levy” is transferred to Section 12-C local taxes to be raised for: (ii) local Municipal Purposes (A) Municipal Budget (adjusted for BPP).

From adopted budget “Section 2 – Upon Adoption for State Fiscal Year year Resolution, the following information is used in the abstract.

General Revenues

Surplus Anticipated – Section 14A

Miscellaneous Revenues Anticipated – Section 14B

Receipts from Delinquent Taxes – Section 14C

Exhibit 48 - State Fiscal Year Tax Levies

REFERENCE:

N.J.S.A. 54:4-52.

1011.13 Levy from Fiscal Budget Summary Footnote

In any county, where at least one municipality is operating on a state fiscal year a footnote should be included to record the amount to be raised by taxes as set in the adopted fiscal budget.

The footnote should be worded as follows:

FISCAL YEAR BUDGETS

The following municipalities operate under a State Fiscal Year (July 1 – June 30). Because of the change, the municipal tax levy shown in column 12CIIA reflects a tax levy used to calculate the municipal tax rate for the calendar year tax billing cycle. The final municipal budget amount to be raised by taxes is set in the adopted fiscal year budget. Shown below is the amount for the year – year fiscal year.

District Name	Amount

REFERENCE:

N.J.S.A. 54:4-52.

1012. Data Processing and the Abstract of Ratables

1012.10 Format of the Abstract of Ratables

The format for the abstract of ratables is included in the programming in the New Jersey Property Tax System. The programming allows for extraction of specific information and the input of other information. The abstract is in the columnar form described in section 1002.

1012.11 Information Extracted

Existing information that is extracted from the cycle file and the county equalization file includes:

Column	Source
1(A)	Land
1(B)	Improvements (Includes partial exemptions and abatements)
3	Total Taxable Value of Partial Exemptions and Abatements (Assessed Value)
5	Taxable Value of Communication Equipment
8	County Equalization Ratio
13 a – f	Exempt Property
15 a – b	Deductions

1012.12 Input for the Abstract of Ratables

Additional information is entered (input). Budget information and debits and credits are entered. Specific information entered includes

Column	Source
9(A)	UEZ Abatement Expired
9(B)	Class II Railroad Property submitted by the Director
12 A (i)	Total County Taxes
12 A (ii)(A)	Debit and Credit calculation summary
12 A (ii)(B)	Debit and Credit calculation summary

12 B (A)	County Library Taxes Apportioned
12 B (B)	County Health Services Taxes
12 B (C)	County Open Space Taxes
12 C (i)(A)	District School (adjusted for BPP
12 C (i)(B)	Regional, Consolidated & Joint
12 C (i)(C)	Local School
12 C (ii)(A)	Municipal Budget (adjusted for BPP
12 C (ii)(B)	Municipal Open Space
14 (a) – (c)	Miscellaneous Revenue

1012.13 Summary of Column Calculations

Column 2	= Column 1(A) + 1(B)
Column 4	= Column 2 - 3
Column 6	= Column 4 + 5
Column 7	= Column 12D / 6
Column 11	= Column 6 – 9A+9B - 10A+ 10B
Column 12A (iii)	= Column 12A (i) +/- 12A (ii)(A) +/- 12A (ii)(B)
Column 12D	= Column 12A (iii) + 12B (A+B+C) + 12C (i) (A+B+C) + 12C (ii)(A+B)
Column 13(G)	= Column 13(A+B+C+D+E+F)
Column 14(D	= Column 14(A+B+C)

Chapter 11 Tax Appeals

1101. The Right to Appeal

1101.10 Appellate Duty of the County Board of Taxation

A primary function the county board of taxation is to hear and decide tax appeals. In carrying out this quasi-judicial function, the county board operates like a court and is required to follow the statutes and judicial decisions applicable to this area of the law.

REFERENCES:

N.J.S.A. 54:3-26.

1101.11 The County Board of Taxation as a Quasi-judicial Body

During tax appeal hearings, to the greatest extent possible, the county board of taxation follows the practices and procedures including the rules of evidence of tax court proceedings. This insures that the proceedings will be fair and equitable and that both sides will have an adequate opportunity to present credible and relevant evidence to the county board. However, since most of the petitioners appear pro se and are without formal legal training, some relaxation of the rules is sometimes appropriate in the interests of justice. County board members should exercise good judgment in deciding how much leeway to afford to individual property owners.

REFERENCES:

N.J.S.A. 54:3-26.

1101.12 Hearings With the County Tax Board

The county board of taxation may sit as an entire body or assign one or more members to hear a tax appeal. When a tax board sits as a body to hear tax appeals, the meeting is subject to the rules

and regulations of the Open Public Meetings Act. The New Jersey Administrative Code provides rules governing the filing of tax appeals and hearings at the county board of taxation. However, in the absence of a rule covering a specific matter, the Rules of the Tax Court shall govern if applicable.

REFERENCES:

N.J.S.A. 10:4-6, et seq.
N.J.S.A. 54:3-18.
N.J.S.A. 54:3-22.
N.J.A.C. 18:12A-1.6 to 1.15 & 1.20.
Meetings 1-June 25, 1982 DAG Letter:
Compliance with the Open Public Meetings Act
(Sunshine Law).

1101.13 Individual Tax Board Members Hear Appeals

An individual tax board member may be assigned to hear appeals. When an individual tax board member hears the appeal, the member assigned shall report back to the board concerning the relevant facts of the appeal. A quorum of the board is required to render the judgment for the disposition of the appeal.

REFERENCES:

N.J.S.A. 54:3-20.1.
N.J.S.A. 54:3-25.

1101.14 Standing to Appeal

New Jersey law requires that property be assessed according to the same standard of value and that the county board of taxation shall secure the taxation of all property in the county at its taxable value as prescribed by law, in order that all property, except such as shall be exempt by law, shall bear its full and just share of taxes. A taxpayer or taxing district feeling aggrieved or discriminated against has the right of appeal to the county board of taxation. Thus, a taxpayer may file an appeal with respect to his own assessment or against the assessed value of another property in

the county. A taxing district may file an appeal against an assessment in its own district or against the assessed value of a property in another taxing district within that county. A taxing district may seek an increase in the assessed value of a property in its taxing district, but may not seek to have such assessment decreased. To facilitate the assessment process and the application of a uniform standard of value, assessors may, with permission of the county board of taxation, have the municipality file appeals to correct clerical errors discovered between the completion of the county board's period of review, revise and correct and the tax appeal deadline.

REFERENCES:

N J Constitution, Art 8, Sec 1, Par 1.
N.J.S.A. 54:3-13.
N.J.S.A. 54:3-21.
N.J.A.C. 18:12A-1.6
Tax Appeal 3 - March 24, 1998 DAG Letter:
Whether municipal assessors have standing to file tax appeals.
Tax Appeal 4 - March 23, 1999 DAG Letter:
Whether a municipality has standing to file an appeal to lower an assessment, 99-0050.
In re Appeal of Monroe Township, 16 , NJ Tax 261 (Tax 1996).

1101.15 Types of Appeal

The most frequently occurring type of appeal is the valuation appeal in which the assessed value of the property, as it appears on the tax list filed for that year, is an issue.

If a petitioner alleges that discrimination, other than discrimination pursuant to the common level (P. L. 1973, c 123), it must be so noted on the appeal. If the petitioner uses comparable sales of other properties as evidence, he must affix a schedule to the petition of appeal giving the name of the owner, unique property identification number, the assessed value and sales price.

Other types of appeals include appeals from the denial of

- Veteran deduction
- A widow of a veteran/serviceperson deduction
- Senior citizen, disabled person or surviving spouse deduction
- 100% disabled veteran or widow/widower of said veteran
- Farmland assessment classification
- Exemption denial
- Denial of abatements, REAP, or limited exemptions
- Additionally, appeals can be filed from added assessments, omitted assessments, omitted/added assessments and roll-back taxes. (section 1107)

REFERENCES:

N.J.S.A. 54:3-21.

N.J.A.C. 18:12A-1.7.

1101.16 Jurisdiction of the County Board of Taxation

The county board of taxation has jurisdiction over all of the appeals listed above. In the case of valuation appeals, if the assessed value in question exceeds \$750,000, the tax court has concurrent jurisdiction. If either party files in the tax court, then the tax court has jurisdiction, even if the one party has filed with the county board.

This is true with respect to both regular valuation appeals and appeals of added, omitted or omitted/added assessments.

REFERENCES:

N.J.S.A. 54:3-21.

N.J.S.A. 54:4-63.11.

N.J.S.A. 54:4-63.39.

Tax Appeals 2 – September 21, 1987 DAG
letter: Dual Appeals filed for the same property
at the tax court and at the county board level.

1101.17 Jurisdiction of the Tax Court

The tax court may be the first court of formal appeal for a property if the assessed value exceeds \$750,000. The owner of such a property has the option of filing with either the tax court or the county board of taxation. In addition, the tax court is empowered to hear an appeal of any decision made by the county board of taxation and/or the Director, Division of Taxation. Information, complaint forms, interrogatories, and Rules of the Tax Court can be located on the New Jersey judiciary web site at:

www.judiciary.state.nj.us/taxcourt

REFERENCES:

N.J.S.A. 2B:13-2.

N.J.A.C. 18:12A-1.6(c).

Tax Appeals 2 – September 21, 1987 DAG
letter: Dual appeals filed for the same property
at the tax court and at the county board level.

1101.18 Appeals of County Tax Board Decisions

The tax court hears complaints from rulings and determinations of the county board of tax. When hearing an appeal of a decision rendered by a county board of taxation, the tax court operates in a “de novo” fashion hearing all issues of fact and law that come before it. In an appeal where a taxpayer is challenging a county board judgment, the county board of taxation is not a proper defendant.

REFERENCES:

Tax Appeals 14 – September 28, 1987 Passaic
County Board of Taxation v Municipal Council
of the City of Paterson. (unreported).

Tax Appeals 15 – December 2, 1981

Re: Marian Jean Dabney v Bergen County
Board of Taxation, Docket No. 02-51383B-80.
(unreported).

1102. The Appeal Process

1102.10 Informal Review

A taxpayer who feels that his assessment is not representative of market value can discuss the matter with the tax assessor for the municipality in which the property is located. If the problem is presented subsequent to the filing deadline for the current tax year and no formal appeal was filed timely, no change can be made for the current tax year. If the taxpayer is able to bring information to the attention of the tax assessor that persuades the assessor that a reduction is justified, an appeal needs to be filed to implement the change for the current tax year. If the change is for the subsequent year, the assessor must determine if he has the authority to make the change without implementing an approved compliance plan, revaluation or reassessment. Any significant change to the property, such as fire damage or demolition of a structure, should be brought to the assessor's attention. All statutory authority for the assessor to change the current year tax list cease on January 9. The property owner should never assume that the assessor is aware of the change.

Additionally, all assessors are required to give at least ten days notice to the public as to when and where the new tax list may be inspected prior to filing the tax list with the county board. A prudent taxpayer will take this opportunity to review his assessment prior to the filing of the tax list.

REFERENCES:

N.J.S.A. 54:4-35.1

N.J.S.A. 54:4-38.

1102.11 Formal Appeal – Petition of Appeal

Formal appeals must be made in conformance with statutory deadlines. Regular appeals must be filed by April 1 and added/omitted appeals shall be filed by December 1.

All complaints concerning property tax assessments shall be by written petition on forms prescribed by the Director, Division of Taxation. All petitions shall contain the name and address of the taxpayer, the block, lot, and qualification code, or account number of the property, the assessed value of the land and improvement respectively stated, and such other information as the Director may require. A petition of appeal filed by party respondent in a tax appeal shall be denominated as a cross-petition and shall be filed on the same form, and observe the same standards applicable to petitions of appeal.

A separate petition of appeal shall be filed for each separately assessed property under appeal. Where an appeal involves assessments of more than one property, the petitioner may ask the county tax administrator for permission to file a single petition of appeal using the Multiple Appeals Schedule listing all of the separate parcels subject to the appeal. A filing fee shall be paid for each parcel listed. The use of a multiple appeal schedule is at the discretion of the tax board.

When the taxpayer is a business entity other than an individual or a sole proprietorship, the taxpayer must be represented by an attorney. The attorney must sign and fill the petition of appeal. A non-attorney may provide assistance, as long the assistance does not arise to the level of providing legal advice.

In the case of a petition of appeal from the assessment of a commercial, industrial, or multi-unit dwelling, an itemized statement shall be annexed showing all sources of income and expenses with respect to such property for the most recently completed

accounting year, and for such additional years as the board may request. The Income and Expense Statement is included for reference only, as the Division has not promulgated such a form.

Form 23 - Income and Expense Form

Form 25 - Petition of Appeal

Form 26 – Multiple Appeal Schedule

REFERENCES:

N.J.A.C. 18:12A-1.6(a).

N.J.A.C. 18:12A-1.8.

1102.12 Appeal of Multiple Parcels by One Taxpayer

In cases where the county board of taxation has given a petitioner appealing more than one parcel permission to file one petition of appeal with an attached schedule, the filing fee shall be the same as though a separate petition of appeal had been filed for each property appealed.

Form 26 - Multiple Appeal Schedule

REFERENCES:

N.J.A.C. 18:12A-1.7(d).

1102.13 Cross Petition of Appeal

A petition of appeal filed by a party respondent in a tax appeal shall be designated as a “cross petition of appeal”. It shall be filed on the same form and is subject to the same standards applicable to a petition of appeal. When a petition of appeal is filed on April 1 or in the 19 days next preceding April 1, the respondent shall have 20 days from the date of service to file a cross petition of appeal with the county board of taxation or the tax court in accordance with tax court rules.

REFERENCES:

N.J.S.A. 54:3-21.

N.J.A.C. 18:12A-1.6(b).

1102.14 Regular Appeal Deadline

The filing deadline for tax appeals is April 1. In the event that April 1 falls on a Saturday, Sunday, or holiday, the filing deadline is the first succeeding business day. The petition of appeal must be physically present in the office of the county board of taxation by close of business of the filing deadline in order to be timely filed. A petition of appeal postmarked by the filing deadline, but not received by the board until after the deadline has passed, is not timely filed.

REFERENCES:

N.J.S.A. 54:3-21.
N.J.A.C. 18:12A-1.6(C).
Tax Appeal 5 – July 23, 1987 DAG Letter:
Cross Petition of Appeal.
Mayfair Holding Corp. v North Bergen Twp., 4
NJ Tax 38 (1982).

1102.15 Extension of Deadline for Filing Appeals

The deadline for filing a tax appeal is extended beyond April 1 whenever a municipality fails to mail out notices of assessment at least 45 days prior to April 1. The extension is based on the date of the certification of the bulk mailing of notices filed with the county board of taxation. The deadline for that municipality, and only that municipality, shall be extended as much as is need to provide a 45-day period in which to file a tax appeal. A request for an extension of the tax appeal filing deadline is filed with the Director, Division of Taxation. (see paragraph 401.19)

REFERENCES:

N.J.S.A. 54:3-21-21.5.
N.J.S.A. 54:4-38.1.
N.J.A.C. 18:12A-1.6(c).

1102.16 Appeals Deadline for Other Actions

In actions where there is no time fixed by statute or by regulation, an appeal shall be filed within 60 days from the date of the action or determination. (see sections 1107 and 1108 Added and Omitted Assessment Appeals)

REFERENCES:

N.J.A.C. 18:12A-1.6(I).

1102.17 Late Filing of Appeal and Cross Petition

Where a petition of appeal or cross petition of appeal to a county board of taxation is actually received by the board after April 1 of the tax year (except where April 1 falls on a Saturday or Sunday, then after the first business day thereafter), the appeal shall not be accepted for filing. The appeal or cross petition of appeal and filing fee shall be returned to the person filing it. The appeal or cross petition of appeal shall be endorsed with the date of receipt and the statement:

“Petition of appeal is returned by reason of late filing”.

The petition of appeal and filing fee shall be accompanied by a judgment of dismissal by the county board of taxation that states: “Dismissed for late filing”.

Where a cross petition of appeal to a county board of taxation is actually received by the board after the 20th day following the date of service noted on the petition of appeal (except if the 20th day shall fall on a Saturday or Sunday, then after the first business day immediately thereafter), the cross petition of appeal shall be handled in the same manner as an appeal filed after the April 1 deadline as described above.

REFERENCES:

N.J.A.C. 18:12A-1.20.

1102.18 Appeal Filing Fee

The appropriate filing fee shall accompany each petition of appeal filed with the county board of taxation and be payable to the county tax administrator. The fee for valuation appeals is based on the assessed value of the property under appeal as set forth in the following schedule:

- Less than \$150,000 the fee shall be \$5.00
- \$150,000 or more but less than \$500,000 the fee shall be \$25.00
- \$500,000 or more but less than \$1,000,000 the fee shall be \$100.00
- \$1,000,000 or more the fee shall be \$150.00

The fees for other types of appeals are as follows:

- When the appeal involves only the classification of property, for each parcel of property sought to be reclassified the fee shall be \$25.00
- When the appeal shall involve both the assessed valuation of property and the classification of property, the fee shall be both the fee for the valuation appeal and the fee for the classification appeal
- When the appeal shall involve a matter other than assessed valuation, classification or a combination of the two, a fee of \$25.00 is applicable
- No filing fee shall be required hereunder to contest the denial of:
 - A veteran's or veteran's widow's deduction
 - A senior citizen's, disabled person's, or their surviving spouse's deduction
 - REAP

- The exemption of a 100% disabled veteran, the veteran's widow or the widow of a serviceperson who died in active service in time of war

If the county board of taxation has given a petitioner appealing more than one parcel permission to file one petition of appeal with an attached schedule, the filing fee shall be the same as though a separate petition of appeal had been filed for each property appealed. Taxing districts filing tax appeals with the county board of taxation appealing assessments imposed by their assessor are not subject to the statutory filing fees.

- The filing fee for an added assessment is based on the prorated value.

REFERENCES:

N.J.S.A. 54:3-21.3.

N.J.A.C. 18:12A-1.7.

Tax Appeals 8 – March 1, 1982 DAG Letter:
Payment of County Tax Board Filing Fees.

1102.19 Receipt of Petition of Appeal

All petitions of appeal should be date stamped upon receipt. The county tax administrator or a member of the staff should examine each petition to ensure that it has been completed correctly. The following fields of information should be verified for accuracy:

- Taxing district
- Block, lot and qualifier
- Property Location
- Petitioner is the owner of record
- Assessment of record is listed on the petition
- Filing fee paid
- Proper representation noted for corporations
- Petition signed by the property owner or his attorney
- Certification of service completed

Petition information must be verified as hearing notices, judgments, and filing fee logs are generated from this information. (paragraph 1102.24)

REFERENCES:

N.J.A.C. 18:12A-1.6,1.7,1.8

1102.20 Filing Fee Deposited in Trust Account

All filing fees shall be deposited in the trust account within 48 hours of receipt. The fees may be directly deposited or remitted to the county treasurer. (paragraph 201.19)

REFERENCES:

N.J.S.A. 54:3-21.3(a).

N.J.S.A. 40A:4-39.

N.J.A.C. 18:12A-1.7

1102.21 Appeals of Commercial, Industrial, Multi-family Property

Petitions of appeal of commercial, industrial, and multi-family property shall have annexed to them an itemized statement showing all sources of income and expenses for that property for the most recently completed accounting year and any other year requested by the county board of taxation. (Paragraph 1102.11)
For application of the income approach to value it is first necessary to determine the gross rental income of the property under appeal. No appeal shall be heard where the property owner has failed to or refused to respond to the assessor's written request for income and expense information (Chapter 91 request) as provided by law.

Form 23 - Income and Expense Form

REFERENCES:

N.J.S.A. 54:4-34.

N.J.A.C. 18:12A-1.8.

Tax Appeal 9 – August 4, 1983 DAG Letter:

The introduction of economic rent data as a necessary prerequisite to the application of the income approach in the context of a tax appeal for rental property.

1102.22 Certification of Service

A petitioner must file a copy of each petition of appeal with the municipal assessor and municipal clerk personally or by regular mail. In case of appeal by the taxing district, a copy of the petition must be served on the owner of record of the subject property and on the assessor. If the tax collector has received written notification that the taxpayer is a person, partnership, or corporation other than the owner of record, than a copy of the petition must also be served on the taxpayer.

When a petitioner files an appeal with respect to another owner's property, a copy of the petition of appeal shall be served to the owner of record in addition to the other parties.

REFERENCES:

N.J.A.C. 18:12A-1.6(j)(k).

1102.23 Incomplete Petition of Appeal

If the petition of appeal is deficient in any way, it should be returned to the petitioner with a notice explaining what needs to be corrected and advising the petitioner that he has 10 days within which to cure the deficiency. If the petitioner submits an incorrect filing fee – or none at all, it is not necessary to return the petition of appeal. A deficiency letter should be sent to the petitioner advising him of the correct amount for the fee and that the fee must be remitted within 10 days. All parties are to be given at least five days notice of any additions or changes with respect to the petition of appeal. Failure to complete a petition within the prescribed time may result in a dismissal.

REFERENCES:

N.J.A.C. 18:12A-1.6(d).

1102.24 Record of Complete Petitions of Appeal

After an appeal has been examined and found to be satisfactory, it is logged in and a record of that appeal is created. This record is usually computer generated but may be hand written. The record also provides a method whereby the filing fees are recorded and accounted for.

Once all the appeals for a municipality have been entered, a copy of the list thus compiled should be sent to the tax assessor to compare with the appeals that were properly served and to provide adequate time to prepare a defense.

REFERENCES:

N.J.A.C. 18:12A-1.9(a) to (f).

1102.25 Filing Fee Record

Filing fees are to be deposited or transmitted to the county treasurer on a daily basis as they are received.

A filing fee log should include the following items:

- Date fee is received
- Dollar amount of fee received and form of payment
- Name and address of the petitioner
- Taxing district – unique property identifier
- Assessed value of the property under appeal
- Added assessments, the prorated assessed value

REFERENCES:

N.J.S.A. 54:3-21.3a.

Filing Fee Account 1-February 25, 1981

DAG Letter: Interpretation of N.J.S.A. 54:3-21.3(a) Regarding the use of tax appeal filing fees collected by county boards of taxation, M81-4721.

1102.26 Amendments to a Petition of Appeal

All amendments to petitions of appeal which establish new causes of action must be made prior to the filing deadline. For example, a petition of appeal seeking tax exemption cannot add valuation reduction to the appeal after the filing deadline.

REFERENCES:

N.J.S.A. 54:3-21.

N.J.A.C. 18:12A-1.6(c)(d).

Cliff Realty Co. v Jersey City 41 NJ Super 465 (NJ Super 1956).

1102.27 Petitions of Appeal are Docketed

Petitions of appeal are to be docketed and scheduled for a hearing. The docket created would include (at a minimum), for each municipality, the following:

- Appeal number of each appeal
- Unique parcel identifier for each property under appeal
- Name and address of the petitioner
- Name and address of the petitioner's attorney if applicable
- Hearing information including the date, time, and place

Each county may arrange their schedule of appeals in any convenient manner. Typically, all appeals in a given municipality are scheduled together. Within a municipality, the appeals may be scheduled in any convenient manner. Generally appeals are scheduled in one of the following ways:

- Block and lot order
- Alphabetical order
- Petitioner
- Attorney representation

The docket, once established, should be adhered to and no adjournments granted except for good cause shown.

A master copy of this docket should be retained by the county tax administrator and copies of all or pertinent dockets should be given to each tax board member, tax assessor and municipal attorney (or special tax counsel).

REFERENCES: N.J.S.A. 54:3-21.

N.J.A.C. 18:12A – 1.9(a) to (c).

1102.28 Notice of Hearing

A notice setting forth the date, time, and location of the tax appeal hearing should be sent to the petitioner, the petitioner's attorney if he is represented by counsel, the assessor and the attorney of the taxing district. The notice should be mailed at least 13 days prior to the date of the hearing to comply with the required ten days notice to the parties involved. These notices should be mailed as far in advance as possible to give the parties adequate time to prepare for the hearing. Advance notice also minimizes requests for adjournments. The Director, Division of Taxation has not promulgated a specific "Notice of Hearing" form for appeals. A "Notice of Hearing" that meets the regulatory requirements is included for reference only.

Exhibit 52 Notice of Hearing

REFERENCES:

N.J.A.C. 18:12A-1.9(b).

1102.29 Requests for Adjournments

The county tax administrator is not grant adjournments from the schedule except for good cause shown. If an adjournment is granted, a "Notice Of Hearing" must be mailed.

REFERENCES:

N.J.A.C. 18:12A-1.9(a).

1103. Preparation for a Tax Appeal Hearing

1103.10 Review the Petitions of Appeal

The commissioners shall receive copies of the petitions of appeal and all other pertinent information, including appraisals for use at the hearings. Efforts should be made to transmit this information to the tax board members prior to the hearing so that they may review same. Materials for taking notes should also be supplied.

REFERENCES:

N.J.A.C. 18:12A-1.9(a)(b)(c).

1103.11 Discovery Prior to the Hearing

The following are methods of obtaining discovery prior to the hearings:

- Appraisals – A party intending to rely on expert testimony shall furnish to the board three copies of a written appraisal at least one week prior to the hearing. A copy of the appraisal shall also be furnished to the other party or parties at least one week prior to the hearing.
- Interrogatories – Either party may serve interrogatories on the other party. Said interrogatories shall be served within 10 days following the deadline for filing petitions of appeal. The party served with the interrogatories shall serve his answers thereto upon the party propounding them within 20 days after service of said interrogatories upon him.
- Depositions upon oral examination – Although rarely used at the county board level, either party is entitled to compel the other party, or other persons having relevant information to answer questions under oath before a court stenographer. The witness is bound by their answers and the deposition

thus obtained may be used at the hearing to impeach the witness.

- Request to produce – Either party may serve upon the other a request to produce certain specified documents or other material in their custody and control for the purpose of inspecting same prior to the hearing.

All of the discovery shall be completed at least seven (7) days prior to the scheduled hearing date. Upon motion by any party to an appeal and for good cause shown, the county board of taxation may make any order which justice requires either to protect a party or person from annoyance, embarrassment, oppression or undue burden or expense or to require a party, or person to comply with specific discovery demands.

REFERENCES:

N.J.S.A. 54:3-27.

N.J.A.C. 18:12A-1.9(e) to (h).

N.J.A.C. 18:12A-1.15.

Westmark Partners v West Deptford 12 N. J. Tax 591 (1992).

Tax Appeals 13 – January 10, 1992 DAG
Letter: Written Appraisal Reports

1103.12 Payment of Taxes Pending Appeal

A taxpayer who files an appeal from an assessment shall pay to the collector of the taxing district no less than the total of all taxes and municipal charges due. For regular appeals filed on or before April 1, the charges include any and all delinquencies plus the first quarter of the taxes and municipal charges assessed against him for the current year.

In order to maintain an action contesting an added or omitted assessment, the taxpayer shall pay the taxing district all taxes and municipal charges exclusive of the taxes imposed under the added or omitted assessment.

If the appeal involves only the statutory requirements imposed to qualify as Exempt Property (classes 15A-15F), or Farm Qualified (class 3B), the taxpayer is not required to meet the tax payment required above.

However, the county board of taxation may relax the tax payment requirement. Should the tax board relax the tax payment requirement, then the tax board must fix the term of payment of the tax required to maintain the action. If the board refuses to relax the payment requirement, that decision may be appealed to the tax court.

REFERENCES:

N.J.S.A. 54:3-27.

N.J.S.A. 54:4-66.

Tax Appeals 7 – March 12, 1993

DAG Letter: Interpretation of Municipal Charges in N.J.S.A. 54:3-27.

1103.13 Power to Subpoena

The county board of taxation has the authority to compel a witness to attend hearings and give testimony.

Form 35 - Subpoena to Testify

REFERENCES:

N.J.S.A. 54:3-22 & 23.

N.J.A.C. 18:12A-1.10.

Tax Appeals 11 - September 26, 1983

DAG Letter: Subpoena Form.

1103.14 Hearing Room

If a county board of taxation is not assigned sufficient space in which to conduct regular tax appeal hearings, the following should be considered when seeking space in which to conduct hearings.

The purpose of a hearing in front of the county board of taxation is to resolve disputes and issues fairly. Each party to the dispute presents evidence to convince the tax board that the question at

issue should be answered in his favor. The physical setting of the hearing room should be designed to facilitate effective communication among the personnel involved. The location should allow for barrier-free access. Use of existing court facilities generally eliminate the need to consider physical arrangement. The physical arrangement of the hearing room (courtroom) should allow an area for the tax board, the county tax administrator, the plaintiff and representatives, the defendant and representatives, and spectators.

County tax board hearings may be less formal in nature than other court proceedings, however the same issues should be considered when choosing a location for hearings.

Hearings should be held in space separated from noisy activity. Acoustics must provide for clarity of speech. Sightlines and the functional relationship of the parties should contribute to the clarity and promote communication. Spectator seating should be fixed to eliminate or reduce noise and distraction.

If electronics are used for recording the proceedings, additional consideration of noise control is required. Other considerations include lighting, heating, ventilation and air conditioning. Public bodies must also consider security when planning meetings and hearings.

REFERENCES: National Clearinghouse for Criminal Justice Planning and Architecture: J. MacGregor Smith Series Editor - Julius M Gribou and Robert J Larson. Six Volumes - Volume B - Court Planning Concepts
Court House Facility Guidelines State of New Jersey: The Supreme Court Committee on Court House Facilities.

1104. Hearings at the County Board of Taxation

1104.10 Conduct During a Tax Appeal Hearing

The New Jersey Administrative Code, 18:12A-1.9 (a) through (l) and Rules of the Tax Court set forth the procedure for conducting a tax appeal hearing.

REFERENCES:

N.J.A.C. 18:12A-1.9, 1.15.

1104.11 Representation at a Tax Appeal Hearing

An individual may appear pro se (for themselves) or be represented by an attorney licensed to practice law in New Jersey. No one other than an attorney may represent an individual in a tax appeal except in cases of extreme hardship such as old age, illiteracy and the like. All legal entities, including limited liability companies (LLC), must be represented by a New Jersey attorney. The county board may, in its discretion, permit an attorney from another jurisdiction and in good standing in that jurisdiction, to appear, pro hac vici, on behalf of a taxpayer. Taxing districts must be represented by an attorney at tax appeal hearings.

REFERENCES:

N.J.A.C. 18:12A –1.9(d).

Tax Appeals 12 – August 3, 1982

DAG Letter: Representation of municipalities at county tax board tax appeal hearings by attorneys

1104.12 Responsibility of the Petitioner – Burden of Proof

The burden of proof is on the petitioner in all tax appeal hearings. A presumption of correctness attaches to the assessment placed on the property. Similarly, in all types of appeals, the burden is on the petitioner to prove all the elements required for the granting of

deductions, exemptions and farmland classification. In the event that the petitioner fails to present any relevant evidence, the county board may dismiss the petition for lack of prosecution. If the petitioner presents some evidence, but not enough to overcome the presumption of correctness, the county board should enter a judgment upholding the assessment. This distinction is important because a judgment affirming the assessed value can be appealed to the tax court. A dismissal for lack of prosecution may not be appealed.

The petitioner, as owner of the property, may testify to the value of the property. The petitioner may introduce evidence of comparable sales to establish the fair market value of the subject property. It is the petitioner's responsibility to demonstrate that the properties cited as "comparables" are, in fact, like the property under appeal and that the sales are fair market value sales.

REFERENCES:

N.J.S.A. 54:4-1.

N.J.S.A. 54:3-13.

N.J.A.C. 18:12A-1.9(f) to (h).

City of Passaic v Gera Mills, 55 NJ Super. 73 (1959): 150 A. 2d 67.

1104.13 Responsibility of the Assessor

The municipal tax assessor is required to attend tax appeal hearings and defend the assessments that he has made on the properties within his municipality. If the property under appeal is an income producing property and the assessment is based on the income capitalization method, the assessor must produce the calculations that resulted in the assessed value. The petitioner is entitled to a copy of the property record card and the assessor must furnish the record under the provisions of the Open Public Records Act.

REFERENCES:

N.J.A.C. 18:12A-1.9(g)(h).
Supervision - Tax Appeals - July 21, 1992 DAG
Letter: Authority of the County Tax Board to
compel the assessor to testify in tax appeal
hearings.
Tax Appeals 12 – August 3, 1982 DAG Letter:
Representation of municipalities at county tax
board tax appeal hearings by attorneys.

1104.14 Sworn Testimony

All witnesses giving testimony before the county board of taxation, including the municipal tax assessor, should be sworn in. The oath administered should be substantially similar to the following:

- “Do you solemnly swear (affirm) to tell the truth the whole truth and nothing but the truth in this proceeding.”

Upon receiving an affirmative response from the witness, their testimony may then be heard. It is not necessary to swear in the assessor before each appeal. The assessor remains under oath for the entire time appeals for his/her municipality are being heard. If a court reporter is being used to record the proceedings, he or she should be sworn in as well. The oath administered in this situation should be as follows:

“Do you solemnly swear (affirm) that you will faithfully and impartially record the testimony given in these proceedings, and make a true and correct transcript thereof if required to do so?”

REFERENCES:

N.J.S.A. 54:3–23 &24.
N.J.A.C. 18:12A–1.9(h)(k).

1104.15 Witnesses

There are two kinds of witnesses: fact witnesses and expert witnesses. A fact witness has personal knowledge of facts relevant to the issue before the board. An expert witness is a person who has special skill and knowledge in a particular field. An expert

witness must possess the required qualifications to be accepted by the board as an expert in his or her particular field. If an expert witness is well known to the board because of prior appearances or reputation, and with the consent of the other side, the requirement of qualifying the expert witness may be waived. No witness may appear and give testimony in a tax appeal hearing unless they have inspected the property under appeal. No assessor shall appear before the board as an expert witness against another assessor or taxing district within the State except to defend the assessment of his taxing district.

REFERENCES:

N.J.A.C. 18:12A-1.9(l).

1104.16 Testimony from an Expert Witness

The petitioner may use the services of an expert witness to establish the fair market value of the property under appeal. In order to testify as an expert witness, the individual must be a licensed real estate appraiser. All appraisals upon which the appraiser intends to rely at the hearing must be submitted to the county board and the municipal tax assessor at least one week in advance. The appraiser should furnish the county board with sufficient copies so that each member of the board has a copy. No person may testify before the county board of taxation concerning the valuation of a property under appeal unless that person has inspected the property

REFERENCES:

N.J.A.C. 18:12A-1.9(h)(k).

1104.17 Evidence at the Tax Appeal Hearing

Except as otherwise provided by county board rules as promulgated in N.J.A.C. 18:12A-1.9, the rules, applicable to the Tax

court regarding pretrial discovery, shall be applicable to the county boards of taxation.

The assessment made by the taxing authority is presumed to be correct. This places the burden of proof on the petitioner. The petitioner must be prepared to prove his or her case by presenting complete and competent evidence sufficient to overcome this presumption. If the petitioner fails to produce any evidence whatsoever, the appeal may be dismissed for lack of prosecution.

REFERENCES:

N.J.S.A. 54:3-22.

N.J.A.C. 18:12A-1.9 and 1.15.

VHS Realty, Inc. v Harding Twp, 29 NJ Super. 295 (1996).

Wilshire Oil Co. of Texas v Jefferson Twp, 17 NJ Tax 583 (1996).

ARP Realty Assoc. v Washington Borough, 16 NJ Tax 281 (1997).

West Essex S & L Assn. v Montville Twp, 16 NJ Tax 152 (1996).

Garifa's Trust v Wildwood City, 15 NJ Tax 722 (1996).

Jepson Refrigeration Corp v Trenton City, 15 NJ Tax 467 (1996).

1104.18 Motion for Failure to Provide Income Information

In the event that the tax assessor has properly served upon the owner of income producing property a chapter 91 request and the property owner has failed to provide the requested information, the assessor should so inform the municipal attorney so that a motion to dismiss the property owner's appeal can be brought. Owners of income producing property are required, upon written request by the assessor, to furnish the assessor a full and true account of the income from said property. The courts have held that the purpose of this statute is to provide the tax assessor with information that he needs to determine the correct assessed value for the property. In order to deny a property owner the right to appeal, the c 91 request

must have been made in a timely manner so to allow the assessor to use the income information in arriving at his assessment. The assessor must make this request by certified mail and include a copy of the applicable statute. The owner is given 45 days to provide said income information and if he fails to do so, he loses the right to appeal the assessment placed on this property. The property owner may request a "reasonableness hearing" if he feels that the assessment is excessive. In this situation, the taxpayer, not the municipality, has the burden of proof regarding the reasonableness of the property tax assessment. The requirement to furnish income information is binding on subsequent purchasers of the property.

REFERENCES:

N.J.S.A. 54:3-21.

N.J.S.A. 54:4-34.

N.J.A.C. 18:12A-1.8(b)(c)

1104.19 Motion to Dismiss for Non-payment of Municipal Charges

A taxpayer appealing the assessment of their property must pay the total of all taxes and municipal charges due. (see paragraph 1103.12)

In the event that the property owner fails to meet the statutory provision for payment for payment of municipal charges, the municipal attorney may make the motion to dismiss the appeal for nonpayment of taxes. When practical, the municipality should make application to the tax board for dismissal of the appeal for non payment of taxes at the close of the appeal filing deadline. The county tax board would then notify the petitioner of the "motion to dismiss" and allow the taxpayer a 10-day period of time to pay the taxes before entering a judgment of dismissal. If the "motion to dismiss" is not filed prior to the scheduled hearing, the motion may be made at the beginning of the scheduled hearing. The tax board

then has the option of rescheduling the hearing for 10 days hence or hearing the evidence and reserving judgments to see if the municipal charges are paid by the end of the 10 day period. The 10 day period for payment is limited only by the deadline for hearing and determining appeals.

REFERENCES:

N.J.S.A. 54:3-27.

N.J.A.C. 18:12A–1.6(e)(n) to (p).

Tax Appeal 7 – March 12, 1993 DAG Letter:
Interpretation of Municipal Charges.

1104.20 Record of Appeal Hearings

The county board may record the proceeding but is not obligated to do so. If the board chooses to record the hearings, they must keep the recordings and make same available to any one who wishes to review them. The parties, at their own expense, may provide for a recording to be made of the hearing.

REFERENCES:

N.J.A.C. 18:12A–1.11.

1104.21 Deadline for Completion of Hearings

Regular appeals must be heard and decided within 90 days of the filing deadline April 1. Should April 1 fall on a weekend or legal holiday, the deadline is extended and the completion deadline is also extended. In the event that the county board feels that they will be unable to meet the 90-day deadline, an application may be made to the Director of the New Jersey Division of Taxation for an extension. The application for extension should state the reason for the request for additional time, such as a high number of appeals, a vacancy on the board or the physical disability of one or more commissioners. The Director shall grant such extension, as the interests of justice require.

In the case of appeals of added assessments, omitted assessments and omitted/added assessments with a filing deadline of December 1, appeals must be heard and decided by December 31.

In the event a county board of taxation cannot hear and determine appeals from added/omitted assessments within the prescribed time, an application for an extension of time may be filed with the Director, Division of Taxation. The application shall be granted upon a showing by the board of good cause to warrant an extension.

REFERENCES:

N.J.S.A. 54:3-26.

N.J.S.A. 54:4-63.11.

N.J.S.A. 54:4-63.39.

1105. Judgments

1105.10 Judgment Deliberations

Although an individual member may be assigned to hear appeals, the member assigned shall report back to the board and present the relevant facts of the appeal to the tax board members. The rules of the Open Public Meetings Act are applicable. A quorum of the board is required to render the judgment for the disposition of the appeal.

REFERENCES:

N.J.A.C. 18:12A-1.12

1105.11 Notification of Judgment

The county board of taxation shall issue a memorandum of judgment for all appeals filed within their jurisdiction. The judgment shall be in the form promulgated by the Division of Taxation. This form provides for a judgment code to be entered on the face of the appeal. An explanation of these codes is listed on the reverse side of the form of judgment.

A copy of the judgment shall be sent to:

- The petitioner and/or the petitioner's attorney
- The tax assessor
- The tax collector

The memorandum of judgment is retained by the county board of taxation in accordance with the requirements of the record retention schedule.

Form 32 - Memorandum of Judgment

REFERENCES:

N.J.S.A. 54:3-26.

N.J.A.C. 18:12A-1.12.

N.J.A.C. 18:12A-1.20.

1105.12 Deduction Judgments Transmitted to the Division of Taxation

If the judgment involves the appeal of a veteran's deduction, or a deduction for a senior citizen or disabled person, or certain surviving spouses, the county board of taxation shall transmit a copy of said judgment to the:

Division of Taxation, Local Property Branch
P O Box 251
Trenton, NJ 08695-0251

REFERENCES:

N.J.A.C. 18:12A–1.12(c).

1105.13 Petitions that are Withdrawn

A petitioner may request that his petition of appeal be withdrawn at any time prior to the hearing. If the municipality has filed a cross-appeal, the municipality is not required to withdraw its cross-appeal but may proceed to present its case to the board.

REFERENCES:

N.J.A.C. 18:12A–1.15.

1105.14 Petitions that are Dismissals with Prejudice

The county board may enter a dismissal with prejudice if the petitioner fails to appear without excusable cause or if the petitioner fails to present any evidence at the hearing.

REFERENCES:

N.J.A.C. 18:12A–1.9(e).

1105.15 Dismissals without Prejudice

A dismissal without prejudice is issued for one of the following reasons:

- The property under appeal has an appeal pending before the tax court, or a higher court, for one or more prior years. In such cases, both sides may be in agreement that a dismissal without prejudice is the most appropriate determination.

However, in some cases, one side or the other will want to go forward with a hearing before the county board. The county board has the discretion to decide whether or not to hear the case.

- The property under appeal is not before the tax court, but both sides feel that the matter would be better heard by the tax court and desire the matter to go directly there.

The effect of a dismissal without prejudice, sometimes referred to as “affirmed without prejudice”, in that the matter proceeds to the tax court without the presumption of correctness, which usually attaches to judgments of the county board.

REFERENCES:

Tax Appeals 1 – October 16, 1987 DAG Letter:
Tax appeal procedures.
City of Atlantic City v Greate Bay Hotel &
Casino, 16 NJ Tax 486 (1997).

1105.16 Stipulations of Settlement

In some instances the petitioner and the municipality may reach agreement concerning the issues in dispute. In such cases, it is appropriate for the parties to enter into a stipulation of settlement that incorporates the terms upon which agreement has been reached. The petitioner, his or her attorney, the tax assessor and the municipal attorney or special tax counsel, sign this document. The tax assessor does not have the authority to bind the municipality, but must obtain the consent of the governing body. Once the stipulation has been properly executed, it is submitted to the county board with the request that a judgment be entered based upon the agreement reached between the parties. The county board has the discretion to accept or reject the stipulation of settlement. The board may order the parties to proceed with the

hearing if they feel that the interests of justice would be better served.

Form 34 - Settlement Stipulation

REFERENCES:

N.J.A.C. 18:12A–1.9(i).

Tax Appeals 1 – October 16, 1987 DAG Letter:
Tax Appeal Procedures.

Tax Appeals 10 – September 26, 1983 DAG
Letter: Settlement Procedures.

1105.17 Judgments on the Merits

After completion of the hearing with the full board sitting, or after receiving the report of a commissioner sitting alone, the board will consider the merits of the case, the evidence presented and render a judgment. A majority of the members of the board constitutes a quorum necessary for taking official action. Any action of determination reached by the majority of the board constitutes the official action of the board.

REFERENCES:

N.J.S.A. 54:3-22.

N.J.A.C. 18:12A-1.12.

1105.18 Judgments to be Signed

The president of the county board of taxation is responsible for overseeing the memoranda of judgment. All members who participated in rendering the judgment shall sign the memorandum of judgment. The county tax administrator signs as witness to the action taken by the board.

When a commissioner has taken action to recuse himself or herself because of a conflict of interest or any other reason, that commissioner should not sign the memorandum of judgment and the fact of his or her recusal should be noted.

REFERENCES:

N.J.S.A. 54:3-5.

N.J.A.C. 18:12A-1.12.

1105.19 Appeal of County Tax Board Judgments

Judgments of the county board of taxation are binding on the municipality unless appealed to the tax court. A party has 45 days from the mailing date of the judgment to file an appeal with the New Jersey Tax Court. Instructions for filing an appeal with the tax court are printed on the reverse side of the form of judgment issued by the county board of taxation.

Form 32- Memorandum of Judgment

REFERENCES:

N.J.S.A. 54:3-26, 26a, & 26b.

N.J.A.C. 18:12A-1.12.

1105.20 Binding Effect of Judgment and the Freeze Act

Where no request for review is taken to the tax court to review the action or determination of the county board, the judgment of the county board shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the two (2) assessment years succeeding the assessment year covered by the judgment.

The following situations may nullify the operation of the freeze act if the assessor can demonstrate:

The taxing district has put into effect a complete revaluation or approved reassessment of the entire municipality.

The property in question is subject to an addition qualifying as an added assessment, conversion to a condominium or cooperative or a subdivision or zoning change.

One exception to the binding effect of a judgment is that a judgment stating, "dismissed with prejudice" is not binding.

REFERENCES:

N.J.S.A. 54:3-26, 26a & 26b.

N.J.A.C. 18:12A-1.13.

1105.21 Summary of Judgments for Regular Appeals

This report, Tax Appeal Statistics, is commonly referred to as the President's Report. The summary of judgments for regular appeals shows the total number of appeals filed with the county board; the disposition of the various appeals; the character of the appeals filed with regard to the classification of properties appealed; the total of assessments involved in the appeals; the number of appeals filed in each filing fee category; and the total amount of reductions and increases of assessed valuation granted by the board. The Director is to review the individual reports, and may include a summary of the information contained in the reports in the Annual Report of the Division of Taxation (paragraph 401.25).

Form 33 - Tax Appeal Statistics

REFERENCES:

N.J.S.A. 54:3-5.1.

N.J.A.C. 18:12A-1.2(g).

1106. Valuation Appeals

1106.10 Request for Relief in a Valuation Appeal

A valuation appeal is determined to be either a discrimination appeal or a non-discrimination appeal.

In the case of a non-discrimination appeal, if a taxpayer pleads that a property is not assessed at its taxable value (true value), he need only prove the value of the property in question to gain relief.

In a discrimination appeal, the taxpayer or taxing district pleads that the assessment on a property is too high or too low, claiming that the assessment is not at the common level. The common level is determined by the Division of Taxation using the ratio promulgated in the Director's Table of Equalized Valuations.

REFERENCES:

N.J.S.A. 54:1-35a and 54:4-23.

N.J.S.A. 54:2-40.4(f).

N.J.S.A. 54:3-22.

1106.11 Common Level Range for Assessments

The level of assessments in a municipality is calculated annually using the Director's average weighted ratio, promulgated on October 1 in the Director's Table of Equalized Valuations as the level of assessment. The upper limit of the common level range is plus fifteen percent (15%) of the Director's average weighted ratio and the lower limit of the common level range is minus fifteen percent (15%) of the Director's average weighted ratio. However, even if the upper limit calculates to a number higher than 100%, no assessment may exceed 100% of true value.

For example:

Director's average weighted ratio = 81.42

Upper limit of assessments calculation $(81.42 \times 1.15 = 93.63) = 93.63$

Lower limit of assessments calculation $(81.42 \times .85 = 69.21) = 69.21$

Or

Director's average weighted ratio = 87.97

Upper limit of assessments calculation $(87.97 \times 1.15 = 101.17)^* = 101.17^*$

Lower limit of assessments Calculation $(87.97 \times .85 = 74.77) = 74.77$

*Upper limit cannot exceed statutory limit of true value or one hundred percent (100%). County level is 100% in all 21 counties.

The common level and upper and lower limit ranges should be provided to tax board members at tax appeal hearings.

REFERENCES:

N.J.S.A. 54:1-35a.

N.J.S.A. 54:3-22.

N.J.S.A. 54:4-23.

1106.12 Calculation of Relief for a Valuation Appeal

The first step in determining relief is to determine the true value, market value as of the assessing date, of the property under appeal. Then the board can calculate whether the assessment should be revised. A ratio is determined by dividing the assessed value of the property under appeal by the true value of the property as determined by the county board of taxation. The decision concerning relief should be based on the following:

- If the subject property ratio falls within the common level range, no revision is to be made in the assessed value of the property appealed.
- If the subject property ratio exceeds the upper limit of the common level range, or falls below the common level range, the assessment shall be revised by multiplying the average ratio times the true value of the subject property as determined by the county board of taxation.
- If the subject property ratio exceeds the county percentage level and the average ratio is less than one hundred percent (100%), the assessment shall be revised by multiplying the

average ratio times the true value of the subject property as determined by the county board of taxation.

- If the subject property ratio exceeds the county percentage level and the average ratio is greater than one hundred percent (100%), the assessment shall be revised by multiplying the county percentage level times the true value of the subject property as determined by the county board of taxation.

Exhibit 57 - Tax Appeal Worksheet

REFERENCES:

N.J.S.A. 54:1-35a.

N.J.S.A. 54:3-22.

N.J.S.A. 54:4-23.

1106.13 Valuation Appeal Following a Revaluation/Reassessment

Taxpayers appealing assessments in a municipality that has implemented a revaluation or reassessment are not entitled to relief claiming discrimination using the common level range. Appellants in revalued or reassessed municipalities must prove the true value of the property under appeal.

REFERENCES:

N.J.S.A. 54:1-35a.

N.J.S.A. 54:3-22.

1107. Appeals of Added and Omitted Assessments

1107.10 Added and Omitted Assessment Lists

Added and Omitted Assessment Lists are filed with the county board of taxation on or before October 1 of the tax year. Added Assessments and Omitted Assessments (alternate method) are processed in the same manner.

REFERENCES:

N.J.S.A. 54:4-63.2 to 63.5

N.J.S.A. 54:4-63.11.

N.J.S.A. 54:4-63.15

N.J.S.A. 54:4-63.23.

N.J.S.A. 54:4-63.32

1107.11 Appeals Deadline AA/Omitted (Alternate Method)

Appeals from added assessments may be made to the county board of taxation on or before December 1 of the year of levy, or 30 days from the bulk mailing of tax bills for added assessments whichever is later. (Note: the courts have ruled that late filing of an added assessment list negates the added assessment)

As with regular appeals, if the assessed value exceeds \$750,000, the appeal may be filed directly with the tax court.

Form 27 - Added Omitted Assessment Petition of Appeal

REFERENCES:

N.J.S.A. 54:4-63.11.

Certification 2 -September 20, 1988

DAG Letter: Timely Certification of Added and Omitted Tax Lists.

1107.12 Petition of Appeal

All complaints concerning added assessments shall be written on forms prescribed by the Director, Division of Taxation.

All petitions shall contain the name and address of the taxpayer, the block and lot number or account number of the property, the assessed value of the land and improvement respectively stated, and such other information as the Director may require. A petition of appeal filed by party respondent in a tax appeal shall be designated as a cross-petition and shall be filed on the same form, and observe the same standards applicable to petitions of appeal. A separate petition of appeal shall be filed for each separately assessed property under appeal. Where an appeal involves assessments of more than one property, the petitioner may ask the county tax administrator for permission to file a single petition of appeal, with an attached schedule listing all of the separate parcels subject to the appeal. A filing fee shall be paid for each parcel listed. The use of a multiple appeal schedule is discretionary with the board.

In the case of a petition of appeal from the assessment of a commercial, industrial, or multi-unit dwelling, an itemized statement shall be annexed showing all sources of income and expenses with respect to such property for the most recently completed accounting year, and for such additional years as the board may request. The Income and Expense Statement is included for reference only, as the Division has not promulgated such a form.

Form 27 - Added Omitted Assessment Petition of Appeal
REFERENCES:

N.J.S.A. 54:4-63.2 to 63.5
N.J.S.A. 54:4-63.11.
N.J.S.A. 54:4-63.15
N.J.S.A. 54:4-63.23.
N.J.S.A. 54:4-63.32

1107.13 Processing Added/Alt Omitted Assessment Appeals

Added Assessment Appeals follow the same procedures used to process regular appeals. Refer to the following paragraphs:

- Appeal of Multiple Parcels - 1102.12
- Cross Petition of Appeals - 1102.13
- Appeal Filing Fee - 1102.18
- Receipt of Petition of Appeal - 1102.19
- Filing Fee Deposited in Trust Account - 1102.20
- Certification of Service - 1102.22
- Incomplete Petition of Appeal - 1102.23
- Record of Complete Petitions of Appeal - 1102.24
- Filing Fee Record - 1102.25
- Petitions of Appeal are Docketed - 1102.27
- Notice of Hearing - 1102.28
- Representation at a Tax Appeal Hearing - 1104.11
- Requests for Adjournment 1102.29

REFERENCES:

N.J.S.A. 54:4-63.3.

1107.14 Responsibility of the Petitioner - Burden of Proof

The burden of proof is on the petitioner in all tax appeal hearings. The added assessment statute requires the valuation of the entire parcel of real property, not just the building or other structures added, when determining the validity of an added assessment based on new improvements. Rules of evidence apply when presenting information at an added assessment hearing.

(paragraph 1104.12.)

REFERENCES:

N.J.S.A. 54:4-63.3.

1107.15 Responsibility of the Assessor

The municipal assessor is required to attend the tax appeal hearing and defend the assessment made on the property. The assessor should be prepared to present evidence justifying the use of the added assessment law. (paragraph 1104.13.)

REFERENCES:

N.J.S.A. 54:4-63.3.

1107.16 Conduct During a Tax Appeal Hearing

The same Rules N.J.A.C. 18:12-1.9 apply to an added/omitted assessment hearing.

REFERENCES:

N.J.A.C. 18:12-1.9.

1107.17 Payment of Municipal Charges

In order to maintain an action contesting an added or omitted assessment, the taxpayer shall pay the taxing district all taxes and municipal charges exclusive of the taxes imposed under the added or omitted assessment.

REFERENCES:

N.J.A.C. 18:12A-1,6(n)(o).

1107.18 Deadline for Completion of Appeals

The county board of taxation must hear and determine added/omitted assessment appeals within one month after the last day for filing these appeals, or by January 1 of the next year.

Judgments are issued on a Memorandum of Judgment form.

In the event a county board of taxation cannot hear and determine appeals from added/omitted assessments within the prescribed time, an application for an extension of time may be filed with the Director, Division of Taxation. The application shall be granted upon a showing by the board of good cause to warrant an extension.

Complaints from judgments issued on added/omitted assessment appeals by the county board of taxation must be filed with the Tax court within 45 days of the mailing date of the county board of taxation judgment.

Form 32 Memorandum of Judgment

REFERENCES:

N.J.S.A. 54:4-63.11 and 63.11b.

1108. Omitted Assessment - Regular Method

1108.10 Filing a Complaint to Initiate an Omitted Assessment

The regular omitted assessment procedure is initiated by either the county board of taxation through the adoption of a resolution, or the filing of a complaint by the assessor, the collector, the municipal governing body, or any taxpayer of a taxing district. There is no specific deadline during the tax year for the filing of the complaint. The complaint or resolution must specifically identify the property and the tax year during which it is alleged to have been omitted from assessment. No standardized complaint form is prescribed for all counties.

REFERENCES:

N.J.S.A. 54:4-63.12.

1108.11 County Board of Taxation Action

Upon receipt of a complaint, the county board of taxation schedules a hearing. At least 15 days notice of the hearing must be given in writing to the owner of the property alleged to have been omitted from assessment. The notice must indicate the following:

- time and place of the hearing
- identification of the property involved
- identify the tax year the property was omitted from assessment.

Many county boards of taxation send notice by certified mail to the owner, assessor and other involved parties.

After hearing the complaint, the county board of taxation renders judgment on the following:
the validity of the complaint,
the amount of the assessment.

Copies of the judgment are sent to the assessor and to the owner of the property. If the complaint to initiate an omitted assessment is successful, the omitted assessment is placed on the omitted assessment list(s) filed the next succeeding October 1. (section 505)

REFERENCES:

N.J.S.A. 54:4-63.13, 54:4-63.14.

1109. Omitted Assessment - Farmland Rollback Assessment

1109.10 Property Taxable

In cases where a parcel of land which has been in agricultural and horticultural use and has been valued and assessed under provisions of the Farmland Assessment Act is applied to a use other than agricultural or horticultural, it is subject to additional taxes known as "roll-back taxes". The purpose of roll-back taxes is to recapture some of the taxes which would have been paid upon the subject land if it had been taxed on the same basis as all other property. Roll-back taxes are levied under regular omitted assessment procedures described in section 810. Any land which fails to continue to meet the criteria for qualifications under the Farmland Assessment Act is subject to roll-back taxes.

Roll-back taxes may be assessed for the current year (the year of the change), and in such of the two years immediately preceding, during which the land received the benefit of farmland assessment.

Form 29 - Rollback Tax Worksheet

REFERENCES:

N.J.S.A. 54:4-23.8.

N.J.A.C. 18:15-7.1, 18:15-12.1.

1109.11 Complaint

Although the regular omitted assessment procedure allows for a complaint to be initiated by the tax assessor or tax collector, a taxpayer of the taxing district, or by the county board of taxation itself, in practice the assessor of the taxing district initiates rollback complaints notifying the county board of taxation of a change from agricultural or horticultural use to some other use, thereby initiating the procedure leading to imposition of roll-back taxes.

Form 28 - Complaint to Invoke Rollback Taxes

REFERENCES:

N.J.S.A. 54:4-23.9, 54:4-63.13.
N.J.A.C. 18:15-7.6.

1109.12 Action Taken by the County Board of Taxation

Under receipt of a complaint, the county board of taxation must schedule a hearing. At least fifteen days written notice of the hearing must be given in writing to the owner of the property against which roll-back taxes are being assessed. The notice may be sent by certified mail and must indicate the time and place of the hearing and must identify the property involved.

Form 30 - Rollback Assessment - Notice of Hearing

REFERENCES:

N.J.S.A. 54:4-23.9, 54:4-63.13.
N.J.A.C. 18:15-7.6.

1109.13 Representation at a Rollback Hearing

The tax assessor and municipal attorney or special tax counsel appear on behalf of the municipality. The county board may, in its discretion and for good cause, relax the requirement that the municipal attorney or special tax counsel be present. In some cases, the municipality may have an outside appraiser defend the appeal.

REFERENCES:

Supervision - Tax Appeals - July 21, 1992
DAG letter: Authority of county boards of taxation to compel assessors to testify at tax appeal hearings.

1109.14 Appeals of Omitted Assessments Farmland Rollback

Appeals of omitted assessments from farmland assessment rollback taxes follow the procedures set forth for regular omitted assessments. (section 810)

REFERENCES:

1109.15 Judgments Rendered after October 1

If a judgment on an omitted assessment is not rendered by the county board of taxation until after October 1, the omitted assessment is entered on the Omitted Property Assessment List filed on the following October 1, and taxes are not due until November 1 following that date. It has been held that for an omitted assessment to be effective for the year it is discovered and reported, and for the year prior to the year it is reported, a judgment of the county board of taxation establishing the omitted assessment must be rendered during the year of discovery of omission. Merely filing a complaint with the county board of taxation prior to the end of the year of discovery will not suffice for a full two-year pick-up of property omitted from assessment. The time limitation for pick-up of an omitted property is computed from the time of judgment of the county board of taxation. (section 506)

Form 31 - Rollback Memorandum of Judgment

REFERENCES:

N.J.S.A. 54:4-63.20.
Township of East Brunswick v Raritan River
Railroad Company, Division of Tax Appeals,
1966.

Chapter 12 Supervision

1201. Position of the Assessor

1201.10 Overview

The assessor's position within the framework of local government is unique. Their duties are defined by state statute and the primary obligation for assessing property lies with the assessor. In determining the assessed value of property, the assessor performs an independent function free from any direct or indirect municipal control. In this respect, the assessor is similar to a municipal court judge who is not subject to municipal control in carrying out his duties. It is the intent of the legislature that tax assessors should be free to perform their duties without fear of local interference and should be immune from political pressure and harassment. However, though the statutory scheme frees the assessor from local control in the performance of his duties, the assessor is subject to compliance with certain local requirements.

The legislature created a local property system that places the initial and primary jurisdiction of determining assessed value upon the assessor, with the county tax administrator (county board of taxation) having direct supervision over the assessor, and review authority administratively and quasi-judicially over his work. The Director, Division of Taxation, in conjunction with the county board of taxation, has broad jurisdiction to investigate local assessment practices. The Director is empowered to license assessors and to remove them from office in the event such action is warranted. The local tax assessing system is clearly administered by local and state officials without any involvement by a municipal governing body.

The local government does have the right to fix reasonable working hours for the assessor. The term of an assessor is fixed by law and the appointment and re-appointment of an assessor to a second term is controlled by the municipality until the assessor attains tenure. The assessor's salary is paid by the municipality, but the salary ordinance may not be used to control the assessor.

REFERENCES:

N.J.S.A. 40A:9-146, 148.

N.J.S.A. 54:1-16 to 18 and 25 to 27.

N.J.S.A. 54:1-35.25 and 35.31.

Supervision 1 March 20, 1990 DAG Letter:
Dealing With An Assessor's Office that is Understaffed.

Arace v Town of Irvington, 75 NJ Super. 259 (1962).

Horner v Township of Ocean, 175 NJ Super. 533 (1980).

Municipal Assessors of New Jersey v Mullica Twp, 225 NJ Super. 275 (1988).

1201.11 Assessor's Responsibilities to the Municipality

The assessor's salary, as well as funds to operate his office, are set by municipal officials and are included in the municipal budget. An assessor's salary may be increased, decreased or altered except that the compensation of the assessor may not be reduced during his term of office. Recent legislation links the assessor's salary increments to those of the tax collector and municipal clerk, presuming that all three positions are full-time. The assessor is responsible to the municipality for the proper expenditure of the funds allotted to carry out the work of his office. The assessor is also responsible for, and subject to, municipal control of the maintenance of regular office hours during which time either he or a member or his staff is to be available to the general public.

REFERENCES:

N.J.S.A. 40A:9-165.

N.J.A.C. 18:12A-1.3(1).

Arace v Town of Irvington, 75 NJ Super. 259 (1962).

Joseph C. Horner v Township of Ocean, 175 NJ Super. 533 (1980).

1202. Supervision of Assessors.

1202.10 Authority for Supervision by the County Tax Administrator

The county tax administrator, under supervision and control of the county board of taxation, is empowered to direct all officers charged with making assessments in each taxing district in his county.

Statutes, rules promulgated by the Director, Division of Taxation, and orders effectuated by resolutions passed by the county board of taxation provide the framework for supervision. Using assessment reports and appeals and other criteria, the county tax administrator evaluates the assessor's work and the level and uniformity of the assessments in the county.

REFERENCES:

N.J.S.A. 54:3-7.

N.J.S.A. 54:3-16.

N.J.A.C. 18:12a-1.3(h)(i).

Supervision 1 March 20, 1990 DAG Letter:
Dealing With An Assessor's Office that is Understaffed.

Supervision 2 September 7, 1993 DAG Letter:
Copies of Building Permits.

1202.11 New Assessor to Notify Administrator Upon Appointment

All newly appointed assessors must, within 30 days of the appointment, notify the county tax administrator of the appointment. The notification is to include whether the position is full time or part time and the assessor's working hours. If the newly appointed assessor is serving more than one municipality, the notification must state the names of the other municipalities in which he is serving.

Upon receiving such a notice from a newly appointed assessor, the county tax administrator must notify the Director, Division of Taxation of the new appointment.

The assessor is required to complete and file an Assessors Information Card and a copy of the appointing resolution with the Division of Taxation. When completing the assessors card, the assessor should complete a Treasury outside employment form (OE-1) and file the form with the county board of taxation. The county tax administrator should maintain a file of OE-1 forms for active assessors.

REFERENCES:

N.J.A.C. 18:12A-1.3(k).

1202.12 Orientation of a New Assessor

The county tax administrator should schedule a meeting with the new assessor and acquaint him with his duties imposed by law, and with the standards of performance expected by the county board of taxation. Some of the areas of responsibility which should be covered include:

- Production of the tax list, duplicate, and added/omitted assessment lists
- Schedules for submitting electronic data processing
- Preparation for defense of tax appeals
- Processing and return of SR-1A forms
- Review of statistical information compiled for the assessment sales ratio program
- Standards set for assessments in the county and specific tax assessment deadlines
- Public relations

The administrator should verify that the assessor's office is equipped with a Real Property Appraisal Manual For New Jersey Assessors and a Handbook For New Jersey Assessors. Each assessor's office should have a copy of Rules for County Boards of Taxation, Guidelines for Farmland Assessment and a MOD IV User

Manual. Assessors should be familiar the with Code of Ethics and potential areas of conflict of interest with regard to restrictions imposed on the outside work activities of tax assessors. Recent opinions hold that real estate activities conducted by the assessor within his taxing district are inappropriate and constitute a conflict to his assessing functions. This issue is addressed in the Code of Ethics for both the Association of Municipal Assessors of New Jersey and International Association of Assessing Officers.

REFERENCES:

N.J.S.A. 54:3-6.

1202.13 Assessor Notification of Termination of Position

Any assessor intending to terminate his position as assessor must, within 30 days of his termination date, notify the tax administrator of his county pending termination.

The tax administrator, upon receiving such a notice from an assessor, must notify the Director, Division of Taxation of the termination.

REFERENCES:

N.J.A.C. 18:12A-1.3(k) 2.

1202.14 Assessor Transition

The county tax administrator should arrange to meet with a departing assessor to receive a report indicating the condition of the office and the administration of the property tax in the municipality. Topics to be covered should include any problems or unusual activities that might affect the assessor's office. The assessor should advise the tax administrator of the status of the preparation of the tax list and the status of any remaining inspections related to the completion of added and omitted assessments. The assessor should also provide the status of:

- Assessment sales information and SR-1As

- Data processing changes
- Pending tax appeals
- Farmland applications
- Deduction applications
- Exemption applications

The administrator should also remind the departing assessor to transfer to his successor the Real Property Appraisal Manual For New Jersey Assessors, the Handbook For New Jersey Assessors, the Assessor's Law Manual, and any other publications provided by the Division of Taxation. Every attempt should be made to assure the transition from the departing assessor to the incoming assessor is accomplished smoothly and effectively. If needed, the administrator may request assistance from Property Administration.

REFERENCES:

N.J.S.A. 54:3-16.

1202.15 Assessor's Schedule of Working Hours Filed Annually

Each assessor must annually furnish the county tax administrator with a schedule of hours indicating when he or a member of his staff is available to the general public. Two items should be noted concerning the schedule the assessor is to submit to the administrator:

The hours set forth in the schedule are not to be construed to be the full working period for the assessor, but are rather intended to provide assurance that the assessor or a member of his staff will be available to the general public during certain specifically designated periods of time

The rule requiring submission by the assessor of a schedule of hours of availability is not to be construed as superseding any agreement between the assessor and the municipality with regard to hours of work.

REFERENCES:

N.J.A.C. 18:12A-1.3(1) 3, 4.

1202.16 Administrator Files Summary of Assessor's Work Hours

The county tax administrator must summarize the schedules of hours submitted to him by the municipal assessors in the county and furnish the summary to the Director, Division of Taxation on or before February 1 of each year. (Paragraph 401.15)

Exhibit 05 - Schedule of Assessor's Working Hours

REFERENCES:

N.J.A.C. 18:12A-1.3(1) 2.

1202.17 Assessor's Outside Activities

Under the Rules For County Boards of Taxation and applicable codes of ethics, certain outside work has been prescribed as inappropriate for persons holding the office of tax assessor:

- No assessor may appear before a county board of taxation as an expert witness against another assessor or taxing district within the State, except to defend the assessment of his own taxing district;
- No commissioner or employee of a county board of taxation may have any interest whatsoever as an officer, stockholder or employee, or in any other capacity, in a revaluation firm engaged in revaluing properties in any taxing district within that county.

In addition, the assessor should avoid work activities outside his position as assessor from which a strong perception of a conflict of interest could be presumed. Information on specific outside work activities may be requested from Property Administration.

REFERENCES:

N.J.A.C. 18:12A-1.9(1).

N.J.A.C. 18:12A-1.18.

1202.18 Assessor Valuing a Property in Which He Holds an Interest

The assessor is required to place a value on each parcel of property situated in his taxing district. If the assessor owns property in the municipality, the assessor must place an assessed value on property that he has a financial interest in. The potential conflict of interest of this situation is implicit in the system for assessing property under current local property tax law. One method employed to lessen the conflict is to have the municipality employ an outside appraiser or a neighboring assessor to assess any property that the assessor has an interest in.

When reviewing the assessments of all properties in the county, the county board of taxation could direct particular attention to properties owned by the assessors within their jurisdiction.

Assessments of all properties situated in each municipality are public record and are available for inspection by the public. Anyone who disagrees with the assessed value any assessor places upon his property or any other property may appeal the assessed value to the county board of taxation.

REFERENCES:

N.J.S.A. 54:3–13,14, 15, 16.

N.J.S.A. 54:3-21, 23.

N.J.S.A. 54:4-46, 47, 55.

Conflict of Interest 2 - July 30, 1982

DAG Letter: Possible conflict of interest.

1203. Removing an Assessor from Office

1203.10 Authority to Remove an Assessor

All municipal tax assessors carry out their duties under the direct supervision of the county tax administrator on behalf of the county board of taxation. The board may remove an assessor from office for failure to file his Tax list and duplicate; in other cases it may request the removal of an assessor by the Director, Division of Taxation. In actual practice there may be an acceptable reason why an assessor is unable to meet the January 10 deadline for his tax list. County boards of taxation, when requested by an assessor who shows good reason, may grant a reasonable extension for the completion of the tax list.

REFERENCES:

N.J.S.A. 54:1-36.

N.J.S.A. 54:3-16.

N.J.S.A. 54:4-37.

N.J.A.C. 18:12A-1.3(h)i.

1203.11 Disciplinary Action Against or Removal of an Assessor

The county board of taxation is authorized to make a complaint to the Director, Division of Taxation on the basis that an assessor has willfully or intentionally failed, neglected, or refused to comply with the constitution or laws relating to the assessment and collection of taxes. The tax board should hold a hearing to review the charges made against the assessor so accused. The assessor shall have the opportunity to appear and submit evidence in his defense.

Upon completion of the hearing, the county board of taxation shall forward its findings and recommendations to the Director, Division of Taxation. The Director shall review the findings of the county board of taxation and determine whether further action is

necessary. Implicit in the removal jurisdiction is the authority vested in the Director to impose a lesser penalty of suspension. If further action is required, the Director must hold a hearing on the matter, or delegate the process to an administrative court. Such a hearing may lead to one of several possible results: the assessor may be exonerated; the assessor may be dismissed from office by the Director; the assessor may have his Tax Assessor Certificate suspended; the assessor may have his Tax Assessor Certificate revoked; the Director may proceed against the assessor in Superior Court.

When the Director removes an assessor from office, a copy of his judgment is sent to the county board of taxation. The board must notify the governing body or appointing authority of the municipality. A successor to the removed assessor may be appointed to serve for the remainder of the fiscal year.

REFERENCES:

N.J.S.A. 54:1-35.29.

N.J.S.A. 54:1-36.

N.J.S.A. 54:1-37.

N.J.S.A. 54:1-39.

N.J.S.A. 54:4-37.

Supervision 3 – July 23, 1983 DAG Letter:
Municipal Tax Assessor Disciplinary Hearings.
Campbell v Department of Civil Service,
39 NJ 556, 583 (1963).

Marro v Civil Service Department. 57 NJ Super
335, 343, 343 (App. Div. 1959).

1204. Evaluating the Assessments

1204.10 Review of the Assessor's Daily Work

Every assessor files his working hours with the county tax administrator. This allows the administrator to determine if the working hours and staff are sufficient to complete the work accurately and timely. The county tax administrator can review the assessor's work product and the assessment process using the New Jersey Property Tax System. The county tax administrator should review transactions when the database is updated. The current system shows a summary of the tax list information for both the current year and the subsequent year. Additionally, every time the database is updated the changes are reflected. The accuracy and return of SR-1As should be reviewed with the SR-1A tracking system, grantor listings, and requests for changes in usable determinations. (paragraph 503.15)

REFERENCE:

N.J.A.C. 18:12A-1.3(l).

N.J.A.C. 18:12A-1.16.

N.J.A.C. 18:12A-1.17.

1204.11 Review of Assessment Revisions

Review of the filed assessment list and added/omitted lists provides the data for tracking growth of value in a municipality. The assessor routinely revises assessments in accordance with the added/omitted assessment laws, application of exemptions, and as a result of appeals. Additional reasons for revising assessments may include the following:

- Changes in zoning including governmental imposed restrictions
- Approvals or restrictions from a planning or zoning board

- Site contamination
- Site remediation
- Natural disasters

Occasionally, assessments may need to be revised as the result of clerical, typographical, descriptive, or mathematical errors or errors in transposition.

Upon request, the New Jersey Property Tax System programming allows for the production of a “revaluation comparison report”. The report compares the prior year assessment with the current year assessment, and can be run every year as a comparison of assessments.

REFERENCES:

N.J.S.A. 54:4-62.1 et seq.
N.J.S.A. 54:4-63.12 et seq.
N.J.S.A. 54:4-63.1 et seq.
N.J.S.A. 54:4-23.8.
N.J.A.C. 18:12A-1.15.
Review Revise & Correct 2 – September 3, 1992 DAG Letter: Correction or Typographical Errors.
Supervision 2 September 7, 1993 DAG Letter: Copies of Building Permits.

1204.12 Evaluating Assessment Sales Ratio Statistics

Uniformity of assessments is measured through statistical analysis and evaluation of the assessment sales ratio database of usable sales developed for measuring the level of assessments in the municipality. The Director’s Ratio shows the level of assessment in a municipality. Calculating the central tendency about the mean for the database as a whole or stratified, measures the uniformity of the assessments in each property class and as a whole. (Chapter 8.) A deviation of greater than fifteen percent (15%) denotes a lack of uniformity. The Division of Taxation annually publishes the

coefficients of deviation calculated from the usable sales database for the Director's Table of Equalized Valuations.

The county tax board should address lack of uniformity in assessments and the level of assessments when the level is 15% less than the standard or if the level exceeds that standard (Chapter 8).

REFERENCES:

N.J.S.A. 54:3-13.
N.J.A.C. 18:12A-1.14.

1204.13 Review of Initial and Further Statements

Initial Statements and Further Statements are filed with the tax list on January 10. The county tax administrator should review the exemption statements filed with the county board of taxation to ascertain whether exemptions are being granted for the first time or are being continued after having been previously granted.

REFERENCES:

N.J.S.A. 54:4-4.4.

1204.14 Review, Revise and Correct

The county board of taxation receives the assessment lists and duplicates from the assessors on January 10 and begins the review process. The board has the authority to review, revise and correct the tax lists. The revisions should be complete before county equalization. Subsequent to county equalization, no changes should be made using the override procedure.

REFERENCES:

N.J.S.A. 54:4-46, 47.
Review, Revise & Correct 1 - October 13, 1992
DAG Letter: County Board's Authority to
Revise and Correct Tax Lists.
Review Revise & Correct 2 - September 3,
1982 DAG Letter: Correction of Typographical
Error.

1204.15 Filing Statutorily Required Lists and Report

The county board of taxation shall require the assessor to follow the statutorily required deadlines for filing all lists and reports. In certain instances and for good cause, the county board may occasionally extend a deadline. However, the extension of one deadline may cause a domino effect and skew the property tax calendar for the rest of the year. The county board of taxation may not extend the deadline for filing added and omitted assessments.

REFERENCES:

N.J.S.A. 54:4-63.5.

N.J.S.A. 54:4-63.32.

N.J.S.A. 54:4-63.17.

Added and Omitted Assessments –1

September 13, 1989 – DAG Letter: Added and Omitted Assessments.

1204.16 Evaluating the Assessor's Preparation for Appeals

Reviewing the number of tax appeals and the type of complaints that are filed in the municipality along with a tax assessor's preparation for tax appeals is an indication of the type of work that the assessor is doing.

REFERENCES:

Tax Appeals 6 – July 21, 1992 DAG Letter:
Authority of County Boards of Taxation to
compel assessors to testify in tax appeal
hearings.

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Added and Omitted Assessments – 1 September 13, 1989
DAG Letter: Added and Omitted Assessment Filing Deadline

I had previously advised the County Boards of the decision in *American Hydro Power v. City of Clifton*, 9 N.J. Tax 259 (Tax Ct. 1987), aff'd ___N.J. Tax___ (App. Div. 1988), certif. den. ___N.J.__(1989), in which the court voided an added assessment that was submitted under a late tax list by the assessor, and certified beyond the statutory deadline by the County Board and resulted in the mailing of added assessment bills beyond the statutory date. Under those circumstances, the Court held that the underlying assessment, which was the subject of a tax appeal, was held invalid due to the lateness of the tax imposition and the untimely mailing of the tax bill.

As a result of this decision, it is mandatory that assessors submit tax lists under the added and omitted tax laws by the October 1 deadline and that the County Board certify such lists by the October 10 deadline. Such lists must be timely submitted so as to insure that the tax bills can be mailed at least one week before November 1. See N.J.S.A. 54:4-63.7 of the added assessment law and N.J.S.A. 54:4-63.36 of the alternate omitted assessment law.

In the event an assessor is unable to finalize his added or omitted tax list by the October 1 date so as to jeopardized the timely mailing of such tax bills, the "old" omitted assessment procedure provides an alternative mechanism for a municipal representative to file a complaint with the County Board up to December 31 of the tax year as a means of capturing an assessment that should have been either on the added or omitted assessment list. See *N.J.S.A. 54:4-63.12 et seq.* This "old" omitted assessment procedure requires a hearing and a County Board judgment prior to the reflection of the assessment on an omitted assessment list, and offers a secondary opportunity for assessors to levy an assessment that otherwise may have been considered untimely under the regular added or alternate omitted assessment procedure. It is also noteworthy that an added assessment that was missed in a tax year can be recaptured either through the old or alternate omitted assessment procedure imposed in the following tax year. County Boards as well as assessors should be mindful of the significance of the timely preparation and certification of these tax lists in view of the court determination that an untimely certification and mailing of tax bills may invalidate the underlying assessment.

Added and Omitted Assessments – 2 September 17, 1996
DAG Letter: 96-0127—Whether certain added or omitted assessments may be used in the Township of Livingston.

You have asked whether omitted or added assessments may be imposed in the Township of Livingston with respect to certain “additions, alterations, or structural changes” which you have advised have been completed during the years 1993 through the present, but which have to date not been assessed by the municipality. In our view, added and omitted assessments may be imposed upon some of the completed construction, pursuant to the guidelines delineated below, depending on the dates on which the construction was completed.

You have advised that your building permit audit program has revealed that, during the years 1993 through the present, new construction – in the form of additions, alterations, and other structural changes – was completed on numerous parcels of real property in Livingston Township. Although the aggregate value of the construction is substantial, the municipality has imposed neither added, omitted, nor regular assessments on the added value of the construction. Your inquiry is whether it is now too late to place added or omitted assessments on the completed construction.

Regular assessments are annually imposed on each non-exempt parcel of real property based on its value as of October 1 of the preceding year. N.J.S.A. 54:4-23. Regular assessment tax lists are to be filed by the assessor with the Tax Board on January 10 of the tax year. N.J.S.A. 54:4-35. Added assessments, in turn, are imposed on new construction, additions, alterations, etc., which could not be assessed for a given year pursuant to the regular assessment procedure because they were not completed until after the assessing date of October 1 of the preceding year. N.J.S.A. 54:4-63.1 to 63.11. Added assessments are imposed based on the increased value of the property as of the first of the month following the completion of construction. N.J.S.A. 54:4-63.2, to 63.3. Added assessment tax lists are to be filed with the Tax Board on October 1 next following the date of completion. N.J.S.A. 54:4-63.5.

Omitted assessments are imposed on real property which has, through oversight or otherwise, been omitted from either a regular or added tax list. N.J.S.A. 54:4-63.12 to 63.30 (original method) and 54:4-63.31 to 63.40 (“alternate method”). Under the alternate method, omitted assessment tax lists are to be filed with the Tax Board on October 1 of the year in which the assessment was omitted, or on the following October 1. N.J.S.A. 54:4-63.31, 63.32. Under the original method, the Tax Board may, after a summary hearing either on its own motion or upon the filing with it of a complaint, enter judgment imposing an assessment, which has been omitted for the current or preceding year. N.J.S.A. 54:4-63.13, 63.14.

Applying the foregoing statutory provisions to the circumstances in Livingston Township, added assessments may be imposed with respect to construction completed after October 1, 1995. Such added assessments should be included on the added assessment tax list to be filed by the assessor with the Tax Board on October 1, 1996. The added assessments would be imposed pursuant to

N.J.S.A. 54:4-63.2 or 63.3, respectively, depending on whether the construction was completed before or after January 1, 1996. The added assessment would cover as much as 12 months of 1996 and the last two months of 1995, depending on when the construction was completed. *Handbook for New Jersey Assessors*, Division of Taxation (revised June 1989), Chapter VII.

No added assessment may now be imposed with respect to construction completed before October 1, 1995, because any such added assessment should have been included in the added assessment list filed by the assessor on the October 1 next following completion of construction, which would be no later than October 1, 1995. It is thus now too late to impose an added assessment for new construction completed prior to October 1, 1995. N.J.S.A. 54:4-63.5; *American Hydro Power Partners, LP v. City of Clifton*, 9 *N.J. Tax* 259 (Tax 1987), *aff'd*, 239 *N.J. Super.* 130 (App. Div. 1989) (invalidating an added assessment filed over six weeks after the applicable October 1 date).

Omitted assessments, in turn, may be imposed as follows. First, with respect to construction completed between October 1, 1994 and October 1, 1995, the original or alternate omitted assessment procedure may now be used during 1996 to impose any added assessment which was "omitted" from the October 1, 1995 added list. *Appeal of N.Y. State Realty & Terminal Co.*, 21 *N.J.* 90, 98-99 (1956) (holding that an omitted assessment may be imposed when, "for one reason or another," an added assessment is not imposed within the prescribed time period); *American Hydro, supra*. Any such "omitted added" assessment would cover as much as 12 months of 1995 and the last two months of 1994, depending on when the construction was completed. *Assessor's Handbook, supra*, Chapter VII.

No such omitted added assessment, however, may be imposed for the 1996 tax year with respect to construction completed between October 1, 1994 and October 1, 1995, or completed at any time prior to October 1, 1995. No omitted added assessment is permissible for 1996 regarding such construction because no added assessment was warranted in the first instance for the 1996 tax year with respect to construction completed prior to October 1, 1995. *Glen Pointe Assoc. v. Teaneck Tp.*, 10 *N.J. Tax* 598 (Tax 1989), *aff'd o.b. per curiam*, 12 *N.J. Tax* 127 (App. Div. 1991) (holding that an omitted assessment may not be imposed for the 1985 tax year to reflect the added value of improvements which were completed as of the October 1, 1984 assessment date, even though the 1985 regular tax list contained only a partial assessment based on the value of an incomplete structure.)

It is also too late to impose an omitted added assessment for any year with respect to construction completed prior to October 1, 1994, for which an added assessment should have been included in the added assessment tax list filed on the October 1 next following completion of construction, in no event later than October 1, 1994. Omitted assessments reach no further back than the prior year. N.J.S.A. 54: 4-63.12, -63.31. *Am. Hydro Power Partners v. Clifton*, 11 *N.J. Tax* 12 (Tax 1990).

Second, the case law suggests that an omitted assessment, as opposed to an omitted added assessment, may be imposed for the 1996 tax year for any improvement – newly constructed, partially constructed, renovated, or

otherwise – which was in existence as of the regular assessment date, October 1, 1995, but which was omitted in its entirety from the 1996 regular assessment tax list. Any such omitted assessment would be imposed based on the value of the improvement as it existed as of the October 1, 1995 assessment date. Additionally, inasmuch as the omitted procedure extends to the current and preceding years, omitted assessments may similarly be imposed during 1996 for the 1995 tax year with respect to improvements in existence as of October 1, 1994, but omitted in their entirety from the 1995 regular tax list *Appeal of N.Y., supra*, 21 N.J. at 95 (accepting, albeit in *dicta*, that the omitted assessment procedure could have been used to impose a partial assessment for the preceding year had that assessment been mistakenly omitted in its entirety from the preceding year's regular tax list); *Boardwalk Properties v. Atlantic City*, 5 N.J. Tax 192, 198-9 (Tax 1983) (holding that partially completed construction in existence as of October 1, 1979, but not placed on the assessment rolls for the 1980 tax year as a regular assessment, may be imposed as an omitted assessment in 1981); *Snyder v. South Plainfield*, 1 N.J. Tax 3 (Tax 1980) (though not ruling on the point, upholding an omitted assessment imposing a partial assessment which had been omitted from the prior year's regular tax list.)

While *Appeal of N.Y.*, *Boardwalk Properties*, and *Snyder, supra*, address "omitted partial assessments, nothing in their reasoning or conclusions limits the scope of their holdings to partial assessments, and we see no basis for inferring such a limitation. Accordingly, in our view, the omitted procedure applies not only to omitted partial assessments, but equally with respect to omitted assessments regarding fully completed improvements, as long as the improvements were in existence as of October 1 of the year preceding the tax year for which the assessment is being imposed, and were omitted in their entirety from the regular tax list for the tax year in question.

Finally, as you are aware, whether or not added or omitted assessments were previously imposed, regular assessments may be imposed for the 1997 tax year for any non-exempt construction which is completed as of October 1, 1996. Such regular assessments should be reflected on the regular assessment tax list filed by the assessor with the Tax Board on January 10, 1997.

In conclusion, and for the reasons stated, added and omitted assessments may be imposed in Livingston Township for the completed construction you have discovered as follows. Added assessments may be imposed for construction completed after October 1, 1995. Omitted added assessments may be imposed for construction completed between October 1, 1994 and October 1, 1995, though any such omitted added assessments will not cover the 1996 tax year. Omitted assessments may also be imposed for the 1995 and 1996 tax years with respect to any improvement – newly constructed, partially completed, or otherwise – which was in existence on the applicable assessment date of October 1, 1994 or 1995, respectively, but which was omitted in its entirety from the regular assessment tax list for that tax year. Finally, regular assessments may be imposed for the 1997 tax year on any construction completed as of the October 1, 1996 assessment date, regardless of whether added or omitted assessments were previously imposed.

Added and Omitted Assessments – 3 January 31, 1980
DAG Letter: Manner of Reflecting Added Assessments on Preliminary
Tax Bills, M80-4340

You have orally requested advice as to the manner of reflecting added assessments in the preliminary tax bills for a subsequent tax year.

The added assessment law, N.J.S.A. 54:4-63.1 et seq., provides that property which has been improved after October 1 of the pretax year is subject to an added assessment based on the valuation of the improvement. Such added assessment is to be reflected on an added assessment list at an amount based on the assessed value of the improvement multiplied by a fraction of which the numerator reflects the number of months the improvement has been completed (beginning with the first month following the completion) and the denominator is twelve. N.J.S.A. 54:4-63.2 and 63.3.

The statute provides that taxes assessed under the added assessment law are payable on November 1 of the tax year (N.J.S.A. 54:63.8) and are subject to collection and accounting in the same manner as property taxes conventionally assessed under the Local Property Tax Law. N.J.S.A. 54:4-1 et seq.). N.J.S.A. 54:4-63.9. The conventional property taxes, which are assessed based on the October 1 pretax year status of the property and payable quarterly on February 1, May 1, August 1 and November 1 of the tax year, are collected by means of preliminary and final tax bills. The tax bills are prepared annually by tax collectors by June 14 and reflect final property taxes payable for the August 1 and November 1 quarters of the tax year and preliminary property taxes for the February 1 and May 1 quarters of the subsequent tax year (N.J.S.A. 54:4-64; 54:4-66). This procedure is necessary since the tax bills are prepared during the middle of the calendar year based on the current tax year's budgetary needs of the various governmental entities whose budgets depend upon property taxes (i.e. municipal, school, county budgets).

Since the fiscal needs for the subsequent tax year are unknown for a particular municipality at the time tax bills for the current tax year are prepared in June, the law requires that preliminary tax bills be prepared for the first two quarters of the subsequent tax year base on one half of the current year's taxes:

“The dates hereinbefore provided for payment of the first and second installments of taxes being before the true amount of the tax will have been determined, the amount to be payable as each of the first two installments shall be one-quarter of the total tax finally levied against the same property or taxpayer for the preceding year, and the amount to be payable for the third and fourth installments shall be the full tax as levied for the currently year, less the amount charged as the first and second installments; the amount thus found to be payable as the last two installments shall be divided equally for and as each installment. An appropriate adjustment by way of discount shall be made, if it shall appear that the

total of the first and second installments exceeded one-half of the total tax as levied for the year;..."
N.J.S.A. 54:4-63.9.

This statutory procedure applies with regard to all tax assessments, including added assessments. N.J.S.A. 54:4-63.9.

The question posed, however, relates to what portion of the added assessment, which is a prorated assessment based on actual months of completion, should be reflected in the subsequent tax year's preliminary tax bill. More particularly, the question focuses upon whether the preliminary tax bill should reflect one half of a full year's assessment for the added improvement. Since the formulation of the preliminary tax bill assumes that the assessment of property is for a full tax year, it is logical to assume that the inclusion in the preliminary tax bill of an added improvement should be based on a full year's assessment of that property. This conclusion is particularly appropriate because the added improvement will be subject to taxation in the subsequent tax year for the entire tax year. Therefore, it would be illogical to include in the preliminary tax bill an assessment for an added improvement which would not recognize the existence of such property for the entire tax year.

Thus you are advised that the preliminary tax bill (for the first two quarters of the subsequent tax year) should include one half of the full year's assessment of the added improvement based on the current year's tax rate and valuation.

Bankruptcy – 1 March 24, 1995
DAG Letter: Claims for Reduction in Ratables Due to Bankruptcy
pursuant to N.J.S.A. 54:4-49.1 – 95 - 0058

You have asked whether the Monmouth County Board of Taxation should excluded certain real property from the total ratables of the City of Asbury Park as reflected on the County Board's 1995 equalization table on the grounds that the taxes are uncollectible by reason of order of the Bankruptcy Court pursuant to N.J.S.A. 54:4-49.1. For the reasons which follow, and based on the information and documentation you have provided this Office from the municipality, you are advised that there do not appear to be sufficient grounds to exclude the real property in question from Asbury Park's ratables.

You have advised us that Asbury Park is seeking to have \$5,839,600 in the total assessed value of several parcels of real property excluded from its total ratables as reflected in the 1995 county equalization table to be used for purposes of apportioning the municipality's share of the cost of county government. See N.J.S.A. 54:3-17 to 19; N.J.S.A. 54:4-52. Asbury Park's contention is that the taxes imposed on those parcels are uncollectible by reason of an automatic stay resulting from the property owners having filed for bankruptcy, and because taxes have not been paid on the properties since they went into bankruptcy. According to Asbury Park, the underlying assessments should therefore not be considered by the County Board in determining Asbury Park's share of the county tax burden pursuant to N.J.S.A. 54:4-49.1. If Asbury Park's contentions were correct, its proportionate share of the county tax burden would be reduced at the expense of the remaining municipalities in the county.

The information and documentation that you have supplied to this Office from the municipality indicate the following: (1) the owners of all of the properties in question have filed petitions for bankruptcy at various times prior to 1995, the current tax year; (2) in each instance, the automatic stay provisions of 11 U.S.C §362 is currently in effect, and (3) the taxes assessed against the properties subsequent to the filing of the various bankruptcy petitions have not been paid. Significantly, based on the information we have been supplied, all of the taxes in question are post-petition in that they were assessed and are payable for the tax year 1995, subsequent to the filing of the petitions.

N.J.S.A. 54:4-49.1 provides for the exclusion from a municipality's total ratables for purposes of apportioning the county tax burden "any real property on which local property taxes are in default and are uncollectible except Class II railroad property, and the lien therefore unenforceable by reason of any order of any State or Federal court." Accordingly, in order for the underlying assessments to be excluded from Asbury Park's ratables, the taxes in question must be in default and uncollectible, and any resulting lien must be unenforceable by reason of a court order.

Based on our analysis of the applicable statutory provisions governing bankruptcy, the information and documentation before us does not establish that the taxes in question are "uncollectible" within the meaning of N.J.S.A. 54:4-49.1. Because the taxes are not uncollectible, there is in our view

insufficient basis for excluding the underlying assessments from Asbury Park's ratables pursuant to N.J.S.A. 54:4-49.1.

When an entity files a petition for bankruptcy, the automatic stay provision of 11 U.S.C. §362 prohibits certain enumerated collection and enforcement proceedings against the debtor and property of the estate. However, the automatic stay, standing alone, does not render post-petition taxes uncollectible. While the automatic stay prohibits foreclosure and enforcement of a lien against property of the estate even for unpaid post-petition taxes, a debtor is nevertheless obligated pursuant to 28 U.S.C. §§959, 960 to remain current on post-petition taxes. Therefore, a municipality may well be able to obtain relief in Bankruptcy Court and collect unpaid post-petition taxes by a motion to order payment of post-petition taxes; a motion for relief from the automatic stay for "cause", or other means in accordance with applicable bankruptcy provisions. See U.S.C. 11 U.S.C. §362; 28 U.S.C. §§959, 960.

The information and documentation supplied to our Office in this matter give no indication of what, if any, efforts were made by the municipality to collect the post-petition taxes in question. Absent a showing by the municipality that it has exhausted available remedies under the applicable bankruptcy provisions to collect the unpaid post-petition taxes, those taxes should not be deemed uncollectible for purposes of reducing the municipality's share of the county tax burden pursuant to N.J.S.A. 54:4-49.1.

In conclusion, and for the reasons discussed above, because the municipality has failed to establish that the post-petition taxes in question are in fact uncollectible, and absent any further demonstration by the municipality that the property in question qualifies for the exemption, you are advised that the municipality is not in our view entitled to the relief it seeks pursuant to N.J.S.A. 54:4-49.1.

Bankruptcy – 2 May 15, 2002

DAG Letter: Method of calculating the additional county taxes owed by the City of Asbury Park now that it has collected a portion of previously uncollectible taxes from certain properties in default. 02-0097

You have requested our advice regarding the calculation of the additional county taxes owed by the City of Asbury Park, now that the City has sold tax liens regarding numerous properties whose substantial taxes had been in default and uncollectible for several years due to ongoing bankruptcy proceedings. Your inquiry raises two questions: (1) whether the additional county taxes owed by the City should be reduced proportionately to reflect that the liens were sold at a discount pursuant to N.J.S.A. 54:5-114.1, and (2) whether the additional taxes must be reflected in the apportionment of county taxes next due, as opposed to being phased in over a period of several years, pursuant to N.J.S.A. 54:4-49.1.

For the reasons discussed below, please be advised that, in our view, the additional county taxes owed by the City should be reduced proportionately to reflect the discount at which the liens were sold. However, the full amount of the proportionately reduced county taxes should be reflected in the apportionment of county taxes next due, without a phase-in.

For many years, there have been numerous properties in the City for which substantial taxes were in default, and the City's tax liens unenforceable, due to ongoing bankruptcy proceedings. In accordance with N.J.S.A. 54:4-49.1, the Monmouth County Board of Taxation properly excluded those properties from the total ratables of the City for purposes of apportioning county taxes and other shared budgets. N.J.S.A. 54:4-49.1 provides, in part:

Notwithstanding any provisions of the law to the contrary, any real property on which local property taxes are in default and are uncollectible except Class II railroad property, and the lien therefore unenforceable by reason of any order of any State or Federal court, shall not be included in the total ratables of the taxing district wherein such real property is located for the purpose of apportioning the amount to be raised for county and free county library purposes, and for purposes of regional and consolidated school districts and school districts comprising two or more taxing districts. The county board of taxation shall maintain appropriate records showing the value of such real property not included in the total ratables in the apportioning of county taxes, and determine and record the amount of such taxes annually attributable thereto.

We have now been advised that - with bankruptcy court approval - Asbury Park has received a portion of the uncollectible taxes by selling the tax liens regarding the properties in question. Those liens were sold at a discount of

approximately 50% pursuant to N.J.S.A. 54:5-114.1, and the City has to date not collected the remaining taxes in default. It is our understanding that the purchaser of the liens is in the process of foreclosing on the properties, and that the City will likely not collect the remaining taxes in default, through redemption by the property owners or otherwise.

Now that the City has received approximately 50% of the previously uncollectible taxes in default, N.J.S.A. 54:4-49.1 requires that the county taxes attributable to those properties be paid. The last sentence of N.J.S.A. 54:4-49.1 provides:

When by reason of the rescinding of the State or Federal court order, or otherwise, the taxes in default or uncollectible on such real property are collected by a taxing district, the amount of county taxes attributable to such real property for prior years, as determined by the county board, shall be paid by the taxing district to the county.

The mechanism by which a municipality pays additional county taxes under N.J.S.A. 54:4-49.1 is the same debit/credit procedure used to adjust a municipality's share of the county tax burden where there have been changes in assessed value due to tax appeals after the county taxes have been apportioned for the year. See N.J.S.A. 54:4-49. The municipality receives a debit for the additional county taxes owed that are attributable to the property for which it has now collected previously uncollectible taxes. The remaining municipalities in the county are then credited in proportion to their respective ratables to make up the difference. The total tax revenue received by the county is unaffected. New Jersey Handbook for County Boards of Taxation (Division of Taxation 1983), Chapter V.

N.J.S.A. 54:4-49.1 is remedial in nature. Its purpose is to assist municipalities by excusing them from having to pay county taxes, and from making contributions to other shared budgets, attributable to property whose taxes are in default and uncollectible. The press release issued by the Governor's Office on December 9, 1974, the date the legislation was approved, states:

The measure is designed to assist municipalities with a substantial amount of uncollectible property taxes and are [sic] therefore paying a disproportionate share of county taxes.

The Senate Revenue, Finance and Appropriations Committee Statement to Assembly No. 828, now enacted as N.J.S.A. 54:4-49.1, further explains:

The purpose of this bill is to exclude all property on which taxes are in default and uncollectible, and the lien thereon unenforceable by reason of an order by State or Federal Courts, from consideration as ratables in the apportionment of taxes for county purposes, county free library

purposes, or for regional and consolidated school district purposes.

In our view, N.J.S.A. 54:4-49.1 requires only that the City be debited for additional county taxes in the same proportion as it has been able to collect the previously uncollectible taxes from the properties in question, here approximately 50%. The statute requires that additional county taxes be paid by the City only when the underlying taxes on the property in default are collected by the City. A proportionate debit adjustment is consistent with the requirements of the statute. In the unlikely event the City were to collect the remaining taxes in default, further debit adjustments should at that time be made.

The statute's remedial purpose supports the conclusion that the debit adjustment for additional county taxes should be proportionately reduced to reflect that the City has received only approximately 50% of the taxes in default. The purpose of N.J.S.A. 54:4-49.1 is to spare municipalities from having to pay county taxes attributable to property for which taxes are in default and uncollectible. That purpose would be frustrated by debiting the City for the entire amount of county taxes otherwise due where the City has been able to collect only a portion of the taxes in default.

With respect to your second question, in our view, the additional county taxes owed by the City - as proportionately reduced - should be fully reflected in the apportionment of county taxes next due. N.J.S.A. 54:4-49.1 expressly provides that the additional county taxes are to be paid "[w]hen ... the taxes in default or uncollectible on [the properties in question] are collected" by the City. Upon the City's collection of taxes previously in default and uncollectible, the County Board should debit the City in the apportionment of county taxes next due. N.J.S.A. 54:4-49.1 does not provide a clear basis for the County Board to phase in, or otherwise delay, payment by the City of the additional county taxes now owing.

In conclusion, and for the reasons discussed above, our view is that the additional county taxes owed by the City should be reduced proportionately to reflect the discount at which the City sold its liens. However, the full amount of the proportionately reduced county taxes should be reflected in the apportionment of county taxes next due, without a phase-in.

Certification – 1 January 11, 1977
Joint Directive: Certification of New Construction

Exclusion from the 5% "CAP" limitation are "Revenue generated by an Increase in property valuations from new construction or improvements by applying the preceding years municipal purpose rate for municipalities and the preceding years county tax rate for counties to the assessed value of such property."^a

This Directive orders all Municipal Assessors and all County Tax Board Secretaries to certify the assessed valuation of all such property times the municipal purpose tax rate or county tax rate whichever is applicable, to their respective chief financial officers.

In determining the assessed valuation of these properties, the information may be abstracted from the 1976 added assessment lists as certified. Additional certification may be included for partial assessments shown on the 1977 tax list for new construction not included on the 1976 added assessment lists, however, such certification should be shown separately.

Property valuation transferred from the exempt list should not be included, nor should property listed in the 1976 added assessment list representing an omitted added assessment for a prior year be included.

This Directive further orders that each chief financial officer shall submit a copy of the certification to the Director of the Division of Local Government Services with the 1977 local budget as introduced.

Tax Year 2003:Form CNC – 1 and CNC 2
replace JDC – 1 and JDC – 2

^a N.J.S.A. 54:4-45.1 and 45.2 Amended c. 64, P. L. 1981. Amended c. 49, P. L. 1983. Amended c.74, P. L. 1987. Amended c.89, P. L. 1990.

Certification – 2 September 20, 1988

DAG Letter: Timely Certification of Added and Omitted Tax Lists

It is appropriate to remind the county boards and assessors that it is imperative for assessors to submit timely added and omitted tax lists and for county boards to certify such lists prior to the October 11, 1988 statutory deadline. As you will recall, the tax court, in American Hydro, Inc. v. Clifton, 9 N. J. Tax 259 (Tax Court 1987), invalidated an added assessment on the grounds that the added assessment tax list was not certified by the county board by the October 10 statutory deadline (N.J.S.A. 54:4-63.5). Although this decision has been appealed and is presently pending before the Appellate Division, nevertheless, the decision is the standing law on this matter and directs that added assessments must be timely certified by county tax boards in order for such assessments to be valid.

This letter also affords an opportunity to again advise the county boards that all of their tax appeal hearings must be scheduled in accordance with the Open Public Meetings Act. This requires that notice of all tax appeal hearings must be appropriately posted and disseminated in accordance with the procedures of the statute and that all tax appeal hearings, including deliberations, must be conducted in public in the context of an open public meeting.

Certification – 3 December 26, 1968

Taxation Memo: Payment by municipalities of additional county taxes based on added and omitted assessments.

This letter is to clarify a question raised at the December 5, 1968 meeting of the Cooperating Committee of the Association of County Tax Board Commissioners and Secretaries as to the proper application of N.J.S.A. 54:4-63.10. This is the section that provides that on February 15 of each year every municipality shall pay additional county taxes based on the aggregate assessed valuations appearing on the municipality's "added assessment" list for the previous year. The text of the section is as follows:

"The municipality on February fifteenth of each year shall, in addition to the regular installment of county taxes to be paid on said date, pay to the county an amount determined by multiplying the total amount of assessments in the added assessment list for the previous year by the county and State rate for the preceding year, and such amount shall be for the use of the county."

The specific point under discussion was whether the reference in the statute to the "county rate" meant the uniform county apportionment rate per \$100 or the "district county rate" portion of each municipality's separate general tax rate. The form presently in use, prescribed by the Division of Taxation, requires the use of the "district county rate" portion of the respective municipality's general tax rate which is, of course, different for each municipality.

In 1958, this very question was litigated in the case of City of Clifton v. Passaic County Board of Taxation, 28 N.J. 411. Careful analysis of the decision of the Supreme Court makes it quite clear that the form prescribed by the Division of Taxation is correct and that the proper interpretation of Section 63.10 is not in doubt. The New Jersey Supreme Court expressly held that the "county rate" to which the section refers is the "county rate" portion of each separate municipality's general tax rate, i.e., the "district county rate". The court made this determination not only as an expression of principle, but illustrated explicitly what it meant by pointing out that the uniform county rate for Passaic County in the year 1957 was 45¢ per \$100 of equalized valuation, whereas the "county rate" portion of the 1957 general tax rate of Clifton was \$1.3134 per \$100 of assessed valuation, and went on to decide that the figure of \$1.3134 per \$100 of assessed valuation was to be used and not 45¢ per \$100 of equalized valuation (28 N.J. 411, at page 420).

By way of paraphrase of the court's opinion, it may be pointed out that the separate "county rate" portion of the district's property general tax rate, to be applied against the added assessment valuations, already contains "built-in" adjustments designed to equalize the different assessment ratios in the individual taxing districts, as well as other adjustments mandated by statute.

In view of the foregoing, you are advised that the form and procedures presently in effect, requiring that the county tax on added assessments be computed by multiplying the district's aggregate added assessments for the

preceding year, after proper proration, by the "district county rate" for the preceding year are entirely correct and must be used uniformly by all county boards of taxation.

PLEASE NOTE, also, the following additional instructions:

A. The "district county rate" should include the district county library tax, for those districts that are subject to the same, or, in the alternative, the district county library tax must be shown as a separate calculation on the added assessment list.

B. The rule expressed above applies, likewise, to the treatment of omitted assessments. The statutory language dealing with the payment by municipalities of additional county taxes based on omitted assessments, N.J.S.A. 54:4-63.22, is in all relevant respects identical with N.J.S.A. 54:4-63.10. Accordingly, additional county taxes based on omitted assessments must be calculated in the same manner as indicated above with respect to additional county taxes on added assessments.

If you have any further inquiries regarding the above, the Local Property Tax Bureau would be pleased to assist you.

Conflict of Interest – 1 October 11, 1979

DAG Letter: Whether a conflict of interest arises by virtue of a commissioner of a county board of taxation simultaneously holding the position of mayor of a taxing district within the same county-M79-4183

You have requested an opinion as to whether a commissioner of the Union County Board of Taxation can also serve as a mayor of a municipality within Union County. You are advised for the following reasons that it would be incompatible for an individual to serve in the dual capacity of a county board commissioner and mayor of a taxing district.

County boards of taxation are composed of either three or five commissioners, the majority of whom act on behalf of the Board. N.J.S.A. 54:3-2 and N.J.S.A. 54:3-25. The office of county board commissioners, the majority of whom act on behalf of county board commissioner is a state office (Warren v. Hudson County, 135 N.J.L. 178, 180 (E. & A. 1947), and is thus subject to the standards established by the Legislature in the Conflicts of Interest Act, N.J.S.A. 52: 13B-12 et seq. However, neither the Conflicts of Interest Act nor any other state law explicitly prohibits a county board commissioner from also holding the position of mayor of a taxing district within the county. In the event there is no express constitutional or statutory provision relating to the dual office holding,

“... the true test is, whether the two offices are incompatible in their natures, in the rights, duties or obligations connected with or flowing out of them. Offices, says Bacon, are incompatible or inconsistent when they cannot be executed by the same person; or when they cannot be executed with care and ability; or where one is subordinate to, or interferes with another.’ ... “ Jones v. MacDonald , 33 N.J. 132, 136 (1960) , citing State ex rel. Clawson v Thompson, 20 N.J.L. 689-690 (Sup. Ct. 1846).

The common law doctrine proscribing the dual holding of incompatible offices was applied in Jones v. MacDonald, supra, to prohibit an individual from simultaneously holding the position of county board commissioner and municipal councilman. In Jones v. MacDonald, supra, the court analyzed the various responsibilities of county board commissioners and reflected upon the incompatibility of having such responsibilities exercised by a county tax board commissioner who also served on a municipal governing body. The court noted that the initial determination as to whether a municipality intends to prosecute or defend a particular tax appeal to be heard by a county board of taxation lies with the municipal governing body pursuant to N.J.S.A 54:3-21. An individual commissioner who is also a member of the municipal governing body would be required to sit in judgment of an appeal that his municipality authorized. The Jones court noted that such a situation posed a serious problem of conflicting loyalties. The court found a similar conflict to exist in the event a municipality requested a county board to review an assessment imposed under the Omitted Assessment Law, N.J.S.A. 54:4-63.13.

The court further recognized a serious conflict of interest in the context of the county board's responsibility to equalize assessments and prepare a county equalization table pursuant to statute (see N.J.S.A. 54:3-17 to N.J.S.A. 54:3-19):

"This particular duty of a county board has been of extreme importance in recent years and the source of much litigation. The stakes are high. Each municipality is vitally concerned. Defendant could find himself burdened with both the duty to press the position of his municipality and the duty to review the position, and again thereafter to decide as councilman whether the municipality should appeal from the county board's action" 33 N.J. at 137.

The court in Jones v. MacDonald thus concluded that the demands of the two offices (county board commissioner and municipal councilman) were antagonistic:

"If the duties of office clash in their demands with the result that the incumbent must choose between them, the public interest is violated. An officer cannot serve two masters with conflicting statutory roles. Such is the present case. The municipality is the litigant before the county board. It would offend propriety for a man to sit in judgment of his own cause... The roles of suitor and judge being inherently inconsistent, they cannot be executed by the same person. Here, that inconsistency is not some accidental fortuitous affair; it is inherent in the statutory scheme itself." Jones v. MacDonald, 33 N.J. at 138.

The decision in Jones v. MacDonald, supra, is clearly dispositive of the present inquiry. A municipal mayor occupies a position in the municipal governing structure that is more powerful than the position of a municipal councilman. An individual serving as both county board commissioner and mayor of a taxing district within the county would thus be subject to the same conflicts discussed in the Jones decision. In light of that decision, therefore, you are advised that the holding of the dual positions of county board commissioner and mayor of a taxing district within Union County constitutes a conflict of interest.

Conflict of Interest – 2 July 30, 1982
DAG Letter: Possible conflict of interest

I wish to acknowledge receipt of your letter of July 28, 1982 stating that your Board has received certain complaints about the possible conflict of interest regarding John Dyksen, Tax Assessor of the Township of Frankford, placing assessments on property in which he has some financial interest. The complaints regarding Mr. Dyksen's activities have apparently come from taxpayers within that municipality. The specific property in question is owned by Normanoch Association, Inc., and is referred to as Culver Lake. Mr. Dyksen is apparently a member of the board of directors of Normanoch Association.

I have taken the liberty of sending copies of your communications to Director Glaser for his information. The problem of an assessor assessing property in his municipality in which he has a financial interest is clearly not unique. In fact, in the majority of cases an assessor will be placed in such a situation since most assessors reside in the municipality in which they hold office. Thus, the potential conflict of interest resulting from an assessor assessing property in which he has a financial interest is essentially implicit in the present scheme for assessing property under the Local Property Tax Law, N.J.S.A. 54:4-1 et seq. Clearly, one manner in which to remove this potential conflict of interest would be to require an assessor to utilize an outside consultant to assess any property within that municipality in which the assessor has a direct or indirect interest. However, no such requirement has been enacted into law or established by judicial or administrative directive. It should be noted that there is no prohibition against an assessor utilizing this arrangement to assess property in which he has an interest. Obviously such an arrangement would require approval by the municipal counsel to pay for the cost of such outside consultant.

In light of these complaints with regard to a possible conflict of interest relating to Mr. Dyksen's assessments of the Culver Lake property, it may be appropriate for your Board, in accordance with N.J.S.A. 54:3-13, 3-15, 3-16, 4-46, 4-47 and 4-48, to review the assessment for said property in order to determine whether Mr. Dyksen was sufficiently objective in determining the assessed valuation for the Culver Lake property. I leave it to the wisdom of the Sussex County Board of Taxation with regard to following through on my suggestion.

County Equalization – 1 January 5, 1982

DAG Letter: Preparation of preliminary equalization table and adoption of final equalization table in accordance with L. 1979, c.499

As we approach the 1982 equalization season, it is appropriate to highlight the changes brought about by the enactment of L. 1979, c. 499. N.J.S.A. 54:3-17, as amended by L. 1979, c.499, requires that the tax administrator prepare the preliminary equalization table. The statute further requires that such preliminary table be prepared and submitted to the county board on or before March 1 of each year. This latter requirement replaced the previous language in N.J.S.A. 54:3-18, which required an annual meeting on February 1 of the tax year regarding the preliminary equalization table. Thus, as a result of the amendment to N.J.S.A. 54:3-17, the tax administrator may submit the preliminary equalization table to the county board at any time, subject to the limitation that such submission not be made after March 1 of the tax year. Therefore, there is no longer the requirement that the county boards meet on February 1 with regard to the preliminary equalization table.

N.J.S.A. 54:3-18 requires that, following the submission of the preliminary equalization table, the county boards are to meet annually to review the equalization table and are to adopt a final equalization table on or before March 10 of the tax year. It is appropriate to quote the relevant language of N.J.S.A. 54:3-18 with regard to the county boards' equalization responsibilities:

“The county board of taxation in each county shall meet annually for the purpose of reviewing the equalization table prepared pursuant to R.S. 54:3-17 with respect to the several taxing districts of the county. At the meeting a hearing shall be given to the assessors and representatives of the governing bodies of the various taxing districts for the purpose of determining the accuracy of the ratios and valuations of property as shown in the equalization table, and the board shall confirm or revise the table in accordance with the facts. The hearings may be adjourned from time to time but the equalization shall be completed before March 10. At the first hearing any taxing district may object to the ratio or valuation fixed for any other district, but no increase in any valuation as shown in the table shall be made by the board without giving a hearing, after 3 days' notice, to the governing body and assessor of the taxing district affected.”

In accordance with this requirement, the county boards should continue to conduct hearings regarding the preliminary equalization table as in the past so as to permit assessors and representatives of municipal governing bodies full opportunity to challenge the data appearing on the equalization table.

County Equalization – 2 July-Aug 1966
Local Property News: New Formula for County Equalization of
Personalty

Chapter 135, Laws of 1966 establishes a new method of equalizing business personal property for county apportionment purposes. The new method will be first used in the 1969 county equalization table.

The new method consists of computing an "Assumed true value" which would – hypothetically – produce in local property taxes an amount equal to the municipality's share of the State-administered replacement taxes. That assumed true value will be added to the municipality's net valuation for county tax purposes.

In the tax year 1967, county equalization will be accomplished in the same manner now in use.

Tax year 1969 will be a transition year in the county equalization process because there will be no personalty assessments to equalize – except telephone and telegraph – and the replacement tax data needed to develop assumed true value will not be available at county equalization time. For these reasons Chapter 135 provides that the 1968 county equalization table shall include the same net equalized valuation of business personal property as were used in the 1967 county equalization table.

County Equalization – 3 February 9, 1973
DAG Letter: County Equalization Ratio Following a Revaluation

The State Supreme Court handed down its decision in the Willingboro cases on January 29, 1973. As you know, the case involved the question of how a county board of taxation should treat a taxing district for county equalization purposes when the district had undergone a revaluation or reassessment. The official citation of the case is not ready however; it should be cited as Township of Willingboro v. Burlington County Board of Taxation, ___ N. J. ___ (1973). A copy of the opinion is enclosed herewith for your review. The court's discussion of the case itself begins on page 9.

The Supreme Court held in essence, that a county board should not automatically assign a 100% ratio to revalued and reassessed districts. The court stressed that uniformity of treatment of non-revalued and revalued, or reassessed districts was mandatory, and that a county board must apply "substantially similar data and a common standard" to all districts (see page 17). County boards may not make separate decisions about the treatment of non-revalued and revalued districts "independent of each other," because "the interrelated effect of each of these decisions" bears on the proportionate county tax burden of all the districts.

The court expressly held that the Director's suggested page 8 formula would provide the uniformity required by its decision. The court said it is not inappropriate for some districts to receive ratios in excess of 100%, because equalization ratios have no relationship to assessments on individual properties at true value.

The court said that a county board should never reject a municipal ratio "for no better reason than that it exceeds 100" (see page 25). The court held that it would be "reasonable and efficient" for a county board to apply the Director's ratio to non-revalued districts and to use the page 8 formula to determine a ratio for revalued and reassessed districts. It was not made a requirement that the page 8 formula be applied to all districts, only to revalued and reassessed districts.

It should be noted that if a county board uses the Director's one-year study (the "weighted ratio") for non-revalued districts, it should modify the page 8 formula for revalued or reassessed districts by substituting the Director's one year study true value in line 2, rather than the Director's certified (average) true value, because it is essential that data from similar time periods be used for all districts, to insure uniformity of treatment (see pages 22-24).

While approving the use of the page 8 formula, the Supreme Court did not hold that it is the only tenable approach. The method used by the Middlesex County Board of Taxation was presented to the court in this case by Mrs. Yahnel presented the method, but the court did not rule on it. Nonetheless, in light of the Willingboro decision, it

is my opinion that the county boards should use the page 8 formula for revalued or reassessed districts, with either the Director's averaged or one year study true value, * unless the county board has conducted its own expert studies which it is prepared to elaborate upon and defend at hearings in the future.

* This does not mean, of course, that county boards should not examine the Director's sales data. The county boards have an independent duty to determine true value, and they therefore are not bound by the Director's findings with respect to the usability of particular sales.

County Equalization – 4 Page 8 formula
LPT memo: Revalued and Reassessed Districts and the County
Equalization Table

The purpose of the County Equalization Table is to determine the current true value of the real property in each municipality in a county for use in making equitable apportionment of costs of County Government.

The primary purpose of a Revaluation Program by a municipality is to correct the existing inequities which have arisen from numerous causes over past years.

When it becomes known that the assessments of a taxing district have undergone substantial revision since the former year, the county board of taxation is faced with the problem of determining the new base or assessment ratio for such district. The period between January 10th when the books are submitted and the 25th when the Preliminary Table must be in the hands of municipal officials is much too short for thorough analysis and since the table is preliminary, the Boards may use the ratio of the former year or the assessor's declared new ratio with the full understanding of all concerned that any ratio is subject to change in the Final Table. The period from February 1st to March 10th during which "The hearings may be adjourned from time to time***". (N.J.S.A. 54:3-18) provides ample time for analysis and the consideration of complaints of districts about the "true ratio or valuation fixed for any other district ***".

It is important to realize that a Revaluation program can be complete and serve its purpose in a municipality but that the total appraised value of all real property in the district will not necessarily be comparable to the current true value developed from current construction costs and sales prices. The latter, of course, are used to determine assessment sales ratios. The reason for the divergence is that revaluations can be made with construction and labor cost indexes that are not current but may still produce a good degree of uniformity.

The total appraisal value of all taxable real property in a municipality as developed by a complete revaluation program may not be the same as the total true value as developed in the aggregate by the Sales Assessment Ratio method. In other words, the aggregate true value developed from a revaluation is incidental to the prime reason for the project which is for equity among taxpayers whereas the true value computed on the county equalization table by the assessment sales ratio method is developed specifically to determine current true aggregate value.

Let us consider the County Equalization Table and column-by-column effect on it by a revaluation program. The first column to be considered is the "Assessed Value of Real Property.". If, after a revaluation program, the assessor assessed the parcels of real property at a different percentage than the one used before the revaluation, he will effect a change in the total

assessed value of real property and it will increase or decrease in the same proportion that the assessment percentage was changed.

Example:

Aggregate Assessment Before -
\$200,000 @ 10% = \$2,000,000 true value

Aggregate Assessment After -
\$300,000 @ 15% = \$2,000,000 true value

We can understand, therefore, that since the revaluation program can change the assessments of most parcels of real property, it will also change the total assessed value of real property reported to the County Tax Board on January 10th.

The next column that we are concerned with is the "Ratio of Assessed to True Value" and it is this ratio for a revalued district that poses a problem for a County Tax Board.

At this point, we will treat first the district that has been completely and systematically revalued by a professional appraisal firm applying nationally recognized mass appraisal methods for tax purposes. The case of districts which have had overall readjustment of assessments in one or more of the four categories according to the judgment of their assessor will be discussed later.

If only the revalued districts were being considered, the determination of the ratio would be a comparatively simple matter by merely comparing the line item assessments with the total appraised value of the respective properties shown on the appraiser's property record cards. If a substantial number of random assessments bear out the assessor's stated percentage of appraised value, it can be safely assumed that such percentage is average for the district; i.e., average percentage of appraised value.

Now it is necessary to question what base cost level or percentage of current selling prices was used by the appraiser because we must remember that all other districts in the county have been equalized on current selling prices. An analysis must be made because the municipality may choose to be conservative for local reasons, or by its own choice, the appraisal firm may use unit costs that are for some earlier period and therefore different from current costs and selling prices.

The appraisal base may be, for example, 84% of current values. A revaluation on such a base will serve the prime purpose of the revaluation, i.e., equitable assessments. But now let us suppose the assessor decided to assess at a ratio of 50% and therefore used ½ of the appraised values on the revalued property cards. If he is not aware of the fact that the appraiser's values are not at 100% of current values, he will not know what the correct ratio of his new assessments is to current market value. That is the reason tests must be made.

In this instance, 50% of an 84% value would develop a ratio of 42%, a difference of 8 points. When we stop to consider that one percentage point makes a difference in county tax ranging from a few hundred dollars in small districts to many thousands in a large city, the importance of a correct ratio is apparent. In fact, the importance is twofold in the case of county tax since all other districts must share what one district does not carry. It is evident from the foregoing that the results of a revaluation must be examined carefully.

The method to be used is based on the assumption that the wealth or total true value of all taxable real property in a district is the same on January 1st as it was December 31st of the preceding year. That is, the intrinsic wealth or value of a community does not change overnight. Besides this total true value, which will be treated further below, the aggregate assessed value for the new year is established by the assessment roll. What we now need to know is the new assessment ratio; this can be obtained by dividing the new aggregate assessed valuation by the total true value or wealth just referred to.

The total true value at the beginning of the preceding year already has been determined from the ratio established by sales divided into the aggregate assessed value shown by the assessment roll for the year. (see Director's Table of Equalized Valuations.) All substantial new values since the beginning of the year and not included in the assessment roll for the year and any properties that may have been overlooked are covered in the Added and Omitted Assessment lists of October 1st. The total of these added and omitted assessments equalized to true value and added to the equalized valuation of real property (column #3, Table of Equalized Valuations as of October 1st) produce substantially the total true value (B) at the end of the year. This value, as noted above, is also the true value at the beginning of the new year in which the new assessment from the revaluation will be effective.

It is evident from the foregoing that the average ratio (R) of the new assessment roll can be computed by dividing the total of these new assessments by the total true value as just explained.

Set down by each step we have:

- Total or aggregate real property assessments
For the new year after the revaluation \$ _____ (A)
- Equalized valuation of real property for
Preceding year as determined by Table of
Equalized Valuations October 1, (Column 3) \$ _____
- New values as covered by Added and Omitted
Assessment Lists as of October 1st equalized to
True value; i.e., divided by Table ratio \$ _____
- Total equalized or true value at end of year
(or beginning of new year) \$ _____ (B)

The new average ratio following the revaluation project is therefore:

$$\text{assessments (A)} \div \text{True Value (B)} = \text{Ratio (R)}$$

Another check is to compare the new assessments with the prices of recently sold properties. Because the county equalization table must be settled by March 10th, there is an insufficient period to produce enough sales in most districts after January 1st for testing ratios. Any sales before January 1st may well have had an effect on the new assessment for such properties while the assessments on properties not sold recently would escape the influence of present high prices. This method, therefore, while having some merit is not trustworthy. The use of this method as a check on other methods must, of course, be carried through for each classification in the same manner as for the Director's Table of Equalized Valuations as of October 1st to give effect to the assessor's treatment of each class of property: vacant, residential. Farm, commercial, etc. the ratio of a district in which the assessor has made "judgment" revisions can be determined by the same formula set forth above. However, the suggested check above for revalued districts should not be used for a reassessed district. This is because, first, there can be no degree of uniform treatment without first using standardized appraisal methods for determining the current true value of each property. Secondly, it must be admitted that the judgment of any assessor is going to be affected by his knowledge of the prices of recently sold properties.

We are satisfied that the above formula of $A \div B = R$ is the most equitable and practical formula for use in computing county equalization ratios for those

districts where the product of professional revaluations or substantial overall reassessments have been placed on the assessment rolls.

NOTE: These pages 6 and 7 supplement the primary formula for determining the assessment ratio of a revalued or reassessed taxing district. Please attach.

The preceding pages 1 through 5 set forth the basic consideration in determining true value for revalued or reassessed districts. However, there are further additions and deductions of ratables that must be accounted for in the majority of districts.

ADDITIONS

The further additions to true value include assessed ratables which have come into existence during the past year which were not included in the Added and Omitted Assessment Lists. Such additional ratables include new construction, improvements and property transferred from exempt to taxable status and placed on the assessment roll as of October 1st, for the new tax year.

The true value of such new assessed ratables (see line 4 of formula on page 7) may be estimated by dividing their total by the "claimed" ratio used by the assessor. The "claimed" ratio, in the absence of better information, should be that which the assessor states was used by him for his new roll following revaluation.

DEDUCTIONS

Deductions from true value should be made for losses in the assessed ratables in the past year resulting from fire, demolition, storm and transfer from taxable to an exempt status.

The true value of the loss in ratables (see line 6, page 7) may be determined by dividing their total by the ratio from the Table of Equalized Valuations of October 1st. This result should be entered on line 6 for deduction from the total on line 5.

NEW AVERAGE RATIO OF DISTRICT

The new average ratio of the district is obtained by dividing the aggregate assessments for the new year after revaluation (see line 1, page 7, A) by the True Value at beginning of year (see line 7, page 7, B).

THE COMPLETE FORMULA FOR DETERMINING THE NEW AVERAGE RATIO OF
REVALUED OR REASSESSED DISTRICTS

District _____ County _____ Date _____

1) Total or aggregate real property assessments for the
new year after the revaluation as shown in Column 1,
County Equalization Table. \$ _____ (A)

2) True value of real property for preceding year from
Column 3, table of Equalized Valuations (School Aid)
October 1st. \$-----

ADDITIONS

3) True value of assessed ratables on added* and Omitted
Assessment Lists of October 1st, computed as follows:

_____ ÷ _____ = _____
Total Added* and Omitted Ratio from Table
Assessments October 1st

4) True value of additional assessed ratables other than
Reported on Added and Omitted Lists (see paragraph B, page 6)
computed as follows:

_____ ÷ _____ = _____
assessed ratables of new construction, "claimed" ratio
improvements & exempt transferred used by Assessor
to taxable

5) Enter total of True Values (2) + (3) + (4) = \$ _____

DEDUCTIONS

6) True Value of loss of assessed ratables (see paragraph C, page 6) Computed
as follows:

_____ ÷ _____ = \$ _____
Total loss in assessed ratables Ratio from Table
From fire, demolition and taxable October 1st.
Transferred to exempt

7) Net True Value at beginning of new year:
Amount on Line (5) minus (6) \$ _____ B)

8) New average ratio from lines (1) and (7)

_____ ÷ _____ = _____
(A) (B) Ratio

* Before proration

County Tax Administrator – 1 February 6, 1981
DAG Letter: Meaning a Full-Time Tax Administrator M80-4660

You have requested an advisory opinion from this office as to the meaning and application of the requirement under L. 1979, c. 499, that a county tax administrator “devote full-time to his duties.” You have also asked for an opinion as to whether the “full-time” requirement imposes any restrictions on the outside business activities which a county tax administrator may pursue. You are advised for the following reasons that the full-time provision applicable to a county tax administrator requires such an individual to be in regular attendance at the county board office during the normal working hours of the board and further restricts a county tax administrator from pursuing outside business activities which either interfere with his county board duties or result in a conflict of interest with those duties.

The Legislature enacted L. 1979, c. 499, which became effective on January 1, 1980, to amend and supplement various statutes affecting the personnel and operations of the 21 county boards of taxation. An essential part of the statutory amendments was the transformation of the position of county board secretary to that of county tax administrator. N.J.S.A. 54:3-7(a). The amendment further provided that,

“After the effective date of this amendatory and supplementary act, any person holding the office of county tax administrator shall devote full-time to his duties; provided, however, that any person currently holding office as a county board secretary may, at the option of the appointing authority, continue to serve on a part-time basis provided he holds or obtains prior to January 1, 1981 a tax assessor’s certificate.

After the effective date of this amendatory and supplementary act, no person shall be newly appointed as county tax administrator unless he shall hold a tax assessor’s certificate issued by the Director of Taxation pursuant to P.L. 1967, c. 44 (C. 54: 1-35.25 et seq.).” N.J.S.A. 54: 3-7(b) and (c).

In accordance with these provisions, all individuals who served as county board secretaries as of January 1, 1980 became county tax administrators. The amendment required that all county tax administrators devote full-time to their tax board responsibilities with the exception that an individual who was a part-time county board secretary could, at the option of the county board, continue to devote part-time duties to the county tax administrator’s position if said individual held or obtained a tax assessor certificate prior to January 1, 1981.

The Legislature, in amending and supplementing N.J.S.A. 54:3-7, intended to professionalize the position of county tax administrator. In conjunction with the creation of the county tax administrator title, the Legislature also

increased the salary of the tax administrator and required that a newly appointed administrator hold a certified tax assessor certificate. In addition, the Legislature redefined the duties of the county tax administrator. Thus the county tax administrator, under the present statutory scheme, is responsible for appointing such clerical assistants as may be necessary for the county board (N.J.S.A. 54:3-7(a)), for overseeing the administrative functions of the board (N.J.S.A. 54:3-16), for directing, pursuant to the supervision and control by the board, assessing officers in the county (N.J.S.A. 54:3-16), and for the preparation of the preliminary county equalization table on or before March 1 of each year (N.J.S.A. 54:3-17).

In the context of increasing and redefining the responsibilities and duties of a county tax administrator, the Legislature deemed it appropriate to require that the tax administrator “shall devote full-time to his duties”. In determining the meaning of the term “full-time”, it is appropriate to consider the statutory language in the context of its usual connotation and intent. Pennsylvania Greyhound Lines, Inc. v. Rosenthal, 14 N.J. 372, 382-383 (1954). The term “full-time” has been defined as ordinarily signifying,

“... the normal or customary period of labor per day or per week in the establishment where the workman is employed for the kind of work which he is hired to perform.” G.H. Bass & Co. v. Maine Employment Security Commission, 250 A. 2d 492, 496 (Maine Sup. Ct. 1969).

The term has been further defined as,

“... ‘ the amount of time considered the normal or standard amount for working during a given period, as a day, week or month.’ It is evident that the ordinary meaning of the term and the one we can assume to be embraced within the legislative intent would be the usual working day for the performance of the duties of the particular office.” Grace v. County of Douglas, 178 Neb. 690, 134 N.W. 2d 818, 821 (Neb. Sup. Ct. 1965).

The term “full-time” thus has a commonly recognized meaning that refers to regular attendance by an individual during the working hours of the office by which he is employed.

The legislature employed the term “full-time” in the context of N.J.S.A. 54:3-7(b) to require county tax administrators to be in attendance at the county board office on a day-to-day basis during the working hours of the board. This interpretation appears reasonable since the “full-time” requirement was inserted into the law in conjunction with professionalizing the position of county tax administrator and defining the specified duties and authority of such a position. The Legislature obviously intended the county tax administrator to be actively implementing his assigned responsibilities on a regular basis and to be in attendance at the county board office during the conventional working hours of the board in order to properly supervise the county board personnel and the municipal tax assessors in the county.

You have further inquired as to whether the requirement that a tax administrator devote full-time to his duties places any restrictions on the outside business activities of the county tax administrator. It is apparent that the full-time requirement contained in the statute restricts a county tax administrator from having any outside business activities which either interfere with the administrator's ability to carry out the statutorily assigned county board responsibilities or which prevent the administrator from being in attendance at the county board office on a regular basis during the working hours of the board. Also, county boards of taxation are State agencies and, therefore, the members and employees of the county boards are subject to the New Jersey Conflicts of Interest Law, N.J.S.A. 52:13D-12 et seq. Thus, the county administrator should avoid participation in outside business activities which result in an actual or apparent conflict of interest with the county board responsibilities.

You are, therefore, advised that the requirement under N.J.S.A. 54:3-7(b) that a county tax administrator devote full-time to his duties necessitates the attendance of the county tax administrator at the county board office on a regular basis during the working hours of the board. Moreover, the outside business activities of a county tax administrator should neither interfere with the ability of the county tax administrator to properly perform his assigned responsibilities nor place the administrator in a potential or actual conflict of interest.

County Tax Administrator – 2 November 24, 1980

DAG Letter: Tenure provision for county tax administrators under L. 1979, c. 499

You have requested advice as to the proper application of the tenure provision for county tax administrators under L. 1979, c. 499. Specifically, you inquire as to whether every appointment of a county tax administrator is for a three-year term and, if not, whether the appointment of a county tax administrator to an unexpired term qualifies as an appointment for tenure purposes.

N.J.S.A. 54:3-7(a) establishes a three-year term for a county tax administrator. N.J.S.A. 54:3-9, as amended by L. 1979, c. 499, states that:

“Each county tax administrator hereafter appointed who shall have received two consecutive appointments for full terms as county tax administrator, and each county tax administrator serving a full term as secretary on the effective date of this amendatory and supplementary act who shall thereafter be appointed to another consecutive full term as county tax administrator, and each county tax administrator who has heretofore acquired tenure as secretary pursuant to this section shall hold office as county tax administrator 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, nonresidence or disobedience by the Director of the Division of Taxation. For the purposes of this section any person holding the position of county board secretary on the effective date hereof shall be considered to be serving a full term as secretary if he was appointed to serve a full term of 3 years or 5 years, as the case may be, or to serve more than 2 years of an unexpired term.”

This statute provides that a county tax administrator acquires tenure in one of the following three manners: 1) the appointment to two full terms after January 1, 1980 as a county tax administrator; 2) the appointment prior to January 1, 1980 as a full-time secretary and the reappointment after January 1, 1980 as a county tax administrator; or 3) the appointment to two full terms as secretary prior to January 1, 1980.

N.J.S.A. 54:3-9 further establishes that the appointment of an individual to fill the unexpired term of a county tax administrator is for the duration of the term rather than for three years. Moreover, the appointment of a county tax administrator to an unexpired term of less than three years after January 1, 1980 does not constitute an appointment for a full term within the meaning of N.J.S.A. 54: 3-9 for purposes of establishing tenure. The only exception to

this standard is in the event an individual is appointed prior to January 1, 1980 to serve more than two years of an unexpired term as a county board secretary. Under such circumstances, the appointment will qualify as one of the two required appointments to a full term for tenure purposes.

You are, therefore, advised that tenure is acquired by a county tax administrator after January 1, 1980 by receiving two consecutive appointments for full, three year terms. In the event a tax administrator is appointed to fill an unexpired term after January 1, 1980, such an individual can acquire tenure only if appointed, subsequent to the termination of the unexpired term, to two consecutive, full terms as county tax administrator.

Debits and Credits – 1 April 26, 1985
Proper Reflection of debit and credit adjustments on table of aggregates

To: All County Tax Board Commissioners and County Tax Administrators
From Local Property Branch

This directive is being issued in order to set forth the specific standards and procedures to be utilized by county boards of taxation in effectuating debit and credit adjustments on the table of aggregates. Each County board of taxation is annually required to adopt a table of aggregates (abstract of ratables) which reflects the proper apportionments among constituent municipalities with regard to various county wide and regional budgets and establishes the appropriate tax rates per \$100 of assessed valuation each taxing district requires to raise sufficient revenues to meet local, school, regional and county budgets. See generally N.J.S.A. 54:4-49 to 52.

Budgetary apportionments are determined by county boards of taxation in accordance with the equalized true value concept reflected in county equalization tables. See generally, N.J.S.A. 54:3-17 to 19. The budgets apportioned among constituent municipalities are the county budget, county library budget, healthcare facility budget, county vocational-technical school budget (if designated as a separate budget by statute) and consolidated school district budget. Any change in a ratable base of a municipality for a previous tax year resulting from tax appeals, granting of exemptions or the like affects the cost apportionment among constituent municipalities for the aforementioned budgets in the current tax year.

N.J.S.A. 54:4-49 provides the statutory authorization for county boards to utilize a debit and credit arrangement each year in preparing the appropriate apportionments from the designated budgets.^b The debit and credit adjustments reflect changes in a municipality's ratable base for a previous tax year for which an apportionment was already determined. Rather than recompute the previous year's apportionment, a clearly tedious and unworkable solution, the Legislature determined to provide for adjustments of a constituent municipality's current apportionment to reflect the overpayment or underpayment with regard to an apportionment for a previous tax year. Any change in the ratable base of a municipality requires a debit or credit adjustment. If the assessed valuation of a particular property is reduced, then the municipality in which the property is located is entitled to a credit towards its current apportionment since it overpaid its share of the budget for a previous tax year based on an overvaluation of its ratable base. Similarly, an increase in the assessment of a parcel of a property for a prior year requires a current debit towards that municipality's apportionment scheme to reflect an underpayment for a previous tax year. The table of aggregates and its applicable worksheets provide the mechanism for aggregating the debit

^b It is to be noted that the apportionment of regional school district budgets is based on the equalized true values determined by the Director of the Division of Taxation in his October 1 School Aid Table of the previous year and, in accordance with an opinion issued by the Attorney General, apportionments for such regional school districts are not to be adjusted in future years by the debit and credit procedure.

and credit adjustments for all the municipalities within the county for each tax year.

As noted, the debit and credit adjustments must be made with regard to any change (increase or decrease) in a municipality's ratable base. Such debit and credit adjustments are, therefore, necessary to reflect changes in assessments due, for example, to tax appeal judgments and the concomitant application of the freeze act,^c granting of exemptions (including exemptions granted to 100% disabled veterans) clerical corrections in assessments under N.J.S.A. 54:4-54 and the sale or purchase of property by the federal government or its agencies which are entitled to tax exemption by federal law. In implementing the debit and credit adjustments, the current year's equalized valuation of each affected municipality as reflected on column 11 of the table of aggregates should be utilized. See Handbook for County Board of Taxation 1983, pars. 503.1 and 503.2 for a detailed explanation as to the manner of mechanically implementing the debit and credit adjustments. It is

^c The freeze act requires that a judgment entered by a county board, tax court or an appellate court is binding upon the assessor and the municipality for the tax year in issue and for the two subsequent tax years except if a change in value has occurred with regard to the subject property after the assessing date or a municipal-wide revaluation has been implemented in the municipality for one or both of the tax years covered by the freeze. The freeze act applicable to the tax court (N.J.S.A. 54:2-43) was repealed and replaced by N.J.S.A. 51:15A-8, effective January 27, 1983. This statute now provides that a "final judgment" rather than a "judgment final" triggers the application of the freeze. The distinction between the two terms relates to whether the judgment entered by the tax court has been further appealed. A judgment final is a judgment entered by the tax court which has not been further appealed and the time limitation for filing such an appeal has passed. A final judgment, on the other hand involves a judgment entered by the tax court which has been or potentially still may be subject to a further appeal.

In contrast to the freeze act applicable to tax court judgments, N.J.S.A. 54:3-26, which applies to county board judgments, requires that the judgment entered by a county board can no longer be further appealed to the tax court in order for the freeze to become applicable. Thus, the county board freeze act only applies if the county board judgment is a judgment final, whereas the tax court freeze act becomes applicable when the tax court judgment is merely a final judgment.

In the event that a judgment is entered by the tax court before October 1 of the pretax year, the assessor is mandated to place the tax court judgment on that year's tax list as a means of implementing the freeze provision. If the municipality believes that a change in value has occurred regarding said property after the relevant assessing date, the municipality is mandated to file a tax appeal on or before August 15 (as of June 2004 the appeal deadline is April 1) to seek to override the freeze.

If the tax court judgment is entered after the October 1 assessing date, the assessor is not yet subject to the freeze and may place on the year's tax list a higher value than reflected on the tax court judgment. Under such circumstances, it is incumbent upon the taxpayer to affirmatively seek relief in order to have the freeze act apply.

For purposes of debit and credit adjustments, a tax court judgment which is final and which explicitly states that the freeze act applies requires an adjustment of the assessment for property subject to the freeze for a prior tax year and the concomitant debit or credit adjustment for the affected municipality. In the event the tax court judgment is silent on the application of the freeze act, no debit or credit adjustment should be made with regard to such judgment. Judgments final entered by county boards of taxation would not require debit or credit adjustments since the freeze act implications of such judgments would normally be prospectively applied and reflected in the subsequent years' tax list.

noteworthy that debit and credit adjustments are not to be made in the event of a municipality's increases in its ratable base resulting from added assessments, omitted assessments, rollback judgments and properties being transferred from the exempt to the taxable list. These latter increases in assessments require municipalities to make direct payments to a county in lieu of debit and credit adjustments. All other changes in a municipality's ratable base for a prior tax year require the appropriate debit or credit adjustment for that municipality in the applicable apportionment scheme in the current tax year.

Debits and Credits – 2 July 24, 1979

**DAG Letter: Application of debits and credits to regional schools,
M78-3662**

You have inquired as to whether county boards of taxation or any other State agency are required to calculate debit and credit adjustments in the apportionment of regional school districts in the current tax year as a result of changes in the assessment valuations of constituent municipalities for prior tax years. You have also requested advice as to the manner of making debit and credit adjustments, assuming such adjustments are required by law, in the event regional school districts include participating municipalities located in different counties. You are hereby advised that the Legislature, by amending the procedure and formula for apportioning the costs of regional school districts among constituent municipalities, has not authorized adjustment of the apportionment formulas for regional school districts to reflect changes in assessments for prior tax years.

This inquiry is prompted by the enactment of L. 1975, c. 212 (N.J.S.A. 18A:7A-1 et seq.), known as the "Public School Education Act of 1975", which amended, *inter alia*, the method for apportioning the costs of regional school districts among constituent municipalities. The 1975 act was enacted in response to the mandate of the New Jersey Supreme Court in Robinson v. Cahill (I though IV), 62 N.J. 473 (1973), *cert. den.* 414 U.S. 976, 63 N.J. 196 (1973) *cert. den.* 414 U.S. 976 (1973), 67 N.J. 196 (1973), *cert. den.* 414 U.S. 976 (1973), 67 N.J. 35 (1975) and 69 N.J. 133 (1975). Those decisions interpreted N.J. Const., Art. VIII, § 4, par. 1, to require the Legislature to provide for the maintenance and support of a thorough and efficient system of free public schools. The 1975 Public School Education Act was found to be facially constitutional, under the assumption that it was fully funded, in Robinson v. Cahill (V), 69 N.J. 449 (1976).

The 1975 Public School Education Act provided for State aid to municipalities pursuant to a formula^d that is in part based on the equalized true valuation of a municipality's ratables. The equalized values are calculated for each taxing district in the State by the Director of the Division of Taxation on October 1 of each year pursuant to N.J.S.A. 54:1-35 and are reflected in the October 1 School Aid Table. The equalized true values are developed pursuant to a judicially approved method in order to equalize the disparate assessments among municipalities to an artificial true value and thus provide a uniform standard for apportioning aid to municipalities based on the ratable wealth of the municipalities. See Twp. Of Willingboro v. Burlington County Bd. of Taxation, 62 N.J. 203 (1973); Bayonne v. Div. of Tax Appeals, 49 N.J. Super. 230 (App. Div. 1958).

Prior to a consideration of the present statutory scheme relating to apportioning regional school costs, it is useful to initially discuss the procedure for allocating regional school costs that was in existence before the

^d The formula was discussed in some detail by Judge Conford in his dissenting opinion in Robinson v. Cahill (V), 69 N.J. 449, 482-490 (1976).

enactment of the 1975 education act. Prior to said enactment, the costs of regional school districts were apportioned in one of three methods. N.J.S.A. 18A:13-23 provided that regional school district budgets were to be apportioned based on either the number of pupils enrolled in the district or the apportionment valuations of the constituent municipalities as defined in N.J.S.A. 54:4-49(a). The third method of apportioning regional school costs was described in N.J.S.A. 18A:13-34.1^{e**} which established a ten-year phase out of the apportionment valuation method and the gradual utilization of the pupil population method.

The apportionment for those regional school districts determined on the basis of apportionment valuation was calculated by county boards of taxation pursuant to N.J.S.A. 54:4-49(a) and (c). The term "apportionment valuation" is defined in N.J.S.A. 54:4-49(a) as the total aggregate assessments (based on the current year's tax list) equalized to a true value.^{f*} County boards normally utilize the equalization ratios developed by the Director of the Division of Taxation in the October 1 School Aid Table for the prior year and apply said ratios to the current year's assessments in order to calculate the equalized true value for each municipality in the county.^g Twp. Of Willingboro v. Burlington County Bd. of Taxation, supra, 62 N.J. at 209.

The equalization ratios and true values for every municipality in the county are reflected on the Table of Aggregates which is promulgated by the county board on May 3 of each year. N.J.S.A. 54:4-52. The Table constitutes the mechanical vehicle pursuant to which county boards strike the tax rates for each municipality in the county under the Local Property Tax Law, N.J.S.A. 54:4-1, in order to raise sufficient revenues to meet the municipality's expenditures. Part of those expenditures include the apportioned share of the costs of county, county library, school districts (regional, consolidated or joint) and county health department^h attributable to each constituent

^e The method of apportionment outlined in N.J.S.A. 18 A:13-34 applied only to the Westwood Regional School District in Bergen County.

^f The equalization of the tax lists for the municipalities within a particular county is performed separately by county boards pursuant to N.J.S.A. 54:3-17 to 19 and reflected in a county equalization table adopted annually on March 10.

^g The 1979 Table of Aggregates is adopted on or before May 3, 1979 and reflects the equalized true values of the assessments appearing on the 1979 tax list. However, the Director's 1979 School Aid Table, which equalizes the same 1979 tax list, is not adopted until October 1, 1979. Therefore, the 1979 Table of Aggregates, for purposes of apportioning regional school costs, must reflect the apportionment percentages determined in part based upon the equalized valuations appearing on the October 1, 1978 School Aid Table since the Director's 1979 data is not available at the time the 1979 Table of Aggregates is prepared.

^h The budgets for county health departments are separately submitted to county boards of taxation (exclusive of the county budgets) and separately apportioned by use of the apportionment valuations pursuant to the Local Health Services Act, N.J.S.A. 26:3A2-1 et seq., among participating municipalities. N.J.S.A. 26:3A2-19.

municipality. Prior to the enactment of the 1975 Public Education Act, county boards apportioned regional school costs (except those costs apportioned on the basis of pupil population) in the same manner as they apportioned the costs for county, county library and consolidated school districts, namely by use of the apportionment valuation under N.J.S.A. 54:4-49(a).ⁱ Under this procedure, a constituent municipality's share of the regional school district budget was based on the percentage of the municipality's equalized true value appearing in the current year's Table of Aggregates in relation to the total of the true values for all of the municipalities participating in the regional school district.^j

Under N.J.S.A. 54:4-49(c),^k county boards were further required to make adjustments in the current Table of Aggregates for underpayments or overpayments by constituent municipalities for a regional school district

ⁱ The following example illustrates the operation of this apportionment formula assuming a regional school district budget of \$100,000:

	<u>True Value of Assessments</u>	<u>% of Total True Value</u>	<u>Apportionment of Budget</u>
Municipality A	\$1,000,000	33-1/3%	\$ 33,333
Municipality B	<u>\$2,000,000</u>	<u>66-2/3%</u>	<u>\$ 66,667</u>
Total	\$3,000,000	100%	\$100,000

^j * N.J.S.A. 54:4-49(a), prior to the 1975 amendment, provided as follows:
 “. . . each county board of taxation, after having received the tax lists and duplicates of the assessors and having revised and corrected the same and having equalized the aggregate valuations of all the real property in the respective taxing districts, as required by sections 54:3-17 to 54:3-19 of the Revised Statutes, shall, after making adjustments for the debits and credits hereinafter mentioned, apportion the amount to be raised in the respective taxing districts for State, State school county and free county library purposes and for purposes of regional and consolidated school districts and school districts comprising 2 or more taxing districts, on the basis of the total valuation so ascertained for each taxing district. The total valuation for each taxing district, so ascertained, shall be known as the ‘apportionment valuation.’” (Emphasis added.)

^k ** N.J.S.A. 54:4-49 (c) states that:
 “The net debit or credit of each taxing district shall be the amount by which the taxing district has overpaid or underpaid its share of the specific tax or taxes for the purposes specified in subsection (a) for the preceding year or years because of increases or decreases in the amount of the assessments of the district subsequent to the apportionment in the preceding year or years by reason of final judgments on appeals, complaints and applications, the correction of clerical errors under section 54:4-53 of the Revised Statutes and the allowance of additional veterans' exemptions during the prior tax year by the collector pursuant to chapter 184, laws of 1951, as amended. When an assessment has been reduced or added to, or increased, on appeal, complaint or other application has been further appealed, no deduction or increase as herein provided for shall be made with respect to the appealed assessment until further appeal has been finally determined.” (Emphasis added).

resulting from changes in assessments for prior years due to tax appeal judgments entered in the current year. Thus a reduction in the current year for a property tax assessment imposed in a prior year would require that the affected municipality receive a credit in the current tax year for overpaying its regional school district apportionment based on a ratable valuation that has now been reduced. In effect the current year's credit would constitute a reimbursement to the affected municipality by the other constituent municipalities for the overpayment of its apportioned share of the regional school costs. The debit and credit adjustments calculated by county boards on the Table of Aggregates for regional school districts were specifically mandated by N.J.S.A. 54:4-49(a) and (c) and were easily reflected on the Table.¹

The enactment of the Public Education Act of 1975 changed the method and procedure for apportioning the costs of regional school districts. In enacting the Education Act, the Legislature determined that the same equalized assessments promulgated by the Director of the Division of Taxation for State school aid distributions were also to be utilized in apportioning regional school districts. N.J.S.A 18A:13-23 was amended to provide that,

“The annual or special appropriation for regional districts, including the amounts to be raised for interest upon, and the redemption of, bonds payable by the district, shall be apportioned among the municipalities included within the regional district upon the basis of the portion of each municipality's equalized valuation allocated to the regional district, calculated as described in the definition of equalized valuation in . . . [N.J.S.A. 18A:7A-3].”

N.J.S.A. 18A:7A-3 defines “equalized valuation” as:

“. . . the equalized valuation of the taxing district or taxing districts as certified by the Director of the Division on October 1 of the pre-budget year.

With regard to regional districts and their constituent districts, however, the equalized valuations as described above shall be allocated among the regional and constituent districts in proportion to the number of pupils in each of them.”

¹ The adjustment was computed for the affected municipality by multiplying the amount of the increase or decrease in the property assessment by the regional school tax rate in effect for the constituent municipality for the prior tax year involved. This method served as a practical procedure for computing the debit and credit adjustment for each municipality participating in the regional school district without the need for recalculating the prior year's apportionment formula.

The amendment thus established that the regional school districts formerly apportioned on the basis of the apportionment valuation were now to be apportioned on the basis of the equalized values reflected in the Director's October 1 School Aid Table in proportion to the number of pupils attending the regional school district.^m Those regional school districts that were apportioned on a pupil population method were to be phased into an equalized valuation apportionment basis over a 5-year transition period. N.J.S.A. 18A:13-23.1.ⁿ A similar transition to the equalized valuation method of apportionment was enacted with respect to the Westwood Regional School District. N.J.S.A. 18A:13-23.2. Concomitant with amending the method for apportioning regional school districts, the Legislature amended N.J.S.A. 54:4-49(a) by deleting the term "regional" from the statute. L. 1975, c. 212, § 38. N.J.S.A. 54:4-49(a), in pertinent part, now states that:

". . . each county board of taxation . . . shall, after making adjustments for the debits and credits hereinafter mentioned, apportion the amount to be raised in the respective taxing districts for State, State school, county

^m The apportionment for those regional school districts determined on the basis of the Director's October 1 equalized valuation is calculated as follows:

Valuation		% of pupils in tax district enrolled in Regional District	Regional Share of Equalized
Director's Oct. 1 Equalized Valuation	(pupils enrolled in regional district schools) total pupils enrolled in schools)	Column (1) x Column (2)	
(1)	(2)	(3)	
Municipality A-\$1,000,000	30%	\$300,000	
Municipality B-\$2,000,000	10%	\$200,000	

(4)	Regional Share of Equalized Valuation		Regional School Costs	
	(5)	%	(6)	(7)
Apportionment of Regional School Budget of \$100,000	Municipality A - \$300,000 Municipality B - \$200,000 Total	 40% 100%	60% \$ 40,000 \$100,000	\$ 60,000

ⁿ N.J.S.A. 18A:13-23.1 provides that the phase out of the apportionment on the basis of pupil population is to be carried out over a 5-year transition period as follows:

1976-77 school year – 80% apportioned on per pupil basis and 20% on an equalized valuation basis
 1977-78 school year – 60% apportioned on per pupil basis and 40% on an equalized valuation basis
 1978-79 school year – 40% apportioned on per pupil basis and 60% on an equalized valuation basis
 1979-80 school year – 20% apportioned on per pupil basis and 80% on an equalized valuation basis
 1980-81 school year – 100% on an equalized valuation basis

and free county library purposes and for purposes of consolidated school districts and school districts comprising two or more taxing districts, on the basis of the total valuation so ascertained for each taxing district.”

N.J.S.A. 54:4-49(c), which is the statute authorizing county boards to make debit and credit adjustments to reflect changes in prior year apportionment valuations, was thereby also amended since said statute specifically refers to N.J.S.A. 54:4-49(a). N.J.S.A. 54:4-49(c) now provides that,

“The net debit or credit of each taxing district shall be the amount by which the taxing district has overpaid or underpaid its share of the specific tax or taxes for the purposes specified in subsection (a) for the preceding year or years. . . .”

Because of the amendment to N.J.S.A. 54:4-49(a) and (c), the task for determining the apportionment percentages for regional school districts on an annual basis was no longer the responsibility of county boards of taxation. Rather, the Legislature amended N.J.S.A. 18A:13-24 to provide that:

“The share of the amount to be raised by taxation in each municipality included in a regional district shall be certified to the appropriate county board of taxation by the Commissioner of education.”

Thus as a result of the amendments to N.J.S.A. 54:4-49 and N.J.S.A. 18A:13-24, the Department of Education became responsible for certifying to the county boards the apportionment percentages for regional school districts.

The county boards, therefore, pursuant to the amendment of N.J.S.A. 54:4-49, are no longer required to either compute the apportionment percentages for regional school districts or adjust for debits and credits of the constituent municipalities of such districts. The county boards merely perform the mechanical function of applying the apportionment percentages developed by the Department of Education to the regional school district budget as submitted by the superintendent of the regional school district in accordance with N.J.S.A. 18A:13-24 in order to arrive at the amount of taxes to be raised locally by each municipality participating in the regional district.

It was clearly logical for the legislature to assign the responsibility for determining the apportionment percentages to the Department of Education since that agency has the appropriate data, namely student enrollments and the Director's equalized valuations used for school aid purposes, necessary to make such calculations. No statutory provision, however, was enacted to require the Department of Education to make adjustments for debits and credits based on changes in valuation of constituent municipalities for prior years. In fact, the Department of Education would be unaware of tax appeal judgments which either reduce or increase the assessments of properties. A procedure for calculating debit and credit adjustments would require that the county boards provide the Department of Education with information

regarding tax appeal judgments in order to allow the Department of Education to recompute prior years' apportionment percentages for the affected regional school districts. However, the Legislature failed to provide for such a procedure. It is further noteworthy that in the Report of the Joint Education Committee in the New Jersey Legislature, which was issued by the Joint Education Committee of the New Jersey Legislature on June 13, 1974 and which became the basis for the 1975 Public Education Act, no mention was made as to adjusting prior years' regional school apportionments.

The Legislature, therefore, in enacting the 1975 Public Education Act, amended N.J.S.A. 18A:13-24 and N.J.S.A. 54:4-49(a) and (c) so as to provide for the apportionment of regional school districts by means of the October 1 school aid equalized values in proportion to the number of pupils attending the regional school district from each constituent municipality. The responsibility for calculating the apportionment percentages was transferred from the county boards to the Department of Education pursuant to N.J.S.A. 18A:13-24. The Legislature, however, did not enact legislation requiring the Department of Education to calculate the debit and credit adjustments and thereby manifested its intent that such adjustments were not to be made. You are thus advised that neither the county boards of taxation nor the Department of Education are authorized by statute to make debit and credit adjustments with respect to changes in assessments due to tax appeal judgments affecting the apportionment of regional school costs among constituent municipalities for prior years.

Education – 1 March 11, 1994 or April 5.
DAG Letter: 94-0053: Clarification of the requirement that
Commissioners of County Boards of Taxation complete training
courses within 24 months of appointment.

You have requested our advice in order to clarify the requirement that Commissioners of County Boards of Taxation complete certain training courses within 24 months of appointment pursuant to N.J.S.A.54:3-2. Specifically, your inquiry is whether a particular commissioner was required to complete the training courses within 24 months of the Commissioner's first appointment on July 29, 1991 for an unexpired term of approximately 21 months, or whether the Commissioner has 24 months in which to complete the courses from a subsequent appointment on May 13, 1993 for the full five-year term currently being served. In our opinion, for the reasons discussed below, the Commissioner has 24 months from appointment to the term currently being served in which to complete the required courses.o

Commissioners of County Boards of Taxation are appointed by the Governor "by and with the advice and consent of the Senate." N.J.S.A.54:3.2 Generally, Commissioners are appointed for a "term of three years and until their successors shall have been duly appointed and qualified," except that Commissioners in counties of the first class are appointed for a "term of... five years and until their successors shall have been duly appointed and qualified." N.J.S.A.54:3-3. If a vacancy occurs during the recess of the Legislature other than by expiration of a term, the Governor has the authority to fill the vacancy, but the "commission shall expire at the end of the next session of the Legislature unless a successor shall be sooner appointed." N.J.S.A. 54:3-3. With respect to vacancies occurring, other than by expiration of a term, while the Legislature is in session, a replacement may be appointed by the Governor with the advice and consent of the Senate for the unexpired term. N.J.S.A. 54:3-3.

It is our understanding that the Commissioner in question was initially appointed on July 29, 1991 to fill a vacancy for an unexpired term which expired in 21 months on May 1, 1993. It is also our understanding that the Commissioner was appointed once again on May 13, 1993 for the full term of five years which is currently being served pursuant to N.J.S.A. 54:3-3.

N.J.S.A. 54:3-2 requires that Commissioners complete certain training courses within 24 months of appointment as follows:

Each member [Commissioner of a County Board of Taxation) shall, within 24 months of appointment. ... [with certain exceptions not applicable in the present case], furnish proof that he has received certificates indicating satisfactory

o As we discussed, a second Commissioner in another County is in similar circumstances. Our conclusion would be equally applicable to that case.

p Presumably, the vacancy occurred, other than by expiration of a term, while the Legislature was in session.

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.

It is our understanding that the Commissioner in question does not have an assessor's certificate, and we have been advised that, although diligently attempting to fulfill the requirements, the Commissioner has not yet completed all of the required training courses.

N.J.S.A. 54:3-2 further provides that a Commissioner may not continue in office unless proof of completion of the required training courses is furnished within 24 months of appointment:

If any member so required does not furnish such proof within said 24-month period ... 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.

Your inquiry has arisen from a letter received by the Director of the Division of Taxation from a County Tax Administrator advising the Director of the foregoing circumstances and inquiring whether the Commissioner in question has 24 months from the initial appointment on July 29, 1991 or 24 months from the subsequent appointment on May 13, 1993 in which to furnish proof of completion of the required training courses pursuant to N.J.S.A. 54:3-2.³

In our view, N.J.S.A. 54:3-2 requires that a Commissioner complete the required training courses within 24 months of appointment to the term the Commissioner is currently serving. In other words, the Commissioner in question would have 24 months from the second appointment on May 13, 1993 in which to complete the required training courses. Each of the two appointments was for a distinct and separate term. The first appointment carried no guarantee of a subsequent appointment. If the first appointment had been for a term in excess of 24 months, rather than for an unexpired term of 21 months, the Commissioner would have had to complete the training courses in order to serve more than the first 24 months of the term. The Commissioner was not required to complete all of the training courses to serve the first term, however, since that appointment was for a period of less than 24 months. When the Commissioner was subsequently appointed to serve a full term, the fact that the Commissioner had previously served should not affect the time period in which the training courses must be completed, namely, 24 months from appointment to the term currently being served.

To read N.J.S.A. 54:3-2 to require completion of the training courses within 24 months of a Commissioner's initial appointment rather than within 24 months of the appointment currently being served would go beyond the apparent intent of the statute. For example, consider a Commissioner who was unable to complete the training courses within 24 months of the appointment. That position would be declared vacant pursuant to N.J.S.A. 54:3-2. However, under the narrower view we are rejecting, that Commissioner, no matter how well qualified, could never again serve or be subsequently appointed as a Commissioner, even if the courses were completed prior to the second appointment. We do not believe the Legislature intended such a harsh result.

In conclusion, you are advised that the Commissioner in question has 24 months from the May 13, 1993 appointment currently being served in which to complete the required training course.

³In a related inquiry, you have requested our advice as to whether the Tax Administrator's letter is a public record which must be released to the press. In our view, the letter does not constitute official notification to the Director as required by N.J.S.A. 54:3-2 that a Commissioner has failed to complete the required training courses. The letter, instead, is more akin to a request for guidance from a supervising state agency concerning a personnel matter. Given the nature of its contents, our opinion is that the letter is not a public record to which the press is entitled to access.

The letter in question is not a public record under the Right-to-Know Law, N.J.S.A. 47:1A-1 to 4, because the letter was not "required by law to be made, maintained or kept on file" by a 47: 1A-2. Although the letter contains language suggesting that it is a notice of failure by a Commissioner to complete the required training courses pursuant to N.J.S.A. 54:3-2, the letter is in essence more akin to a request for guidance from the Director as to whether the Commissioner still has time to complete the courses. There is not a requirement in the law that such requests for guidance be made, maintained or kept on file by either the Tax Administrator or Director.

The letter may well constitute a public record under the broader common law definition, namely, a written memorial made by an authorized public officer. See N.J.S.A. 47:1a-2. Although the letter contains language suggesting that it is a notice of failure by a Commissioner to complete the required training courses pursuant to N.J.S.A. 54:3-2, the letter is in essence more akin to a request for guidance from the Director as to whether the Commissioner still has time to complete the courses. There is not a requirement in the law that such requests for guidance be made, maintained or kept on file by either the Tax Administrator or Director.

The letter may well constitute a public record under the broader common law definition, namely, a written memorial made by an authorized public officer. See Nero v. Hyland, 76 N.J. 213, 222 (1978). However, as the Court in Nero observed, "the common law right to inspect and copy public records is not absolute." Ibid The public, in this case the press, must show an interest great enough to outweigh the need for confidentiality. Loigman v. Kimmelman, 102 N.J. 98, 105-6 (1986); Irval v. Bd. Of Publ. Util. (continued) Commissioners, 61 N.J. 366, 372 (1972). In our view, the need for confidentiality in what is essentially an interdepartmental request for legal guidance relating to a personnel matter outweighs the press' interest in the letter. See, e.g., Trenton Times Corp. v. Bd. of Ed. of Trenton, 138 N.J. Super. 357 (App. Div. 1976) (recognizing the need for privacy regarding personnel matters). Note, however, that we probably could not successfully oppose a request by the press to inspect a Tax Administrator's official notification pursuant to

N.J.S.A. 54:3-2 of a Commissioner's failure to complete training courses in a timely manner. Such notification would likely constitute a public record under the Right-to-Know Law inasmuch as the Tax Administrator is required by law to provide such notice to the Director.

Equalization – 1 October 1, (insert appropriate year)
LPT Letter: Notification of 10 % Change in Equalized Valuation



Richard Codey
Acting Governor

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

John McCormick,
CPA
State Treasurer

(date)

To the Mayor of _____(district name)

The records of this office disclose that the
equalized valuation in your municipality exceeds
by 10% or more the equalized valuation
determined for the preceding year.

Accordingly, there is enclosed, pursuant to the
provisions of P. L. 1968, c. 339 (N.J.S.A. 54:1-
35.1), a copy of the Certification of the Table of
Equalized Valuations – year.

Equalization – 2 July 30, 1970

LPT Memo: Procedure for Development and Calculations of the Director's Table of Equalized Valuations

Transmitted herewith is an outline of the procedures which will be followed by the Director of the Division of Taxation in the preparation of the 1970 Table of Equalized Valuations for use by the Commissioner of Education in the calculation and distribution of State School Aid (P. L. 1954 c. 86).

Assessment ratios and valuations of real property which will appear in the Table of Equalized Valuations on October 1, 1970 will be calculated in the following manner:

- a. Sales occurring during the sampling period July 1, 1969 through June 30, 1970 will be used. In the case of revalued or reassessed districts which have adjusted their 1970 real property assessment rolls, assessment ratios and valuations will be calculated from sales data for the period January 1, 1970 through June 30, 1970. Sales determined to be "usable" will be utilized to develop an average weighted ratio and a true value for each classification of real property. An overall district average ratio for all classes of property will then be calculated which, when applied to the aggregate assessed ratables of the taxing district (1970 SR-3A), will produce the current year aggregate true value of real property, for the taxing district.
- b. To the true value of real property, as certified by the Director as of October 1, 1969, as amended by the Division of Tax Appeals, there will be added the 1969 added and omitted assessments equalized to true value by the application of the 1969 certified district weighted ratio as certified by the Director as of October 1, 1969 as amended. This procedure will apply irrespective of whether the district placed into effect a revaluation or reassessment program for the tax year 1970.
- c. An average of the true values for the current year 1970, (paragraph "a." above), and prior year 1969, (paragraph "b." above), will be developed and this average when divided into the district's aggregate ratables (1970 SR-3A) will result in the certified weighted ratio for the taxing district.

Equalized valuations promulgated by the Director on October 1, 1970 for each district will be determined as follows: divide the district's current aggregate tables (1970 SR-3A) by the certified district weighted ratio; to the resultant figure add the assessed valuations of second class railroad property and locally assessed personal property.

SALES DATA

Sales data for the period July 1, 1969 through June 30, 1970 will be analyzed and processed as either "usable" or "non-usable" sales transactions. Sales for this period will be individually listed. In the case of revalued or reassessed districts which have adjusted their real property assessment rolls for 1970, assessment ratios and true valuations will be determined from sales data for the period January 1, 1970 through June 30, 1970.

Step 1 – TRUE VALUE OF REAL PROPERTY (Sampling period July 1, 1969 through June 30, 1970)

Sales determined to be "usable" will be utilized to develop an average weighted ratio and a true value for each classification of real property. An overall district average ratio for all classes of property will then be calculated which, when applied to the aggregate assessed ratables of the taxing district (1970 SR-3A), will produce the current year aggregate true value of real property for the taxing district.

Step 2 – 1969 ADJUSTED TRUE VALUE OF REAL PROPERTY

The true value of real property as certified by the Director as of October 1, 1969, as amended by the Division of Tax Appeals, will be adjusted by adding to this certified true value the 1969 added and omitted assessments equalized to true value by the application of the 1969 district weighted ratio as certified by the Director as of October 1, 1969, as amended. This procedure will apply irrespective of whether the district placed into effect a revaluation or reassessment program for the tax year 1970.

Step 3 – AVERAGING OF 1969 AND 1970 TRUE VALUES OF REAL PROPERTY

The 1970 true value as developed in Step 1 will be added to the 1969 adjusted true value as developed in Step 2. The resultant sum will be divided by 2, to arrive at an average true value.

Step 4 – 1970 DISTRICT AVERAGE WEIGHTED RATIO

The 1970 average weighted ratio for each taxing district will be determined by dividing the aggregate ratables (1970 SR-3A) by the average true value as calculated in step 3.

TABLE OF EQUALIZED VALUATIONS – 1970

The equalized valuations promulgated by the Director of the Division of Taxation on October 1, 1970 will be determined as follow: divide the district's current aggregate ratables (1970 SR-3A) by the 1970 district average weighted ratio (as developed in Step 4); to the resultant figure add the assessed valuations of second class railroad property and locally assessed personal property.

Equalization - 3 July 30, 1970
LPT Memo: Calculation Director's Table of Equalized Valuations

Equalization 3 Demo Director's Table Calculations

SAMPLE COMPUTATION DISTRICT AVERAGE WEIGHTED RATIO - 1970 TABLE OF EQUALIZED VALUATIONS

July 1, 1969 through June 30, 1970 (Non-Revalued Districts)
 January 1, 1970 through June 30, 1970 (Revalued-Reassessed Districts)

Step I - Computation of True Value of Real Property

1 Property Class	2 No. of Sales	3 Total Assessed Value	4 Total Sales Price	5 Class Ratio (Col.3/Col.4)	6 1970 SR-3A Valuation	7 Property Class True Value (Col.6/Col.5)	8 District Weighted Ratio (Total Col.8/Total Col.7)	9 Current True Value (Total Col.8/Col.8)
Vacant Land	5	\$ 1060	\$ 4000	49.00%	\$ 125,000	\$ 255,102		
Residential	10	150,750	300,000	50.25%	11,500,000	22,886,572		
Farm (Regular)	5	25,250	40,398	51.18%	375,000	732,708		
Farm (Qualified)	0	0	0	50.25%	1,000,000	1,990,060		
Other	5	30,600	60,000	51.00%	2,000,000	3,921,569		
Totals	25	\$ 208,560	\$ 473,398		\$ 15,000,000	\$ 29,785,951	50.58%	\$ 29,785,544

Step II - Computation of 1969 Adjusted True Value of Real Property

Equalization of 1969 Added & Omitted Assessments				
1 1969 Certified True Value Real Property	2 1969 Added & Omitted Assessments	3 1969 Certified District Weighted Ratio	4 True Value of 1969 Added & Omitted Assessments (Col. 2/Col.3)	5 1969 Adjusted True Value (Col.1+Col.4)
24,000,000	\$20,000	50.00%	\$40,000	\$24,040,000

Step III - Computation of Average True Value of Real Property

1 Current 1970 True Value (Step I, Col. 9)	2 1969 Adjusted True Value Real Property (Step II, Col. 5)	3 Average 1969 & 1970 True Values (Col.1 + Col.2+2)
\$20,785,544	\$24,040,000	\$25,912,772

Step IV - Computation of 1970 District Average Weighted Ratio

1 1970 SR-3A Valuation	2 Average True Value (Step III, Col. 3)	3 1970 District Average Weighted Ratio (Col. 1/Col.2)
\$15,000,000	\$26,912,772	55.74%

L.P.T.B. - 7/70

Ethics – 1 September 17, 1975

Advisory Opinion 33: Executive Opinion Ethical Standards

The Executive Commission on Ethical Standards has been asked for advice on whether it would be a conflict of interest for a member of a county Board of Taxation, who is the President and primary stockholder of a real estate and insurance firm to participate in hearing the appeals when:

- (1) the petitioning taxpayer or the assessor for the responding municipality is a client of his firm;
- (2) the attorney for the taxpayer or for the municipality is a client of his firm; or
- (3) the assessor of the responding city is his relative

In responding to these questions, it must initially be determined whether members of the County Boards of Taxation are “State officers or employees” or special State officers and employees” as those terms are used in the Conflicts of Interest law. “State officer or employee” is defined in N.J.S.A. 52:13D-13 to mean

“(b) . . . any person, other than a member of the Legislature, holding an office or employment in a State agency, . . .” (Emphasis added).

“State agency” is defined in the same section to mean

“(a) . . . any of the principal departments in the Executive Branch of the State Government, and any division, board, bureau, office, commission, or other instrumentality within or created by such department, the Legislature of the State and any office, board, bureau or commission within or created by the Legislative Branch, and any independent State authority, commission, instrumentality or agency. A county or municipality shall not be deemed an agency or instrumentality of the State.”

A review of the statutes pertaining to County Boards of Taxation reveal that they “are creatures of the Legislature” created by N.J.S.A. 54:3-1. Baldwin Construction Co. v. Essex County Board of Taxation, 28 N.J. Super. 110, 116 (App. Div. 1953); Board of Taxation of Essex County v. Bellville, 92 N.J. Super. 338, 342 (Law Div. 1966). The members of the county boards of taxation are appointed by the Governor with the advice and consent of the Senate. N.J.S.A. 54:3-2. Their salaries are paid by the State Treasurer upon warrants drawn by the Director of the Division of Budget and Accounting and are specifically fixed by statute. N.J.S.A. 54:3-6.

In 1946, the Court of Errors and Appeals commented on the nature of these Boards in Warren V. Hudson County, 135 N.J.L. 178, (E. & A. 1946), where it stated:

“The county boards of taxation are an integral part of the State tax system and as such their status is necessarily that of State agencies having specified functions in the administration of a system for the assessment and collection of taxes.” Id. at

A similar statement is found in the appellate Division decision in DeFeo v. Smith, 31 N.J. Super. 474 (App. Div. 1954), rev'd on other grounds, 17 N.J. 183 (1955) where the court said:

“The county board of taxation is not subordinate to the board of chosen freeholders. While the county board of taxation exercises a jurisdiction that is confined with definite territorial limits, its duties concern the State at large in a government field of major importance . . . Its Status is necessarily of a State agency having specific functions in the administration of a system for the assessment and collections of taxes.” Id. at

After reviewing the statutes and judicial decisions pertaining to County Boards of Taxation and the legal advice requested by this Commission from the Attorney General, it is our conclusion that County Boards of Taxation are State agencies and that the members and employees of these boards are subject to the N.J. Conflicts of Interest Law.

In addition to the standards of conduct contained in the Conflict of Interest Law itself, that law also requires the head of each State agency to adopt a code of ethics to govern and guide the conduct of those State officers and employees within the agency. N.J.S.A. 52:13D-23. For those instrumentalities within and under the control of a principal department in the Executive Branch of State Government, the duty to adopt a code of ethics is on the department head unless he assigns the performance of this duty to the principal officers of the specified instrumentalities within his department. For those independent State instrumentalities who are within a principal department for administrative purposes only, the duty is on the head of that instrumentality to prepare the required code of ethics. In such cases, the instrumentality may either adopt its own code of ethics or, if suitable, the one promulgated by the department in which the instrumentality is situated.

Each code of ethics must both conform to the general standards set forth in N.J.S.A. 52:13D-23(e) and contain provisions formulated with respect to the particular needs and problems of the agency to which said code is applicable. N.J.S.A. 52:13D-23(a). Each code must be reviewed by the Attorney General to determine its compliance with the provisions of the Conflicts Law and any other applicable provisions of law. To assure its suitability and adequacy, it also must be approved by this Commission, N.J.S.A. 52:13D-23(a), which has the continuing responsibility of reviewing and recommending changes in

the codes adopted throughout the Executive Branch of State Government. N.J.S.A. 52:13D-21(d).

In the case of the County Boards of Taxation, the Executive Commission has not received any codes of ethics from these Boards. Presumably this is due to the fact that they either consider themselves to be governed by the code of ethics of the Department of Treasury or were unaware of the requirement of the Conflicts law. In either case, this Commission must now determine whether a code of ethics exists governing the conduct of Boards of Taxation and their employees.

The County Boards of Taxation are located in the Department of Treasury which has adopted a code of ethics governing "all officers and employees of the Department." Although this would seem to include the members and employees of the County Boards of Taxation, a review of the Department's code demonstrates that it was not intended to cover the conduct of these individuals nor was it formulated with respect to the particular needs and problems of the County Boards. This is evidenced by the various provisions that require persons to make specified disclosures to, and obtain approvals from their division director. Since the County Boards of Taxation are not situated within any division in the Department of Treasury, it is apparent that these provisions are inappropriate when applied to them. The inapplicability of the Department code to these Boards is also demonstrated by the fact that this Commission is aware of no attempt by the Department to apply these provisions to the County Boards. But more importantly, the departmental code contains a noticeable absence of any provisions that take cognizance of the peculiar needs and problems of these Boards. For these reasons, this Commission has concluded that the code of ethics of the Department of Treasury is not applicable to the County Boards of Taxation in that department. The State Treasurer, therefore, must adopt a code of ethics covering the members and employees of the County Boards or each Board must adopt its own code of ethics. Because all of the County Boards face similar conflict of interest problems, this Commission recommends that the boards consult with one another and recommend one code of ethics that can be promulgated by the State Treasurer as a uniform code for all Boards.

The future promulgation of a code of ethics for the County Boards of Taxation, however does not resolve the present problem. The mandate of the Conflicts Law is that a code of ethics be adopted within six months of the date on which the Law was enacted. N.J.S.A. 52:13D-23. Although the Legislature did not specifically provide a means to enforce this mandate or state what would occur if a code were not adopted within the six month period, it should not be presumed that the Legislature intended to perform an idle gesture in requiring the adoption of a code of ethics and specifying the time period in which it was to be adopted. The Legislative intent is clear. It directed that a code of ethics be adopted within six months of the enactment of the law and specified the standards to be placed in each code. Since an appropriate code of ethics has not been adopted within the prescribed time period, it now becomes the duty of this Commission to effectuate the Legislative will by declaring the standards contained in N.J.S.A. 52:13D-23(e), which the Legislature required to be placed in each code, to be the code of ethics for each County Board of Taxation until an appropriate code or codes is duly adopted and approved. This course of action is the most suitable method for

implementing the apparent legislative intent since it carries out the requirement that a code be adopted while still affording the agency the opportunity of formulating and adopting a code better geared to its peculiar needs and problems.

Having decided these preliminary questions, attention may now be directed at the specific questions posed by the requester. These questions ask whether a member of a County Board of Taxation may participate in the hearing of tax appeals in the situations outlined above. N.J.S.A. 52:13d-23(e) provides that a code of ethics should conform to the following general standards:

“(1)No State officer or employee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity, which is in substantial conflict with the proper discharge of his duties in the public interest . . .

(4)No State officer or employee should act in his official capacity in any matter wherein he has a direct or indirect personal financial interest that might reasonably be expected to impair his objectivity or independence of judgment . . .

(7)No State officer or employee should knowingly act in any way that might reasonably be expected to create an impression or suspicion among the public having knowledge of his acts that he may be engaged in conduct violative of his trust as a State officer or employee.”

The question of what is a direct or indirect personal financial interest that would require disqualification (as it would impair the official's objectivity) is factual, depending upon the circumstances of the particular case. Van Itallie v. Franklin Lakes, 28 N. J. 258, 268 (1958); Township Committee of Township of Hazlet v. Morales, 199 N. J. Super. 29 (Law Div. 1972); Aldom v. Roseland, 42 N. J. Super. 495, 503 (App. Div. 1956). The issue is whether the circumstances could reasonably be interpreted to show that they had the likely capacity to tempt the official to depart from his sworn public duty. Griggs V. Princeton Borough, 33 N.J. 207, 219 (1960); Van Itallie v. Franklin Lakes, supra, 28 N. J. at 268; Township Committee of Township of Hazlet v. Morales, supra, 119 N. J. Super at 33. Actual proof or dishonesty need not be shown. LaRue v. East Brunswick, 68 N. J. Super. 435, 447 (App. Div. 1961); S. & L. Associates, Inc. v. Washington Tp., 61 N. J. Super. 312, 329 (App. Div. 1960), aff's in part, rev'd in part, 35 N. J. 224; Aldom v. Roseland, supra, 42 N. J. Super. At 503.

In the situation involving the petitioning taxpayer who is a client of a County Board of Taxation member's real estate and insurance firm, a clear violation of the above quoted statute is presented. A determination of the assessed valuation in such a case would probably have an effect on the petitioner's insurance coverage and thus directly involve the member's business relationship with the taxpayer. Therefore, the member of the County Board

of Taxation should disqualify himself as he would have an indirect personal financial interest which could reasonably be expected to impair his objectivity or independence of judgment.

For the member of the County Board of Taxation to have a direct or indirect personal financial interest that would give rise to a conflict of interest in situations when the assessor or the attorney for the responding municipality, or the attorney for the responding municipality, or the attorney for the taxpayer is a client of the member's firm, it is not necessary to show a direct or indirect personal financial interest flowing immediately to the board member. See Aldom v Borough of Roseland, supra. In the three aforementioned situations, there is a strong possibility that the board member's financial interest would be affected by his decision in tax appeals involving these clients of his firm. For example, if the member determined a low assessed valuation in an appeal involving one of his clients, the client would be inclined to increase his business dealing with the board member's firm. Thus it can be said that when the board member hears a tax appeal and the attorney or the assessor for the municipality or the attorney for the taxpayer, is a client of his real estate and insurance firm, the member should not act in his official capacity as he has an indirect personal financial interest that would reasonably be expected to impair his objectivity.

Since the board member may advance his private interests by his own official decisions, he would be unlikely to consistently advance the best interests of the public even if his intentions were of the highest nature. The hearing of tax appeals in the three aforementioned instances would therefore be in substantial conflict with the proper discharge of his duties in the public interest and might reasonably be expected to create an impression or suspicion among members of the public having knowledge of his acts that he may be engaged in conduct violative of his trust as a State officer. For these additional reasons, he should disqualify himself from hearing such tax appeals.

While there is no case, statute or rule precisely on point as to whether a County Board of Taxation member may participate in hearing tax appeals when the assessor of the responding city is his relation, the Commission is not without authoritative guidance. Sufficient direction is furnished by State v. Deutsch, 34 N. J. 190 (1961); N.J.S.A. 2A:15-49(a); Rule 1:12-1 (a) and (b) and Canon 13 of the Canons of Judicial Ethics.

In State v. Deutsch, supra, the New Jersey Supreme Court held that the judge in a criminal case should have disqualified himself because he was a brother of the prosecutor.

N.J.S.A. 2A:15-49(a) provides:

“No judge of any court shall sit on the trial of or argument of any matter in controversy pending in his court, when he: Is related in the third degree to any of the parties to the action, which degree shall be computed as at common law.”

Rule 1:12-1 is even broader. It provides in pertinent part:

“The judge of any court shall disqualify himself on his own motion and shall not sit in any matter if he

(a) is by blood or marriage the second cousin of or is more closely related to any party to the action;

(b) is by blood or marriage the first cousin of or more closely related to any attorney in the action.

This proscription shall extend to the partners, employers, employees or office associates of any such attorney except where the Chief Justice for good cause otherwise permits.”

Canon 13 reads:

“A judge should not act in a controversy where a near relative is a party; he should not suffer his conduct to justify the impression that any person can improperly influence him or unduly enjoy his favor, or that he is affected by the kinship, rank, position or influence of any party or other person.”

Rule 1:12-1 makes the Canons of Judicial Ethics applicable to judges of this State. See Kremer v. City of Plainfield, 101 N. J. Super. 346 (Law Div. 1968). In discussing the applicability of the foregoing case, statute and rules, Judge Wood in Kremer v. City of Plainfield, supra, said:

“while the authorities I have cited apply specifically only to judges, there is no sound reason why a lesser standard should govern the conduct of those acting in a quasi-judicial capacity. The need for unquestionable integrity, objectivity and impartiality is just as great for quasi-judicial personnel as for judges...” 101 N. J. Super. At 352 – 3 53.

Therefore, a member of a County Board of Taxation, acting in a quasi-judicial capacity when hearing a tax appeal, (see Del. L. & W. R.R. v. City Hoboken, 10 N J. 418 (1952)) must disqualify himself when the assessor of the responding city is a second cousin (or related in the third degree at common law) or is more closely related to the board member.

“It [is] argued that establishment of the principle we are announcing would disserve the public interests because it might operate to influence substantial and civic-minded citizens, who have outside business connections, against membership in elective or appointive public

agencies. That result is extremely doubtful. The rule disqualifies only where personal and public loyalties come into conflict. In those rare instances such high-minded persons undoubtedly will welcome the disqualification."

Aldom v Borough of Roseland, *supra*, at 508.

In summary, it is the conclusion of this Commission that a member of a County Board of Taxation is subject to the Conflicts of Interest Law and the standards contained in N.J.S.A. 52:13D-23(e). He must therefore disqualify himself from hearing tax appeals when

- (1) the petitioning taxpayer or the assessor for the responding municipality is a client of his firm;
- (2) the attorney for the taxpayer or for the municipality is a client of his firm; or
- (3) the assessor of the responding city is his second cousin (or related in the third degree at common law) or is more closely related to the board member.

Approved at the Meeting
of the Executive Commission
on Ethical Standards held on
Wednesday, September 17, 1975.

Ethics – 2 May 14, 1976
Code of Ethics

COUNTY BOARD OF TAXATION
CODE OF ETHICS

1. Declaration of Policy:

Recognizing that Commissioners and Employees have the same rights and responsibilities as private citizens, it is imperative to realize that such employees function in a position of public trust. Therefore, to assure the proper conduct of County Board of Taxation business, while maintaining the confidence of citizens of New Jersey, a code of ethics is presented to govern and guide The Board of Taxation commissioners and employees in the performance of their duties and responsibilities. In all respects the employees shall be generally guided by the principle that they shall avoid any situation that appears to be, or is in fact, incompatible with the interests of an employee and his obligations to the public good in the performance of his Tax Board duties and responsibilities.

2. Authority:

Department of the Treasury

3. Definitions:

- A. Commissioner shall mean a member of The County Tax Board appointed by the Governor with the advice and consent of the Senate.
- B. Employee shall mean any person holding office or employed in the County Board of Taxation office.
- C. Business shall mean any association, firm, partnership, corporation, or other business enterprise, club or organization, whether or not said association, firm, partnership, corporation or other business, enterprise, club or organization is organized for profit or not.

4. Code of Ethics for Commissioners and Employees:

- A. No commissioner or employee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity, which is in substantial conflict with the proper discharge of his duties in the public interest.
- B. No commissioner or employee should engage in any particular business, profession, trade or occupation which is subject to licensing or regulation by a specific agency of State Government without promptly filing notice of such activity with the Executive Commission on Ethical Standards.

- C. No commissioner or employee should use or attempt to use his official position to secure unwarranted privileges or advantages for himself or others.
- D. No commissioner or employee should act in his official capacity in any matter wherein he has a direct or indirect personal financial interest that might reasonably be expected to impair his objectivity or independence of judgment.
- E. No commissioner or employee should undertake any employment or service, whether compensated or not, which might reasonably be expected to impair his objectivity and independence of judgment in the exercise of his official duties.
- F. No commissioner or employee should accept any gift, favor, service or other thing of value under circumstances from which it might be reasonably inferred: that such gift, service or other thing of value was given or offered for the purpose of influencing him in the discharge of his official duties.
- G. No commissioner or employee should knowingly act in any way that might reasonably be expected to create an impression or suspicion among the public having knowledge of his acts that he may be engaged in conduct violative of his trust as a Commissioner or employee.
- H. Rules of conduct adopted pursuant to these principles should recognize that under our democratic form of government commissioners and employees should be drawn from all of our society, that citizens who serve in government cannot and should not be expected to be without any personal interest in the decisions and policies of government; that citizens who are government officials and employees have a right to private interests of a personal, financial and economic nature; that standards of conduct should separate those conflicts of interest which are unavoidable in a free society from those conflicts of interest which are substantial and material, or which bring government into disrepute.
- I. No commissioner or employee shall willfully disclose to any person, whether or not for pecuniary gain, any information not generally available to members of the public which he receives or acquires in the course of and by reason of his official duties. No commissioner or employee, shall use for the purpose of pecuniary gain, whether directly or indirectly, any information not generally available to members of the public which he receives or acquires in the course of and by reason of his official duties.
- J. The following examples are inclusive of but not exclusive of other types of circumstances under which a tax commissioner should disqualify himself from hearing a particular appeal.

1. The petitioning taxpayer, the municipality assessor, the attorney for the taxpayer, or the attorney for the municipality is a client of his firm.
2. The assessor of the responding municipality is his second cousin or is more closely related.
3. The assessor, the municipal attorney, the taxpayer, or the attorney for the taxpayer is a business associate.
4. The taxpayer is a personal friend.

The Division of Taxation hereby recommends and adopts this code for the conduct of all commissioners and employees of the County Boards of Taxation.

Adopted this 14th day of May 1976

SIDNEY GLASER, DIRECTOR
Division of Taxation
Department of the Treasury
State of New Jersey

Approved by the Executive Commission
on Ethical Standards April 17, 1976
Approved by the Attorney General's Office
April 21, 1976
Filed with the Division of Administrative
Procedure, State Department

Adopted this day
of , 1976

Richard C Leone
State Treasurer
State of New Jersey

Ethics – 3 November 18, 1991

DAG letter: 91-0141: Whether Commissioners of County Boards of Taxation are subject to Local Government Ethics Law

The question has arisen as to whether the Commissioners of County Boards of Taxation are required to file financial disclosure statements pursuant to the Local Government Ethics Law (P.L. 1991, c. 29; N.J.S.A. 40A:9-22.1 et seq.). Please be advised that the Commissioners of County Boards of Taxation are not “local government officers” pursuant to N.J.S.A. 40A:9-22-3(g) and accordingly they are not required to file financial disclosure statements. Rather, the Commissioners are State officers or employees subject to the requirements of the State’s Conflicts of Interest Law, N.J.S.A. 52:13D-12 et seq.

N.J.S.A. 40A:9-22.6 provides that “[l]ocal government officers shall annually file a financial disclosure statement.” N.J.S.A. 40A:9-22.3(g) in turn, defines a local government officer as follows:

“Local government officer” means any person whether compensated or not, whether part-time or full-time: (1) elected to any office of a local government agency; (2) serving on a local government which has the authority to enact ordinances, approve development applications or grant zoning variances; (3) who is a member of an independent municipal, county, or regional authority; or (4) who is a managerial executive or confidential employee of a local government agency, as defined in section 3 of the “New Jersey Employer-Employee Relations Act.” P.L. 1942, c. 100 (C. 34:13A-3), but shall not mean any employee of a school district or member of a school board.

Initially the determination is whether the Commissioners of County Boards of Taxation serve a “local government agency.” A “local government agency” includes

any agency, board, governing body, including the chief executive officer, bureau, division, office, commission, or other instrumentality within a county or municipality, and any independent local authority, including any entity created by more than one county or municipality which performs functions other than of a purely advisory nature, but shall not include a school board. [N.J.S.A. 40A:9-22.3(e)].

However, County Boards of Taxation established pursuant to N.J.S.A. 54:3-2 are State rather than local government agencies. Warren v. Hudson County, 135 N.J.L. 178, 180 (E. & A. 1947); DeFeo v. Smith, 31 N.J. Super. 474 (1954), rev’d. on other ground, 17 N.J. 183 (1955). Further, the Executive

Commission on Ethical Standards in its implementation of the State Conflicts of Interest Law has determined that the Commissioners of County Boards of Taxation are State officers and employees. See Executive Commission on Ethical Standards Advisory Opinion No. 33, (September 17, 1975). * (Attached). Accordingly, the County Boards of Taxation are not "local government agencies" within the meaning of the Local Government Ethics Law. It follows that the Commissioners are not subject to Local Government Ethics Law as they do not serve a "local government agency."

In conclusion, you are advised that Commissioners of County Boards of Taxation are not "local government officers," and accordingly the Commissioners are not required to file financial disclosure statements pursuant to the Local Government Ethics Law. However, the Commissioners are State officers or employees subject to the requirements of the State's Conflicts of Interest Law, N.J.S.A. 52:130-12 et seq.

*The Opinion also concluded that the employee of the County Boards of Taxation were subject to the State Conflicts of Interest Law.

Filing Fee Account – 1 February 25, 1981

DAG Letter: Interpretation of N.J.S.A. 54: 3-21.3(a) Regarding the use of tax appeal filing fees collected by county boards of taxation, M81-4721

You have requested advice as to the interpretation of N.J.S.A. 54:3-21.3(a) regarding the utilization of revenues generated by tax appeal filing fees and collected by the county boards of taxation. You are advised for the following reasons that the Legislature has mandated that the filing fees collected by county boards of taxation are to be dedicated for the county board purposes delineated in the statute.

The Legislature enacted L. 1979, c. 499, which supplemented and amended various provisions relating to the county boards of taxation, in order to modernize and professionalize the operations and personnel of the county boards of taxation. N.J.S.A. 54:3-1 et seq. The mandatory and supplementary legislation became effective January 1, 1980 (L. 1979, c. 499, § 23) and effected the following significant changes in the operations of the county tax boards: the position of county board secretary was changed to county tax administrator and the responsibilities and salary of the tax administrator were increased (N.J.S.A. 54: 3-7, N.J.S.A. 54:3-7.1 and N.J.S.A. 54:3-8); the county boards were required to prepare a memorandum of judgment for each tax appeal (N.J.S.A. 54:3-5); the county boards were required to submit to the Director of the Division of Taxation annual reports summarizing the results of tax appeals (N.J.S.A. 54:3-5.1); and the county boards were accorded the option of recording tax appeal hearings (N.J.S.A. 54:3-14).

In conjunction with these supplementary and amendatory provisions, the Legislature increased the taxpayers' fees that must accompany the filing of petitions of appeal with county boards of taxation. N.J.S.A. 54:3-21.3. The responsibility for accounting for the fees was placed in the hands of the county tax administrator:

"Each county tax administrator shall be liable for all such fees paid into his hands and he shall pay over all such fees to the treasurer of the county, who shall receive, account and dispose of such fees as revenues of the county, subject to the provisions of section 18 of this amendatory and supplementary act." N.J.S.A. 54:3-21.3.

Section 18 of L. 1979, c. 499, specifically refers to N.J.S.A. 54:3-21.3(a), which states that,

"All revenues received by the county from fees, either established or increased pursuant to this amendatory and supplementary act, shall be used exclusively for the purposes of modernizing the record-retention capabilities of the county board of taxation in recording and transcribing appeal proceedings, setting forth memorandums of judgment and in providing copies thereof, and for paying any salary required to be paid by the county which is increased pursuant to this amendatory and supplementary act."

The Legislature, in enacting N.J.S.A. 54:3-21.3(a), required that all of the filing fees collected by the boards were to be submitted to the county^q and exclusively used for the purposes noted in the statute. This legislative intent is further manifested in the statement to Assembly Bill No. 1858 (enacted as L. 1979, c. 499), which indicates that N.J.S.A. 54:3-21.3(a) was enacted to,

“Dedicate all revenues received by the county boards from fees to the purposes of modernizing record-retention capabilities, of defraying costs incurred in recording and transcribing appeal proceedings and setting forth written memorandums of judgment, and of paying salaries increased by the act.”

In light of the clear legislative mandate restricting the use of county board revenues derived from tax appeal fees, the county is legislatively charged with complying with this statutory standard. Therefore, in accordance with N.J.S.A. 54:3-21.3(a), the tax appeal fees collected by the county boards must be “exclusively” used for the purposes of modernizing and professionalizing the county boards of taxation and paying increased salaries to the county tax administrator and other county board personnel related to the enactment of L. 1979, c. 499. In the event that the tax appeal fees have generated a surplus of revenues which are not required in the current tax year to modernize and professionalize the county boards, then such surplus monies must be separately retained by the county for use in the following tax year or years for the specific purposes noted in N.J.S.A. 54:3-21.3(a). It would be improper for the county to appropriate such surplus revenues for a purpose that is inconsistent with the clear legislative mandate of N.J.S.A. 54:3-21.3(a).

Therefore, you are advised that the revenues generated by the county board tax appeal fees must be transmitted by the county tax administrator to the county treasurer and used exclusively for the modernization of the record-retention capabilities of the county boards, for defraying the costs incurred in recording and transcribing tax appeal proceedings, for the issuance of memoranda of judgments with regard to tax appeals and for paying salaries to county board personnel related to the increased county board responsibilities resulting from the enactment of L. 1979, c. 499. Any surplus revenues generated by county tax board fees must be separately retained by the county for future application consistent with the purposes specified in N.J.S.A. 54:3-21.3(a).

^qIt is relevant to note that each county government is responsible for funding the costs incurred by the county boards of taxation for salaries, office space and general operations. N.J.S.A. 54:3-8, 54:3-29 and 54:3-30. The only exception to this funding arrangement involves the salaries of the county board commissioners which are paid by the State. N.J.S.A. 54:3-6.

Filing Fee Account – 2 June 4, 1984

DAG Letter: Whether interest accrued on county board filing fee account should be designated solely for use by county board, M83-5867

You have requested advice as to whether interest accrued on the county board filing fee account should be dedicated for the same county board purposes as the principal amount on deposit. For the following reasons, you are advised that the interest accrued in this filing fee account should be utilized for the same purposes as the principal deposited in the account.

As a backdrop to this discussion, it is appropriate to initially consider the purpose and nature of the county board filing fee account. The Legislature enacted L. 1979, c. 499, which supplemented and amended various provisions relating to the county boards of taxation, in order to modernize and professionalize the operations and personnel of the county boards of taxation. N.J.S.A. 54:3-1 et seq. The amendatory and supplementary legislation became effective January 1 1980 (L. 1979, c. 499, 23) and established the following significant changes in the operations of the county tax boards: the position of county board secretary was changed to county tax administrator and the responsibilities and salary of the tax administrator were increased (N.J.S.A. 54:3-7, N.J.S.A. 54:3-7.1 and N.J.S.A. 54:3-8); the county boards were required to prepare a memorandum of judgment for each tax appeal (N.J.S.A. 54:3-5.1); the county boards were required to submit to the Director of the Division of Taxation annual reports summarizing the results of tax appeals (N.J.S.A. 54:3-5.1); and the county tax boards were accorded the option of recording tax appeal hearings (N.J.S.A. 54:3-14) .

In conjunction with these supplementary and amendatory provisions, the Legislature increased the taxpayers' fees that must accompany the filing of petitions of appeal with county boards of taxation. N.J.S.A. 54:3-21.3. The responsibility for accounting for the fees was placed in the hands of the county tax administrator:

Each county tax administrator shall be liable for all such fees paid into his hands and he shall pay over all such fees to the treasurer of the county, who shall receive, account and dispose of such fees as revenues of the county, subject to the provisions of section 18 of this amendatory and supplementary act. [N.J.S.A. 54:3-21.3].

Section 18 of L. 1979 c. 499, specifically refers to N.J.S.A. 54:3-21.3 (a), which states that,

All revenues received by the county from fees either established or increased pursuant to this amendatory and supplementary act, shall be used exclusively for the purposes of modernizing the record-retention capabilities of the county board of taxation in recording and transcribing appeal proceedings, setting forth memorandums

of judgment and in providing copies thereof, and for paying any salary required to be paid by the county which is increased pursuant to this amendatory and supplementary act.

The Legislature, in enacting N.J.S.A. 54:3-21.3 (a), required that all of the filing fees collected by each board were to be submitted to the county and exclusively used for the purposes noted in the statute.

All local governmental units, including county governments, are required by the Local Fiscal Affairs Law, N.J.S.A. 40A:5-1 et seq., to designate a public depository, to deposit therein all moneys received from any source within 48 hours and to have moneys earn interest while on deposit. N.J.S.A. 40A:5-14 and 15. In accordance with these legislative standards, each county treasurer is required, upon receiving the county board filing fees from the county tax board administrator, to deposit such funds in the county depository. Such deposited moneys must accrue interest and must be dedicated for the county board purposes designated in N.J.S.A. 54:3-21.3(a). The question that has now been raised is whether the accrued interest in the county board filing fee account must be dedicated for use consistent with N.J.S.A. 54:3-21.3(a) or whether interest may be considered as nondedicated general revenues by the county.

It is the common law rule that the ownership of interest follows the ownership of principal. This rule was reaffirmed in Webbs Fabulous Pharmacies, Inc v. Beckwith, 449 U.S. 155, 101 S.Ct 446, 66 L.Ed. 2d 358 (1980), in which the Court held that interest accruing on an interpleader fund deposited in the registry of a Florida county court was the property of the owners of the fund.

The usual and general rule is that any interest on an interpleaded and deposited fund follows the principal and is to be allocated to those who are ultimately to be the owners of that principal. See e.g., James Talcott Inc. v. Allahabad Bank, Ltd., 444 F.2d 451, 463 (CA5, cert. denied sub nom City Trade & Industries, Ltd. v. Allahabad Bank, Ltd., 404 U.S. 940, 30 L.Ed. 2d 253, 92 S.Ct. 280 (1971) ; Murphy v. Travelers Ins. Co., 534 F.2d 1155, 1165 (CA5 1976); In re Brooks & Woodington, Inc., 505 F.2d 794, 799 (CA7 1974); McMillan v. Robeson County, 262NC, at 417, 137 S.E. 2d, at 108; Sellers v. Harris County, 483 S.W.2d at 243; Southern Oregon Co. v. Cage, 100 Ore 424, 433, 197 P. 276, 279 (1921) ; Board of Law Library Trustees v. Lowery, 67 Cal App. 2d 480, 154 P. 2d 719 (1945); Kiernan v. Cleland, 47 Idaho 200, 273 p. 938 (1929). [449 U.S. at 162-163].

The Court further stated that,

The earnings of a fund are incidents of ownership of the fund itself and are property just as the fund itself is property. [449 U.S. at 164].

Our Courts have similarly recognized this common law rule and applied it in Jersey City v. Zink, 133 N.J.L. 437 (E. & A. 1945), cert. Den 326 U.S. 797, 66 S.Ct. 493, 90 L. Ed 485 (1946), to require the State, which collected certain delinquent taxes from railroads and distributed such tax moneys to municipalities in accordance with a legislative standard, to include the accrued interest with such distribution of the principal taxes.

That the interest follows the principal is a corollary of Wilentz v. Hendrickson, *supra*. The interest was compensation for the loss of the use of the principal and on this basis alone it follows the principal. There is nothing in the statutes to suggest a purpose to separate the two and make one disposition of the principal and another of the interest, but quite to the contrary. Since interest is compensation for loss of the use of the principal it inevitably follows that the interest belongs to him who has lost the use of his principal. A contrary construction would do violence to reason and logic. [133 N.J.L. at 443].

In so holding, the court recognized the logic of requiring that public moneys maintained by one governmental agency on behalf of another governmental agency must include any accrued interest on the principal sum. The court in Jersey City v Zink, *supra*, found such a result particularly proper since the relevant statutes established no basis for finding a contrary result. See also Matthews v. State, 187 N.J. Super. 1, 10 (App. Div. 1982), app. dism. as moot, 93 N.J. 298 (1983).

The holding in Jersey City v. Zink, *supra* is applicable to the present case. It is an established principal of statutory construction that statutes are to be construed in the context of relevant common law principles unless a contrary legislative intent is clearly and plainly expressed. State v. Western Union Tel Co., 12 N.J. 468, 486 (1953), app. dism. 346 U.S. 869, 74 S.Ct 124, 98 Legislature, in designating that county board filing fees must be dedicated for county board use, did not manifest an intent that any interest accruing on such funds should not similarly be limited for county board use. In the absence of such intent, the Legislature is presumed to adhere to the common law standard of having the interest follow the principal.

Therefore, you are advised that the interest accruing on county board filing fees must be maintained by the county in a proper depository and must be dedicated to the same county board uses specified in the statute as the principal sum on deposit.

Filing Fee Account – 3 March 12, 1985
DCA Memo: Use of Fees and Establishment of a Trust Account

M E M O R A N D U M

TO: County Executives, County Administrators, Directors, Board of
Chosen Freeholders, Clerks, Board of Chosen Freeholders,
County Treasurers, County Comptrollers, County Budget
Officers, County Tax Administrators, and Registered Municipal
Accountants

From: Barry Skokowski, Director
Division of Local Government Services

Subject: Filing fee Account for County Boards of Taxation

P.L. 1979, C.499 (effective July 1, 1980) contained a new section N.J.S.A.
54:3–21.3a – Use of Revenues from Fees which states:

“All revenues received by the county from fees,
either established or increased pursuant to this
amendatory and supplementary act, shall be
used exclusively for the purposes of modernizing
the record-retention capabilities of the county
board of taxation, for defraying the costs incurred
by the county board of taxation in recording and
transcribing appeal proceedings, settings forth
memorandums of judgment and in providing
copies thereof, and for paying any salary required
to be paid by the county which is increased
pursuant to this amendatory and supplementary
act.”

To assist the county tax administrators, the Office of Attorney General
has issued Opinions M81–4721 [see Filing Fee Account 1- February 25, 1981]
and M83–5867 [Filing Fee Account 2- June 4, 1984] in the interpretation of
the certain aspects of this statute. They are enclosed for you guidance.

The above information is being disseminated due to the fact that it has
been brought to my attention that counties are not dedicating the fees
received from the county tax administrator as indicated by the statute and
advice from the Office of the Attorney General.

I am, therefore, requesting all counties who have not as yet established a Trust Fund for such fees by a "Dedication by Rider" (N.J.S.A. 40A:4-39), to pass the necessary resolution requesting approval from the Director for such a Trust Fund.

Furthermore, such a Trust Fund shall be kept separate as indicated by the opinion of the Office of the Attorney General (M83 -5876) and be utilized only for the purposes prescribed by the statute.

Filing Fee Account – 4 June 9, 1995
Transcript: Use and Control of Filing Fee Trust Account.

Excerpts from the TRANSCRIPT OF PROCEEDINGS: (Decision)

Morris County
Morristown; New Jersey
Docket No. MRS–L–348–95

MORRIS COUNTY BOARD OF TAXATION,
Plaintiff,

vs.

COUNTY OF MORRIS, ET AL,
Defendants.

Place: Morris County Courthouse
Morristown, New Jersey
Date: June 9, 1995

Before: HON. REGINALD STANTON, J.S.C.

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THE COURT: The County Board of Taxation in Morris County, as in all the counties of the state is fundamentally an organization or agency of state government which is not subject to the detailed control of the county governing body, in this case the Morris County Board of Freeholders.

The Board of Freeholders does have some role to play in the affairs of the County Board of Taxation, because the freeholders are directed to supply office space and to cover a variety of expenditures that will be incurred in the course of the year by the County Board of Taxation. And in exercising its financial responsibilities, the Board of Freeholders necessarily has the right to be informed about what the needs are, about how monies are proposed to be used, about how they, in fact, are used and it has the right to make reasonable judgments about what funds are necessary to adequately discharge the responsibility of the County to give office space and to equip and empower the Board of Taxation to perform this role.

However, in terms of the actual operations of the Board of Taxation the control of those, it's vested in the board itself and its three members and the control is not vested in the County Board of Freeholders.

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. . . In my judgment the County Board of Freeholders may not decline to honor a voucher submitted by the County Board of Taxation for expenditures which the board of taxation has incurred and which it wishes to be paid out of the filing fee revenues. The Board of Freeholders must pay those so long as on the face of it the voucher comes arguably within the purposes of N.J.S.A. 54:3-21.3A, which is the statutory section dealing with the use of revenues from fees. And so long as there are actually funds in that account to cover the voucher.

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Now; with respect to the broad question as to who – who should rein the County Board of Taxation in if it's spending too much money on trips and education, that's a legitimate question. And it can be addressed in a variety of ways. The first place, of course, is state legislature has the right to establish procedures and limits on the County Board of Taxation.

Secondly, the state Director of the Division of Taxation has substantial authority to review the (indiscernible) and the expenditures of the County Board of Taxation as an agency of state government.

Meetings – 1 May 7, 1984

DAG Letter: Compliance with the Open Public Meetings Act (Sunshine Law)

I am attaching hereto an outline summarizing the pertinent provisions of the Open Public Meetings Act, N.J.S.A. 10:4-6 et seq. This outline is merely a summarization highlighting the significant facets of the Act and should not be considered as a substitute for the statute itself, copies of which have been provided to the county boards on various past occasions.

All County Board Commissioners and Tax Administrators should carefully review the attached outline. The county boards of taxation are mandated to comply with the Act and should, therefore, be familiar with its provisions.

OUTLINE- OPEN PUBLIC MEETINGS ACT (commonly referred to as the
“Sunshine Law” and hereinafter referred to as the “Act”)
(N.J.S.A. 10:4-6 ET SEQ.)

I. Public Body

County Boards of Taxation are public bodies within the meaning of the Act and
are required to comply with its provisions.

II. Meetings

- A. Any gathering of a majority of a county board to discuss or transact
the business of the county board constitutes a meeting that must be
held in compliance with the provisions of the Act.
- B. A meeting excludes a gathering of less than a majority of the board or
a gathering at which at least three other county board representatives
are in attendance. (Therefore, a gathering of a majority of the
members of a county board at the Director's monthly cooperative
meeting does not constitute a meeting within the meaning of the Act
since that meeting always includes representatives of more than three
other county boards).
- C. All tax appeals should be scheduled and conducted in accordance with
the Act.
 - 1. All tax appeal hearings at which a majority of the board
is in attendance constitute meetings within the
provisions of the Act and must be held in accordance
with its provisions.
 - 2. All deliberations regarding the entry of judgments must
be held in conformity with the Act and require a majority
of the board to be in attendance.
 - 3. N.J.S.A. 54:3-20.1 permits the county board, by order,
to refer to one or more of its members the duty of
taking testimony in a tax appeal and to report thereon
to the board, with the majority of the board making the
final determination regarding the tax appeal. In
accordance with this provision, a county board, at an
open meeting, must by resolution adopt an order
designating specific tax appeals to be heard by one or
more of the members of the board. If the appeals are to

be heard by less than a majority of the board, then such hearings would not constitute meetings under the Act. However, the report by the members of the board who heard the appeal must be made to the full membership of the board at an open meeting.

III. Notice of Meeting

A. County boards shall not meet unless the meeting is scheduled in accordance with the provisions of the Act.

B. There are three types of meetings which require separate notice procedures.

1. Notice of regularly scheduled meeting.

At least once each year, within 7 days following the annual organizational meeting, the county board must adopt a schedule of the regular meetings to be held during the coming tax year. The schedule must contain the location (to the extent it is known), time and date of each meeting. The schedule must be prominently posted in at least one public place within the county reserved for such announcements; must be mailed, telephoned, telegrammed or hand-delivered to at least two newspapers which have been designated by the board to have the greatest likelihood of informing the public within the county; and must be filed with the clerk of the county. In the event that the schedule of regular meetings is revised, the county board must so advise the public by posting, filing with the county clerk and notifying the newspapers within 7 days following such revision.

2. 48 hour notice provision applicable to special meetings. In the event a county board requires a meeting which is outside the framework of the schedule of the regular meetings, the board must comply with the 48 hour notice provision of the Act. Under this provision, the board must give advance notice of at least 48 hours before the meeting date, which notice must reflect the time, date, location and, to the extent known, the agenda of the meeting. In addition, the notice shall state accurately whether formal action may or may not be taken. The 48 hour notice must be prominently posted in at least one public place reserved for such posting within the county; must be mailed,

telephoned, telegraphed or hand-delivered to at least two newspapers which have county-wide circulation; and must be filed with the clerk of the county. In the event that the board at a regular or special meeting adjourns to meet on another day which is not reflected in the annual schedule of regular meetings, such rescheduled meeting must be adequately publicized as a special meeting in accordance with the 48 hour notice provision.

3. Emergency meeting.

Upon the affirmative vote of three-quarters of the members present at a meeting of a county board, the board may hold a meeting notwithstanding the failure to provide adequate notice if, (a) the meeting is required to deal with matters of such urgency and importance that a delay for purposes of providing adequate notice would likely result in substantial harm to the public interest; and (b) the meeting is limited to discussion of and acting with respect to the matters of urgency and importance; and (c) notice of such meeting is provided as soon as possible following the calling of such meeting by posting the written notice of the meeting in the usual public place within the county and also by notifying the two newspapers by telephone, telegraph or by delivering a written notice of the meeting; and (d) either the public body could not reasonably have foreseen the need for such a meeting at a time when adequate notice could have been provided or, although the public body could reasonably have foreseen the need for such a meeting at a time when adequate notice could have been provided, it nevertheless failed to do so.

IV. Announcement at Opening of Meetings.

At the commencement of every meeting of a county board, the presiding commissioner shall announce publicly a statement, which shall be entered into the minutes of the meeting, that

- A. Adequate notice of the meeting has been provided, specifying the time, place and manner in which such notice was provided.
- B. The time, place and manner in which the notice of the meeting was provided.
- C. In the event of an urgency, adequate notice was not provided, in which case the opening announcement at the meeting shall state

1. The nature of the urgency and importance of the meeting and the nature of the substantial harm to the public interest likely to result from a delay in holding the meeting.
2. The meeting will be limited to discussing and acting with respect to the matter of urgency and importance.
3. Either the need for such meeting could not reasonably have been foreseen at a time when adequate notice could have been provided, in which event the announcement must specify the reason why such need could not reasonably have been foreseen, or that such need could reasonably have been foreseen at a time when adequate notice could have been provided but such notice was not provided. In such an event, the announcement must specify the reason why adequate notice was not provided.

V. Open and Closed Meetings.

- A. Except in certain limited circumstances, all meetings of county boards shall be open to the public at all times. All members of the board must be invited to the meeting. The Act does not require that the public be a participant in the meeting. The nature and extent of the public's participation at the county board's meeting is at the discretion of the board.
- B. The county board may hold a closed meeting for the limited purpose of discussing certain designated topics which are listed below. The county board shall not initiate a closed meeting, i.e. a meeting at which the public is excluded, until the county board has first adopted a resolution at a meeting in which the public is admitted stating the general nature of the subject to be discussed and stating as precisely as possible the time when circumstances will allow the disclosure to the public of the discussions conducted in closed session.
- C. The following matters may be discussed in closed session. (1) Any matter which shall be rendered confidential or excluded from the public by virtue of federal or state law or rule of court. (2) Any matter in which the release of information would impair a right to receive funds from the United States government. (3) Any material the

disclosure of which involves an unwarranted invasion of individual privacy. This includes the discussion of records, data, reports, recommendations or other personal material of any educational, training, social service, medical, health, custodial, child protection, rehabilitation, legal defense, welfare, housing, relocation, insurance and similar program or institution operated by a public body relating to any individual served by such institution or program. The individual in question may request in writing to the board that the private matter be discussed at an open meeting. (4) Any collective bargaining agreement or any discussion relating to such agreement. (5) Any matter involving the purchase, lease or acquisition of real property with public funds, the setting of banking rates or investment of public funds, where such discussion at an open meeting could adversely affect the public interest. (6) Any tactics and techniques utilized in protecting the safety and property of the public, provided that such disclosure could impair the protection of the public. This includes any investigations or violations or possible violations of the law. (7) Any pending or anticipated litigation or contract negotiation in which the county board is or may become a party. Any matters falling within the attorney-client privilege, to the extent that confidentiality is required in order for the attorney to exercise his ethical duties to the county board as a lawyer. (8) Any Matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance of, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the county board, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting. (9) Any deliberations of a public body occurring after a public hearing that may result in the imposition of a specific civil penalty upon the responding party or the suspension or loss of a license or permit belonging to the responding party as a result of an act or omission for which the responding party bears responsibility.

VI. Minutes of Meetings.

- A. Each county board shall maintain comprehensible minutes of all its meetings showing the time, place, the members present, the subjects

considered, the actions taken, the vote of each member and any other information required to be shown in the minutes by law. The minutes shall be promptly available to the public to the extent of making such matters public would not violate any privilege, privacy or confidentiality.

- B. Minutes of closed meetings shall be separately maintained and not be available for public scrutiny until such time as the subject matter reflected in said minutes can be publicly disclosed.

VII. Actions in violation of the Act.

- A. Any action taken by a county board at a meeting which does not conform with the provisions of this Act shall be voidable in a proceeding brought before the Superior Court by any person within 45 days following the county board's action.
- B. A county board may take corrective or remedial action by affirming a previously voidable action at a subsequent meeting held in accordance with this Act.
- C. Any person who knowingly violates any of the provisions of this Act shall be fined \$100 for the first offense and no less than \$100 nor more than \$500 for any subsequent offense.
- D. Whenever a member of a county board believes that a meeting of such board is being held in violation of the provisions of this Act, he or she shall immediately state this at the meeting together with specific reasons for his or her belief. Such an objection together with the reasons for such an objection shall be recorded in the minutes of that meeting. In the event the objections noted by a member of the board to holding such a meeting are overruled by a majority of the board members present, the objecting member of the board may continue to participate in such a meeting without suffering any penalty, provided said individual complied with the duties imposed by this provision.

RECOMMENDED OPENING STATEMENT

[FOR COMMISSIONER HEARING APPEALS AND TAKING TESTIMONY]

RE: SUNSHINE LAW PROCEDURE

COMMISSIONER: Good (morning) (afternoon). I am commissioner _____. I have been assigned to hear these appeals this (morning) (afternoon). The rules and legislation pertaining to County Tax Boards allow that a single Commissioner may sit for the sole purpose of taking testimony and report thereon to the entire Board for such action required.

In view of this, my assignment is merely to take testimony from both sides, report my findings to the Board at a regularly scheduled meeting or at a Special meeting as may be directed.

The purpose of this procedure is to comply with the Open Public Meetings Act, known as the "Sunshine Law." All decisions will be reserved today until they have been presented to the full Board for its consideration.

Meeting – 2 June 25, 1982
DAG Letter: Official Tax Board Business

You have requested advice as to what matters should properly be discussed at formal County Board meetings.

The open Public meetings Act, N.J.S.A. 10:4-6 et seq., requires that all meetings of a majority of a county board must be held in compliance with the standards of this statute. Thus any meeting at which formal action will be taken by the county board regarding a tax appeal or any other administrative or quasi – judicial function must be held in the context of the Open Public Meetings Act. The sole exception to this requirement is noted in N.J.S.A. 54:3-20.1, which permits the Board to refer a particular tax appeal to one or more of its members for the purpose of taking testimony. This statute further requires that the members of the board who took testimony on behalf of the entire board must report to the board. The actual reporting of the hearing to the entire board and the deliberations of the board with regard to any tax appeal must be conducted at an open public meeting.

It is important to note that the Open Public Meetings Act distinguishes between regular meetings and special meetings. The regular meetings are scheduled at the board's annual meeting on or about May 1 of each year. A regular meeting does not require a separate agenda and the board is, therefore, free to discuss any official business. A special meeting is one that is not listed as a regular meeting. Such a meeting requires at least a 48-hour notice, notification of 2 newspapers within the county and public posting at the county clerk's office. A special meeting requires the designation of a specific agenda. The board is limited at such special meeting to deal only with matters on the agenda.

All formal decisions or actions by the county board must be made at a public meeting at which a majority of the board is in attendance and at which a majority of the board concurs in the affirmative action of the board. N.J.S.A. 54:3-25. All actions of the board, including adoption of equalization tables, adoption of the tables of aggregates, certification of tax lists, the deliberation and entry of judgments for regular, omitted, added and rollback assessments, and any other decision by the board relating to its official duties must be made at a formal meeting under the Open Public Meetings Act. Matters that do not relate to the county board's official responsibilities, such as discussions involving the wisdom of pending legislation or other political matters, should probably best be avoided as matters for discussion at official county board meetings.

It should be recognized that county board commissioners are not present on a day-to-day basis at the county board office. Therefore, the commissioners may not be aware of significant day-to-day occurrences at the county board office which are handled by the tax administrator. It is thus advisable for the tax administrator to include as part of the county board's agenda at its regular or special meeting a discussion of the important decisions or actions taken by the tax administrator. Those actions should be confirmed by a majority of the members of the county board at a public meeting. It also may be necessary for the tax board, at a public meeting, to

consider adopting certain policies and authorizing the tax administrator to implement such policies in the future. All actions or determinations by the county board should be reflected in minutes, which constitute public records subject to public inspection and duplication in accordance with the Right to Know Law, N.J.S.A. 47:1A-1 et seq.

It should further be emphasized that the Open Public Meetings Act specifically provides for certain enumerated topics to be discussed in closed session. In the event the board determines to discuss such matters in closed session, it should indicate at the open session the specific reason why a closed session is being held and should further estimate when the minutes of such closed session (which minutes must be segregated from the minutes of open meetings and kept confidential) can be made available for public inspection and duplication.

Meetings – 3 June 25, 1982
DAG Letter: Signatures of Tax Board Commissioners

You have requested my advice as to whether the signatures of the members of the Board of Taxation must be affixed to various documents adopted and/or entered by the County Board. Your inquiry specifically involves the matter of entering judgments, adopting the table of aggregates and the county equalization table and certifying tax lists.

The County Board should maintain in its files, which are subject to public inspection and duplication, the original of each document entered and/or adopted by the County Board. Thus the Board should maintain an original equalization table, an original table of aggregates, original judgments for conventional, added, omitted and rollback appeals and the original of a municipality's tax list. The signatures on said documents must be the actual signatures of the commissioners who participated in the decision-making process. N.J.S.A. 54:3-25 requires only that a majority of the board act on behalf of the board. Thus, in accordance with that provision, the signatures of a majority of the board must be reflected on the original document adopted or entered. Any copies of such documents may contain a facsimile of the original signatures. Such a document constitutes a true copy of the original document and can be so labeled at the top with the signature of the county tax administrator certifying to that fact.*

The entry of judgments and the adoption of official documents, such as the table of aggregates and the equalization table, require the affirmative vote of a majority of the board at a public meeting. Unless the public meeting requirements are met, the action of the board is subject to nullification.

You have also requested whether a county board member may simply initial a document in lieu of a formal signature. I would strongly suggest that a commissioner should sign a document rather than merely initial it. In the event a commissioner merely initials the document, then the minutes of the board should reflect the fact that the initials constitute the signature of the particular tax commissioner.

You have further inquired as to whether the law provides any penalties in the event a commissioner is uncooperative in participating in any county board functions. The appropriate remedy in such circumstances is noted in N.J.S.A 54: 3-28, which provides as follows:

A member of a county board of taxation who shall willfully or intentionally fail, neglect or refuse to comply with the constitution or laws of this state relating to the assessment and collection of taxes, or to perform a duty prescribed by this title, may, after a proper hearing, be dismissed by the governor, and his office declared vacant. The governor may thereupon appoint his successor in accordance with the provisions of this chapter.

In accordance with this provision, a complaint regarding a particular tax commissioner should be submitted to the Governor who has the exclusive authority to remove a member of a board of taxation for a proper cause.

**Meetings – 4 Sunshine Law Opening Announcement
Open Public Meetings Act Regular Meeting**

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

STATEMENT

DATE: May 19, 2003

In compliance with the Open Public Meetings Act of the State of New Jersey, adequate notice of this meeting of the Winterberry County Board of Taxation was provided in the following manner on April 19, 2003.

Advance written notice of this meeting was posted in the Winterberry County Court House, Winterberry County Board of Taxation office, mailed to the Evergreen Press, Winterberry Gazette, and filed with the Clerk of Winterberry County.

Records - 1 May 10, 2002
DARM Records Retention and Disposition Schedule

Records 1 - Retention and Disposition Schedule Page 1

RECORDS RETENTION AND DISPOSITION SCHEDULE				AGENCY NUMBER C260000	SCHEDULE NUMBER 902	PAGE NUMBER 1 OF 4
DEPARTMENT County Board of Taxation		AGENCY REPRESENTATIVE TITLE				
BUREAU		(AREA CODE) TELEPHONE NUMBER				
SCHEDULE APPROVAL: Unless in litigation, the records covered by this schedule, upon expiration of their retention periods, will be deemed to have no continuing value to the State of New Jersey and will be disposed of as indicated in accordance with the law and regulations of the State Records Committee. This schedule will become effective on the date approved by the State Records Committee.						
AGENCY REPRESENTATIVE SIGNATURE <i>Robert F Layton</i>		DATE 5-10-2002	SECRETARY, STATE RECORD COMMITTEE SIGNATURE See Original		DATE 20 JUNE 2002	
RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN		DISPOSITION		
		AGENCY	RECORDS CENTER			
0001-0000	Abstract of Ratables	Permanent		Permanent		
0002-0000	Annual Tax Appeal Reports of the Board President (TAS)	Permanent		Permanent		
0003-0000	Appeal Case Files	3 yrs after filing of final judgment		Destroy		
0003-0001	Appeal Case Files Include Appraisals, Photos, Correspondence, Complaints.	Permanent		Permanent		
0003-0002	Appeal Case Files - Judgments N.J.S.A 54:3-26	3 yrs after filing		Destroy		
0004-0000	NJ Tax Court Tax Appeals Filed With County Includes complaints and judgments.	3 yrs after final entry/county judgment		Destroy		
0005-0000	Tax Appeals Register	3 yrs after final entry		Destroy		
0008-0000	Appeal Schedules/Log List Consists of a calendar of scheduled appeals	3 yrs after final entry		Destroy		
0007-0000	Judgment Proof Lists Consists of Lists of Judgments of appeals heard. Used as an internal cross reference file.	3 yrs		Destroy		

DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT

FORM NO. CR-44-0004 (10/89)

RECORDS RETENTION AND DISPOSITION SCHEDULE				AGENCY NUMBER C250000	SCHEDULE NUMBER 902	PAGE NUMBER 2 OF 4
RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN		DISPOSITION		
		AGENCY	RECORDS CENTER			
0008-0000	Budget Records	3yrs				Destroy
0008-0001	Budgets (Copies) Consists of budgets received from municipalities and school districts upon which assessments are based.	3 yrs				Destroy
0008-0002	School Requirement Certificate (Certificate and Report of School Taxes)	3 yrs				Destroy
0008-0000	New Construction Cap Report JDC-1, JDC-2	Permanent				Permanent
0010-0000	Equalization Tables Includes Preliminary and Final Equalization Tables.	3 yrs				Destroy
0011-0000	Exempt Property Includes Initial Statements and Further Statements that are used to determine an exemption.	Permanent*				Permanent
0012-0000	Meeting Records	1 yr or until summary or verbatim transcript is approved as minutes, whichever is later				Erase
0012-0001	Minutes of the Board of Taxation *Microfilming Recommended.					
0012-0002	Recordings of Meetings of the Board of Taxation					

DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT

FORM NO. CR-AA-0004 (10/85)

RECORDS RETENTION AND DISPOSITION SCHEDULE				AGENCY NUMBER C250000	SCHEDULE NUMBER 902	PAGE NUMBER 3 OF 4
RECORD				RETAIN IN		
SERIES NO.	RECORD TITLE AND DESCRIPTION	AGENCY	RECORDS CENTER	DISPOSITION		
0013-0000	Omitted Assessment and Farmland Rollback Assessments	3 yrs after filing of final judgment		Destroy		
0013-0001	Omitted Assessment and Farmland Rollback Assessments Include Complaints, Hearing Notice and Proof of Services.	Permanent		Permanent		
0013-0002	Omitted Assessment and Farmland Rollback Assessments - Judgments N.J.S.A. 54:3-26	3 yrs		Destroy		
0014-0000	Sales Ratio Sales Ratio Forms SR1A and Usable/Nonusable Sales Listing.	3 yrs		Destroy		
0015-0000	Exemption and Abatement Form E/A1	Permanent*		Destroy		
0016-0000	Tax Lists Include Regular Assessment, Added Assessment, Table of Aggregates of Taxable and Exempt Property and District Summary, Omitted Assessment etc., and Tax Lists. *Microfilming recommended and destroy hard copy.			Permanent		
0017-0000	Tax Maps of Each Municipality (Copies)	As undated		Destroy		
0018-0000	Schedule of Tax Assessor's Office Hours	As updated		Destroy		
00019-0000	Certificate of Mailing of Notice of Assessment	1 yr		Destroy		
0020-0000	Aggregate Assessed Valuation by Class SR3A	3 yrs		Destroy		
0021-0000	Senior Citizens and Disabled and Surviving Spouse Deduction Form PD 65.15	3 yrs		Destroy		

FORM NO. CR-AA-0004 (10/89)

DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT

RECORDS RETENTION AND DISPOSITION SCHEDULE				AGENCY NUMBER C260000	SCHEDULE NUMBER 802	PAGE NUMBER 4 OF 4
RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN		DISPOSITION		
		AGENCY	RECORDS CENTER			
0022-0000	Veterans' and Surviving Spouse Deduction Forms VE/WVE 2	3 yrs		Destroy		
0023-0000	Summary of Added/Omitted Assessments as promulgated by Director, Division of Taxation	1 yr		Destroy		
0024-0000	Compliance Plan CP-1 (Chapter 101)	3 yrs		Destroy		
0025-0000	Revaluation Contract Files Includes: Contract, progress report, plan of work (POW) and correspondence.	6 yrs after termination of contract		Destroy		
0026-0000	Re-Assessment Application Files Include: application, progress report, plan of work (POW) and correspondence.	6 yrs after termination of contract		Destroy		
0027-0000	Urban Enterprise Zone UEZ Exemption Report	3 yrs		Destroy		
0028-0000	Regional Efficiency Aid Program REAP Certification Report	3 yrs		Destroy		
0029-0000	Tax Rate Certification *Microfilming recommended.	Permanent*		Permanent		
DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT				FORM NO. CR-AA-0004 (10/89)		

Revaluation – Reassessment – 1 March 23,1990
DAG Letter: Propriety of Land Only Reassessment

You have requested advice as to the propriety of having a tax assessor implement a reassessment program that relates only to land and does not consider revising the assessments of improvements.

The fundamental concept in imposing assessments under the Local Property Tax is to strive for uniformity in assessments. A secondary concern is to strive for an assessment level that reflects the market value of property. The purpose for implementing revaluation/reassessment is to improve both the uniformity level of assessments and the ratio of assessments to market value.

A reassessment program that either focuses on land or on improvements clearly results in a disparate assessment pattern. There may be circumstances where, in a year following a revaluation or reassessment, either land or improvements may require further adjustment. However, in a situation where no revaluation or reassessment had been recently implemented, there is simply no justification for merely revising land separately or improvements separately. In either situation, the result would be to reflect current values for the one type of property without adequately considering the value of the other property.

It is clearly bad policy and amounts to an illegal and improper assessment pattern to encourage assessors to reassess land only while ignoring the value of improvements.

I have been requested to provide some clarification as to the legal propriety of a County Tax Board to require municipalities to maintain up-to-date tax maps. Tax maps constitute a critical and indispensable tool for an assessor to appropriately identify the designation, dimension and location of each separate parcel of property subject to separate consideration as either taxable or exempt property under the Local Property Tax Act, N.J.S.A. 54:4-1 et seq. Unless a tax map is current and correct, the data utilized by an assessor in formulating assessment values may be inaccurate and result in improper assessments.

The Director of the Division of Taxation has overall statutory jurisdiction to regulate the method and procedure for preparing tax maps. See N.J.S.A. 54:1-15 et seq., (saved from repeal) and N.J.A.C. 18:23A-1.1 et seq. County Tax Boards have a direct interest in the maintenance of correct and current tax maps as part of their general obligation to insure that proper assessment practices are being implemented in each respective county in the State. See N.J.S.A. 54:3-16, 4-46 and 47.

The County Tax Boards, in conjunction with directing the implementation of revaluations and reassessments, are concomitantly concerned with the status of municipal tax maps. The Director of Taxation, by regulation, has required that an up-to-date tax map is to be submitted to the Director for approval prior to the execution of a revaluation contract between a municipality and a revaluation firm. See N.J.A.C. 18:12-4.7. Because of the obvious need for an up-dated tax map as a pre-condition for the implementation of a revaluation or reassessment program, the tax map must be up-dated as part of the preliminary process for conducting a revaluation or reassessment program. The up-dated tax map provides the correct dimensions and designation of property subject to reassessment of such a program. The need for such a tax map up-dating procedure is already reflected in revaluation orders regularly issued by County Boards. The legal propriety for requiring municipalities to up-date maps as part of the general process for reassessing or revaluing properties is beyond dispute and should be accepted by County Boards in exercising their legal authority to insist on current tax maps as part of the revaluation/reassessment procedure.

In addition to the revaluation context, the Director of Taxation has general responsibilities to require periodic up-dating of tax maps, regardless of whether a revaluation/reassessment is to be implemented. See N.J.S.A. 18:23a-1.2. The Director thus has full control over the preparation, maintenance and revision of all tax maps prepared by licensed land surveyors for municipal purposes. N.J.S.A. 54:1-15(d); N.J.S.A. 18:23A-1.27. Accordingly, the Director requires that the municipal tax assessors of each taxing district in the State must file with the County Board of Taxation by January 10 of each year duplicate copies of a municipal tax map or revisions thereto which conform to the lot and block designations reflected on the current year's tax list. The municipality must provide for the preparation of annual revisions of the tax map and the assessor is to cooperate with the

licensed land surveyor responsible for reflecting annual changes on the tax map. N.J.A.C. 18:23A-1.28(h).

Pursuant to these statutory and regulatory standards, the County Boards have the authority and the responsibility to insure that the tax maps are maintained on an annual basis on a current and correct level. This responsibility should be exercised jointly with the Director of the Division of Taxation.

Revaluation – Reassessment – 3 October 10, 1989
DAG Letter: Procedure for Ordering Municipal-Wide Revaluations

It is appropriate for County Tax Boards to proceed on a uniform procedural and substantive basis in directing municipalities to implement municipal-wide revaluation/reassessment programs. The following suggested steps should be utilized in determining the need for and in ordering the implementation of revaluation programs.

1. Determining the Standards for Ordering Revaluation Programs

The Director of the Division of Taxation has issued regulations which provide guidance in determining the need for revaluation programs for municipalities. Those regulations have been adopted as N.J.A.C. 18:12a-1.14(b) and provide that county Boards should consider the general coefficient of deviation, the stratified coefficient of deviation, the historical decline of ratios for a particular municipality over a period of years, the degree of clustering of sales at a particular common level, class weighted ratios, district weighted ratios, neighborhood zoning changes and the availability of adequate records, including property record cards. Since one statistical norm may not be the conclusive index, all relevant factors should be considered in determining the need for revaluations.

The director has noted that, with regard to coefficient of deviation data, a ratio [coefficient] of 15 or higher generally denotes a lack of uniformity in the assessment of properties subject to the coefficient study. The Director, however, has not established a specific standard for any of the other categories denoting the need for implementation of a revaluation program. Therefore, it is important that each County Board on an annual basis establish general standards to be utilized in determining the need for implementing revaluations for the municipalities within the county. In this manner, County Boards would utilize uniform and consistent standards throughout the county so that the need for revaluation programs would be determined pursuant to the same standards for each municipality in the county.

2. Implementing the Revaluation Standards

Once having established revaluation standards, it is necessary for the County Board to apply such standards to each of the taxing districts within the county and determine which municipalities require revaluation programs. Such a determination should obviously be made at a meeting scheduled in accordance with the Open Public Meetings Act.

3. Discussing the Need for Revaluation With Municipal Representatives

The County Board should make an effort to discuss with each affected municipality the reasons for directing the implementation of a revaluation program for that municipality. Thus, before the issuance of the formal revaluation order, representatives of the municipality should be invited to attend a public meeting with the County Board to discuss the reasons for the

issuance of the revaluation order and to permit the municipality to respond to the revaluation request.

4. Formal Issuance of the Revaluation Order

After the County Board has accorded the municipality an opportunity to discuss the revaluation matter, the County Board should determine whether to issue a formal revaluation order. Such a determination again must be made at an open meeting and requires the approval of a majority of the County Board commissioners. A formal written revaluation order should be issued and should be submitted to the Director of the Division of Taxation for his approval. The revaluation order is not final until the Director has executed his approval on the written order.

5. Notifying the Municipality of the Approved Revaluation Order

Once the director has approved the revaluation order in writing and has submitted the executed order to the County Board, it is imperative that the County Board formally and expeditiously advise the municipality of the issuance and approval of the revaluation order and of the appeal rights relating to challenging such revaluation order. A copy of the fully signed and executed revaluation order should be submitted to the clerk of the municipality with a cover letter submitted by certified mail, return receipt requested. The cover letter should simply advise that enclosed is a copy of the revaluation order issued by the County Board on a specific date and approved by the Director on a subsequent date. The letter should also advise that, in the event the municipality seeks to challenge the validity of the revaluation order, it must do so within 45 days from the date the order was approved by the Director by the filing of a compliant with the Clerk of the Tax Court located at the Richard J. Hughes Justice complex, 7th Floor, Trenton, New Jersey, 08625.

It is requested that County Boards utilize these procedures as a means of uniformly identifying municipalities requiring revaluations and notifying municipalities of revaluation orders.

Revaluation – Reassessment – 4 November 19, 1986
DAG Letter: Whether the utilization of an outside revaluation firm to assist in the reassessment of a municipality requires compliance with the standards applicable to the implementation of revaluation, M81-4977

You have requested advice as to whether the employment by a municipality of an outside firm or individual to assist an assessor in reassessing all or a portion of properties within a municipality constitutes a revaluation which must be implemented in accordance with statutory and regulatory standards. For the following reasons, you are advised that the employment by a municipality of a firm or individual to assist in the reassessment program constitutes a revaluation that must be performed in accordance with the applicable procedure and standards.

The Legislature has recognized that the performance of revaluation work on behalf of municipalities requires proper standardization and supervision. It has enacted statutory provisions to insure that revaluation work will be conducted by qualified firms or individuals and that revaluation programs will be implemented in compliance with proper standards. Accordingly, the Legislature enacted N.J.S.A. 54:1-35.35, which states that,

The Director of the Division of Taxation in the Department of the Treasury shall by rule establish standards to be used in the valuation of real property to be used for assessment purposes and shall prescribe minimum qualifications for firms and individuals engaged in the business of valuing and revaluing all or designated portions of real property in a municipality under contract.

The Director was thus authorized to prescribe standards to be applied in implementing valuation or revaluation programs and in securing qualified revaluation firms to conduct such programs. In accordance with this statute, the Director adopted N.J.A.C. 18:12-4.1 et seq., which establish detailed criteria qualifying revaluation firms to do business in the State and setting forth explicit requirements that must be incorporated in revaluation contracts. In addition, the Legislature provided that,

Any municipality proposing to contract for a valuation or revaluation of all or designated portions of the real property in the municipality shall submit the proposed contract to the Director of the Division of Taxation for his review and approval in accord with the standards for such work established by him and for determination that the proposed contract meets the prescribed qualifications. The Director shall take action on the proposed contract within 30 days of its submission. [N.J.S.A. 54:1-35.36]

Pursuant to N.J.S.A. 54:1-35.36, The Director regularly reviews revaluation contracts in order to insure that the agreements contain the necessary provisions for the proper and timely completion of the revaluation program.

The present inquiry relates to whether the statutory and regulatory criteria must be complied with in the event a municipality employs an outside firm or individual to assist an assessor in a reassessment program. The question narrows to whether such employment constitutes a “valuation” or “revaluation” within the meaning of N.J.S.A. 54:1-35.35 and 35.36. The terms “reassessment” and “Revaluation” relate to the revision of municipal tax assessments imposed under the Local Property Tax Law, N.J.S.A 54:4-1 et seq. The distinction between these terms was considered in Op. of Willingboro v. Burlington Cty. Bd. of Tax., 62 N.J. 203, 214, n.1 (1973):

We use the terms “reassessment” and “revaluation” interchangeably, as they are also used throughout the record. Generally, “revaluation” is the term used when conducted by an outside professional agency; “reassessment”, when done by the assessor.

The terms “revaluation” and “valuation” thus clearly relate to revisions in assessments conducted by outside appraisal firms. The Legislature, in requiring that valuations or revaluations should be implemented in accordance with prescribed standards, was obviously concerned about insuring that such revaluations be conducted by qualified firms and in a proper manner. That legislative concern is equally applicable whether the outside appraisal firm is employed under a “revaluation” arrangement or in the context of a municipal reassessment.¹ Under either procedure, the appraisal firm would be required to correctly revise property values in accordance with the “fair value” concept of the Local Property Tax Law. Therefore, it is clear that the Legislature intended that the revaluation standards be complied with irrespective of the technical arrangement under which a municipality employs an outside appraisal firm.

You are advised that the employment by a municipality of an individual or firm to assist an assessor in reassessing all or a portion of properties within a municipality constitutes a valuation or revaluation of property within the meaning of N.J.S.A. 54:35.35 and 35.36. Such employment, thus, requires full compliance with the revaluation standards adopted under N.J.A.C. 18:12-4.1 et seq.

¹ It is noteworthy that an appraisal firm, whether employed to revise assessments under a revaluation or reassessment arrangement, always acts as the agent of the assessor. The latter is charged with the ultimate responsibility of determining the fair value of property under the Local Property Tax Law, N.J.S.A. 54:4-23, 24 and 26.

Revaluation – Reassessment – 5 November 16, 1986
DAG Letter: Authority of the Director to extend the deadline for
finalizing a municipal revaluation program

You have inquired as to the legal authority of the Director of the Division of Taxation to extend the effective year in which a revaluation program previously ordered by a County Board is to be implemented. The specific factual background of this inquiry relates to certain districts in Bergen County which had been ordered to revalue effective for the 1987 tax year. These districts were part of a much larger group of districts, which had been ordered to revalue and/or reassess by the County Board some years ago. The orders for revaluation entered by the County Board were specifically approved by the Director. That procedure is in accordance with N.J.S.A. 54:3-16, which authorizes County Boards to issue rules. However, such rules must receive the approval of the Director. See also Bergen County Board of Taxation v. Bogota, 104 N.J. Super. 499 (Law Div. 1969), aff'd 114 N.J. Super. 140 (App. Div. 1971), in which the court held that a revaluation order issued by a County Board without the approval of the Director was void. In light of the fact that some 55 taxing districts in Bergen County had been ordered to either revalue or reassess their real property, it was inevitable that many of these districts would require extensions in the implementation of the revaluation/reassessment orders. The mere fact that only a limited number of revaluation firms operate in this State warrants some flexibility in the implementation of these revaluation programs. In the past, the Bergen County Board of Taxation has been generally flexible and has fairly consistently permitted extensions in the finalization of the revaluation programs for most districts that sought extensions.

Recently, seven taxing districts in Bergen County requested one-year extensions in the implementation of revaluation programs scheduled to be implemented in the 1987 tax year. One of those districts is the City of Hackensack, which is presently involved in a political dispute concerning a possible recall election. The political situation in Hackensack may or may not have any implication with regard to the County Board's determination. In any regard, when the County Board considered whether to extend the completion date for the revaluation programs for the City of Hackensack and the six other taxing districts in Bergen County, a tie vote occurred, with two commissioners voting for such an extension and two commissioners voting against such an extension. The fifth seat on the Board is currently vacant. As a result of this vote, the Board did not approve the extension for these seven taxing districts.

In the context of assisting the Board in its decision-making process, the Board authorized its tax administrator to make an investigation of the assessment situation in the City of Hackensack and to advise the board as to the wisdom of extending the completion date for that revaluation program. The tax administrator made such an investigation and determined that the revaluation program should be extended for another year in order to cure various problems which he had outlined in his report. Notwithstanding said report, the Board resolved, by virtue of the tie vote, not to permit such extension.

You are now confronted with the question as to whether you have any jurisdiction, assuming you wanted to exercise such jurisdiction, to extend the deadline for implementing revaluation programs for the City of Hackensack and the other six taxing districts in Bergen County. I have attached to this memo a previous memo which I had prepared, dated December 1, 1983, which discusses certain of the statutory provisions providing you with extremely broad authority to revise assessments. Of particular importance is N.J.S.A. 54:1-26, which is more fully quoted in the attached memo. That statute explicitly provides that the Director, after due investigation, "order or make a reassessment of any property undervalued or a reassessment of all the property in the taxing district." In accordance with this statutory language, the Director, independent of any County Board decision, can determine that a municipality is in need of a revision of its assessments. Clearly and logically, that authority also permits the Director to delay the implementation of a revaluation or reassessment in the event it is deemed that such a delay will secure the effectuation of a more uniform and proper assessment pattern.

In addition to the authority noted in 54:1-26, the Director, as already noted, has the explicit authority to approve revaluation orders issued by a County Board. That approval mechanism essentially establishes the Director as the final arbiter in the decision-making process relating to the implementation of a revaluation. Again, implicit in that authority is the power of the Director to veto a determination by a County Board and insist on a contrary result based on available data.

Of additional relevance is the fact that the Legislature has recognized that the performance of revaluation work on behalf of municipalities requires proper standardization and supervision. It has enacted statutory provisions to insure that revaluation work will be conducted by qualified firms or individuals and that revaluation programs will be implemented in compliance with proper standards. Accordingly, the Legislature enacted N.J.S.A. 54:1-35.35, which states that,

The director of the Division of Taxation in the Department of the Treasury shall by rule establish standards to be used in the valuation of real property to be used for assessment purposes and shall prescribe minimum qualifications for firms and individuals engaged in the business of valuing and revaluing all or designated portions of real property in a municipality under contract.

The Director was thus authorized to prescribe standards to be applied in implementing revaluation programs and in securing qualified revaluation firms to conduct such programs and in securing qualified revaluation firms to conduct such programs. See N.J.A.C. 18:12-4.1 et seq. The Legislature further provided that,

Any municipality proposing to contract for a valuation or revaluation of all or designated portions of the real property in the municipality shall submit the proposed contract to the Director

of the Division of Taxation for his review and approval in accord with the standards for such work established by him and for determination that the proposed contract meets the prescribed qualifications. The Director shall take action on the proposed contract within 30 days of its submission. [N.J.S.A. 54:1-35.36].

Pursuant to N.J.S.A. 54:1-35.36, The director reviews and approves revaluation contracts in order to insure that the agreements contain the necessary provisions for the proper and timely completion of the revaluation program.

The Director's authority to approve revaluation contracts legitimately provides the Director with the necessary statutory jurisdiction to require an extension in the completion date of said contract for appropriate reasons. Such implicit authority is a necessary and logical extension of the Director's general powers to supervise revaluation firms and specific revaluation contracts. This contractual supervision thus establishes further support for the Director to delay the completion of revaluation contract for good cause.

In accordance with the Director's authority to approve revaluation contracts under N.J.S.A. 54:3-16, to order the implementation of uniform assessment patterns in a taxing district in accordance with N.J.S.A. 54:1-26 and other related statutes and to regulate revaluation firms and supervise revaluation contracts pursuant to N.J.S.A. 54:1-35.35 and 35.36, The director has the authority to delay the implementation of a revaluation program based on supportable data. Such a decision can be simply implemented by a letter directed to a taxing district, with copies sent to the County Tax Board, the tax assessor and the revaluation company, informing it of the decision to extend the deadline for effectuating the revaluation program for certain reasons which may be briefly enumerated.

Review, Revise & Correct – 1 October 13, 1992
DAG Letter: County Board's Authority to Revise and Correct Tax Lists

You have requested advice as to whether the County Board can revise and correct tax lists after the April 1 filing deadline when the final equalization table has not yet been promulgated. Please be advised that, under such circumstances, the County Board can revise and correct tax lists after the April 1 filing deadline

County Boards have the express statutory authority to revise and correct tax lists in their administrative capacity pursuant to N.J.S.A. 54:4-46, 47 and 55. This administrative authority is different than and independent from the County Board's quasi-judicial authority to hear and determine tax appeals pursuant to N.J.S.A. 54:3-22. County Boards also have the duty to promulgate annually county equalization tables pursuant to N.J.S.A. 54:3-17 to 19.

Ordinarily, equalization is to be completed before March 10 of the tax year. N.J.S.A. 54:3-18. In the event a county board is unable to complete equalization in a timely manner, say, because of the late filing of tax lists, the authority to revise and correct extends beyond March 10 up until the time the final equalization table is promulgated.⁵

The April 1 deadline for filing tax appeals (N.J.S.A. 54:3-21) is quasi-judicial in nature and is not to be confused with the County Board's separate and distinct administrative authority to revise and correct tax lists up until equalization. The April 1 deadline for filing tax appeals does not limit the time period during which County Boards can revise and correct tax lists. Conversely, the County Board's authority to revise and correct tax lists does not enlarge the April 1 filing deadline for filing tax appeals. It should be noted, however, that if a County Board changes an assessment pursuant to its administrative authority to revise and correct, either the County Board or the assessor must issue a "notification of a change in assessment" to the affected taxpayer pursuant to N.J.S.A. 54:3-38.1. The taxpayer has 45 days from the issuance of such a notice in which to appeal pursuant to N.J.S.A. 54:3-21.

In conclusion, you are advised that the County Board may administratively revise and correct tax lists beyond the April 1 deadline for filing tax appeals when the final equalization table has not yet been promulgated.

⁵ The authority to revise and correct appears not to extend beyond equalization because the equalization table, among other things, purports to fix both the aggregate assessed value of real property (N.J.S.A. 54:3-17 (b) and the equalized value of real property for purposes of apportioning county taxes) N.J.S.A. 54:3-19).

Review Revise & Correct – 2 September 3, 1992
DAG Letter: Correction of Typographical Error

You have requested advice regarding the correction of a typographical error in a prior year's judgment which was carried over onto the tax list. Please be advised that, as we discussed in our telephone conversation, the County Board acted properly in correcting that error.

The County Board is authorized by statute to review, revise and correct the tax lists submitted to it by the various tax assessors. N.J.S.A. 54:4-46, 47. The statutory scheme contemplates, based on the assumption that all steps in the tax assessment process are completed in a timely manner, that a duplicate of the tax list in its final form will be submitted by the County Board to the tax collector by May 13. N.J.S.A. 54:4-45. Unfortunately, for reasons beyond the control of the County Board, not all steps in the tax assessment process were completed in a timely manner. As a result, through no fault of its own, the County Board was unable to deliver tax duplicates to the tax collectors by May 13.

Although N.J.S.A. 54:4-45 contemplates under normal circumstances that the tax duplicates will be delivered to tax collectors by May 13, nothing in that statute prohibits the County Board from exercising its statutory authority to correct tax lists beyond May 13 if the tax lists are not yet finalized and the duplicates not yet delivered to the tax collectors. Since the duplicate had not yet been delivered at the time of the correction in question nothing in N.J.S.A. 54:4-55 prohibited the County Board from making that correction. Moreover, inasmuch as the correction did not affect the assessed value of the parcel in question, there was nothing to prevent the County Board from making that correction as it did prior to striking tax rates^t, notwithstanding that the County Equalization Table had already been adopted.

Finally, the County Board's correction is final and binding on the taxing district, taxpayer, tax assessor and tax collector. Any party with standing who is dissatisfied with a judgment, action or determination of the County Board has 45 days to appeal to the Tax Court. N.J.S.A. 2A:3A-4.1; N.J.S.A. 54:51A-1. You have advised that the County Board made the correction in question on June 1, 1992 and that no party has appealed from that action.

In conclusion, for the reasons discussed above, you are advised that the County Board acted properly in correcting the typographical error in question.

^t N.J.S.A. 54:4-53 provides that, once the Table of Aggregates has been adopted, clerical errors in the reported ratables of a taxing district can be corrected by the County Board with debit and credit adjustments for county taxes to be made the following year.

Rules – 1 June 16, 1980

DAG Letter: Procedure for the adoption of regulations

The recent enactment of L. 1979, c. 499 (county tax administrators bill) has prompted county boards to consider the adoption of regulations regarding county board procedures. It is critical to note that all regulations to be adopted by county boards should be approved by the Director of the Division of Taxation and adopted pursuant to the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq. Any regulations which have been adopted by a county board without following the procedure of the Administrative Procedure Act are not valid and should, therefore, not be implemented.

I believe it is essential for the county boards to consider, in conjunction with the Director of the Division of Taxation, the wisdom of adopting regulations for individual county boards. Within the last several years it has become the objective of the county boards to establish uniform rules and regulations which have been adopted by the Director of the Division of Taxation. It would appear that this philosophy of uniformity would be somewhat undermined by the adoption of separate rules for each county board of taxation.

The recent determination that county boards should regulate the hours of municipal tax assessors is a subject matter of much controversy. The question of whether regulations should be adopted in this area should be thoroughly considered. Certainly all interested individuals, particularly the assessors, must be permitted an opportunity to voice their views as to the propriety and substance of such regulations in the context of the procedural framework of the Administrative Procedure Act. I am, therefore, advising the county boards to proceed carefully in accordance with the law in recommending the adoption of appropriate regulations.

*The Administrative Procedure Act requires that an agency, prior to the adoption of any rule shall

“(1) Give at least 20 days’ notice of its intended action. The notice shall include a statement of either the terms or substance of the intended action or a description of the subjects and issues involved, and the time when, the place where, and the manner in which interested persons may present their views thereon. The notice shall be mailed to all persons who have made timely request of the agency for advance notice of its rule-making proceedings and in addition to other public notice required by law shall be published in the New Jersey Register;

(2) Afford all interested persons reasonable opportunity to submit data, views, or arguments, orally or in writing. The agency shall consider fully all written and oral submissions respecting the proposed rule.” N.J.S.A. 52:14B-4(a).

Supervision – 1 March 20, 1990

DAG Letter: Dealing With An Assessor's Office that is Understaffed

You have requested advice as to the manner of dealing with an assessor's office that is apparently understaffed and/or under-budgeted. As a result of this situation, the assessor in question was unable to place on the added assessment list for 1989 approximately \$30 million dollars in ratables.

Clearly the inability of an assessor to appropriately incorporate a \$30 million dollar ratable amount in the added assessment list reflects a serious problem in the ability of the assessor and his staff to properly function. I would suggest initially that the assessor identify specifically the deficiencies in his office that resulted in the inability to assess the newly completed ratables. Once the specific problems in the assessor's office are appropriately identified and documented, your Board should communicate with the appropriate municipal officials by letter indicating the seriousness of the problem and requesting assistance for the assessor to appropriately effectuate his legislative duties. The Board should also request a meeting with the municipal officials to discuss possible solutions to the problem. I would suggest that the Director's office be kept apprised of these developments.

If the attempts to discuss this matter with the municipal officials are unsuccessful, it may then be necessary to consider possible legal action against the municipality. Such legal action initially should be considered by the assessor with the assistance of the New Jersey Assessor's Association. If that approach is not practical, then possible legal action on behalf of the County Board and/or the Director should be considered. This latter course should be considered as a last ditch remedy to cure this deficiency in the assessor's office.

Prior to considering legal action on behalf of the County Board by this office, I will need the specific authorization by the Attorney General to institute such legal action. It goes without saying that we need documented support for the position that the assessor's office is both understaffed and under-budgeted. You should also consider the possibility that the assessor may be partially to blame for the inability of his office to properly function.

Supervision – 2 September 7, 1993
DAG Letter: Copies of Building Permits

You have requested our advice concerning your right to obtain copies of building permits from an assessor's office in order to monitor the added assessment process. Please be advised that you do have the right to obtain such copies.

As Tax Administrator, you have the responsibility, in conjunction with the Tax Board and Director of the Division of taxation, to direct assessors in the assessing function pursuant to N.J.S.A. 54:3-16. In carrying out your responsibilities, you have the right to obtain copies of building permits from the assessor's office to monitor and direct the added assessment process, a critical aspect of the assessing function. Additionally, if copies of building permits are not located in the assessor's office, inasmuch as they are public records in the custody of the municipality, you have the right to inspect the building permits and obtain copies from the municipality under the Right-to-Know Law and common law.

Supervision – 3 July 23, 1985

DAG Letter: Municipal Tax Assessor Disciplinary Hearings AAA 84-6180

Several Questions have arisen as to the jurisdiction and procedures for disciplinary action against municipal tax assessors under N.J.S.A. 54:1-35.29 and N.J.S.A. 54:1-36. The two statutes in question provide the Director of the Division of Taxation ("Director") with the authority to remove or discipline assessors for just cause following a hearing. The initial question is whether such disciplinary hearings constitute "contested cases" within the meaning of the Administrative Procedure Act, N.J.S.A. 54:14B-1 et seq. A second question is whether a final determination of the Director is subject to the review of the Tax Court. You are advised for the following reasons that the disciplinary hearings conducted by the Director under N.J.S.A. 54:1-35.29 and N.J.S.A. 54:1-36 constitute contested cases that must be heard according to the Administrative Procedure Act and that any appeal from a final decision of the Director must be lodged directly with the Appellate Division.

A municipal tax assessor is responsible for "assessing property for the purpose of general taxation." N.J.S.A. 40A:9-148.1. For the most part, an assessor must "ascertain the names of the owners of all property situate in his taxing district, and after examination and inquiry, determine the full and fair value of each parcel of real property . . ." N.J.S.A. 54:4-23. Also N.J.S.A. 54:23.1 through N.J.S.A. 54:4-35. Although appointed by the municipality in which he works (N.J.S.A. 40:81-11 and N.J.S.A. 40A:9-146), an assessor is subject to the supervision of the county board of taxation, which in general performs the first line of review of property tax matters. N.J.S.A. 54:3-11 and N.J.S.A. 54:4-46 and 47. In turn, the Director performs an overall supervision and review of the local property tax system, including the work of the municipal tax assessors. N.J.S.A. 54:1-1 et seq.

N.J.S.A. 54:1-36, initially enacted in 1906, (L. 1906, c. 120), authorizes a county board of taxation to initiate disciplinary proceedings against a municipal tax assessor who "shall willfully or intentionally fail, neglect or refuse to comply with the constitution and laws relating to the assessment and collection of taxes." The statute provides for the county board to file a complaint with the State Tax Commissioner (now the Director of the Division of Taxation), who shall decide the matter "upon a proper hearing, after due notice."^u

N.J.S.A. 54:1-35.29, enacted in 1967, is part of a comprehensive program for the "qualification, certification and examination of tax assessors." Preamble to L. 1967, c. 44, N.J.S.A. 54:1-35.25 et seq. The Director is responsible for developing and administering the certification program for tax assessors. As part of his duties, the Director may suspend or revoke a tax

^u A companion statute to N.J.S.A. 54:1-36 provides for the Director to bring an action in Superior Court to remove an assessor who "shall willfully or intentionally fail, neglect or refuse to comply with the Constitution and laws of this State relating to the assessment and collection of taxes." N.J.S.A. 54:1-37. The disciplinary offenses in N.J.S.A. 54:1-37 are essentially the same as those contained in N.J.S.A. 54:1-36 and N.J.S.A. 54:1-35.29.

assessor's certificate "for dishonest practices, or willful or intentional failure, neglect or refusal to comply with the constitution and laws relating to the assessment and collection of taxes, or other good cause." N.J.S.A. 54:1-35.29. Such disciplinary action may be determined by the Director "upon a proper hearing before the director or his designee after due notice." N.J.S.A. 54:1-35.29 includes the disciplinary offenses covered by N.J.S.A. 54:1-36, but also incorporates additional offenses under the phrase "other good cause." A proceeding under N.J.S.A. 54:1-35.29 need not be initiated by a complaint from a county board of taxation but may be separately initiated by the Director.

With the enactment of the Administrative Procedure Act (APA), L. 1968, c. 410, the disciplinary hearings for tax assessors became subject to the "contested case" provisions of that act. N.J.S.A. 52:14B-1 et seq. The goal of the APA essentially was to guarantee some uniformity, regularity and due process in the actions of State administrative agencies. As originally enacted, the contested case provisions governed any:

proceeding, including any licensing proceeding, in which the legal rights, duties, obligations, privileges, benefits or other legal relations of specific parties are required by constitutional right or by statute to be determined by an agency by decisions, determinations, or orders, addressed to them or disposing of their interests, after opportunity for an agency hearing. N.J.S.A. 52:14B-2(b).

Essentially, since hearings were required by the assessor disciplinary statutes, these hearings became contested cases and subject to the various hearing procedures outlined in N.J.S.A. 52:14B-9 and N.J.S.A. 52:14B-10. These procedures include notice of the case against a defendant, transcription of the hearing, a written report and recommendation from the hearing officer, an opportunity to file exceptions to the hearing officer's report and a final decision from the head of the agency responsible for the hearing. A final agency head decision is appealable to the Appellate Division under the Rules Governing the Courts of the State of New Jersey, R. 2:2-3(a)(2).

With the establishment of the Office of Administrative Law (OAL) in 1979, the "contested case" procedures were amended to include the right to be heard either personally by the head of the agency with subject matter jurisdiction over the case or by an Administrative Law Judge. See N.J.S.A. 52:14B-10(c) and N.J.S.A. 52:14F-1 et seq., L. 1978 c. 67. The goal of the OAL statute was to improve the quality of the administrative hearings conducted by or on behalf of the various State agencies. See Statement to Senate Bill 766 (1978), enacted as L. 1978 c. 67. In any hearing conducted by an Administrative Law Judge, the recommendations of the Judge are subject to the review and final decision of the agency head who transmitted the case to the OAL. N.J.S.A. 52:14B-10(c). The caseload of the OAL is varied and includes disciplinary hearings involving local and State civil service employees, conducted for the Civil Service Commission, and disciplinary hearings involving teachers, conducted for the Commissioner of Education. In the civil service disciplinary cases, the Civil Service Commission acts as a neutral, final decision maker for complaints from local and state government agencies. In the teacher disciplinary cases, the Commissioner of Education

acts as a neutral, final decision maker for complaints from local school boards. Both in the subject matter of the cases and in the position in these cases of the head of the decision-maker agency, the tax assessor disciplinary cases are essentially similar to the civil service and teacher disciplinary cases heard by the OAL. In this regard, the OAL and the contested case procedures provide an appropriate forum for the tax assessor disciplinary cases.

Almost simultaneously with the creation of the Office of Administrative Law, and for many similar reasons, the Tax Court was created. L. 1978 c.33. The Tax Court was established as “an inferior court of limited jurisdiction” within the Judiciary. The organic statute authorized the Tax Court “to hear and determine all tax appeals of such character as now are taken to, and heard and determined by, the Division of Tax Appeals in the Department of the Treasury.” N.J.S.A. 2A:3A-3. The Tax Court is required to conduct a trial de novo in all cases under its jurisdiction. N.J.S.A. 2A:3A-46. In order to ensure that a duplication of hearings would not occur with regard to tax cases, the Legislature amended the Administrative Procedure Act to delete from the definition of “contested case” in N.J.S.A. 52:14B-2(b) “any proceeding in the Division of Taxation, Department of Treasury, which is reviewable de novo by the Tax Court.” L. 1980, c. 166; L. 1981, c. 27; and L. 1981, c. 511. Therefore, although the Director affords taxpayers an internal review and agency conference on tax protests, these informal proceedings do not have to be conducted as contested cases since they are subject to the Tax Court’s de novo jurisdiction.

Essentially, the primary difference between a matter being heard as a contested case and being tried in the Tax Court is the standard of judicial review to which the Director’s final decision is initially subject. The final decision of the Director in a contested case is subject to an appellate standard of review in the Appellate Division. The final administrative decision of the Director is subject to a de novo review in the Tax Court. In a de novo review, the Director’s decision is afforded some presumption of correctness, but is subject to a full trial as though no prior administrative deliberation had occurred. Houman v. Mayor and Comm. Bor. Pompton Lakes, 155 N.J. Super. 129, 164 (D.1977). Under an appellate standard of review, the court examines the record of the administrative deliberations to determine whether sufficient or substantial credible evidence exists therein to support the agency decision. If such evidence exists, the Director’s decision is affirmed and the court does not substitute its own judgment for that of the Director. Atkinson v. Parsekian, 37 N.J. 143, 149 (1962). The appellate standard of review is applicable to teacher and civil service disciplinary contested cases, which are essentially comparable to the tax assessor disciplinary cases and which are appealable to the Appellate Decision from the agency head’s final decision. Dore v. Bedminster Tp. Bd. of Ed., 185 N.J. Super. 447, 453 (App. Div. 1982).

Consistent with the goal of replacing the Division of Tax Appeals with the Tax Court, various tax laws were amended to delete references to the Division of Tax Appeals, to insert references to the Tax Court and otherwise to accommodate the existence of the Tax Court. See L. 1979, c. 114; L. 1983, c. 36; and L. 1983, c. 45. The Tax Court has also specifically been assigned other matters that were not previously heard by the Division of Tax Appeals. For example, a companion bill to the Tax Court statute, enacted as L. 1978, c.

36 (N.J.S.A. 54:33-2), provided for initial review of the Director's inheritance and estate tax decisions in the Tax Court, rather than, as previously, in the Appellate Division. However, the Tax Court did not acquire jurisdiction over non-tax decisions of the Director. Such non-tax matters include determinations under the Act to Regulate Retail Sale of Motor Fuels, N.J.S.A. 56:6-1 et seq. and the Unfair Motor Fuels Practices Act., N.J.S.A. 56:6-20 et seq. These statutes are non-tax regulatory provisions which deal with the retail and wholesale distribution of motor fuel and which are only remotely connected with the Director's jurisdiction to administer the Motor Fuels Tax Law, N.J.S.A. 54:39-1 et seq. More significantly, the Tax Court did not acquire jurisdiction over disciplinary cases involving civil service employees of the Division of Taxation and of local governments who deal with tax matters. These civil service disciplinary cases are processed as contested cases through the Department of Civil Service.

With regard to tax assessors, there is no statutory provision which specifically assigns the tax assessor disciplinary actions to the Tax Court. The Tax Court also has not inherited the tax assessor disciplinary cases from the Division of Tax Appeals, under N.J.S.A. 2A:3A-3. Historically, there is no record of the Division of Tax Appeals having reviewed any determination of the Director with respect to tax assessor disciplinary matters. The tax assessor disciplinary cases were not specifically assigned by statute to the Division of Tax Appeals and the general enabling statutes of the Division Tax Appeals did not incorporate the tax assessor disciplinary cases. Thus, N.J.S.A. 54:2-33 provided that:

The Division of Tax Appeals in the State Department of Taxation and Finance shall succeed to and exercise exclusively all the powers and perform all the duties concerning the review, hearing and determination of appeals concerning the assessment, collection, apportionment or equalization of taxes, formerly exercised or performed by, or conferred and charged upon, the State Board of Taxes and Assessment, and shall have such other and further powers and perform such other and further duties in connection with the hearing and determination of tax appeals, as may be conferred or imposed upon it, from time to time.
(emphasis supplied)

In focusing on the "assessment, collection, apportionment or equalization of taxes," the statute seemed to cover tax appeals involving taxpayers, but not disciplinary appeals by tax assessors. With regard to determinations by the Director, N.J.S.A. 54:2-34 then provided that:

The Division of Tax Appeals in the State Department of Taxation and Finance shall review, hear and determine all appeals by any person, taxing district, municipality or county aggrieved by any act, proceeding, ruling, decision or

determination of the State Tax Department or of the State Tax Commissioner.

In considering N.J.S.A. 54:2-33 and N.J.S.A. 54:2-34 *in pari materia*, it is clear that they provided the Division of Tax Appeals with jurisdiction to review decisions of the Director regarding taxpayers' tax liabilities, but did not accord that agency with jurisdiction to review disciplinary matters involving employees working in the tax system.

Furthermore the Tax Court has not implicitly acquired jurisdiction over these cases by subsequent enactments. In L. 1983, c. 45, the Legislature systematically reformulated the procedures for appeals to the Tax Court, and in part provided that:

Except with respect to review of equalization tables, all complaints seeking review of actions of the Director of the Division of Taxation or any other State agency or officer with respect to any tax matter or of a county recording officer with respect to the realty transfer tax or any appeal with respect to property tax of railroads shall be prosecuted in accordance with the provisions of article 2 of this chapter. N.J.S.A. 54:51A-13 (emphasis supplied).

The 1983 enactment also provided that:

The appeal provided by this article shall be the exclusive remedy available to any taxpayer for review of an action of the Director of the Division of Taxation or any other State agency or officer with respect to any tax matter or of a county recording officer with respect to the realty transfer tax. N.J.S.A. 54:51A-16 (emphasis supplied).

In focusing on "tax matters," the statute does not include the tax assessor disciplinary cases within the jurisdiction of the Tax Court. Although tax assessors work within the tax system, proceedings under N.J.S.A. 54:1-35-29 and N.J.S.A. 54:1-36 deal with disciplinary matters and not with tax matters. A similar situation exists with regard to proceedings under N.J.S.A. 54:1-35.37, which provides for the protest of contracts for the valuation or revaluation of real property for purposes of taxation. This latter statute specifically provides for a hearing "conducted pursuant to the 'administrative Procedure Act' . . ." Although the protested contracts relate to taxes, the contract disputes are not themselves tax matters and are subject to the contested case procedure. Similarly, the tax assessor disciplinary cases are non-tax matters which are appropriately heard as contested cases and subject to direct appeal to the Appellate Division.

In conclusion, you are advised that tax assessor disciplinary matters brought pursuant to N.J.S.A. 54:1-36 and N.J.S.A. 54:1-35.29 are contested

cases subject to the hearing procedures of the Administrative Procedure Act and to a final administrative decision by the Director of the Division of Taxation. Any appeal from such a decision must be filed with the Appellate Division of the Superior Court and not with the Tax Court.

Supervision - Tax Appeals – 1 July 21, 1992
DAG Letter: Authority of County Boards of Taxation to compel
Assessors to testify in tax Appeal Hearings

The question has arisen concerning County Board of Taxation's (County Board) authority to compel an assessor to testify in a tax appeal hearing. Please be advised that, for the reasons discussed below, the County Board has the statutory authority to compel an assessor to testify in a tax appeal hearing. The exercise of that authority, however, does not relieve the taxpayer of the burden to overcome the presumption of validity of the assessment under appeal.

N.J.S.A. 54:3-22(a) provides that a County Board may, among other things, compel witnesses to testify in tax appeal hearings^v:

[A County Board] may compel the attendance of witnesses, the production of books and papers before it, examine witnesses or cause witnesses to be examined under oath before it, which oath may be administered by a member of the Board.

As the quoted statutory provision indicates, a County Board may either ask questions of a witness directly or compel the witness to answer the questions of a party. Nothing in the statutory law, case law or regulations excepts assessors from the County Board's authority to compel witnesses to testify.

County Boards also have the authority to compel the attendance of witnesses by subpoena. N.J.S.A. 54:3-22, 23; N.J.A.C. 18:12A-1.10. There is ordinarily no need for the exercise of such authority regarding assessors because assessors are required by regulation to attend tax appeal hearings. N.J.A.C. 18:12A-1.9(f)

The County Board may, in its discretion, require the assessor to answer questions posed by the County Board, even if neither party to the tax appeal calls the assessor as a witness. N.J.S.A. 54:3-22(a) authorizes the County Board to "examine witnesses [itself] or cause witnesses to be examined [by a party] under oath before it." The County Board's power to examine witnesses is not limited to examining witnesses already in the process of testifying. Like the power to cause witnesses to be examined by the party, The County Board's power to examine witnesses includes the power to compel a witness to appear before it and testify in the first instance.

A taxpayer has the right to call the assessor as the taxpayer's witness in a tax appeal hearing, and the County Board may compel such testimony on behalf of the taxpayer. Ordinarily, a taxpayer can not ask leading questions of the taxpayer's own witness. However, a taxpayer who calls an assessor as a witness may ask leading questions as though the assessor had been called by the

^v The failure to obey such an order of a County Board is punishable by the Superior Court pursuant to N.J.S.A. 54:3-23

municipality if the assessor's testimony is hostile, i.e., sufficiently adverse, antagonistic or prejudicial to the taxpayer. Lerman v. Lerman, 245 N.J. Super. 312 (Ch. Div. 1990). A witness is not hostile merely because the witness is uncooperative or testifies in an unexpected manner. Id. at 318. Additionally, the calling of the assessor by the taxpayer does not bind the taxpayer as to the conclusiveness or credibility of the assessor's testimony; those matters are left to the judgment of the County Board. Id. at 315-7.

In the event a taxpayer's case is closed without calling the assessor as a witness and the municipality similarly does not call the assessor as a witness, the County Board, in its discretion, may allow the taxpayer's case to be reopened to present the assessor's testimony explaining the assessment. In Rosengarten v. Central R.R. Co., 69 N.J.L. 219, 220 (Sup. Ct. 1903), our State Supreme Court affirmed a trial court ruling which allowed the plaintiff to reopen his case to introduce further evidence. The Court stated that the decision to reopen the case "on the part of the trial court is purely discretionary, and affords no ground for review." Id. See also Ardis v. Reed, 86 N.J. Super. 323 (App. Div. 1965), aff'd 46 N.J. 1 (1965). In Dalton v. Gesser, 72 N.J. Super. 110, 117 (App. Div. 1962), the court suggests that one consideration in making such discretionary determinations, though not necessarily dispositive, is whether the taxpayer had any means of knowing that the municipality would not call the assessor in its case. Although a County Board's discretion is broad in making such determinations, there are limits to when a County Board should allow a taxpayer's case to be reopened. For example, a County Board should not allow a taxpayer's case to be reopened to present testimony or other evidence which the taxpayer deliberately held back for tactical purposes. Like any other litigant, taxpayers are entitled to only one bite of the apple.

The County Board's authority to compel testimony does not extend to expert testimony. The case law in New Jersey provides that a witness may not be compelled to give expert testimony. Braverman v. Braverman, 21 N.J. Super. 367, 368 (Ch. Div. 1952); Hull v. Plume, 131 N.J.L. 551, 516-17 (E. & A. 1944); Stanton v. Rushmore, 112 N.J.L. 115, 116-18 (E. & A. 1933). An assessor's testimony explaining an assessment, however, is normally factual testimony which may be compelled by the County Board.^w Such factual testimony would include, but is not necessarily limited to, an explanation of the assessment methodology, the data on the property record card and how the assessor arrived at the assessment.

Because they may be questioned by either the taxpayer or the County Board, assessors should attend tax appeal hearings prepared to explain the assessment under appeal even if the municipality does not intend to call the assessor as a witness. As provided in the Handbook for New Jersey Assessors (Division of Taxation, revised June, 1989), assessors should attend tax appeal hearings prepared to give testimony to substantiate the assessment under appeal as follows:

^w * Although a municipality may choose to rely on its assessor as an expert witness, see N.J.A.C. 18:12A -1.9(h), it should not be compelled to do so by the County Board.

The assessor's role at the hearing. The assessor should bring with him to the hearing all of the pertinent records.

Concerning the property under appeal and any comparable properties which have been cited in the case of discrimination appeals. The use of graphic materials - photographs, charts, and records - is particularly effective. Copies of property record cards should be provided for the use of the appellate agency. A written report dealing with the value of each property under appeal, presented by the assessor to the hearing body would be very helpful. The assessor should be prepared to give testimony to substantiate his assessment, and to assist with the cross examination of opposing witnesses, both as to the accuracy of their testimony and as to its completeness and adequacy.[1108.6]

Whether or not the assessor testifies or is compelled to testify in a tax appeal hearing, the burden is on the taxpayer to overcome the presumption of validity which attaches to the assessment. The taxpayer must present evidence which is "definite, positive, and certain in quality and quantity to overcome the presumption." Aetna Life Insurance Co. v. City of Newark, 10 N.J. 99, 105 (1952). See also Pantasote Co. v. City of Passaic, 100 N.J. 408, 413 (1985); Glenpointe Assoc. v. Teaneck Twp. 12 N.J. tax 118, 123 (App. Div. 1990). The Court in Aetna explains what is required of the taxpayer to overcome the presumption:

The settled rule is that there is a presumption that an assessment made by the proper authority is correct and the burden of proof is on the taxpayer to show otherwise. [Citation omitted.] And the taxpayer has not met this burden unless he has presented the appellate tribunal with sufficient competent evidence to overcome the presumption, that is, to establish a true value of the property at variance with the assessment. [Citation omitted.] In other words, it is not sufficient for the taxpayer merely to introduce evidence: the presumption stands until sufficient competent evidence is adduced to prove a true valuation different from the assessment. Such evidence must be definite, positive and certain in quality and quantity to overcome the presumption. [Aetna, 10 N.J. at 105; citation omitted.]

In Pantasote, the court elaborated upon what is required to overcome the presumption:

The question then is whether the quantum of the assessment made by the municipal tax assessor

under all of the attendant circumstances is so far removed from the putative true value of the property that it deservedly loses its protective presumption of validity. If not, then we must consider whether the asserted deficiencies in the municipality's evidence are themselves so palpably egregious or the method of assessment itself is so patently defective and aberrant as to justify removal of the presumption of validity. [Pantasote, 100 N.J. at 415.]

Accordingly, the Court in Pantasote suggests that, under exceptional circumstances, deficiencies in the municipality's evidence and defects in the method of assessment may themselves overcome the presumption of validity. Such deficiencies must be "palpably egregious," and the defects "patently defective and aberrant," for the presumption to be overcome. As the Court further states:

Only if it finds that the presumption has been overcome by cogent evidence, or there are sufficient collateral grounds, such as an assessment totally unrelated to true value or one derived from a patently arbitrary and capricious assessment methodology, does it become necessary for the Court independently to determine true value ..." [Id. at 417.]

Once the presumption is overcome, the County Board must "use the information available to it and ... make an independent determination of value." Ford Motor Co. v. Township of Edison, 127 N.J. 290, 311-2 (1992) (quoting from Inmar Associates, Inc. v. Borough of Carlstadt, 112 N.J. 593, 609 (1988)).^{x*} In determining value once the presumption has been overcome, the County Board should use its "knowledge and expertise" and "exercise its independent judgment as to value," "...even if it means coming to a determination contrary to both experts." Ford, 127 N.J. at 311, 313, 315.

A municipality will on occasion "rest on the assessment" without calling any witnesses or presenting any evidence after the taxpayer's case has been closed. In that event, the County Board must determine in the first instance whether the taxpayer has presented sufficient competent evidence to overcome the presumption. Prior to making its determination, the County Board has the authority in its discretion either to allow the taxpayer's case to be reopened for the taxpayer to question the assessor or to question the assessor itself. There is, of course, no requirement that the County Board allow or require an assessor to testify under these circumstances, but the County Board may do so in its discretion.

^x Although the court in Ford refers expressly to the role of the Tax Court, the County Board's role is similar to the Tax Court's with respect to determining value in property tax appeals. Note, too, that the same presumption of correctness that attaches to the original assessment attaches to County Board judgments. Ford, 127 N.J. at 310.

As already indicated, whether or not the assessor testifies, the critical initial determination must be whether the taxpayer has overcome the presumption. In the event the assessor does testify, the County Board should consider that testimony for what it is worth in determining whether the presumption has been overcome in accordance with Aetna and Pantasote. Unless the assessor's testimony unearths "an assessment totally unrelated to true value or one derived from a patently arbitrary and capricious assessment methodology," such testimony will not necessarily assist the taxpayer in overcoming the presumption of validity. The impact of an assessor's testimony under these circumstances is properly left to the judgment of the County Board.

In conclusion, for the reasons discussed above, you are advised that a County Board has the statutory authority to compel an assessor to testify in a tax appeal hearing. The exercise of that authority, however, does not relieve the taxpayer of the burden to overcome the presumption of validity.

Tax Appeals – 1 October 16, 1987
DAG Letter: Tax Appeal Procedures

I have been advised by various sources that certain County Boards are utilizing procedures which appear to be an obstacle to an efficient resolution of the appeals. Obviously, County Boards must structure their procedures for hearing and resolving tax appeals in a manner that is convenient for the Board member and fair, reasonable and practical for all the parties concerned. It is critical that the Boards maintain a practical approach to resolving tax appeals without undermining their responsibility to properly handle such appeals.

There are two areas of particular concern which have been raised. The initial area concerns the method for accepting stipulations as to value submitted to a County Board. The Tax Court, for example, will often accept such stipulations as to value without requiring the parties to make an appearance to explain such stipulation. The stipulation submitted in the Tax Court proceedings requires an affirmation by the municipal attorney that the assessor agrees with such stipulation. I have previously recommended that the stipulation submitted to County Boards similarly reflect such an affirmation. Assuming that the stipulation appears proper and the indication is clear that all parties accept such stipulation, a County Board need not require such parties to actually appear and place the stipulation on the record. Thus, the mailing of a stipulation by the parties may oftentimes be sufficient and result in the Board simply entering a judgment consistent with the stipulated settlement.

The second area of concern relates to the dismissal of appeals without prejudice. County Boards are specifically authorized to dismiss appeals without prejudice pursuant to N.J.S.A. 54:51A-1c. A dismissal without prejudice may be properly entered by a County Board in the event a tax appeal is pending for the same property before the Tax Court for a prior tax year or simply if the parties request that the County Board enter such a dismissal even if there is no pending case at the Tax Court level. A dismissal without prejudice simply results in an affirmance of the challenged assessment without prejudicing the right of either party to file a further complaint with the Tax Court. The dismissal without prejudice procedure allows for an appeal to be expeditiously routed through the County Board without placing, on the parties, the requirement of trying the case at the County Board level when in all probability the case would be retried at the Tax Court level.

It is clear that the County Boards have much discretion in the area of accepting stipulations and entering judgments of dismissal without prejudice. That discretion should be exercised in a manner that is consistent with the efficient and proper handling of tax appeals. It is hoped that the County Boards will exercise their discretionary authority in a proper manner.

Tax Appeals – 2 September 21, 1987

DAG Letter: Dual Appeals Filed for the Same Property at the Tax Court and County Board Levels

As a result of the decision in the Union City Associates v. Union City, 8 N.J. Tax 583 (Tax Court 1986), appeal pending., a County Tax Board loses jurisdiction over an appeal properly filed with said Board in the event a separate complaint has been filed with the Tax Court involving the same property for the same tax year. In the event of such dual filing, the County Board has lost jurisdiction over the appeal and should dismiss such appeal “without prejudice.” The judgment should reflect that the appeal was dismissed because the Board has lost jurisdiction resulting from the separate filing of the complaint with the Tax Court regarding the same property for the same tax year.

It is noteworthy that the decision in Union City Associates v. Union City, supra., is under appeal. The Tax Court decision reflects the current status of the law and must be applied for this appeal season.

Tax Appeals – 3 March 24, 1998
DAG Letter: Whether Municipal Tax Assessors Have Standing to File Tax Appeals. 98-0036

The question has arisen whether municipal tax assessors have standing to file tax appeals. Please be advised that, in our view, and for the reasons stated below, assessors lack standing to file tax appeals with County Boards of Taxation pursuant to N.J.S.A. 54:3-21. Further, petitions of appeal filed with County Boards of Taxation by taxing districts pursuant to N.J.S.A. 54:3-21 should be signed by an attorney rather than the assessor.

Initially, assessors lack standing to file tax appeals with County Boards of Taxation in their capacity of assessors pursuant to N.J.S.A. 54:3-21. That statute provides that taxpayers and taxing districts may file tax appeals. Neither N.J.S.A. 54:3-21 nor any other statutory provision that we are aware of gives assessors, as distinct from the municipalities in which they serve, standing to file tax appeals. Where a statute creates a cause of action, and identifies the entities that may bring it, as was done by N.J.S.A. 54:3-21, only the entities identified in the statute, in this case, taxpayers and taxing districts, may bring suit. See Hackensack Water Co. v. Division of Tax Appeals, 2 N.J. 157, 164 (1949) ("The right of appeal to the Division of Tax Appeals is purely statutory and the appellant is required to comply with all applicable statutory requirements."); Avery v. County Court of Gilpin County, 250 P. 3d 122, 123 (Colo. S.ct., en banc 1952) ("where a statute specifically identifies the officers or persons who may invoke the jurisdiction of a court in a proceeding which is purely statutory, it is necessary and essential that the persons thus named shall institute the proceedings."); Miller's Estate v. St. Joseph County Home, 97 N.E. 2d 886, 887 (Ind. App. Ct., en banc 1949) ("for when a statute creates a cause of action and designates who may sue, none but those designated have the right to institute the suit.")

The New Jersey courts have consistently been governed by the statutory standing requirement in the area of local property taxation that only aggrieved taxpayers and taxing districts feeling discriminated against may file real property tax appeals pursuant to N.J.S.A. 54:3-21. For example, in applying that statutory standing requirement, the courts have looked to whether a party seeking standing is an aggrieved taxpayer within the meaning of the statute, and not merely whether the applicant has an alleged interest to assert. For example, in Village Supermarkets, Inc. v. Tp. Of West Orange, 106 N.J. 628, 630 (1987), the Court affirmed the appellate Division's ruling that, under certain circumstances, a net-lease tenant would have standing to bring a tax appeal because it is a "taxpayer" within the meaning of N.J.S.A. 54:3-21. Similarly, in Mobil Administrative Service, Co. v. Mansfield Tp., 15 N.J. Tax 583 (tax 1996), the court held that a subsequent purchaser of real property, notwithstanding its apparently undisputed financial stake in the outcome, lacks standing to intervene in a pending tax appeal filed by the former owner because the subsequent purchaser did not own the property, and therefore was not a "taxpayer" at the time the appeal was filed. And in Bruno Lato v. Rockaway Tp., 16 N.J. Tax 355 (Tax 1997), the court held that a tax sale certificate holder had standing to appeal because he was a "taxpayer" as the term is used in N.J.S.A. 54:3-21. In our view, because an assessor is neither a taxpayer nor a municipality, the assessor lacks standing to file a tax appeal with a County Board of Taxation pursuant to N.J.S.A. 54:3-21.

Secondly, an assessor may not sign a petition of appeal on behalf of a municipality. N.J.A.C. 18:12A-1.6(d) provides that a petition of appeal must be signed by the taxpayer or, with limited exceptions, by the taxpayer's attorney, but is silent with respect to who must sign a taxing district's petition of appeal. N.J.A.C. 18:12A-1.15(a) provides that, in the absence of a rule governing County Boards of Taxation covering any matter, the rules governing the Tax Court apply. R. 8:3-3 provides: "A pleading [in Tax Court] shall be signed by the attorney of record or, if not represented by an attorney, by the party." Municipalities are required to be represented by an attorney in tax appeals before County Boards of Taxation. See N.J.A.C. 18:12A-1.9(d) & (f). In our view, because municipalities must be represented by an attorney in tax appeals, pleadings such as a taxing district's petition of appeal must be signed by the taxing district's attorney, and cannot be signed by the assessor.

The requirement that an attorney sign a municipal petition of appeal is consistent with the quasi-judicial nature of county boards of taxation when hearing tax appeals. See Satck v. P.G. Garage, Inc., 7 N.J. 118,121 (1951) ("there can be little doubt that the jurisdiction of the County Tax Board is quasi-judicial in nature and that the prosecution of an appeal before it constitutes the practice of law."); Supplement to Opinion 25, Committee on the Unauthorized Practice of Law, 5 NJL 297 (relying on "the well-established principle that appearances before county tax boards are quasi-judicial in nature, requiring the services of an attorney, and that the rules governing such boards permit only members of the New Jersey bar to prosecute appeals before them in a representative capacity.")

While assessors lack standing to file tax appeals pursuant to N.J.S.A. 54:3-21, assessors may request by informal application, sometimes known as assessors' appeals, that a County Board of Taxation revise or correct assessments during the period of time after the tax list is filed with the board, but before the list is finally certified. Such revisions and corrections may also be made by the Board on its own initiative. See N.J.S.A. 54:4-46, 47; Handbook for New Jersey Assessors, §1102.3. In making such revisions and corrections, the County Board of Taxation is acting in its administrative, as opposed to quasi-judicial, capacity, and need not conduct a hearing as in a regular tax appeal. If any assessments are changed by the County Board administratively, a notification of change of assessment, as opposed to a judgment as in regular appeals, must be issued pursuant to N.J.S.A. 54:4-38.1. A taxpayer has 45 days from the issuance of a notification of a change in assessment to file an appeal from the revised assessment. N.J.S.A. 54:3-21.

Finally, in the event a County Board of Taxation receives a petition of appeal signed on behalf of a taxing district by an assessor, and not by an attorney, the Board should follow the procedure set forth in N.J.A.C. 18:12A-1.6(d). The Board should accept the petition for filing and for purposes of meeting the April 1 filing deadline set forth in N.J.S.A. 54:3-21, but the petition must be completed with the attorney's signature for the appeal to proceed. N.J.A.C. 18:12A-1.6(d) provides:

Where all information on the petition is not supplied or the petition is otherwise incomplete, the Board shall nevertheless accept said petition for filing but the petitioner shall be afforded 10

days from the date of filing unless additional time shall be granted by the Board of Appeal within which to complete the petition. All parties shall be given at least five days notice of any additions or changes with respect to the petition of appeal. Failure to complete a petition within such time may result in its dismissal.

In conclusion, and for the reasons stated, it is our view that assessors lack standing to file tax appeals pursuant to N.J.S.A. 54:3-21, and that petitions of appeal being filed by taxing districts pursuant to N.J.S.A. 54:3-21 should be signed by an attorney and not the assessor.

Tax Appeals – 4 March 23, 1999

DAG Letter: Whether a Municipality has Standing to File a Tax Appeal Seeking to Lower a Taxpayer's Assessment Pursuant to N.J.S.A. 54:3-21 (99-0050)

You have requested our advice as to whether a municipality has standing to file a tax appeal seeking to lower a taxpayer's assessment within the taxing district pursuant to N.J.S.A. 54:3-21. Please be advised that, though the Court was not required to rule on the issue, in re Appeal of Monroe Township, 16 N.J. Tax 261, 272-3 (Tax 1996), the Tax Court questioned the standing of a municipality to seek a reduction in an assessment. Based on the reasoning in Monroe, it is our view that municipalities lack standing to file tax appeals seeking reductions in tax assessments in the taxing district.

In Monroe, supra, the municipality filed a single petition of appeal with the County Board challenging the assessments of 2,443 separately assessed properties located in two adult communities. 2,390 of those assessments had been increased by the assessor for the tax year in question. Because the quorum of three Commissioners hearing the appeal "could not agree with respect to any of the assessments under appeal," the County Board entered 2,443 separate judgments affirming the original assessments. Id. at 266; N.J.S.A. 54: 3-25. The municipality then attempted to file two separate complaints in the Tax Court, one for each of the two communities, seeking reductions in 1,150 and 1,240 assessments, respectively, for a total of 2,390 assessments. The municipality elected not to appeal the remaining 53 assessments affirmed by the County Board. Id. at 266-7.

The Tax Court refused to accept the two complaints for filing because the municipality had failed to provide the required filing fee for each of the 2,390 assessments under appeal, and instead tendered only two filing fees of \$175, one for each complaint. The required filing fees for each of the 2,390 assessments being appealed would have been \$59,750 (the then \$25 filing fee x 2,390 properties). Id. at 267-72; R. 8:12 (c) (2).

Ruling that in order to file its 2,390 appeals, the municipality would have to pay a \$25 filing fee for each assessment under appeal for a total of \$59,750, the Court did not accept the municipality's complaints for filing. Having not accepted the complaints for filing, the Court was not required to reach the issue as to whether the municipality had standing to seek reductions in assessments, as was being sought in each of the 2,390 appeals in question. Nevertheless, the Court elected to address the standing issue in order to spare the municipality the expense of paying 2,390 non-refundable filing fees only to have all of the appeals dismissed for lack of standing. Accordingly, the Court felt compelled to "alert" the municipality to the "perceived procedural deficiency" of lack of standing. Monroe, supra, 16 N.J. Tax at 273. The municipality chose not to pay the required filing fees, and did not further pursue the tax appeals.

N.J.S.A. 54:3-21 provides:

... a taxing district which may feel discriminated against by the assessed valuation of property in the taxing district, or by the assessed valuation of property in another taxing district in the county, may, on or before April 1 appeal to the county board of taxation by filing with it a petition of appeal; provided, however, that any such... taxing district may on or before April 1 file a complaint directly with the tax court, if the assessed valuation of the property subject to the appeal exceeds \$750,000.00. [Emphasis added.]

Where a statute creates a cause of action, and identifies the requirements for bringing the action, as was done by N.J.S.A. 54:3-21, those requirements must be met. See *Hackensack Water Co. v. Division of Tax Appeals*, 2 N.J. 157, 164 (1949) (“The right of appeal to the Division of Tax Appeals is purely statutory and the appellant is required to comply with all applicable statutory requirements.”). See also *F.M.C. Stores v. Bor. Of Morris Plains*, 195 N.J. Super. 373, 381 (App. Div. 1984), *aff’d* 100 N.J. 418 (1985) (“The right to appeal a real property assessment is statutory, and the appellant is required to comply with all applicable statutory requirements.”).

In concluding that municipal appeals seeking reductions in assessments were not contemplated or intended by the Legislature in enacting N.J.S.A. 54:3-21, the Court in *Monroe* reasoned that a municipality is simply not “discriminated against” by an assessment in the municipality that is too high, but rather can be discriminated against only by an assessment that is too low. *Id.* At 272-3. See also *Borough of Franklin Lakes v. Mutzberg*, 226 N. J. Super. 46, 54 (App. Div. 1988) (observing that N.J.S.A. 54:3-21 “is designed to enable a municipality to appeal an assessment which it believes could be insufficient”); *Appeals of Jersey City (1943 Tax Assessments)*, 23 N.J. Misc. 311, 320-1 (DTA 1945) (reasoning that a municipality’s standing to file tax appeals pursuant to N.J.S.A. 54:3-21 is limited to correcting under valuations).

Limiting municipal appeals to increases in assessments does not deprive municipal assessors of the opportunity to seek reductions in assessments prior to the tax list being certified as final. Revisions in assessments upward or downward can be made through the County Board’s administrative review, revision and correction process pursuant to N.J.S.A. 54:4-38.1, 46, 47, 55, prior to certification of the tax list as final by the County Board, and assessors can make informal requests for such administrative revisions. See *Northvale Bor. V. Director, Division of Taxation*, 17 N.J. Tax 204, 214 (Tax 1998), *aff’d* ____ N.J. Super. ____ (App. Div. 1999).

In the event there is insufficient time for an administrative correction, the affected taxpayer may file a tax appeal seeking a reduction in assessment. As noted by the Court in *Monroe*, *supra*, 16 N.J. Tax at 273, taxpayers owning the property under appeal – “the real parties in interest” – may file an appeal seeking a reduction in the taxpayer’s own assessment on or before April 1 pursuant to N.J.S.A. 54:3-21.

In conclusion and for the reasons discussed above, our view is that municipalities lack standing pursuant to N.J.S.A. 54:3-21 to file tax appeals seeking reductions in assessments in the taxing district.

Tax Appeals – 5 July 23, 1987
DAG Letter: Cross Petition of Appeal L. 1987, c. 185

The Legislature recently enacted L. 1987, c. 185 (copy attached) which amends N.J.S.A. 54:3-21 to permit the filing of a cross petition of appeal with county tax boards and counterclaims with the Tax Court after the August 15th filing deadline. Under the newly amended statute, a 20-day period to file a cross petition of appeal with a county board is permitted in the event a petition of appeal is filed “during the 19 days next preceding August 15.” Thus, the filing of a petition of appeal with a county board between the dates of July 27 and August 15 permits the filing of a cross petition of appeal by a respondent 20 days “from the date of service of the petition.” The date of service is the date the copy of the petition was either mailed or physically delivered to the respondent.

In the event the August 15th filing deadline falls on a weekend day or is extended by the Director in accordance with N.J.S.A. 54:3-21.5, the extension for filing a cross petition under L. 1987, c. 185 applies in the event the petition is filed during the 19 days next preceding the extended filing deadline.

Tax Appeals – 6 July 21, 1992
See Supervision – Tax Appeals July 21, 1992

Tax Appeals – 7 March 12, 1993

DAG Letter: Interpretation of Municipal Charges in N.J.S.A. 54:3-27

You have requested advice regarding the appropriate interpretation of the term “municipal charges” found in N.J.S.A. 54:3-27. N.J.S.A. 54:3-27 pertains to the filing of appeals of property tax assessments. It requires that a taxpayer filing such an appeal must pay no less than the total of “all taxes and municipal charges due, up to and including the first quarter of the taxes and municipal charges assessed against him for the current tax year” in the manner prescribed in N.J.S.A. 54:4-66. You have specifically required (inquired) as to whether the term “municipal charges”, as utilized at N.J.S.A. 54:3-27, includes unpaid service charges due and owing to local sewerage authorities. For the reasons set forth below, you are advised the term “municipal charges”, as utilized in N.J.S.A. 54:3-27, encompasses such charges.

The term “municipal charges” was inserted in N.J.S.A. 54:3-27 as a result of the enactment of L. 1991, c. 75. This legislative enactment was adopted for the purpose of requiring some, and permitting other, municipalities to convert from budget years, which coincided with the calendar year to budget years, which ran from July 1 to June 30. However, in enacting L. 1991, c. 75, the Legislature did not define the term “municipal charges”. Nor does the legislative history of L. 1991, c. 75 provide any indication of the legislative intent underlying this term. As a consequence, it is necessary to consider other legislative enactments which, taken together, constitute the overall statutory context in which the term “municipal charges” as set forth in N.J.S.A. 54:3-27 is found.

Consideration of such other legislative enactments is consistent with the well established principle of statutory construction that statutes are intended to be construed in such a manner so as to constitute a coherent whole. Loboda v. Clark Tp., 40 N.J. 424 (1963); North Bergen Tp. v. Lord, 131 N.J. Super. 280 (App. Div. 1974). This is particularly so when the statutes in question pertain to the same subject matter. Bergen County v. Borough of Paramus, 79 N.J. 302 (1979); Resner v. Plaza Hotel Associates, Inc., 146 N.J. Super. 447 (App. Div. 1977). Accordingly, in ascertaining the meaning of the term “municipal charges”, as utilized in N.J.S.A. 54:3-27, and in determining whether that term encompasses charges imposed by local sewerage authorities and municipal utilities authorities, it is appropriate to consider other related statutory provisions such as those found in Title 54 pertaining to property tax assessment and collection and in Title 40 pertaining to the imposition of service charges by sewerage authorities and municipal utilities authorities.

In reviewing not only N.J.S.A. 54:3-27 but other provisions of Title 54 pertaining to municipal tax collection, it is apparent that the Legislature has utilized the term “municipal charges” on a number of occasions. More specifically, in defining the term “Delinquency” in N.J.S.A. 54:4-66, the Legislature defined the term to mean “the sum of all taxes and municipal charges due on a given parcel of property covering any number of quarters or years”. Similarly, N.J.S.A. 54:4-99 and 100 provide that a municipal governing body may make abatement of past due “taxes, assessments and

other municipal charges”, both of principal and of any interest and penalties thereon, under certain circumstances. Similarly, N.J.S.A. 54:4-110 and N.J.S.A. 54:4-120 define the term “municipal charges” to include “all taxes, assessments, and other municipal charges” to include “all taxes, assessments, and other municipal charges”, including all interest and penalties thereon.

The repeated use of the phrase “municipal charges” in conjunction with and in addition to the terms “taxes” and “assessments” in these various enactments would clearly indicate that the term “municipal charges” refers to something in addition to “property taxes” due pursuant to N.J.S.A. 54:4-66 and “assessments” for local improvements due pursuant to N.J.S.A. 40:56-31, 33 and 35. The Legislature is presumed not to enact meaningless words or legislation. Gabin v. Skyline Cabana Club, 54 N.J. 550 (1969); Central Const. Co. v. Horn, 179 N.J. Super. 95 (App. Div. 1981). Rather, it is well established as a matter of statutory construction that it is necessary and appropriate to give effect to every statutory word or phrase where possible. Medical Soc. v. Dept. of Law and Public Safety, 120 N.J. 18 (1990), Calabro v. Campbell Soup Co., 244, N.J. Super. 149 (App. Div. 1990), *aff’d* 126 N.J. 278 (199). Accordingly, given the Legislature’s repeated use of the term “municipal charges” in conjunction with and in addition to the terms “taxes” and “assessments”, it is reasonable to conclude that the term “municipal charges” is intended to encompass something more than such taxes and assessments.

In addition to considering the various provisions of Title 54 which contain the term “municipal charges”, it is also appropriate to consider those provisions of that Title which set forth the responsibilities of municipal tax collectors to collect unpaid taxes, assessments and municipal charges. In this regard, N.J.S.A. 54:5-6 provides that taxes constitute a lien on the land on which they have been assessed and that all interest, penalties, and costs of collection which thereafter fall due or accrue shall be added to and become a part of that lien. Similarly, N.J.S.A. 54:5-7 provides that all assessments for benefits for municipal improvements shall also constitute a lien on the land on which they are assessed. Likewise, N.J.S.A. 54:5-8 provides that all other “municipal charges” which are liens on real property shall become liens on the respective dates fixed by law. Thereafter, N.J.S.A. 54:5-9 provides that every municipal lien shall be a first lien on such land and paramount to all prior or subsequent alienations and descents of such lands or encumbrances thereon, except subsequent municipal liens. These provisions indicate, first of all, that “municipal charges” constitute obligations separate and apart from “taxes” and “assessments” due and owing on parcels of real property. They also indicate that “municipal charges” which are “liens on real property” pursuant to other statutes are to be treated as first liens on such property in the same manner as are “taxes” and “assessments”.

N.J.S.A. 54:5-19 sets forth certain responsibilities of municipal tax collectors with regard to unpaid taxes and municipal liens. More specifically, it provides that, when unpaid taxes or any municipal lien, or part thereof, on real property remains in arrears on July 1 in the calendar year following the calendar year when the same became in arrears, the tax collector shall enforce that lien by selling the property in the manner set forth in N.J.S.A. 54:5-19 et seq. Pursuant to this statutory requirement,

the municipal tax collector is required, pursuant to N.J.S.A. 54:5-21, to make a list of the lands so subject to sale and to enter on that list all "taxes, assessments and other municipal charges" which were a lien on the property on December 31 of the calendar year in which the property became in arrears.

A review of the aforementioned provisions of Chapter 5 of Title 54 indicates that the Legislature intended that unpaid property taxes, assessments imposed for benefits for municipal improvements, and any and all other municipal charges which become liens on real property are to be treated in the same manner for the purposes of enforcement and collection through municipal tax sales. It is accordingly appropriate to determine whether service charges imposed by sewerage authorities and municipal utilities authorities would constitute municipal charges for the purposes of the aforementioned provisions of Chapter 5 of Title 54.

In addressing this question, it is first appropriate to review the provisions of the Sewerage Authorities Law, N.J.S.A. 40:14A-1 et seq. and, in particular, N.J.S.A. 40:14A-21. This statute provides that, in the event that a service charge of any sewerage authority with regard to any parcel of real property owned by any person other than the State or an agency or subdivision thereof shall not be paid as and when due, the unpaid balance thereof and all interest accruing thereon "shall be a lien on such parcel". N.J.S.A. 40:14A-21(b). Further, the statute provides that any such lien shall be superior and paramount to the interest in such parcel of any owner, lessee, tenant, mortgagee or other person except a lien of municipal taxes and "shall be on a parity with and deemed equal to the lien on such parcel of the municipality where such parcel is situate for taxes thereon due in the same year and not paid when due." Id. N.J.S.A. 40:14A-21(b) further provides that any such lien shall not bind or affect a subsequent bona fide purchaser of such parcel for a valuable consideration without actual notice of such lien unless the sewerage authority shall have filed in the office of the collector or other officer of said municipality charged with the duty of enforcing the municipal liens on real property a statement showing the amount and due date of such unpaid balance and identifying such parcel. Additionally, N.J.S.A. 40:14A-21(e) provides that the collector or other officer of a municipality charged by law with the duty of enforcing municipal liens on real property shall enforce, with and as any other municipal lien on real property in such municipality, all service charges and the lien thereof shown in any statement filed with him by any sewerage authority pursuant to N.J.S.A. 40:14A-21(b). In light of the aforementioned provisions of N.J.S.A. 40:14A-21, it is clear that unpaid service charges due and owing to a local sewerage authority would constitute a lien on the property of the individual or entity owing such service charges and are intended to be collected as "municipal charges" or "municipal liens" pursuant to Chapter 5 of Title 54.

Turning to the provisions of the Municipal and County Utilities Authorities Law, N.J.S.A. 40:14B-1 et seq., and, in particular, N.J.S.A. 40:14B-42, it is evident that service charges due and owing to any municipal utilities authority are also to be treated and viewed in the same manner. More specifically, N.J.S.A. 40:14B-42 provides that, in the event that a service charge of any municipal utilities authority with regard to any parcel of real property owned by any person other than the State or any agency or

subdivision thereof shall not be paid as and when due, the unpaid balance thereof and all interest accruing thereon "shall be a lien on such parcel". N.J.S.A. 40:14B-42 further provides that such liens shall be superior and paramount to the interest in such parcel of any owner, lessee, tenant, mortgagee or other person except the lien of municipal taxes and "shall be on a parity with and deemed equal to the lien on such parcel of the municipality where such parcel is situate for taxes thereon due in the same year and not paid when due." The statute further provides that such a lien shall not bind or affect a subsequent bona fide purchaser of such parcel for a valuable consideration without actual notice of such lien unless the municipal utilities authority shall have filed in the office of the collector or other officer of said municipality charged with the duty of enforcing municipal liens on real property a statement showing the amount and due date of such unpaid balance and identifying such parcel. N.J.S.A. 40:14B-45 of the same Law further provides that the collector or other officer of a municipality charged by law with the duty of enforcing municipal liens on real property shall enforce, with and as any other municipal lien on real property in such municipality, all service charges and the lien thereof shown in any statement filed with him pursuant to that provision. Accordingly, as with the case of service charges due and owing to local sewerage authorities, service charges due and owing to municipal utilities authorities are to be treated and viewed as "municipal charges" and "municipal liens" for the purposes of Chapter 5 of Title 54. In turn, they are to be collected in the same manner as other municipal liens, e.g. municipal property taxes and assessments for benefits for municipal improvements, and are otherwise, for the purposes of collection, to be treated the same as municipal property taxes.

This conclusion is warranted not only upon consideration of the aforementioned statutory provisions but also upon review of certain judicial decisions, which have considered the nature of service charges due, and owing to local sewerage authorities and municipal utility authorities. More specifically, in White v. Hazlet Tp. Sewerage Authority, 177 N.J. Super. 457 (Law Div. 1980), the court concluded that a local sewerage authority established pursuant to N.J.S.A. 40:14A-1 et seq. had an affirmative statutory duty to furnish the municipality which had created the authority with a certified list of all outstanding liens for service charges due and owing to the sewerage authority. The court concluded that provision of such a list by the authority to the municipal tax collector was necessary in order to permit the tax collector to fulfill his obligation to ensure the payment of sewerage authority charges and the enforcement of municipal liens imposed on properties to which services had been rendered by a sewerage authority but for which no payment had been made. White v. Hazlet Tp. Sewerage Authority, supra, 177 N.J. Super. at 459.

Similarly, in Ocean Cty. Realtor Bd. V. Beachwood Bor., 248 N.J. Super. 241 (Law Div. 1991), the court considered a challenge to certain municipal ordinances which had been enacted to require payment of due or delinquent water and sewer charges before a certificate of occupancy could be issued for resale of an existing structure. Following a review of the provisions of Title 54 and Title 40, the court concluded that the State Legislature had, through enactment of the various provisions of these two Titles, preempted municipalities from adopting such ordinances. Ocean Cty Realtor Bd. v. Beachwood Bor., supra, 248 N.J. Super. at 251 to 253.

In reaching this conclusion, the court noted that Title 54, composed of nine separate subtitles, constituted a uniform and pervasive legislative scheme to regulate the assessment and collection of municipal property taxes. Ocean Cty. Realtor Bd. v. Beachwood Bor., *supra*, 248 N.J. Super. at 251. The court then noted that N.J.S.A. 54:5-8, a provision within Title 54, requires that all municipal charges which are liens on real property are to become liens on the respective dates fixed by law and concluded that water and sewer charges due and owing to local sewerage authorities and municipal utilities authorities should be treated in the same manner as real estate taxes. Ocean Cty. Realtor Bd. v. Beachwood Bor., *supra*, 248 N.J. Super. at 252.

Further, after reviewing other provisions of Title 54, the court noted those Chapters 14A and 14B of Title 40, pertaining to local sewerage authorities and municipal utilities authorities respectively, contained a number of provisions which overlapped with Title 54. *Id.* More specifically, the court referred to the provisions of N.J.S.A. 40:14A-21 and N.J.S.A. 40:14B-42 regarding the creation, enforcement and collection of liens for unpaid water and sewer charges. On the basis of its review of the aforementioned statutory provisions, the court concluded that the Legislature had enacted comprehensive and uniform laws to ensure that municipal charges, including unpaid sewerage and water charges due to sewerage authorities and municipal utilities authorities, would be paid and that this statutory scheme preempted municipalities from establishing other means for the collection of such charges.

A review of the aforementioned statutory provisions and of the two judicial decisions noted above clearly indicate that service charges due and owing to local sewerage authorities and municipal utilities authorities are to be considered as “municipal charges” and “municipal liens” for the purposes of Chapter 5 of Title 54 and are to be subject to the same collection processes as are established in that Chapter for the collection of unpaid property taxes and assessments. It is also clear, from a review of the two judicial decisions noted above, that, in enacting Title 54, the Legislature intended to establish a uniform and pervasive legislative scheme for the collection of all municipal liens including those arising from municipal property taxes, assessments and other municipal charges.

In turn, it is reasonable to conclude that, in inserting the term “municipal charges” in N.J.S.A. 54:3-27 through enactment of L. 1991, c. 75, the Legislature intended to ensure that not only municipal property taxes but also other municipal charges would be collected from those property owners filing appeals of their property tax assessments pursuant to that statute. Not only would there appear to be no reason for treating service charges due and owing to local sewerage authorities and municipal utilities authorities differently for the purposes of N.J.S.A. 54:3-27 that they are treated for the purposes of Chapter 5 of Title 54. Rather, the same policy considerations and analysis which require the conclusion that such charges constitute “municipal charges” for the purposes of Chapter 5 of Title 54 require the conclusion such charges constitute “municipal charges” for the purpose of N.J.S.A. 54:3-27.

Accordingly, you are advised that the term “municipal charges”, as utilized in N.J.S.A. 54:3-27, would encompass service charges due and owing to local sewerage authorities and municipal utilities authorities. In turn, a taxpayer who seeks to appeal the assessment of his property pursuant to N.J.S.A. 54:3-27 would be required to make payment of any service charges due and owing to a local sewerage authority or a municipal utilities authority in order to be able to file such an appeal.

Tax Appeals – 8 March 1, 1982
DAG Letter: Payment of County Tax Board Filing Fees

There is an apparent misunderstanding on the part of certain county boards with regard to whether a municipality is required to pay a fee upon the filing of a petition of appeal with the county board of taxation challenging an assessment imposed by its own tax assessor. N.J.S.A. 54:3-21.3 states that,

Upon the filing of a petition of appeal by any taxpayer with the county board of taxation in any county pursuant to Section 54:3-21 of the Revised Statutes, such taxpayer or the person acting in his behalf shall pay to the county treasurer through the county tax administrator a fee for each petition according to [the designated schedule]. . . [emphasis supplied].

N.J.S.A. 54:3-21.3 thus establishes that only the taxpayer filing a tax appeal with the county board is required to pay the established statutory fees. Taxing Districts filing tax appeals with the county board appealing the assessments imposed by their assessors are not subject to the statutory filing fees.

Tax Appeals – 9 August 4, 1983

DAG Letter: The introduction of economic rent data as a necessary prerequisite to the application of the income approach in the context of a tax appeal for rental property.

NOTE: References are provided for the court cases; the cases are NOT attached.

I have attached two recent decisions by the Superior Court, Appellate Division (Bor. of Park Ridge V Toomey Realty Corp., ? N.J. Super. ? (App. Div. 1983); First Real Estate Investment Trust of New Jersey v. Bor. of Hasbrouck Heights, 190 N.J. Super. 85 (App. Div. 1983) which emphasize the critical need for the introduction of proper evidence in a tax appeal regarding economic rent as a necessary prerequisite to applying the income approach to value rental property.

For purposes of applying the capitalization income approach, it is necessary to determine the gross rental income for the property. The gross income estimate is thus the starting point to the capitalization approach and involves a projection of the future rental income anticipated from the property in question. Although the gross income projection requires the consideration of actual gross income for the property in question for prior years and for the current year, such data, without further comparison to rentals for comparable properties, is not sufficient to establish a projected gross income figure. As noted in the American Institute of Real Estate Appraisers, the Appraisal of Real Estate (7 ed., 1978), the comparison of the actual past and current rentals for property with the rentals of comparable properties. "... leads to an informed estimate of the probable prospective income from the property and the degree of risk involved in its realization." *Ibid* at 325.

The Appellate Division in the attached cases found that neither the appraisal experts for the parties nor the trial judge utilized economic rental data for the purpose of determining the value of the property under an income approach. The failure to reflect such economic rental data was determined to be fatal in the attempt by the taxpayers to refute the presumptive validity of the assessments below. The principles enunciated in these decisions are clearly applicable to the county boards of taxation in the context of having the boards hear and determine the true value of rental properties in tax appeals. It is crucial for the county boards to be familiar with the attached decisions and to apply the standards noted therein for the purpose of making proper factual determinations as to the true value of rental properties. In approaching the determination of true value for such rental property, the following factors should be considered.

1. The income capitalization approach is the preferred approach in the determination of the true value of rental property.
2. The income capitalization approach requires the application of projected gross income.
3. The concept of projected gross income involves a consideration of actual rentals received for the existing property for current

and prior tax years and a comparison of such data with economic rental data.

4. The economic rental data requires a showing of rentals for comparable facilities within a defined competitive area. The analysis of the actual and comparable rentals must be made by a competent appraisal expert on behalf of the litigants in a tax appeal.

Tax Appeals – 10 September 26, 1983
DAG Letter: Settlement Procedures

I am attaching hereto a copy of a Report prepared by a Subcommittee on Settlement Procedures for the Supreme Court Committee on the Tax Court. The Report discusses the procedures that should be utilized in the settlement of a tax appeal before the Tax Court. The Subcommittee Report is short and should be reviewed by each county board commissioner and tax administrator. The Report proposes a method of settling tax appeal cases which is essentially already utilized by Tax Court judges. I would recommend that a similar arrangement should be utilized by the county boards of taxation. The essential ingredients of this settlement procedure involve the following:

1. That the county board of taxation accept the settlement if it believes the settlement is fair and proper.
2. That the county board seek assurances either in open court from the parties or by written specification on the stipulation that the assessor for the municipality is in agreement with the stipulation. In the event that no such assurances are indicated, the Board may want to question the assessor in a hearing as to the reasons the assessor is dissatisfied with the settlement. After such an inquiry, the board may either approve the settlement, notwithstanding the objections of the assessor, or, it may direct that the matter go to trial for proper adjudication.
3. The county board should receive some assurances that the representatives of the parties have been authorized by their clients to enter into the stipulation.

I have attached to this letter a settlement stipulation form which may be utilized by the county boards of taxation and which provides representations that the parties have authorized this settlement and that the assessor has reviewed the settlement and agrees therewith.

REPORT BY SUBCOMMITTEE ON SETTLEMENT PROCEDURES

To: Supreme Court Committee on the Tax Court
Subcommittee on Settlement Procedures

From: Robert A Gladstone, Esq. Chairman,
Subcommittee on Settlement Procedures

The following is a report of our Subcommittee to the full Supreme Court Committee on the Tax Court. The Report incorporates the results of meetings and discussions with members of the Subcommittee, discussions with Chief Judge Lasser and an analysis of recent case law on the subject.

FINDINGS.

1. Based upon the decisions of Clinton Township Citizen's Committee v. Clinton Township, 185 N.J. Super 343 (L. Div. 1982), and Rosenberg v. Township of South Orange. Docket No. A-2913-82T1, decided May 25, 1983, App. Div., it is clear that the municipal governing body has full and final authority to settle tax appeals on its own behalf. Nevertheless, the assessor maintains a role in the settlement procedure, and his or her opinion may be considered by the Court in approving or disapproving a proposed settlement.
2. Pursuant to R. 8:9-5, the Tax Court has the power to require such support for a proposed stipulation as it deems reasonably appropriate.
3. The Tax Court has an interest in being assured that all settlements and stipulations proposed by legal representation of the parties have been duly authorized.

ROLE OF THE ASSESSOR.

1. Although not a party to a Tax Court property tax appeal proceeding, the assessor's informal role in the settlement process has been judicially recognized. It is recommended that the language presently required by Tax Court Stipulation forms, requiring a certification that the assessor has concurred with the proposed settlement, be continued. When a stipulation of settlement is placed on the record in open court, the Tax Court judge presiding over the procedure should continue to request an assurance that the assessor concurs in the action taken. If the assessor is present in Court, the preferable method is to request such an assurance from the assessor personally.
2. It is recognized that there will be certain rare instances where representatives of the governing body and the taxpayer agree to a settlement which is unsatisfactory to the assessor. In such instances,

the municipal attorney will obviously not be in a position to certify – either by way of stipulation or in open court – that the assessor agrees with the proposed settlement. Under such circumstances, the court may, in its discretion, schedule a summary proceeding with notice to all parties and the assessor. At such hearing, the Court shall make such inquiries as it deems appropriate to determine the wisdom of the proposed settlement. At such hearing, the assessor shall be given an opportunity to articulate the nature of his or her objection to the proposed settlement. Upon the termination of such hearing, the Court shall either approve the proposed settlement, order a plenary trial on the issues in dispute, or take such other action as is deemed fair, equitable and appropriate under the circumstances.

AUTHORITY OF PARTIES TO SETTLE.

The Tax Court should receive appropriate assurances that legal representatives of the parties involved in any litigation maintain sufficient authority to settle a case on behalf of those parties. It is proposed that the Tax Court require certification in its stipulation forms that the person executing such form maintains adequate authority to enter into a settlement on behalf of the party represented. In instances where settlements are placed on the record in open court, the presiding Tax Court judge should inquire of the legal representative of all parties as to whether appropriate authority exists.

Current settlement procedures include placing a proposed stipulation of settlement on the record in open court, expressly subject to the approval of the parties to the action. This procedure works satisfactorily, and should be continued, where appropriate.

It is not deemed to be the role of the Tax Court to look behind any certification of authority to determine whether in fact or in law, such authority actually exists. This is not to preclude the Tax Court from exercising its inherent authority to make such inquiry, however, where circumstances give rise to the question of whether, in fact, appropriate authority does exist.

_____ County Board of Taxation

SETTLEMENT
STIPULATION

In the Matter of Appeal of

TAX YEAR _____

Location _____

vs.

Block _____ Lot _____ Qual _____

We the undersigned, have been duly authorized to agree to adjust the above entitled appeal by settlement and submit for the consideration of the _____ County Board of Taxation the following proposal:

	Assessment		Corrected to
Land	\$ _____	Land	\$ _____
Buildings	\$ _____	Buildings	\$ _____
	\$ _____		\$ _____
Total	\$ _____	Total	\$ _____

Taxpayer, attorney or other duly authorizes agent of the taxpayer

Attorney or other duly authorized agent of the taxing district

Dated: _____

The tax assessor for the district has reviewed the settlement and believes that it is fair and proper.

Attorney or other duly authorized agent of the taxing district

Tax Appeals – 11 September 26, 1983
DAG Letter: Subpoena Form

I am enclosing herewith a blank subpoena form to be utilized by county boards of taxation in accordance with their authority under N.J.S.A. 54:3-22. The latter statute provides that a county board may compel the attendance of witnesses and the production of books and papers before it in the context of hearing tax appeals. Each county board should, by formal resolution, authorize its county tax administrator to sign subpoenas on behalf of the board to require the attendance of witnesses and/or the production of books and papers. The party requesting the subpoena should fill in the name of the individual to attend the tax appeal hearing and the specific documents that said person should produce at the time of the hearing. The date and time of the hearing as well as the name of the county board of taxation should also be reflected on the subpoena form. In the event the county board utilizes a seal, such a seal should appear on the designated location of the subpoena form.

Once the proper information has been reflected on the subpoena form, the tax administrator for the board may sign the subpoena and return it to the party requesting said subpoena. The latter party has the obligation to serve the subpoena upon the appropriate individual named therein.

A party or individual subject to such a subpoena may make application before the applicable county board seeking a protective order modifying or quashing the subpoena. Upon such an application being filed, the board should schedule a hearing and permit the parties involved to argue the merits of their respective positions.

Enclosure

SUBPOENA TO TESTIFY

_____ COUNTY BOARD OF TAXATION

(Caption of Case) To _____

For certain reasons offered before the
_____ County Board of Taxation, we command you, in accordance
with N.J.S.A. 54:3-22a, that you personally be and appear before the said
_____ County Board of Taxation at

_____ on _____
at _____ o'clock in the _____ noon, to give evidence
in a certain appeal now pending before said County Board in relation to the
taxes levied against _____
and to produce at such time the following:

WITNESS, the said _____ County Board of
Taxation at _____, this _____ day of
_____ Month _____ Year.

County Tax Board Administrator
(Seal)

Tax Appeals – 12 August 3, 1982

DAG Letter: Representation of municipalities at county tax board tax appeal hearings by attorneys

Dear Commissioners and Tax Administrators:

In accordance with N.J.A.C. 18:12A-1.9(d), taxing districts should be represented by their attorneys at tax appeal hearings held before the county boards of taxation. It has come to my attention that certain county boards permit assessors to regularly represent the municipalities at tax appeal hearings. Although the practice of permitting assessors to so represent municipalities may constitute an efficient manner of handling tax appeals while also saving municipalities legal fees, nevertheless such a practice is improper. Assessors are not licensed to practice law and clearly should not act as the attorneys for municipalities at tax appeal hearings. In the event of extreme hardship, it may be appropriate to permit an assessor to represent a municipality. However, in all other cases, a municipality should be represented by its attorney in the prosecution or defense of a tax appeal.

Tax Appeals – 13 January 10, 1992
DAG Letter: Written Appraisal Reports

You have requested advice concerning whether an assessor must supply 3 copies of his or her written appraisal report to the Board and one to the taxpayer. Please be advised that the assessor must do so if he or she will testify as an expert concerning data and analysis which is not reflected on the property record card.

N.J.A.C. 18:12A-1.9(h) provides in pertinent part:

If the municipality intends to rely on its tax assessor or representative of a revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the municipality shall furnish to the board three copies of a written report reflecting such data and analysis and shall furnish one copy of the report to each opposing party at least one week prior to the hearing.

Please call me if you have further questions in this regard,

Tax Appeals – 14 September 28, 1987

Court Case: Quashing subpoenas served upon CTB members

Passaic County Board of Taxation,
Plaintiff-Respondent,

V

Municipal Council of the City of Paterson
Defendant-Appellant

Appellate Division
(September 28, 1987)
(unpublished).

This is an appeal from a judgment of the Superior Court, Law Division, quashing subpoenas duces tecum served upon three members of plaintiff Passaic county board of Taxation and the Passaic County Tax Administrator directing them to appear before defendant Municipal Council of the City of Paterson to testify and provide documentation concerning their tax assessment methods and practices. Following a hearing Judge Mandak concluded that the Municipal Council was without authority to interrogate members of the County Board and the County Tax Administrator concerning local tax assessment practices. We agree and affirm for the reasons expressed by Judge Mandak in his oral opinion rendered on October 20, 1986.

Tax Appeals – 15 December 2, 1981

DAG Letter: Re: Marian Jean Dabney v. Bergen County Board of Taxation, Docket No. 02-51383B-80

I am enclosing herewith a copy of the decision by the Tax Court in the above matter. The decision holds that in a conventional line item tax appeal at the Tax Court level in which a taxpayer is challenging a county board judgment, the county board of taxation is not a proper party defendant. The Tax Court notes, however, that in the event a county board affirmatively changes a municipal assessor's valuation for a particular property, the county board may be required to defend that assessment in the context of a tax appeal at the Tax Court level. This decision articulates the position that has been consistently maintained by this office that county boards normally should not participate in tax appeals involving challenges to county board judgments at the Tax Court level. Any litigation challenging a county board judgment relating to an assessment should be limited to the real parties in interest, the municipality and the taxpayer. The county board's role as a defender of an assessment should only occur in those rare instances when the county board revises an assessment on the tax list prior to certifying the tax list and only in the event neither the municipality nor the taxpayer is willing to defend that assessment.

November 17, 1981

On September 24, 1981 the court, in an oral opinion, denied taxpayer's application to vacate an Order dismissing its complaint against the Bergen County Board of Taxation entered on August 11, 1981. Pursuant to taxpayers request the court agreed to reduce its opinion denying the application to writing. The pertinent facts follow.

Taxpayer is a property owner in the Village of Ridgewood. A revaluation effective in Ridgewood for the 1980 tax year, which revaluation resulted in voluminous tax appeals to the Bergen County Board of Taxation by dissatisfied taxpayers. From adverse decisions by the Bergen County Board of Taxation approximately 200 appeals from the board's judgments, including this taxpayer's appeal, were lodged with the Tax Court. Every complaint to the Tax Court, with the exception of the subject complaint, named the taxing district, i.e. village of Ridgewood as the defendant. While serving copies of the complaint, as well as of all subsequent papers filed in this matter, on the village, the taxpayer brought its action against the county board. Taxpayer avers that the assessment was excessive, discriminatory and disproportionate to assessments of immediately adjacent properties.

On August 7, 1981 the court granted the county board's motion for dismissal of the complaint, brought by the Attorney General – Harry Haushalter, Deputy Attorney General appearing – on the grounds that the county board was not a proper party to the action. While the taxpayer submitted affidavits in opposition to the motion neither she nor any representative appeared on the return date of the motion. The motion was not brought pursuant to R. 1:6-2. Having reviewed the affidavits and briefs and following argument by the Deputy Attorney General the court granted the motion. An appropriate Order was entered on August 11, 1981.

Following the entry of the Order of Dismissal the court was contacted by taxpayer's son who explained that he understood that no appearance was required on August 7, 1981 (1). According to taxpayer she was informed by a member of the court's staff that the motion was granted by reason of her non-appearance. While such was not the case – the decision having been made on the merits – the court reopened this matter and thus permitted taxpayer to present arguments in support of her position, together with additional arguments by the Deputy Attorney General. At that time taxpayer presented no facts or legal precepts that thereof, as previously noted, taxpayer's motion to vacate the August 11, 1981 Order was denied.

In arguing that it is only the county board that may modify assessments and thus, that the board is a necessary party to the action, taxpayer has obviously misconstrued the pertinent quasi-judicial functions of a county board have been overlooked. This misconception centers on the board's dual roles as (1) a supervisor of assessors and of the tax list and (2) as a quasi-judicial body hearing tax appeals. N.J.S.A. 54:3-13, N.J.S.A. 54:4-46 and N.J.S.A. 54:4-47 relate to the board's administrative duties in supervising assessors administratively and in reviewing and certifying the municipal tax lists. Having accomplished those tasks (manifested by the certification of the tax lists no later than May 13 pursuant to N.J.S.A. 54:4-55) the board then

assumes the mantle of a quasi-judicial body in hearing tax appeals. It thus affords aggrieved taxpayers (and taxing districts which may file appeals from its own assessments) a forum in which their complaints will be heard and decided. It hears and decides petitions of appeal from the assessments made and determined by the local assessor. It is from the assessor's determinations made pursuant to N.J.S.A. 54:4-23 that such appeals are taken. N.J.S.A. 54:4-23, in pertinent part, states:

All real property shall be assessed to the persons owning the same on October 1 in each year. The assessor shall.... After examination and inquiry, determine the full and fair value of each parcel of real property situate in the taxing district at such price as, in his judgment, it would sell for at a fair and bona fide sale by private contract on October 1 next preceding the date on which the assessor shall complete his assessments...[emphasis supplied]

The appeal process commences in accordance with N.J.S.A. 54:3-21 which permits aggrieved parties to file appeals to the county board (2). The statute provides that a copy of the petition be filed with the clerk of the taxing district who shall notify the assessor and tax collector of the contents thereof. Pursuant to N.J.S.A. 54:3-22 the board "...shall summarily hear and determine the appeal, and revise and correct the assessment in accordance with the value (as determined by the board) prescribed by law."

An understanding of the quasi-judicial process employed by county boards is not complete however without reference to N.J.S.A. 54:3-26 which, in pertinent part, provides:

The county board of taxation shall... transmit a written memo of its judgments to the assessor of the taxing district and to the taxpayer, setting forth the reasons on which such judgment was based....

Where no request for review is taken to the Tax Court... the judgment... shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment years and for the two assessment years succeeding the assessment year, covered by the judgment....

A close review of the clear meaning of the statutory language pertaining to the quasi-judicial functions of the county board can only result in the conclusion that such boards, except in the case of direct appeals to the Tax Court, simply serve as the forum in which grievances are heard. What grievances? – the grievances emanating from the assessor's opinion of value as reflected in the assessment which the assessor placed against the property. At the conclusion of the hearing, the board may either agree (in which event the assessment is modified) with the assessor's opinion of value. At no point in this process has the county board, or any member thereof,

been a party to the proceeding; at no point has it testified, offered proofs or submitted evidence either in support of, or contrary to, the assessor's opinion of value.

Should the county board, in its judgment, determine that the assessment should be modified it then, in its administrative capacity, must perform three acts. It must revise and correct the assessments (N.J.S.A. 54:3-22) which it previously reviewed (N.J.S.A. 54:4-46 and 47). The board must notify the taxing district of its judgment (in order for the taxing district to change its records) including the reasons on which such judgment was based (in order for the taxing district to determine, among other considerations, whether an appeal should be taken therefrom). Lastly, it must appropriately note the fact of its judgment on its own records so that the assessments for the two subsequent years will be "frozen" at the judgment level.⁽³⁾ Nothing in the performance of those administrative acts suggests that the county board, or any member thereof, becomes a party to the initial contest between the taxing district and taxpayer.

It was at this point that this taxpayer found itself when it filed its complaint with the Tax Court "requesting a review of the action or determination (i.e. judgment) of the county board" and in which it named the county board as a defendant. In so doing taxpayer apparently places undue importance on that portion of N.J.S.A. 54:3-22 and N.J.S.A. 54:4-46 empowering the board to revise and correct the tax list. The taxpayer seemingly argues that because of these powers it is only the county board that can once again correct and revise the tax assessment in the event of a successful appeal, by the taxpayer, to the Tax Court. However, except for being notified of the pendency of the action pursuant to N.J.S.A. 54:2-40 the county board plays no part in such proceeding.⁽⁴⁾ Just as it was in the quasi-judicial proceeding before the county board it is the opinion of the assessor that is brought into question in the "judicial" proceeding before the Tax Court. While the language of N.J.S.A. 54:3-26 (request for review of the action or determination of the county board) and of N.J.S.A. 54:2-39 (review of the judgment of the county board) may suggest that the court, in its "review" is confined to the record of the proceedings before the county board, the Tax Court, in fact, hears the matter de novo. As such those parties to the action before the county board are right and proper parties before the Tax Court. The court is, of course, concerned with the "results" of the action below in terms of presumptions which may attach to such action, Aetna Life Insurance Co. v. Newark, 10 N.J. 99 (1952); and Riverview Gardens v. North Arlington, 9 N.J. 167 (1952), but it is not concerned with the underlying reasons for such action.

To be noted is the fact that neither the court, nor obviously the parties, have discovered any case law that has pointedly addressed the arguments raised by this taxpayer. The county boards argues, and I agree, that the absence of reported judicial interpretation results from the fact that the pertinent statutory language does not lend itself to an interpretation other than that which is clear on its face. In support of that reasoning is the fact that it would defy reason to demand that county board members participate in appeals to the Tax Court involving the real estate assessments made by the 567 taxing districts in New Jersey. ⁽⁵⁾

In its moving papers taxpayer referred to Baldwin Construction Co. v. Essex County Board of Taxation, 16 N.J. 329 (1954) in support of its argument. Baldwin was an action In Lieu of Prerogative Writ which attacked the action of the county board performed in accordance with its statutory "administrative" function in examining, revising and correcting the tax list and duplicates and is thus distinguishable from the instant matter, In Baldwin the county board was called on to defend its own administrative actions and the reasons therefore as opposed to the action involving the value opinion of a local assessor. In Baldwin it was the actions of the board which precipitated the controversy and thus it was a proper party to the ensuing litigation. In the instant matter the board served only as the forum in which the appeal, which resulted from the assessor's opinion, was heard. No member of that forum can be substituted for an original party on a further appeal.

In view of the foregoing taxpayer's motion was denied. Counsel for the county board will now submit an appropriate Order. In denying this motion the court has, in effect, affirmed its decision that the Bergen County Board of Taxation is not a proper party in this tax appeal. However, neither Order is intended, nor shall they be construed, as to foreclose any rights the taxpayer may have against any other party arising from said complaint. In that connection I note that the Village of Ridgewood has been served with a copy of the complaint in this matter.

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1. Both the taxpayer and her son are members of the New York State Bar; however, taxpayer appears pro se. All papers were prepared and arguments made by her son, on her behalf.
 2. Commencing July 1, 1979 the county board may be completely bypassed in the appeal process where the assessed value of the real property in question exceeds \$750,000. In such instances appeals may be lodged directly with the Tax Court.
 3. The "Freeze Act" (N.J.S.A. 54:3-26) is not self-executing as to the taxpayer. If a taxpayer is dissatisfied with the assessment pursuant to a judgment of the previous year it may avoid the freeze by simply filing an appeal. The same is true with respect to the Tax Court's counterpart of the Freeze Act. N.J.S.A. 54:2-43
 4. Such notices are required so that the board may interrupt the application of the "freeze" in the first instance and to once again correct its tax list in the event the Tax Court judgment requires an increase or decrease in the assessment.
 5. Based on past records approximately 7,000 appeals will be filed with the Tax Court in 1981. Bergen County has 70 taxing districts. Ridgewood has approximately 7,800 line items. Approximately 150 appeals for 1980 from county board judgments concerning Ridgewood properties have been filed with the Tax Court.

Tax Rates – 1 September 10, 1968
DAG Letter: Interpretation of N.J.S.A. 54:4-63.10 and 54:4-63.22 and its relation to N.J.S.A. 40:33-9

MEMORANDUM

You have asked whether in a county which levies a direct library tax under N.J.S.A. 40:33-9, a participating municipality must additionally pay to the county an amount for added library taxes, as per N.J.S.A. 54:4-63.10 and 54:4-63.22 (added and omitted assessments from the previous year, respectively). You also question if the municipality created a liability on its books for added library taxes and failed to pay them within a two-year period, is the Director of Local Finance obligated to "...Forthwith give notice to the governing body that the question of the application of this article to that municipality will be presented before the Board of Local finance..." (N.J.S.A. 52:77BB-56).

The Board of Freeholders may establish a county library, N.J.S.A. 40:33-1, when assented to by the citizens at a referendum, N.J.S.A. 40:33-2. Thereafter the Board of Freeholders determines the amount necessary to maintain such a library. The sum to be raised "shall be certified by the board of Chosen Freeholders to the County Board of Taxation which shall apportion such amount among the municipalities receiving the benefits of the article in accordance with the provisions of Section 54:4-9 of the Revised Statutes. "... The amount thus apportioned to each municipality shall be assessed, levied and collected in the same manner and at the same time as other county taxes are assessed, levied and collected therein." N.J.S.A. 40:33-9.

As to N.J.S.A. 54:4-63.10 and 54:4-63.22, each of these sections provide that the municipality on February 15 of each year shall, in addition to the regular installment of county taxes to be paid on said date, pay to the county an amount determined by multiplying the total amount of assessments in the added assessment (or omitted assessment) list for the previous year by the County and State rate for the preceding year, and such amount shall be for the use of the County.

Municipalities are therefore required to pay their share of the added assessment, N.J.S.A. 54:4-63.10 and of the omitted assessment, N.J.S.A. 54:4-63.22.

Do these statutes apply to the assessment for library purposes?

"It is axiomatic that the fiscal burden of county government shall be apportioned equally and impartially among the several municipalities ..." Clifton V. Passaic County Board of Taxation, 28 N.J. 411, 418 (1958).

The act concerning libraries was amended in 1957 to provide that the sum so raised "shall not be less than 1/15 of a mill per dollar on the 'apportionment valuation', as defined in section 54:4-49 of the Revised Statutes, of the municipalities receiving the benefits of this article." N.J.S.A. 40:33-9.

The statement accompanying Assembly Bill 367 reads in part:

“This bill has two purposes. First to require the apportionment of the cost of free county library services on the same basis as is now employed for the apportionment of the cost of county government ...”

Thus if the cost of county government must be distributed equally and impartially among the several municipalities based on added and omitted assessment, then it follows that the cost of the library must similarly be distributed. cf. Essex Co. Park Comm. v. Bd. Of Chosen Freeholders, 58 N.J. Super. 93, 105 (App. Div. 1959), cert. denied, 31 N.J. 294 (1960).

If a municipality has set up a liability for added library taxes, which we have stated is required, and have failed to pay such added taxes within such two-year period, then it is our opinion that since “payments due and owing the ... county, ... are unpaid for other than the year just closed and the year next preceding that year,” N.J.S.A. 52:27BB(2), the provisions of N.J.S.A. 52:27BB-56 are applicable and the board should give the notice required.

Tax Rates – 2 August 3, 1982
Special Taxing District Rates for Garbage and Fire Districts

You have inquired as to the procedures to be utilized in striking tax rates for special garbage and fire districts and the role of county boards of taxation in striking such rates.

The county boards of taxation are legislatively responsible for striking tax rates under the Local Property Tax Law, N.J.S.A. 54:4-1, et seq., in accordance with the table of aggregates procedure, N.J.S.A. 54:4-49 to 52. The table of aggregates generally referred to as the abstract of ratables, provides the mechanism pursuant to which various county, school and local budgets are translated into appropriate tax rates per \$100 of assessed valuation of property for each taxing district in the county. N.J.S.A. 54:4-52(19b) includes in the rate striking procedure all "other local taxes." The "other local taxes" are reflected in the local municipal purposes column, designated as column C (11) on the abstract of ratables. The local municipal purposes column reflects the necessary tax revenues that must be raised through the local levy in order to meet the municipal budget expenditures. These expenditures may include fire protection and garbage collection if the municipality in question does not maintain special fire and/or garbage districts. In the event a municipality has established by ordinance, pursuant to State law, special fire or garbage districts, the budgets for such districts are separately adopted and approved outside the framework for the adoption and approval of municipal budgets. The budgets for such special districts are, therefore, separate and distinct from the municipal budgets and are not included in the monies raised through the local municipal purposes rate.

In the event that the special garbage or fire district coincides with the geographical boundaries of the municipality, the striking of the tax rate for the particular special taxing district can be easily computed in a conventional manner by establishing a municipal-wide tax rate to raise the necessary revenues for the special taxing district. The county boards should reflect for each taxing district in the county, in a footnote to the table of aggregates, the name of the municipality, the nature and name of the special taxing district, the assessed valuation of taxable property in the special taxing district, the total revenues that must be raised through the local levy for the special taxing district, and the appropriate tax rate per \$100 of assessed valuation. The amount of the levy for the special taxing district should be included in the municipal tax bills in addition to the other tax rates reflected thereon.

In many cases a municipality is composed of more than one fire and/or garbage district. In that event, the county board is no longer in a position to actually determine the appropriate rate to be struck for each garbage or fire district within the municipality. The responsibility of determining the amount of ratables and the specific tax rate for each special taxing district must lie with the municipal tax assessor or some other official designated by the municipality or by statute to carry out this responsibility. The county board must thus receive the necessary tax ratable and the tax rate data with regard to special taxing districts within a municipality (in the event two or more special taxing districts are in a municipality) in order to incorporate such information in a footnote to the abstract of ratables. As

previously noted the footnote should reflect the municipality, the nature and name of the special taxing district, the ratable base in each taxing district, the amount of monies to be raised by the local levy, and the appropriate tax rate for each special taxing district. This information should not be included in any of the columns on the abstract of ratables. The actual tax rate for each special taxing district per \$100 of assessed valuation should be reflected on the individual tax bills submitted to property owners residing with each special taxing district.

An additional question has arisen as to whether the assessed valuation utilized to strike tax rates for special taxing districts should include personal property and, if so, the manner in which such personal property should be apportioned among the special districts in the event that more than one special district is located within a municipality. Clearly, the same assessed valuation base (ratable base) used to strike conventional tax rates is applicable with regard to the striking of tax rates for special taxing districts. Since personal property owned by telephone, telegraph, and messenger service companies is included in the conventional ratable base, this personal property is also includable in the ratable base utilized for the striking of the tax rates for the special taxing districts.

The additional question has been posed to the manner in which the business personal property subject to local property taxation is to be apportioned among various special taxing districts. The responsibility for the apportionment of the ratable base between various special taxing districts lies with the municipal assessor or some other official designated by the municipality or statute to carry out this responsibility. In the event a telephone, telegraph, or messenger service company maintains personal property subject to the local property tax in two or more special taxing districts within a municipality, the entity owning the business personal property should be requested by the municipality to furnish appropriate data reflecting the amount of the business personal property located within each special taxing district. That data should then be utilized in determining the ratable base for each special taxing district.

In certain instances the telephone, telegraph or messenger service company may be unwilling or unable to furnish the municipality with the proper location of business personal property among various special taxing districts. In this event, a reasonable method for determining the apportionment of personal property would involve the application of the same apportionment ratio to personal property as exists for real property. For example, assume a municipality has two special garbage districts each with aggregate taxable real property of \$1 million. If the aggregate assessed value of taxable personal property in the municipality totals \$50,000, 50% of that amount, or \$25,000 would be included in the tax base of each garbage district. Thus, the total ratable base of each garbage district would be \$1,025,000.

It is hoped that his information will be helpful to the county boards in preparing the abstract in the future.

Exhibit Number and Name

Exhibit 01	Notification of Failure to Complete Education
Exhibit 02	Notification of Tax Board Vacancy
Exhibit 03	Tax Board Member's Education
Exhibit 04	Status Report Tax Lists and Notices
Exhibit 05	Schedule of Assessor's Working Hours
Exhibit 06	Winterberry County Equalization Table 2003
Exhibit 07	Resolution of Assessment Level
Exhibit 08	Abstract of Ratables - Winterberry County 2003
Exhibit 09	Chapter 441 - Exempt Property Listing
Exhibit 10	Table of Aggregates - June 2003
Exhibit 11	Notice of Assessment
Exhibit 12	January District Summary and Table of Aggregates
Exhibit 13	Property Tax System Legend
Exhibit 14	District Summaries - Winterberry County 2003
Exhibit 15	Breakdown of Added and Omitted Assessment
Exhibit 16	Abstract of Added and Omitted Assessment
Exhibit 17	Added and Omitted Table of Aggregates
Exhibit 18	Assessment Sales Ratio - Grantor List Nonusable
Exhibit 19	Assessment Sales Ratio - Grantor List Usable
Exhibit 20	Director's Table - Nonusable Sales
Exhibit 21	Director's Table - Usable Sales
Exhibit 22	Director's Table of Equalized Valuations 2002
Exhibit 23	Page 8 County Equalization Table
Exhibit 24	EA 4 Form - Spruce City 2003
Exhibit 25	Coefficient of Deviation - General - Holly Boro
Exhibit 26	Coefficient of Deviation - Stratified - Holly Boro
Exhibit 27	Coefficient of Deviation - Segmented - Holly Boro
Exhibit 28	Standards for ordering revals - Winterberry County
Exhibit 29	Revaluation Order - Pine Borough, Winterberry County
Exhibit 30	Notice of tax rate worksheet
Exhibit 31	Notice of Tax Rate - Cedar Town, Winterberry County
Exhibit 32	County Budget Resolution - Winterberry County 2003
Exhibit 33	Winterberry County Budget Certification
Exhibit 34	County Library Tax Resolution
Exhibit 35	County Library Tax – Apportionment
Exhibit 36	Winterberry County Open Space Resolution
Exhibit 37	County Open Space – Apportionment
Exhibit 38	Regional School District - Winterberry Regional
Exhibit 39	Reserved for Future Reference
Exhibit 40	A4F FORM A Certification of District School Tax
Exhibit 41	Joint School District - Apportionment Holly Pine
Exhibit 42	Municipal Budget and Certification
Exhibit 43	Cedar Town Open Space Ordinance
Exhibit 44	Special Taxing District - Fire District Wood Twp 2003
Exhibit 45	Debit and Credit - Winterberry County
Exhibit 46	Judgment Summary - Winterberry County
Exhibit 47	Reserved for Future Reference
Exhibit 48	State Fiscal Year Tax Levies
Exhibit 49	Resolution for Rounding
Exhibit 50	Chapter 123 Common Level Range
Exhibit 51	Reserved for Future Reference
Exhibit 52	Notice of Hearing

Exhibit 53	Reserved for Future Reference
Exhibit 54	County Local Health Sample Apportionment
Exhibit 55	County Local Health Resolution
Exhibit 56	Summary Statistics for Revaluation Order
Exhibit 57	Tax Appeal Worksheet

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

John Smith, *Commissioner*
Spruce City, New Jersey

January 30, 2002

Robert K. Thompson, Director
Division of Taxation
50 Barrack Street
PO Box 269
Trenton, NJ 08646-0269

Dear Director Thompson:

According to N.J.S.A. 54:3-2, it is my obligation to inform you when a Tax Board Commissioner fails to furnish proof that he has received certificates indicating satisfactory completion of the training courses within a twenty-four month period.

John Smith was appointed a Winterberry County Tax Board Commissioner in May of 1999. To date, he has not completed the required courses.

Very truly yours,

Thomas J. Reilly

Thomas J. Reilly
Tax Administrator

TR/mg

Cc: Tom Derrico, President Winterberry County Tax Board
Thomas Sheehy, Commissioner Winterberry County Tax Board
John Smith, Commissioner Winterberry County Tax Board



Gary T. Jones
Governor

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

Richard A. Miller, CPA
State Treasurer

February 5, 2002

Hon. Gary Jones
Governor, State of New Jersey
Office of the Governor
State House
Trenton, NJ 08626

Dear Governor Jones:

The provisions of N.J.S.A. 54:3-2 require every person duly appointed as a member of a County Tax Board to successfully complete certain property tax courses specified in the same section. With certain limited exceptions, such Board members are given two years from the time of their appointment to fulfill those provisions of the law.

By letter dated January 30, 2002 in fulfillment of his obligation, Mr. Thomas Reilly, the County Tax Administrator of Winterberry County, has advised me that Board member Commissioner John Smith has not complied with the aforementioned provisions.

Accordingly, it is my duty to declare Mr. Smith's seat in the Winterberry County Board of Taxation vacant.

Respectfully yours,

Robert K. Thompson

Robert K. Thompson
Director,
Division of Taxation

RKT:mmg

Cc: Thomas Derrico, President, Winterberry County Board of Taxation
Thomas Sheehy, Commissioner Winterberry County Tax Board
Thomas Reilly, Tax Administrator, Winterberry County Board of Taxation
John Smith

County Tax Board Member's Education Report

Winterberry County

On June 1, 2003, in accordance with N.J.A.C. 18:12A-1.2(C), I, Thomas J. Reilly, County Tax Administrator Winterberry County Board of Taxation, do hereby certify this list of the current Winterberry County Tax Board Members appointments and education.

Members Name	Initial Appointment Date	Reappointment Date	Expiration Date	Term	Tax Assessor Certificate (Yes/No)	Tax Assessor Certificate Number
Thomas Derrico	July 1, 1991	July 1, 2000	April 30, 2003	Hold over		
Thomas Orsini	May 1, 2002		April 30, 2005	3 Yr		
Thomas Sheehy	May 1, 2000	May 1, 2003	April 30, 2006	3 Yr		

Members Name	Date Completed				
	PTA (32 Hrs)	PTA I	PTA II	Fundamentals of Appraisal	Income Approach
Thomas Derrico	December 12, 1991			May 14, 1992	December 9, 1992
Thomas Orsini		October 20, 2002	November 12, 2002	May 5, 2003	
Thomas Sheehy		April 3, 2001	November 5, 2000	December 4, 2001	May 14, 2002

Exhibit 04 Status Report Tax Lists and Notices

County of: Winterberry

District	Tax List	Notices of Assessment
CEDAR TOWN	X	X
HOLLY BOROUGH	X	X
PINE BORO	X	X
SPRUCE CITY	1/19/2003	X
WOOD TOWNSHIP	X	X

Exhibit 05 - Schedule of Assessors Working Hours

SCHEDULE OF SPECIFIED HOURS OF ASSESSOR AND STAFF AVAILABILITY TO THE PUBLIC

MUNICIPALITY	ASSESSOR	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	APPOINTMENT ONLY	PHONE NUMBER
CEDAR TOWN	ELAINE JACOBASZ		9:00 - 3:00	9:00 - 5:00				Call for an appointment	800-555-2453
	STAFF								
HOLLY BORO	JAMES LEBLON	9:00 - 5:00		9:00 - 5:00		9:00 - 5:00			800-555-8945
	STAFF	9:00 - 5:00	9:00 - 5:00	9:00 - 5:00	9:00 - 5:00	9:00 - 5:00			
PINE BORO	CHRIS CZVORNYEK	9:00 - 4:00			6:00 - 7:30		upon request		800-555-9126
	STAFF								
SPRUCE CITY	ROBERT SCOTT	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30			800-555-7789
	STAFF	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30			
WOOD TWP	ROBERT TORO		8:30 - 4:30	8:30 - 4:30		8:30 - 4:30			800-555-6800
	STAFF	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30	8:30 - 4:30			

2003 County Equalization Table - Winterberry County

1					2				
Real Property Exclusive of Class II Railroad Property					Machinery, Implements, Equipment and all Other Taxable Personal Property Used in Business of Telephone, Telegraph & Messenger Systems Companies				
	(a) Aggregate Assessed Value	(b) Real Property Ratio of Aggregate Assessed to Aggregate True Value	(c) Aggregate True Value (Col. 1a / Col. 1b)	(d) Amount By Which Col.1a Should be Increased or Decreased to Correspond to Col. 1c	(a) Aggregate Assessed Value	(b) Taxable % Level (The Lower of the County % Level of the Pre-Tax Year's School Aid District Ratio) (N.J.S.A.54:1-35.2)	(c) Aggregate True Value (Col. 2a / Col. 2b)	(d) Aggregate Equalized Valuation (Col. 2c * Col. 2b)	(e) Amount By Which Col.2a Should be Increased or Decreased to Correspond to Col. 2c
01 CEDAR TOWN	276,622,900	97.78	282,903,354	6,280,454	56,432	97.78	57,713	56,432	0
02 HOLLY BORO	58,672,800	67.48	86,948,429	28,275,629	39,853	67.48	59,059	39,853	0
E 03 PINE BORO	38,871,700	42.00	92,551,667	53,679,967	37,561	42.00	89,431	37,561	0
E 04 SPRUCE CITY	166,148,200	73.85	224,980,636	58,832,436	223,371	73.85	302,466	223,371	0
05 WOOD TWP	54,441,200	78.00	69,796,410	15,355,210	1,031,225	78.00	1,322,083	1,031,225	0
Totals	594,756,800		757,180,496	162,423,696	1,388,442		1,830,752	1,388,442	

2003 County Equalization Table - Winterberry County

3 Equalization of Replacement Revenues Under P.L.1966 c.135 as amended					4 Deduct True Value of Real Property Exclusive of Class II Railroad Property Where the Taxes are in Default and Liens Unenforceable (Chapter 168, laws 1974)			5 C. 441 In Lieu	6 Net Amount of (Col. 1d + Col. 2e + Col. 3e - Col. 4c + Col. 5)
(a)	(b)	(c)	(d)	(e)	(a)	(b)	(c)	In Lieu True Value	Transfer to Col. 10 County Abstract of Ratables
Business Personal Property Replacement Revenue Received during Preceding Year	Preceding Year General Tax Rate	Capitalization of Replacement Revenues (Col. 3a / Col. 3b)	Real Property Ratio of Aggregate Assessed Value to Aggregate True Value (PL 1971, c 32)	Assumed Equalized Value of Amount in Col. 3c (Col. 3c / Col. 3d)	Aggregate Assessed Value	Real Property Ratio of Aggregate Assessed to Aggregate True	Aggregate True Value (Col. 4a / Col. 4b)		
235.93	1.030	22,906	65.86	34,780	0	97.78	0	0	6,315,234
2,567.20	2.530	101,470	83.50	121,521	0	67.48	0	0	28,397,150
223,317.00	6.695	3,335,579	43.26	7,710,539	0	42.00	0	0	61,390,506 E
4,803.50	1.690	284,231	88.03	322,880	0	73.85	0	162,492.00	59,317,808 E
24,098.78	2.160	1,115,684	82.39	1,354,150	0	78.00	0	0	16,709,360
255,022.41		4,859,870		9,543,870				162,492	172,130,058

01 CEDAR TOWN
02 HOLLY BORO
03 PINE BORO
04 SPRUCE CITY
05 WOOD TWP

2003 County Equalization Table - Winterberry County

Footnotes

R REVALUATION

r REASSESSMENT

A APPROXIMATION

E EXCLUDES SPECIAL EXEMPTION:

TYPE

AMOUNT

TAXING DISTRICT

Fire Suppression System

Fallout Shelter

Pollution Control

Water Supply

Commercial/Industrial Exemption

Dwelling Exemption

500,000

Pine Boro

Dwelling Exemption

500,000

Spruce City

Dwelling Abatement

New Dwelling Conversion Exemption

New Dwelling Conversion Abatement

Multiple Dwelling Exemption

Multiple Dwelling Abatement

Urban Enterprise Zone Residential Abatement

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

REVISED

Resolution # 2 03-07-02

BE IT RESOLVED that the Winterberry County Board of Taxation establishes the percentage of one hundred (100 %) percent as the ratio of assessed to true value of real property as the ratio to be used within the County of Winterberry for the purpose of assessing the taxable values to be used in levying taxes for the calendar year 2003 and thereafter until changed in accordance with Chapter 51, Laws of 1960 Revised Statutes 54:4-2.27.

AND BE IT FURTHER RESOLVED that copies of this Resolution be filed forthwith with the Director of the Division of Taxation, all Municipal Clerks and Assessors for the County of Winterberry in compliance with the above statute.

Done by Order of the Board on March 7, 2002

Thomas Derrico

Thomas Derrico
President

Thomas Sheehy

Thomas Sheehy
Commissioner

Thomas Orsini

Thomas Orsini
Commissioner

Attest: Thomas Reilly

Thomas Reilly
County Tax Administrator

R2030702

2003 Abstract of Ratables for the County of Winterberry

Total Amount of Miscellaneous Revenues (included Surplus Revenues Appropriated) for the Support of the County Budget	878,780.40
Rate per \$100 to be applied to Column 11 for apportionment of County Taxes	0.003815305
Net County Taxes Apportioned (Column 12 A iii)	2,929,268.04
* Adjustments (Net Total (Column 12 A i))	(1,936.89)
* Net Overpayments are added to the Net Taxes Apportioned Net Underpayments are deducted from the Net Taxes Apportioned	
Rate per \$100 to be applied to Column 11 for apportionment of Library Taxes	0.000300000
Rate per \$100 to be applied to Column 11 for apportionment of Health Taxes	0.000000000
Rate per \$100 to be applied to Column 11 for apportionment of Open Space Taxes	0.000100000
County Percentage Level of Taxable Value of Real Property is 100%	

WINTERBERRY COUNTY BOARD OF TAXATION

Thomas Derrico

THOMAS DERRICO

Thomas Sheehy

THOMAS SHEEHY

Thomas Orsini

THOMAS ORSINI

ATTEST: *Thomas J. Reilly*
THOMAS J REILLY

I hereby certify this to be a true copy of the Abstract of Ratables and Exemptions for the County of Winterberry, State of New Jersey for the year 2003 as filed with me by

Dana Frederickson
DANA FREDERICKSON
County Treasurer

			1		2	3	4	5	6
			TAXABLE VALUE						
			(A)	(B)					
TAXING DISTRICTS			LAND	IMPROVEMENTS (INCLUDING PARTIAL EXEMPTIONS & ABATEMENTS)	TAXABLE VALUE OF LAND AND IMPROVEMENTS (COL. 1A + 1B)	TOTAL TAXABLE VALUE OF PARTIAL EXEMPTIONS & ABATEMENTS (ASSESSED VAL.)	NET TAXABLE VALUE OF LAND & IMPROVEMENTS (COL 2 - 3)	TAXABLE VALUE COMMUNICATION EQUIPMENT	NET TAXABLE VALUE (COL. 4 + 5)
22	01	CEDAR TOWN	214,461,800	62,161,100	276,622,900		276,622,900	56,432	276,679,332
22	02	HOLLY BORO	19,592,400	39,080,400	58,672,800	0	58,672,800	39,853	58,712,653
22	03	PINE BORO	9,621,900	29,749,800	39,371,700	500,000	38,871,700	37,561	38,909,261
22	04	SPRUCE CITY	64,714,900	101,933,300	166,648,200	500,000	166,148,200	223,371	166,371,571
22	05	WOOD TWP	15,251,300	39,189,900	54,441,200	0	54,441,200	1,031,225	55,472,425
TOTAL			323,642,300	272,114,500	595,756,800	1,000,000	594,756,800	1,388,442	596,145,242

			7	8	9		10		11
					TRUE VALUE		EQUALIZATION		
					(A)	(B)	(A)	(B)	
TAXING DISTRICTS			GENERAL TAX RATE PER \$100	COUNTY EQUALIZATION RATIO	UEZ ABATEMENT EXPIRED	CLASS II RAILROADS	AMOUNTS DEDUCTED	AMOUNTS ADDED	NET VALUATION FOR COUNTY TAX APPORTIONMENT (COL 6 - 9A + 9B - 10A + 10B)
22	01	CEDAR TOWN	1.24	97.78	0	0		6,315,234	282,994,566
22	02	HOLLY BORO	2.57	67.48	0	0		28,397,150	87,109,803
22	03	PINE BORO	4.55	42.00	0	0		61,390,506	100,299,767
22	04	SPRUCE CITY	1.89	73.85	0	0		59,317,808	225,689,379
22	05	WOOD TWP	2.71	78.00	0	0		16,709,360	72,181,785
TOTAL					0	0	0	172,130,058	768,275,300

			SECTION 12 - A							
			(i)	(ii)				(iii)	(iv)	(v)
				ADJUSTMENTS RESULTING FROM:						
				(A) EQUAL. TABLE APPEALS		(B) APPEALS & CORRECTIONS				
TAXING DISTRICTS			TOTAL COUNTY TAXES APPORTIONED	DEDUCT OVERPAY	ADD UNDERPAY	DEDUCT OVERPAY	ADD UNDERPAY	NET COUNTY TAXES APPORTIONED	MUNICIPAL BUDGET STATE AID	NET COUNTY TAXES APPORTIONED LESS STATE AID (COL 12Aiii - 12Aiv - COUNTY BPP ADJUSTMENT)
22	01	CEDAR TOWN	1,079,710.58			-1325.04		1,078,385.61	0	1,078,385.61
22	02	HOLLY BORO	332,350.47					332,350.54	0	332,350.54
22	03	PINE BORO	382,674.20			-380.00		382,294.27	0	382,294.27
22	04	SPRUCE CITY	861,073.82			-326.25		860,747.64	0	860,747.64
22	05	WOOD TWP	275,395.53				94.40	275,489.99	0	275,489.99
TOTAL			2,931,204.93	0	0	-2,031.29	94.40	2,929,268.04	0	2,929,268.04

			SECTION 12 - B			SECTION 12 - C					SECTION 12 - D
						LOCAL TAXES TO BE RAISED FOR:					
						(i) DISTRICT SCHOOL PURPOSES			(ii) LOCAL MUNICIPAL PURPOSES		
			(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	
TAXING DISTRICTS			COUNTY LIBRARY TAXES APPORTIONED	COUNTY HEALTH SERVICE TAXES APPORTIONED	COUNTY OPEN SPACE TAXES APPORTIONED	DISTRICT SCHOOL (ADJUSTED FOR BPP)	REG. CONSOL. & JOINT SCHOOL	LOCAL SCHOOL	MUNICIPAL BUDGET (ADJUSTED FOR BPP)	OPEN SPACE BUDGET	TOTAL LEVY ON WHICH TAX RATE IS COMPUTED (12Av+B(a)+B(b)+B(c)+Ci(a)+Ci(b)+Ci(c)+Cii(a)+Cii(b))
22	01	CEDAR TOWN	84,868.30	0	28,278.77	323,342.00	984,865.09	0	887,864.63	28,299.46	3,415,903.86
22	02	HOLLY BORO	26,145.70	0	8,717.17	154,327.00	206,310.36	0	699,954.69	0	1,427,805.46
22	03	PINE BORO	30,077.42	0	10,029.10	174,186.00	292,473.34	0	789,566.60	0	1,678,626.74
22	04	SPRUCE CITY	67,718.47	0	22,577.48	1,399,989.00	0.00	63,256.80	729,935.07	0	3,144,224.45
22	05	WOOD TWP	21,672.71	0	7,225.31	296,424.00	167,606.21	0	729,856.40	0	1,498,274.61
TOTAL			230,482.59	0	76,827.83	2,348,268.00	1,651,255.00	63,256.80	3,837,177.39	28,299.46	11,164,835.11

			SECTION 13						
			REAL PROPERTY EXEMPT FROM TAXATION						
			(A)	(B)	(C)	(D)	(E)	(F)	(G)
TAXING DISTRICTS			PUBLIC SCHOOL	OTHER SCHOOL	PUBLIC PROPERTY	CHURCH AND CHARITABLE	CEMETERIES AND GRAVEYARDS	OTHER EXEMPTS	TOTAL AMOUNT OF EXEMPTS (13A + B + C + D + E + F)
22	01	CEDAR TOWN	210,000	0	16,168,500	3,229,600	0	1,468,100	21,076,200
22	02	HOLLY BORO	545,000	0	760,100	114,400	0	142,600	1,562,100
22	03	PINE BORO	493,500	454,000	1,316,900	496,700	0	116,100	2,877,200
22	04	SPRUCE CITY	1,151,800	0	253,400	268,100	0	4,779,100	6,452,400
22	05	WOOD TWP	1,420,100	0	43,686,900	1,782,100	43,200	570,200	47,502,500
TOTAL			3,610,400	454,000	46,017,300	2,661,300	43,200	5,608,000	79,470,400

			SECTION 14				SECTION 15	
			AMOUNT OF MISCELLANEOUS REVENUES TO SUPPORT LOCAL BUDGET				DEDUCTIONS ALLOWED	
			(A)	(B)	(C)	(D)	(A)	(B)
TAXING DISTRICTS			SURPLUS REVENUE	MISCELLANEOUS REVENUES ANTICIPATED	RECEIPTS FROM DELINQUENT TAX	TOTAL OF MISCELLANEOUS REVENUES (COL. 14A + B + C)	SENIOR CITIZEN, DISABLED AND SURVIVING SPOUSE	VETERANS AND WIDOWS
22	01	CEDAR TOWN	106,544	219,400	9,500	335,444	2,000	7,400
22	02	HOLLY BORO	153,990	128,450	60,000	342,440	6,750	9,600
22	03	PINE BORO	181,600	211,200	84,000	476,800	4,500	6,500
22	04	SPRUCE CITY	211,681	354,200	78,000	643,881	5,750	10,400
22	05	WOOD TWP	525,497	952,220	96,000	1,573,717	11,750	15,000
TOTAL			1,179,312	1,865,470	327,500	3,372,282	30,750	48,900

ADDENDUM TO ABSTRACT OF RATABLES - ASSESSED VALUE OF PARTIAL EXEMPTIONS & ABATEMENTS (COLUMN 3)									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TAXING DISTRICTS		POLLUTION CONTROL	FIRE SUPPRESSION	FALLOUT SHELTER	WATER SEWER FACILITY	UEZ ABATEMENT	HOME IMPROVEMENT	MULTI - FAMILY DWELLING	CLASS 4 ABATEMENT
22	01	CEDAR TOWN	0	0	0	0	0	0	0
22	02	HOLLY BORO	0	0	0	0	0	0	0
22	03	PINE BORO	0	0	0	0	0	0	0
22	04	SPRUCE CITY	0	0	0	0	0	0	0
22	05	WOOD TWP	0	0	0	0	0	0	0
TOTAL		0	0	0	0	0	0	0	0

ADDENDUM TO ABSTRACT OF RATABLES - ASSESSED VALUE OF PARTIAL EXEMPTIONS & ABATEMENTS (CONTINUED)

			(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
			TAXING DISTRICTS	DWELLING ABATEMENT	DWELLING EXEMPTION	NEW DWELLING CONVERSION ABATEMENT	MULTI-DWELLING ABATEMENT	MULTI-DWELLING EXEMPTION	MULTI-DWELLING ABATEMENT	COMMERCIAL / INDUSTRIAL EXEMPTION	TOTAL VALUE (Sum of Addendum - partial exemptions col 1 - col 15)
22	01	CEDAR TOWN	0	0	0	0	0	0	0	0	0
22	02	HOLLY BORO	0	0	0	0	0	0	0	0	0
22	03	PINE BORO	0	500,000	0	0	0	0	0	0	500,000
22	04	SPRUCE CITY	0	500,000	0	0	0	0	0	0	500,000
22	05	WOOD TWP	0	0	0	0	0	0	0	0	0
TOTAL			0	1,000,000	0	0	0	0	0	0	1,000,000

ADDENDUM - EQUALIZED VALUE BASED ON IN LIEU OF TAXES (COL. 10B)								
			(1)	(2)	(3)	(4)	(5)	
			TAXING DISTRICTS	C.12 PL 1977 IN LIEU OF TAX	NJ HOUSING FINANCE AGENCY	URBAN RENEWAL	OTHER	TOTAL (Sum of in lieu col 1 - col 4)
22	01	CEDAR TOWN						
22	02	HOLLY BORO						
22	03	PINE BORO						
22	04	SPRUCE CITY						
22	05	WOOD TWP						
TOTAL			0	0	0	0	0	0

			BREAKDOWN OF GENERAL TAX RATE											
			TAXING DISTRICTS	COUNTY TAX	LIBRARY TAX	HEALTH SERVICE TAX	COUNTY OPEN SPACE TAX	DISTRICT SCHOOL TAX	REGIONAL SCHOOL TAX	LOCAL SCHOOL TAX	MUNICIPAL TAX	MUNICIPAL OPEN SPACE TAX	GENERAL TAX RATE	EFFECTIVE TAX RATE
22	01	CEDAR TOWN	0.39	0.03	0.00	0.01	0.12	0.36	0.00	0.32	0.01	1.24	1.21	
22	02	HOLLY BORO	0.57	0.04	0.00	0.01	0.27	0.48	0.00	1.20	0.00	2.57	1.73	
22	03	PINE BORO	0.98	0.07	0.00	0.03	0.45	0.99	0.00	2.03	0.00	4.55	1.91	
22	04	SPRUCE CITY	0.52	0.04	0.00	0.01	0.84	0.00	0.04	0.44	0.00	1.89	1.40	
22	05	WOOD TWP	0.50	0.04	0.00	0.01	0.54	0.30	0.00	1.32	0.00	2.71	2.11	
TOTAL														

CHAPTER 441 EXEMPT PROPERTY LISTING

PAGE NO. 1

RUN DATE : 10/24/02

RUN TIME : 14:06:10

<u>CTY/MUNI</u>	<u>BLOCK</u>	<u>LOT</u>	<u>QUAL</u>	<u>EXEMPT CODE</u>	<u>LAND VALUE</u>	<u>IMPR VALUE</u>	<u>TOTAL VALUE</u>
2204	2	6	X	2417994	0	300,000	300,000

DISTRICT TOTALS:	TOTAL LINE ITEMS:	1	TOTAL ASSESSED VALUE:	\$300,000
COUNTY TOTALS:	TOTAL LINE ITEMS:	1	TOTAL ASSESSED VALUE:	\$300,000

TABLE OF AGGREGATES OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF CEDAR TOWN FOR 2003			
(1) VALUE OF LAND	214,461,800		
(2) VALUE OF IMPROVEMENTS	62,161,100		
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		276,622,900	
(4) TAX VALUE MACH, IMPLMNT & EQUIPT OF TELEPHONE, PETROLEUM REFINERIES MISCELLANEOUS		56,432	
(5) EXEMPTIONS			
POLLUTION CONTROL (RS 54:4-3.56)			
FIRE SUPPRESSION (RS 54:4-3.13)			
FALLOUT SHELTER (RS 54:4-3.48)			
WATER/SEWAGE FAC. (RS 54:4-3.59)			
UEZ ABATEMENT (RS 54:4-3.139)			
HOME IMPROVEMENT (RS 54:4-3.72)			
MULTI FAMILY (RS 54:4-3.121)			
CL 4 ABATEMENT (RS 54:4-3.95)			
DWELL ABATEMENT (RS 40A:21-5)			
DWELL EXEMPTION (RS 40A:21-5)			
NEW DWL/CONV ABATE (RS 40A:21-5)			
NEW DWL/CONV EXEM (RS 40A:21-5)			
MUL DWELL EXEM (RS 40A:21-6)			
MUL DWELL ABATE (RS 40A:21-6)			
COM/IND EXEMPTION (RS 40A:21-7)			
TOTAL			
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)			
NBR VETERANS	34		
NBR VETERANS WIDOWS	3		
TOTAL	37		
NBR SENIOR CITIZENS	6		
NBR DISABLED PERSONS	2		
NBR SURVIVING SPOUSE			
TOTAL	45		
(6) NET VALUATION TAXABLE		276,679,332	
(7) TAX RATE - GENL TAX RATE			
PER \$100 TAXABLE VALUE	1.30		
(8) RATIO- AVERAGE RATIO OF ASSESSED TO TRUE VALUE OF REAL PROPERTY %	97.78		
(9) TRUE VALUE CL II RR PROP			
(10) EQUALIZATION	6,315,234.00		
(11) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED		282,994,566	
(12) APPORTIONMENT OF TAXES			
TOTAL CNTY TAX APPRT (INC NET ADJ)	1,079,710.58		
ADJUSTMENTS (RS 54:2-37)			
CNTY EQUAL TBL APPL (+ OR -)			
ADJUSTMENTS	(1,325.04)		
APPEALS, ERRORS (+ OR -)			
STATE OF NEW JERSEY CEDAR TOWN WINTERBERRY COUNTY			
I (WE) ELAINE JACOBASZ ASSESSOR(S) OF THE TAXING DISTRICT OF CEDAR TOWN DO SWEAR (OR AFFIRM) THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S) AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.			
I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2003, I (WE) HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT-WIDE ADJUSTMENTS OF REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE COUNTY.			
SWORN AND SUBSCRIBED BEFORE ME			
THIS 2ND DAY OF JUNE OF 2003		<u>Elaine Jacobasz</u>	
		ASSESSOR(S)	
(13) VALUATION OF EXEMPT PROPERTY			
PUBLIC SCHOOL PROP	210,000		
OTHER SCHOOL PROP			
PUBLIC PROP	16,168,500		
CHURCH & CHARITABLE PROP	3,229,600		
CEMETERY & GRAVEYARD			
OTHER EXEMPT PROF	1,468,100		
TOTAL VALUE	21,076,200		
(14) MISC REVENUE FOR SUPPORT OF BUDGET			
SURPLUS REVENUE APPROPRIATED	106,544		
MISC REVENUE ANTICIPATED	219,401		
RECEIPT FROM DELINQUENT TAX & LIEN	9,500		
TOTAL MISCELLANEOUS REVENUE	335,444		
(15) APPORTIONMENT OF TAXES			
	AMOUNT		RATE
ITEM			
NET COUNTY TAX	1,078,385.61		0.39
COUNTY LIBRARY TAX	84,826.85		0.03
COUNTY HEALTH TAX	0.00		0.00
COUNTY OPEN SPACE TAX	28,258.66		0.01
DISTRICT SCHOOL TAX	323,342.00		0.12
CONSOLIDATED SCHOOL TAX			0.00
REGIONAL SCHOOL TAX	984,865.09		0.36
MUNICIPAL OPEN SPACE	28,299.46		0.01
LOCAL MUNICIPAL PURPOSE TAX	887,864.63		0.32
TOTAL TAX LEVY	3,415,842.30		1.24
AUTHORIZED RATE			1.24
(16) REAL PROPERTY CLASSIFICATION SUMMARY			
	ITEMS		TAX VALUE
1. VACANT LAND	84		22,933,700
2. RESIDENTIAL	587		253,279,100
3A. FARM (REGULAR)			
3B. FARM (QUALIFIED)			
4A. COMMERCIAL	1	410,100	
4B. INDUSTRIAL			
4C. APARTMENT			
TOTAL CLASS 4A, 4B, 4C			410,100
			276,622,900
CERTIFICATION BY COUNTY BOARD			
THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED FOR THE YEAR 2003 IN THE TAXING DISTRICT OF CEDAR TOWN, COUNTY OF WINTERBERRY, NEW JERSEY, AND THAT \$276,679,332 IS THE NET VALUATION TAXABLE AND \$282,994,566 IS THE NET VALUATION ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.			
ATTEST:			
		<u>Thomas Derrico</u>	PRESIDENT
		<u>Thomas Orsini</u>	COMMISSIONER
		<u>Thomas Sheehy</u>	COMMISSIONER
		<u>Thomas Reilly</u>	
		TAX ADMINISTRATOR	
		COUNTY BOARD OF TAXATION	

TABLE OF AGGREGATES OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF HOLLY BORO FOR 2003									
(1) VALUE OF LAND		19,592,400	(13) VALUATION OF EXEMPT PROPERTY						
(2) VALUE OF IMPROVEMENTS		39,080,400	PUBLIC SCHOOL PROP		545,000				
(3) TOTAL VALUE LAND & IMPRVMT			OTHER SCHOOL PROP						
EXCL 2ND CLASS RR			PUBLIC PROP		760,100				
(4) TAX VALUE MACH, IMPLMNT & EQUIPT OF			CHURCH & CHARITABLE PROP		114,400				
TELEPHONE, PETROLEUM REFINERIES			CEMETERY & GRAVEYARC						
MISCELLANEOUS		39,853	OTHER EXEMPT PROF		142,600				
(5) EXEMPTIONS			TOTAL VALUE		1,017,100				
POLLUTION CONTROL (RS 54:4-3.56)			(14) MISC REVENUE FOR SUPPORT OF BUDGET						
FIRE SUPPRESSION (RS 54:4-3.13)			SURPLUS REVENUE APPROPRIATED		153,990				
FALLOUT SHELTER (RS 54:4-3.48)			MISC REVENUE ANTICIPATED		128,450				
WATER/SEWAGE FAC. (RS 54:4-3.59)			RECEIPT FROM DELINQUENT TAX & LIEN		60,000				
UEZ ABATEMENT (RS 54:4-3.139)			TOTAL MISCELLANEOUS REVENUE		342,440				
HOME IMPROVEMENT (RS 54:4-3.72)			(15) APPORTIONMENT OF TAXES						
MULTI FAMILY (RS 54:4-3.121)					AMOUNT		RATE		
CL 4 ABATEMENT (RS 54:4-3.95)			ITEM						
DWELL ABATEMENT (RS 40A:21-5)			NET COUNTY TAX		332,350.54		0.57		
DWELL EXEMPTION (RS 40A:21-5)			COUNTY LIBRARY TAX		26,132.94		0.04		
NEW DWL/CONV ABATE (RS 40A:21-5)			COUNTY HEALTH TAX		0.00		0.00		
NEW DWL/CONV EXEM (RS 40A:21-5)			COUNTY OPEN SPACE TAX		8,710.98		0.01		
MUL DWELL EXEM (RS 40A:21-6)			DISTRICT SCHOOL TAX		154,327.00		0.27		
MUL DWELL ABATE (RS 40A:21-6)			CONSOLIDATED SCHOOL TAX		77,322.60		0.13		
COM/IND EXEMPTION (RS 40A:21-7)			REGIONAL SCHOOL TAX		206,310.36		0.35		
TOTAL			MUNICIPAL OPEN SPACE		699,954.69		1.20		
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)			LOCAL MUNICIPAL PURPOSE TAX		0		0.00		
NBR VETERANS 46			TOTAL TAX LEVY		1,505,109.11		2.57		
NBR VETERANS WIDOWS 2			AUTHORIZED RATE		2.57				
TOTAL 48			(16) REAL PROPERTY CLASSIFICATION SUMMARY						
NBR SENIOR CITIZENS 25			ITEMS		TAX VALUE				
NBR DISABLED PERSONS 2			1. VACANT LAND 192		3,538,200				
NBR SURVIVING SPOUSE			2. RESIDENTIAL 692		52,736,800				
TOTAL 75			3A. FARM (REGULAR)						
(6) NET VALUATION TAXABLE 58,712,653			3B. FARM (QUALIFIED)						
(7) TAX RATE - GENL TAX RATE 2.60			4A. COMMERCIAL 12		1,811,000				
(8) RATIO- AVERAGE RATIO OF ASSESSED 67.48			4B. INDUSTRIAL						
TO TRUE VALUE OF REAL PROPERTY %			4C. APARTMENT 4		586,800				
(9) TRUE VALUE CL II RR PROP 0			TOTAL CLASS 4A, 4B, 4C 16				2,397,800		
(10) EQUALIZATION 28,397,151							58,672,800		
(11) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED 87,109,804			CERTIFICATION BY COUNTY BOARD						
(12) APPORTIONMENT OF TAXES			THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED						
TOTAL CNTY TAX APPRT 332,350			FOR THE YEAR 2003 IN THE TAXING DISTRICT OF HOLLY BORO, COUNTY OF WINTERBERRY, NEW JERSEY, AND THAT						
(INC NET ADJ)			\$58,712,653 IS THE NET VALUATION TAXABLE AND \$87,109,804 IS THE NET VALUATION ON WHICH COUNTY TAXES AND						
ADJUSTMENTS (RS 54:2-37)			REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.						
CNTY EQUAL TBL APPL (+ OR -)			ATTEST:						
ADJUSTMENTS									
APPEALS, ERRORS (+ OR -)									
STATE OF NEW JERSEY HOLLY BORO WINTERBERRY COUNTY			<u>Thomas Derrico</u> PRESIDENT <u>Thomas Orsini</u> COMMISSIONER <u>Thomas Sheehy</u> COMMISSIONER						
I (WE) JAMES LEBLON ASSESSOR(S) OF THE TAXING DISTRICT OF HOLLY BORO DO SWEAR (OR AFFIRM) THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S) AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.									
I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2003, I (WE) HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT-WIDE ADJUSTMENTS OF REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE COUNTY.									
SWORN AND SUBSCRIBED BEFORE ME									
THIS 2ND DAY OF JUNE OF 2003			<u>Thomas Reilly</u> TAX ADMINISTRATOR COUNTY BOARD OF TAXATION						
ASSESSOR(S)									

[illegible]

TABLE OF AGGREGATES OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF SPRUCE CITY FOR 2003									
(1) VALUE OF LAND		64,714,900		(13) VALUATION OF EXEMPT PROPERTY					
(2) VALUE OF IMPROVEMENTS		101,933,300		PUBLIC SCHOOL PROP		1,151,800			
(3) TOTAL VALUE LAND & IMPRVMT				OTHER SCHOOL PROP					
EXCL 2ND CLASS RR		166,648,200		PUBLIC PROF		253,400			
(4) TAX VALUE MACH, IMPLMNT & EQUIPT OF				CHURCH & CHARITABLE PROP		268,100			
TELEPHONE, PETROLEUM REFINERIES				CEMETERY & GRAVEYARD					
MISCELLANEOUS		223,371		OTHER EXEMPT PROF		4,779,100			
(5) EXEMPTIONS				TOTAL VALUE		6,452,400			
POLLUTION CONTROL		(RS 54:4-3.56)		(14) MISC REVENUE FOR SUPPORT OF BUDGET					
FIRE SUPPRESSION		(RS 54:4-3.13)		SURPLUS REVENUE APPROPRIATED		211,681			
FALLOUT SHELTER		(RS 54:4-3.48)		MISC REVENUE ANTICIPATED		354,200			
WATER/SEWAGE FAC.		(RS 54:4-3.59)		RECEIPT FROM DELINQUENT TAX & LIEN		78,000			
UEZ ABATEMENT		(RS 54:4-3.139)		TOTAL MISCELLANEOUS REVENUE		643,881			
HOME IMPROVEMENT		(RS 54:4-3.72)		(15) APPORTIONMENT OF TAXES					
MULTI FAMILY		(RS 54:4-3.121)				AMOUNT		RATE	
CL 4 ABATEMENT		(RS 54:4-3.95)		ITEM					
DWELL ABATEMENT		(RS 40A:21-5)		NET COUNTY TAX		860,747.64		0.52	
DWELL EXEMPTION		(RS 40A:21-5)		COUNTY LIBRARY TAX		67,685.41		0.04	
NEW DWL/CONV ABATE		(RS 40A:21-5)		COUNTY HEALTH TAX		0.00		0.00	
NEW DWL/CONV EXEM		(RS 40A:21-5)		COUNTY OPEN SPACE TAX		22,561.44		0.01	
MUL DWELL EXEM		(RS 40A:21-6)		DISTRICT SCHOOL TAX		1,399,989.00		0.84	
MUL DWELL ABATE		(RS 40A:21-6)		LOCAL SCHOOL BUDGET		63,256.80		0.04	
COM/IND EXEMPTION		(RS 40A:21-7)		CONSOLIDATED SCHOOL TAX		0.00		0.00	
TOTAL				REGIONAL SCHOOL TAX		0.00		0.00	
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)				MUNICIPAL OPEN SPACE		0.00		0.00	
NBR VETERANS		49		LOCAL MUNICIPAL PURPOSE TAX		729,935.07		0.44	
NBR VETERANS WIDOWS		3		TOTAL TAX LEVY		3,144,175.36		1.89	
TOTAL		52		AUTHORIZED RATE				1.89	
NBR SENIOR CITIZENS		20		(16) REAL PROPERTY CLASSIFICATION SUMMARY					
NBR DISABLED PERSONS				ITEMS				TAX VALUE	
NBR SURVIVING SPOUSE		3		1. VACANT LAND		145		7,290,700	
TOTAL		75		2. RESIDENTIAL		830		140,056,700	
(6) NET VALUATION TAXABLE		166,371,571		3A. FARM (REGULAR)		4		713,100	
(7) TAX RATE - GENL TAX RATE				3B. FARM (QUALIFIED)		15		163,700	
PER \$100 TAXABLE VALUE		1.90		4A. COMMERCIAL		35		17,937,900	
(8) RATIO- AVERAGE RATIO OF ASSESSED				4B. INDUSTRIAL					
TO TRUE VALUE OF REAL PROPERTY		%		4C. APARTMENT		2		486,100	
(9) TRUE VALUE CL II RR PROP		73.85		TOTAL CLASS 4A, 4B, 4C				18,424,000	
(10) EQUALIZATION		59,317,808						166,648,200	
(11) NET VALUE ON WHICH COUNTY		225,689,379		CERTIFICATION BY COUNTY BOARD					
TAXES ARE APPORTIONED				THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED					
(12) APPORTIONMENT OF TAXES				FOR THE YEAR 2003 IN THE TAXING DISTRICT OF SPRUCE CITY, COUNTY OF WINTERBERRY, NEW JERSEY, AND THAT					
TOTAL CNTY TAX APPRT		861,073.82		\$166,371,571 IS THE NET VALUATION TAXABLE AND \$225,689,379 IS THE NET VALUATION ON WHICH COUNTY TAXES AND					
(INC NET ADJ)				REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.					
ADJUSTMENTS (RS 54:2-37)				ATTEST:					
CNTY EQUAL TBL APPL (+ OR -)									
ADJUSTMENTS									
APPEALS, ERRORS (+ OR -)		(326.25)							
STATE OF NEW JERSEY SPRUCE CITY WINTERBERRY COUNTY									
I (WE) <u>ROBERT SCOTT</u> ASSESSORS OF THE TAXING DISTRICT OF SPRUCE CITY DO SWEAR (OR									
AFFIRM) THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE									
PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S)									
AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE									
VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED									
BY LAW.									
I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2003, I (WE) HAVE COMPLETED									
AND PUT INTO OPERATION A DISTRICT-WIDE ADJUSTMENTS OF REAL PROPERTY TAXABLE									
VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED									
FOR SUCH YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE COUNTY.									
SWORN AND SUBSCRIBED BEFORE ME									
THIS 2ND DAY OF JUNE OF 2003									

TABLE OF AGGREGATES OF TAXABLE AND EXEMPT PROPERTY IN THE TAXING DISTRICT OF WOOD TWP FOR 2003				
(1) VALUE OF LAND	15,251,300			
(2) VALUE OF IMPROVEMENTS	39,189,900			
(3) TOTAL VALUE LAND & IMPRVMT EXCL 2ND CLASS RR		54,441,200		
(4) TAX VALUE MACH, IMPLMNT & EQUIPT OF TELEPHONE, PETROLEUM REFINERIES MISCELLANEOUS			1,031,225	
(5) EXEMPTIONS				
POLLUTION CONTROL (RS 54:4-3.56)				
FIRE SUPPRESSION (RS 54:4-3.13)				
FALLOUT SHELTER (RS 54:4-3.48)				
WATER/SEWAGE FAC. (RS 54:4-3.59)				
UEZ ABATEMENT (RS 54:4-3.139)				
HOME IMPROVEMENT (RS 54:4-3.72)				
MULTI FAMILY (RS 54:4-3.121)				
CL 4 ABATEMENT (RS 54:4-3.95)				
DWELL ABATEMENT (RS 40A:21-5)				
DWELL EXEMPTION (RS 40A:21-5)				
NEW DWL/CONV ABATE (RS 40A:21-5)				
NEW DWL/CONV EXEM (RS 40A:21-5)				
MUL DWELL EXEM (RS 40A:21-6)				
MUL DWELL ABATE (RS 40A:21-6)				
COM/IND EXEMPTION (RS 40A:21-7)				
TOTAL				
(5A) DEDUCTIONS ALLOWED (C.73,L.1976)				
NBR VETERANS	62			
NBR VETERANS WIDOWS	12			
TOTAL	74			
NBR SENIOR CITIZENS	41			
NBR DISABLED PERSONS	4			
NBR SURVIVING SPOUSE	2			
TOTAL	121			
(6) NET VALUATION TAXABLE		55,472,425		
(7) TAX RATE - GENL TAX RATE	2.70			
PER \$100 TAXABLE VALUE				
(8) RATIO- AVERAGE RATIO OF ASSESSED TO TRUE VALUE OF REAL PROPERTY %	78.00			
(9) TRUE VALUE CL II RR PROP				
(10) EQUALIZATION	16,709,360			
(11) NET VALUE ON WHICH COUNTY TAXES ARE APPORTIONED		72,181,785		
(12) APPORTIONMENT OF TAXES				
TOTAL CNTY TAX APPRT (INC NET ADJ)		275,395.53		
ADJUSTMENTS (RS 54:2-37) CNTY EQUAL TBL APPL (+ OR -)				
ADJUSTMENTS				
APPEALS, ERRORS (+ OR -)		94.40		
STATE OF NEW JERSEY WOOD TWP WINTERBERRY COUNTY				
I (WE) ROBERT TORO ASSESSOR(S) OF THE TAXING DISTRICT OF WOOD TWP DO SWEAR (OR AFFIRM) THAT THE FOREGOING TAX LIST AND TAX DUPLICATE CONTAIN THE VALUATIONS OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I (WE) AM (ARE) TAX ASSESSOR(S) AND THAT SUCH PROPERTY HAS BEEN VALUED WITHOUT FAVOR OR PARTIALITY AT ITS TAXABLE VALUE AND I (WE) HAVE ALLOWED ONLY SUCH EXEMPTIONS AND DEDUCTIONS AS ARE PRESCRIBED BY LAW.				
I (WE) DO FURTHER SWEAR (OR AFFIRM) THAT, FOR THE TAX YEAR 2003, I (WE) HAVE COMPLETED AND PUT INTO OPERATION A DISTRICT-WIDE ADJUSTMENTS OF REAL PROPERTY TAXABLE VALUATIONS AND SUCH TAXABLE VALUATIONS CONFORM TO THE PERCENTAGE LEVEL ESTABLISHED FOR SUCH YEAR FOR EXPRESSING THE TAXABLE VALUE OF REAL PROPERTY IN THE COUNTY.				
SWORN AND SUBSCRIBED BEFORE ME				
THIS 2ND DAY OF JUNE OF 2003				
<u>Robert Toro</u>				
ASSESSOR(S)				
(13) VALUATION OF EXEMPT PROPERTY				
PUBLIC SCHOOL PROP		1,420,100		
OTHER SCHOOL PROP				
PUBLIC PROP		43,686,900		
CHURCH & CHARITABLE PROP		1,782,100		
CEMETERY & GRAVEYARD		43,200		
OTHER EXEMPT PROP		570,200		
TOTAL VALUE		47,502,500		
(14) MISC REVENUE FOR SUPPORT OF BUDGET				
SURPLUS REVENUE APPROPRIATED		525,497		
MISC REVENUE ANTICIPATED		952,220		
RECEIPT FROM DELINQUENT TAX & LIEN		96,000		
TOTAL MISCELLANEOUS REVENUE		1,573,717		
(15) APPORTIONMENT OF TAXES				
	AMOUNT			RATE
ITEM				
NET COUNTY TAX	275,489.99			0.50
COUNTY LIBRARY TAX	21,662.14			0.04
COUNTY HEALTH TAX	0.00			0.00
COUNTY OPEN SPACE TAX	7,220.18			0.01
DISTRICT SCHOOL TAX	296,424.00			0.54
CONSOLIDATED SCHOOL TAX	0.00			0.00
REGIONAL SCHOOL TAX	167,606.21			0.30
MUNICIPAL OPEN SPACE	0.00			0.00
LOCAL MUNICIPAL PURPOSE TAX	729,856.40			1.32
TOTAL TAX LEVY	1,498,258.91			2.71
AUTHORIZED RATE				2.71
(16) REAL PROPERTY CLASSIFICATION SUMMARY				
	ITEMS			TAX VALUE
1. VACANT LAND	181			2,293,600
2. RESIDENTIAL	489			30,351,300
3A. FARM (REGULAR)	35			2,445,900
3B. FARM (QUALIFIED)	35			108,700
4A. COMMERCIAL	62	15,455,000		
4B. INDUSTRIAL	7	1,854,900		
4C. APARTMENT	2	1,931,800		
TOTAL CLASS 4A, 4B, 4C				19,241,700
				54,441,200
CERTIFICATION BY COUNTY BOARD				
THIS IS TO CERTIFY THAT THE FOREGOING IS A TRUE AND COMPLETE RECORD OF THE TAXES ASSESSED FOR THE YEAR 2003 IN THE TAXING DISTRICT OF WOOD TWP, COUNTY OF WINTERBERRY, NEW JERSEY, AND THAT \$55,472,425 IS THE NET VALUATION TAXABLE AND \$72,181,785 IS THE NET VALUATION ON WHICH COUNTY TAXES AND REGIONAL OR CONSOLIDATED SCHOOL TAXES ARE APPORTIONED.				
ATTEST:				
<u>Thomas Derrico</u> PRESIDENT				
<u>Thomas Orsini</u> COMMISSIONER				
<u>Thomas Sheehy</u> COMMISSIONER				
<u>Thomas Reilly</u>				
TAX ADMINISTRATOR				
COUNTY BOARD OF TAXATION				

Exhibit 11 Notice of Assessment

(front of postcard)

WOOD TWP TAX ASSESSOR
101 LEAF AVE
WOOD TWP, NJ 88888

WOOD TWP
COUNTY WINTERBERRY

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE
PAID
TRENTON, NJ
Permit No. 66

NOTICE OF PROPERTY TAX ASSESSMENT FOR

THIS NOTICE IS REQUIRED UNDER N.J.S.A. 54:4-38.1

BLOCK: 2 LOT: 14 QUAL:

PROPERTY LOCATION: 249 FOURTH STREET

THE ASSESSMENT SHOWN REPRESENTS THE ASSESSMENT WHICH WILL APPEAR ON THE MUNICIPAL TAX LIST FOR **2006** FOR THE PROPERTY IDENTIFIED. DO NOT MULTIPLY LAST YEAR'S RATE BY THE ASSESSED VALUE SHOWN TO ARRIVE AT THE TAXES FOR THE CURRENT YEAR.

LAND: 43,000 BUILDING: 61,900 TOTAL: 104,900

2005 ASSESSMENT TOTAL: 88,900

NET PROPERTY TAXES BILLED FOR 2005
WERE: 2,727.40

THIS IS NOT A BILL.
SEE OTHER SIDE FOR
APPEAL INFORMATION.

JOHNSON, ELVIS M
249 FOURTH STREET
WOOD TWP, NJ 88888

(back of postcard)

APPEAL INSTRUCTIONS:

If you agree with the assessed value shown, no further action by you is required.

If you disagree with the assessed value shown, an appeal may be filed with the County Board of Taxation. Forms and Instructions for filing an appeal may be obtained by contacting the Board at:

Winterberry County Board of Taxation
1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000

If the assessed value exceeds \$750,000, you have the option of filing your appeal directly with the Tax Court. Information for filing a complaint with the Tax Court may be obtained by contacting the Tax Court of New Jersey at PO Box 972, Hughes Justice Complex, Trenton, NJ 08625.

Assessment appeals must be filed on or before April 1 of the current tax year, or 45 days from the date mailed, as it appears on the front of this notice, which ever is due later.

TAXING DISTRICT 03 PINE BORO 2003 TAX LIST DISTRICT SUMMARY
COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION NET TAXABLE AMOUNT	VALUE
1 VACANT LAND	5	1,103,300	0	1,103,300		0	1,103,300
2 RESIDENTIAL	327	14,234,700	43,747,100	57,981,800		500,000	57,481,800
3A FARM (REGULAR)	0	0	0	0		0	0
3B FARM (QUALIFIED)	0	0	0	0		0	0
4A COMMERCIAL	27	2,030,500	6,827,100	8,857,600		0	8,857,600
4B INDUSTRIAL	7	8,882,400	12,815,800	21,698,200		0	21,698,200
4C APARTMENT	12	1,063,000	3,413,800	4,476,800		0	4,476,800
CLASS 4 TOTAL	46	11,975,900	23,056,700	35,032,600		0	35,032,600
RATABLE TOTAL	378	27,313,900	66,803,800	94,117,700		500,000	93,617,700
5A CLASS 1 RAILROAD	0	0	0	0		0	0
5B CLASS 2 RAILROAD	0	0	0	0		0	0
RAILROAD TOTAL	0	0	0	0		0	0
6A TELEPHONE	1				89,432		89,432
6B PETROL REFINERIES	0				0		0
6C MISCELLANEOUS	0				0		0
PUBLIC UTIL. TOTAL	1				89,432		89,432
15A PUBLIC SCHOOL	2	302,500	825,000	1,127,500		0	1,127,500
15B OTHER SCHOOL	1	205,000	810,000	1,015,000		0	1,015,000
15C PUBLIC PROPERTY	12	1,026,000	1,510,000	2,536,000		0	2,536,000
15D CHARITABLE	4	210,000	596,000	806,000		0	806,000
15E CEMETERY	0	0	0	0		0	0
15F MISCELLANEOUS	4	252,000	0	252,000		0	252,000
EXEMPT TOTAL	23	1,995,500	3,741,000	5,736,500		0	5,736,500

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS	
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS EXEMPTION AMOUNT
SENIOR CITIZEN	16	4,000	FIRE SUPPRESS	0	0	DWELL ABATE	0 0
DISABLED PERSON	2	500	POLLUTION CNTRL	0	0	DWELL EXEMP	20 500,000
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0 0
VETERAN	21	5,250	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0 0
WIDOW OF VETERAN	5	1,250	CLASS 4 ABATEMENT	0	0	MUL DWELL EXEMP	0 0
			MULTI-FAMILY DWELL	0	0	MUL DWELL ABATE	0 0
			UEZ ABATEMENT	0	0	COM/IND EXEMP	0 0
							0 0

NEW JERSEY PROPERTY TAX SYSTEM LEGEND

QUALIFICATION		BUILDING DESCRIPTION		REAL PROPERTY		EXEMPT PROPERTY		LIMITED EXEMPTIONS	
CODE	EXPLANATION	Format: Stories-Structure-Style-Garage		CLASS CODES		CLASS CODES		CODE	EXPLANATION
S	Sector Number Prefix	STORIES	D Dutch Colonial	TAXABLE PROPERTY		15A Public School Property	E Fire Suppression System		
W	Ward Number Prefix		E English Tudor						
C	Condo Unit No. Prefix	STRUCTURE	F Cape Cod	2 Residential	15B Other School Property	F Fallout Shelter			
LOT	Lot only is owned		L Colonial	3A Farm (Regular)	15C Public Property	P Pollution Control			
BLDG	Building only is owned		M Mobile Home	3B Farm (Qualified)	15D Church & Charit. Property	W Water Supply Control			
HM	Hackensack Meadow Lands		R Rancher	4A Commercial	15E Cemeteries & Graveyards	G Commercial Indust. Exempt.			
X	Exmpt. Port. of Taxable Property		S Split Level	4B Industrial	15F Other Exempt.	I Dwelling Exemption			
HL	Highlands		T Twin	4C Apartment		J Dwelling Abatement			
FP	Flood Plain		W Row Home			K New Dwelling/Conversion Exemption			
M	Mobile Home		X Duplex			L New Dwelling/Conversion Abatement			
PL	Pine Lands		Z Raised Rancher			N Multiple Dwelling Exemption			
Z	Coastal Zone		O Other			O Multiple Dwelling Abatement			
L	Wet Lands	SS Structural Steel	2 Bi-Level	RAILROAD PROPERTY		DEDUCTIONS		U Urban Enterprise Zone Abate.	
B	Billboard	ST Stone	3 Tri-Level						
T	Cell Tower	W Wood		5A Railroad Class I		S Senior Citizen			
QFARM	Qualified Farmland			5B Railroad Class II		V Veteran			
SPECIAL TAX DISTRICT CODES		STYLE	GARAGE	PERSONAL PROPERTY		CODE EXPLANATION			
CODE	DISTRICT TYPE								
F	Fire	A Commercial	AG Attached Garage	6A Telephone		D Disabled Person			
G	Garbage	B Industrial	UG Unattached Garage	6B Machinery, Apparatus or Equip. of Petroleum Refineries		R Surviving Spouse			
S	Special Imp.	C Apartments	Number of Cars is prefixed to code.						
EXAMPLE: 1.5S-ST-L-2AG MEANS: 1 1/2 Story Stone Colonial 2 Car Attached Garage									

Exempt Property Identification Codes

PART 1		PART 2		PART 3	
CODE	NAME OF OWNER	PRINCIPLE USE OR PURPOSE		SPECIFIC PROPERTY	
		CODE		CODE	DESCRIPTION
01	Federal Government	01 General Government	055 Parsonage	311	Salvation Army
02	State Government	02 Military Purposes	059 Rabbi Residence	313	Rescue Squad
03	County Government	03 Education	080 Farm	315	Halfway House
04	Municipal Government	04 Health & Welfare Etal.	083 Barn	316	Nursing Homes
05	Del. Riv. & Bay Authority	05 Penal Institutions	086 Shed	319	Veterans Home
06	Del. Riv. Basin Comm.	06 Police, Fire, Rescue	089 Tool Shed	322	Firemans Home
07	Del. Riv. Joint Toll Bridge Comm.	07 Transportation	094 Dedicated Open Space	325	Civil Defense Shelter
08	Del. Riv. Port Authority	08 Utilities	095 Vacant Land	330	Humane Society
09	Del. Valley Reg. Plan. Comm.	09 Conservation	097 Disabled Veteran	350	College
10	N.J. Turnpike Authority	10 Religious and Charitable	098 Widow of Serviceman or Disabled Veteran	353	Schools
11	Garden State Pkwy. Comm.	11 Burial Grounds	100 VFW/ A.M. Leg	356	Dormatory
12	Interstate Sanitation Comm.	12 Civic and other Social Activities	101 Burial Ground	359	Laboratory
13	Mid. Atl. State Air Poll. Ctrl Comm.	13 Redevel. And Rehabilitation	106 Cemetery	362	Hall
14	N.Y.- N.J. Trans. Agency	14 Remediation	111 Crematory	365	Agricultural Research
15	Palisades Int. Park Comm.	15 Housing and Mtg Fin. Project	116 Graveyard	368	Nursery School
16	Port Authority of N.Y.-N.J.	16 Urban Enterprize Zone	121 Mausoleum	372	Library
17	Tri-State Comm	17 C. 441 P.L. 1991	201 Radio Station	375	Museum
18	S. Jersey Port Comm.	18 Railroad	204 Radar	378	Monument
19	Waterfront Comm. of N.Y.	19 Recreation	207 Radio Tower	381	Historic Site
20	Charitable & Non-Profit Org.	20 Medical Office/ HEZ	220 Filtering Plant	401	Military Post
21	Fraternal Organizations		223 Pumping Station	405	Military Post, Air Force
22	Veterans Organizations		226 Reservoir	410	Coast Guard Station
23	Religious Organizations		229 Well	415	Naval Station
24	Other		232 Water Supply	420	Armory
25	Atlantic City Expressway		235 Water Tank	426	Barracks
26	N.J. Sports & Exposition Authority		238 Water Tower	430	Ordinance Plant
27	N.J. Econ. Dev. Authority		241 Water Tower Booster Station	501	Fire House
28	County Food Dist. Authority		244 Water Plant	505	Volunteer Fire Co.
29	Urban Renewal Entity		247 Water Stand Pipe	510	Fire Tower
30	CRDA- Casino Redev. Authority		250 Sewage Treatment	530	Police Station
31	N.J. Education Facilities Authority		254 Sewage Disposal	535	Pistol Range
32	Hackensck Mead. Comm		256 Sanitary Landfill	560	Penal Institution
33	County Improvement Authority		258 Drainage	601	Stadium
34	N.J. Natural Land Tr./ Natur. Cons		270 Atomic Energy Plant	604	Theatre
35	N.J. House and Mtg. Fin. Agency		280 Oil Tank	607	Amphitheater
36	N.J. Transit		283 Incinerator	610	Pavillion
37	County Park Commission		286 Mosquito Control	613	Community Center
38	County Utilities Authority		289 Dog Pound	616	Grange Hall
39	County Housing Authority		301 Hospital	619	Forest
40	Municipal Housing Authority		304 Clinic	622	Park
41	Municipal Utilities Authority		306 Medical Office/ HEZ	623	Green Acres
42	Municipal Improvement Authority		307 Health Center	625	Game Preserve
43	Municipal Parking Authority		308 County Food Dist. Facility	628	Bird Sanctuary
44	Patco		309 Rescue Mission	631	Hatchery
45	S. Jersey Transportation Authority		310 Red Cross Facility	634	Stable
				637	Camp
				640	Club
				643	Club House
				646	Golf Course
				649	Drum & Bugle Corps
				652	Beach
				655	Marina
				658	Boathouse
				661	Life Guard Station
				664	Bath House
				667	Boardwalk
				670	Boardwalk, Amusement
				673	Booth
				676	Refreshment Stand
				679	Restaurant
				682	Comfort Station
				701	Highway
				702	Tunnel
				704	Road
				707	Parkway
				710	Thoroughfare
				713	Circle
				716	Island
				719	Jug Handle
				722	Medial Strip
				725	Overpass
				726	Playground
				728	Right of Way
				730	Traffic Island
				731	Traffic Triangle
				740	Toll Booth
				743	Toll Plaza
				746	Sidewalk
				749	Lighting Standards
				752	Service Area
				760	Gate House
				763	Garage
				766	Highway Plant
				769	Inspection Station
				772	Weighing Station
				780	Parking Area
				789	Brownsfields
				790	Commerc. \ Indust. Purpose
				795	Vehicle Terminal
				801	Airport
				805	Air Facility
				810	Air Terminal
				815	Observation Tower
				840	Railroad
				845	Railroad Station
				850	Railroad Depot
				880	Navigation Tower
				901	Lake
				905	Pond
				906	Pool
				909	River
				913	Creek
				917	Canal
				921	Canal Feeder
				925	Canal House
				929	Tidewater Basin
				933	Water Way
				937	Watershed
				940	Vehicle Bridge
				944	Foot Bridge
				948	Bridge Steps
				949	Footpath
				950	Flood Control Dam
				960	Dock Bulkhead
				964	Dock Lock
				968	Dock Port
				980	Lockhouse
				984	Lighthouse
				988	Marine Elevator
				991	Revenue Allocation District
				992	Marine Terminal
				993	Urban Renewal Entity
				994	5 Yr. Tax Agreement
				995	Atlantic City Expressway
				996	Riparian Grant
				997	Residence
				998	Urban Renewal
				999	Public Housing

TAXING DISTRICT

01 CEDAR TOWN

2003 TAX LIST DISTRICT SUMMARY

COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1 VACANT LAND	84	22,933,700	0	22,933,700		0	22,933,700
2 RESIDENTIAL	587	191,244,000	62,035,100	253,279,100		0	253,279,100
3A FARM (REGULAR)	0	0	0	0		0	0
3B FARM (QUALIFIED)	0	0	0	0		0	0
4A COMMERCIAL	1	284,100	126,000	410,100		0	410,100
4B INDUSTRIAL	0	0	0	0		0	0
4C APARTMENT	0	0	0	0		0	0
CLASS 4 TOTAL	1	284,100	126,000	410,100		0	410,100
RATABLE TOTAL	672	214,461,800	62,161,100	276,622,900		0	276,622,900
5A CLASS 1 RAILROAD	0	0	0	0		0	0
5B CLASS 2 RAILROAD	0	0	0	0		0	0
RAILROAD TOTAL	0	0	0	0		0	0
6A TELEPHONE	1				57,713		56,432
6B PETROL REFINERIES	0				0		0
6C MISCELLANEOUS	0				0		0
PUBLIC UTIL. TOTAL	1				57,713		56,432
15A PUBLIC SCHOOL	1	50,000	160,000	210,000		0	210,000
15B OTHER SCHOOL	0	0	0	0		0	0
15C PUBLIC PROPERTY	21	15,603,900	564,600	16,168,500		0	16,168,500
15D CHARITABLE	5	2,248,100	981,500	3,229,600		0	3,229,600
15E CEMETERY	0	0	0	0		0	0
15F MISCELLANEOUS	3	1,096,000	372,100	1,468,100		0	1,468,100
EXEMPT TOTAL	30	18,998,000	2,078,200	21,076,200		0	21,076,200

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS		
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	6	1,500	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	2	500	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	34	6,800	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0	0
WIDOW OF VETERAN	3	600	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0			

TAXING DISTRICT 02 HOLLY BORO

2003 TAX LIST DISTRICT SUMMARY

COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1 VACANT LAND	192	3,538,200	0	3,538,200		0	3,538,200
2 RESIDENTIAL	692	15,113,500	37,623,300	52,736,800		0	52,736,800
3A FARM (REGULAR)	0	0	0	0		0	0
3B FARM (QUALIFIED)	0	0	0	0		0	0
4A COMMERCIAL	12	749,200	1,061,800	1,811,000		0	1,811,000
4B INDUSTRIAL	0	0	0	0		0	0
4C APARTMENT	4	191,500	395,300	586,800		0	586,800
CLASS 4 TOTAL	16	940,700	1,457,100	2,397,800		0	2,397,800
RATABLE TOTAL	900	19,592,400	39,080,400	58,672,800		0	58,672,800
5A CLASS 1 RAILROAD	0	0	0	0		0	0
5B CLASS 2 RAILROAD	0	0	0	0		0	0
RAILROAD TOTAL	0	0	0	0		0	0
6A TELEPHONE	1				59,060		39,853
6B PETROL REFINERIES	0				0		0
6C MISCELLANEOUS	0				0		0
PUBLIC UTIL. TOTAL	1				59,060		39,853
15A PUBLIC SCHOOL	0	100,000	445,000	545,000		0	0
15B OTHER SCHOOL	0	0	0	0		0	0
15C PUBLIC PROPERTY	8	242,600	517,500	760,100		0	760,100
15D CHARITABLE	1	29,400	85,000	114,400		0	114,400
15E CEMETERY	0	0	0	0		0	0
15F MISCELLANEOUS	3	49,900	92,700	142,600		0	142,600
EXEMPT TOTAL	12	421,900	1,140,200	1,562,100		0	1,017,100

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS		
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	25	6,250	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	2	500	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	46	9,200	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0	0
WIDOW OF VETERAN	2	400	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0			

TAXING DISTRICT 03 PINE BORO

2003 TAX LIST DISTRICT SUMMARY

COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION NET TAXABLE AMOUNT VALUE
1 VACANT LAND	5	331,000	0	331,000		0 331,000
2 RESIDENTIAL	327	4,718,600	19,686,200	24,404,800		500,000 23,904,800
3A FARM (REGULAR)	0	0	0	0		0 0
3B FARM (QUALIFIED)	0	0	0	0		0 0
4A COMMERCIAL	27	812,200	2,389,500	3,201,700		0 3,201,700
4B INDUSTRIAL	7	3,441,200	6,498,700	9,939,900		0 9,939,900
4C APARTMENT	12	318,900	1,175,400	1,494,300		0 1,494,300
CLASS 4 TOTAL	46	4,572,300	10,063,600	14,635,900		0 14,635,900
RATABLE TOTAL	378	9,621,900	29,749,800	39,371,700		500,000 38,871,700
5A CLASS 1 RAILROAD	0	0	0	0		0 0
5B CLASS 2 RAILROAD	0	0	0	0		0 0
RAILROAD TOTAL	0	0	0	0		0 0
6A TELEPHONE	1				89,432	37,561
6B PETROL REFINERIES	0				0	0
6C MISCELLANEOUS	0				0	0
PUBLIC UTIL. TOTAL	1				89,432	37,561
15A PUBLIC SCHOOL	2	81,000	412,500	493,500		0 493,500
15B OTHER SCHOOL	1	42,000	412,000	454,000		0 454,000
15C PUBLIC PROPERTY	12	513,800	803,100	1,316,900		0 1,316,900
15D CHARITABLE	4	103,200	393,500	496,700		0 496,700
15E CEMETERY	0	0	0	0		0 0
15F MISCELLANEOUS	4	116,100	0	116,100		0 116,100
EXEMPT TOTAL	23	856,100	2,021,100	2,877,200		0 2,877,200

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS	
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS
SENIOR CITIZEN	16	4,000	FIRE SUPPRESS	0	0	DWELL ABATE	0
DISABLED PERSON	2	500	POLLUTION CNTRL	0	0	DWELL EXEMP	20
SURVIVING SPOUSE	0	0	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0
VETERAN	21	5,250	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0
WIDOW OF VETERAN	5	1,250	CLASS 4 ABATEMENT	0	0	MUL DWELL EXEMP	0
			MULTI-FAMILY DWELL	0	0	MUL DWELL ABATE	0
			UEZ ABATEMENT	0	0	COM/IND EXEMP	0

TAXING DISTRICT 04 SPRUCE CITY

2003 TAX LIST DISTRICT SUMMARY

COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1 VACANT LAND	145	7,290,700	0	7,290,700		0	7,290,700
2 RESIDENTIAL	830	49,193,300	90,863,400	140,056,700		500,000	139,556,700
3A FARM (REGULAR)	4	291,800	421,300	713,100		0	713,100
3B FARM (QUALIFIED)	15	163,700	0	163,700		0	163,700
4A COMMERCIAL	35	7,655,900	10,282,000	17,937,900		0	17,937,900
4B INDUSTRIAL	0	0	0	0		0	0
4C APARTMENT	2	119,500	366,600	486,100		0	486,100
CLASS 4 TOTAL	37	7,775,400	10,648,600	18,424,000		0	18,424,000
RATABLE TOTAL	1,031	64,714,900	101,933,300	166,648,200		500,000	166,148,200
5A CLASS 1 RAILROAD	3	59,000	0	59,000		0	59,000
5B CLASS 2 RAILROAD	0	0	0	0		0	0
RAILROAD TOTAL	3	59,000	0	59,000		0	59,000
6A TELEPHONE	1				302,466		223,371
6B PETROL REFINERIES	0				0		0
6C MISCELLANEOUS	0				0		0
PUBLIC UTIL. TOTAL	1				302,466		223,371
15A PUBLIC SCHOOL	2	333,100	818,700	1,151,800		0	1,151,800
15B OTHER SCHOOL	0	0	0	0		0	0
15C PUBLIC PROPERTY	5	253,400	0	253,400		0	253,400
15D CHARITABLE	1	93,300	174,800	268,100		0	268,100
15E CEMETERY	0	0	0	0		0	0
15F MISCELLANEOUS	56	2,443,800	2,335,300	4,779,100		0	4,779,100
EXEMPT TOTAL	64	3,123,600	3,328,800	6,452,400		0	6,452,400

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS		
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	20	5,000	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	0	0	POLLUTION CNTRL	0	0	DWELL EXEMP	20	500,000
SURVIVING SPOUSE	3	750	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	49	9,800	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0	0
WIDOW OF VETERAN	3	600	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0			

TAXING DISTRICT 05 WOOD TWP

2003 TAX LIST DISTRICT SUMMARY

COUNTY 22 WINTERBERRY

CLASSIFICATION	NO. OF PARCELS	LAND VALUE	IMPROVEMENT VALUE	TOTAL VALUE	BOOK VALUE OF TANG PERS PROP	EXEMPTION AMOUNT	NET TAXABLE VALUE
1 VACANT LAND	181	2,293,600	0	2,293,600		0	2,293,600
2 RESIDENTIAL	489	5,463,600	24,887,700	30,351,300		0	30,351,300
3A FARM (REGULAR)	35	846,500	1,599,400	2,445,900		0	2,445,900
3B FARM (QUALIFIED)	35	108,700	0	108,700		0	108,700
4A COMMERCIAL	62	6,173,300	9,281,700	15,455,000		0	15,455,000
4B INDUSTRIAL	7	240,000	1,614,900	1,854,900		0	1,854,900
4C APARTMENT	2	125,600	1,806,200	1,931,800		0	1,931,800
CLASS 4 TOTAL	71	6,538,900	12,702,800	19,241,700		0	19,241,700
RATABLE TOTAL	811	15,251,300	39,189,900	54,441,200		0	54,441,200
5A CLASS 1 RAILROAD	0	0	0	0		0	0
5B CLASS 2 RAILROAD	0	0	0	0		0	0
RAILROAD TOTAL	0	0	0	0		0	0
6A TELEPHONE	1				1,322,083		1,031,225
6B PETROL REFINERIES	0				0		0
6C MISCELLANEOUS	0				0		0
PUBLIC UTIL. TOTAL	1				1,322,083		1,031,225
15A PUBLIC SCHOOL	1	51,100	1,369,000	1,420,100		0	1,420,100
15B OTHER SCHOOL	0	0	0	0		0	0
15C PUBLIC PROPERTY	295	4,998,400	38,688,500	43,686,900		0	43,686,900
15D CHARITABLE	17	176,300	1,605,800	1,782,100		0	1,782,100
15E CEMETERY	2	43,200	0	43,200		0	43,200
15F MISCELLANEOUS	1	4,500	565,700	570,200		0	570,200
EXEMPT TOTAL	316	5,273,500	42,229,000	47,502,500		0	47,502,500

DEDUCTIONS			EXEMPTIONS			EXEMPTIONS		
CLASSIFICATION	NO. OF DEDUCTS	DEDUCTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT	CLASSIFICATION	NO. OF PARCELS	EXEMPTION AMOUNT
SENIOR CITIZEN	41	10,250	FIRE SUPPRESS	0	0	DWELL ABATE	0	0
DISABLED PERSON	4	1,000	POLLUTION CNTRL	0	0	DWELL EXEMP	0	0
SURVIVING SPOUSE	2	500	FALLOUT SHELTER	0	0	NEW DWEL/CONV ABAT	0	0
VETERAN	60	12,000	WATER/SEWAGE FAC	0	0	NEW DWEL/CONV EXEMP	0	0
WIDOW OF VETERAN	12	3,000	HOME IMPROVEMENT	0	0	MUL DWELL EXEMP	0	0
			CLASS 4 ABATEMENT	0	0	MUL DWELL ABATE	0	0
			MULTI-FAMILY DWELL	0	0	COM/IND EXEMP	0	0
			UEZ ABATEMENT	0	0			

2003 SPECIAL TAXING DISTRICT SUMMARY

WOOD TOWNSHIP		COUNTY 22 WINTERBERRY				
SPECIAL TAXING DISTRICT	NO. OF LINE ITEMS	LAND VALUE	IMPROVEMENTS	EXEMPTIONS	NET TAXABLE	
F01 RATABLES	365	6,863,085	17,635,455	0	24,498,540	
RAILROAD	0	0	0	0	0	
PUB UTIL	0	0	0	0	0	
EXEMPTS	142	2,373,075	19,003,050	0	21,376,125	
					0	
F02 RATABLES	446	8,388,215	21,554,445	0	29,942,660	
RAILROAD	0	0	0	0	0	
PUB UTIL	0	0	0	0	0	
EXEMPTS	174	2,900,425	23,225,950	0	26,126,375	

Exhibit 15 - Breakdown of Added and Omitted Assessments

BREAKDOWN OF ADDED , OMITTED & ROLLBACK TAXES

		04 SPRUCE CITY					22 WINTERBERRY COUNTY			
		ASSESSED VALUATIONS	TOTAL AMOUNT OF TAXES	TAXES DUE COUNTY	TAXES DUE LIBRARY	TAXES DUE HEALTH	TAXES DUE CTY OPEN SP	TOTAL TAXES DUE COUNTY	TAXES DUE MUN OPEN SP	BALANCE DUE DISTRICT
2001	OMIT ASSMT	-	-	-	-	-	-	-	-	-
2002	OMIT ASSMT	-	-	-	-	-	-	-	-	-
2003	OMIT ASSMT	-	-	-	-	-	-	-	-	-
1999	RLBK ASSMT	-	-	-	-	-	-	-	-	-
2000	RLBK ASSMT	-	-	-	-	-	-	-	-	-
2001	RLBK ASSMT	272,000	4,542.400	1,183.2	73.44	-	27.200	1,283.8	-	3,258.560
2002	RLBK ASSMT	274,000	4,630.600	1,191.90	76.72	-	27.400	1,296.0	-	3,334.580
2003	RLBK ASSMT	298,000	5,662.000	1,549.60	119.20	-	29.800	1,698.6	-	3,963.400
2002	ADDED ASSMT	140,400	2,372.760	610.74	39.31	-	14.040	664.1	-	1,708.668
2003	ADDED ASSMT	2,428,100	46,133.900	12,626.12	971.24	-	242.810	13,840.2	-	32,293.730
2002	OM/AD ASSMT	1,174,100	19,842.290	5,107.34	328.75	-	117.410	5,553.5	-	14,288.797
	TOTAL	4,586,600.00	83,183.95	22,268.90	1,608.66	0.00	458.66	24,336.22	0.00	58,847.74

I, ROBERT SCOTT, ASSESSOR OF SPRUCE CITY DO SWEAR (OR AFFIRM) THAT THE FOREGOING LIST CONTAINS THE VALUATIONS MADE BY ME, TO THE BEST OF MY ABILITY, OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I AM THE ASSESSOR AND THAT I HAVE VALUED THE SAME, WITHOUT FAVOR OR PARTIALITY, AND HAVE MADE SUCH DEDUCTIONS ONLY FOR DEBT AND EXEMPTIONS AS ARE PRESCRIBED BY LAW.

Robert Scott
 ASSESSOR

SWORN AND SUBSCRIBED BEFORE ME THIS 10th DAY OF OCTOBER, 2003

THIS IS TO CERTIFY THAT THE ABOVE ADDED AND OMITTED LISTS ARE A TRUE AND COMPLETE RECORD OF THE ADDED AND OMITTED TAXES ASSESSED FOR THE YEAR 2003 IN THE TAXING DISTRICT OF SPRUCE CITY IN THE COUNTY OF WINTERBERRY COUNTY

Thomas Derrico
 COMMISSIONER

Thomas Orsini
 COMMISSIONER

ATTEST: -----
Thomas Sheehy
 COMMISSIONER
 COUNTY BOARD OF TAXATION

Thomas Reilly
 COUNTY TAX ADMINISTRATOR

ABSTRACT OF:		ADDED ASSESSMENTS			COUNTY OF WINTERBERRY			FOR THE TAX YEAR		2002		
1		2			3	4	5	6	7	8	9	10
		FULL ASSESSED VALUATION OF ADDED ASSESSMENTS			VALUE OF PRORATED ASMNTS	GENERAL TAX RATE PER \$100	TOTAL TAX ON ADDED ASMNTS: (COL 3 x 4)	VETERAN OR SEN CIT DEDS	NET TAX ON ADDED ASMNTS (COL 5 - 6)	DIST COUNTY RATE PER \$100	AMT OF TAXES DUE COUNTY (COL 3 x 8)	AMT OF TAXES DUE DISTRICT (COL 7 - 9)
TAXING DISTRICTS		LAND	BLDGS	TOTAL								
01	CEDAR TOWN											
02	HOLLY BORO											
03	PINE BORO											
04	SPRUCE CITY		140,400	140,400	140,400	1.69	2,372.76	0.00	2,372.76	0.473	664.10	1,708.66
05	WOOD TWP											
**	**TOTAL**	-	140,400	140,400	140,400		2,372.76	0.00	2,372.76		664.10	1,708.66

ABSTRACT OF:

ADDED ASSESSMENTS

COUNTY OF WINTERBERRY

FOR THE TAX YEAR

2003

1		2			3	4	5	6	7	8	9	10
		FULL ASSESSED VALUATION OF ADDED ASSESSMENTS			VALUE OF PRORATED ASMNTS	GENERAL TAX RATE PER \$100	TOTAL TAX ON ADDED ASMNTS: (COL 3 x 4)	VETERAN OR SEN CIT DEDS	NET TAX ON ADDED ASMNTS (COL 5 - 6)	DIST COUNTY RATE PER \$100	AMT OF TAXES DUE COUNTY (COL 3 x 8)	AMT OF TAXES DUE DISTRICT (COL 7 - 9)
TAXING DISTRICTS		LAND	BLDGS	TOTAL								
01	CEDAR TOWN	42,000	1,246,200	1,288,200	964,200	1.26	12,148.92	0.00	12,148.92	0.43	4,146.06	8,002.86
02	HOLLY BORO	0	275,000	275,000	201,000	2.55	5,125.50	0.00	5,125.50	0.62	1,246.20	3,879.30
03	PINE BORO	78,000	1,147,000	1,225,000	1,004,000	4.50	45,180.00	0.00	45,180.00	1.09	10,943.60	34,236.40
04	SPRUCE CITY	85,000	2,869,200	2,954,200	2,428,100	1.89	45,891.09	0.00	45,891.09	0.57	13,840.17	32,050.92
05	WOOD TWP	0	126,000	126,000	102,300	2.69	2,751.87	0.00	2,751.87	0.54	552.42	2,199.45
**	**TOTAL**	205,000	5,663,400	5,868,400	4,699,600		111,097.38	0.00	111,097.38		30,728.45	80,368.93

ABSTRACT OF: OMITTED / ADDED ASSESSMENTS

COUNTY OF WINTERBERRY

FOR THE TAX YEAR

2002

1		2			3	4	5	6	7	8	9	10
		FULL ASSESSED VALUATION OF ADDED ASSESSMENTS			VALUE OF PRORATED ASMNTS	GENERAL TAX RATE PER \$100	TOTAL TAX ON ADDED ASMNTS: (COL 3 x 4)	VETERAN OR SEN CIT DEDS	NET TAX ON ADDED ASMNTS (COL 5 - 6)	DIST COUNTY RATE PER \$100	AMT OF TAXES DUE COUNTY (COL 3 x 8)	AMT OF TAXES DUE DISTRICT (COL 7 - 9)
TAXING DISTRICTS		LAND	BLDGS	TOTAL								
01	CEDAR TOWN	0	0	0	0	0	0.00	0.00	0.00	0	0.00	0.00
02	HOLLY BORO	0	42,000	42,000	42,000	2.59	1,087.80	0.00	1,087.80	0.64	268.80	819.00
03	PINE BORO	0	0	0	0	0	0.00	0.00	0.00	0	0.00	0.00
04	SPRUCE CITY	0	1,474,100	1,474,100	1,474,100	1.69	19,842.29	0.00	19,842.29	0.473	5,553.50	14,288.79
05	WOOD TWP	0	0	0	0	0	0.00	0.00	0.00	0	0.00	0.00
**	**TOTAL**	0	1,516,100	1,516,100	1,516,100		20,930.09	0.00	20,930.09		5,822.30	15,107.79

ABSTRACT OF:		ROLLBACK ASSESSMENTS			COUNTY OF WINTERBERRY			FOR THE TAX YEAR		2003			
1		2		3	4	5	6	7	8	9	10	11	
		REAL PROPERTY ASSESSMENTS			PERS PROP ASMNT	TOTAL OMITTED ASMNTS (COL 2 + 3)	GENERAL TAX RATE PER \$100	TOTAL TAX ON OMITTED ASMNTS: (COL 4 x 5)	VETERAN OR SEN CIT DEDS	NET TAX ON OMITTED ASMNTS (COL 6 - 7)	DIST COUNTY RATE PER \$100	AMT OF TAXES DUE COUNTY (COL 4 x 9)	AMT OF TAXES DUE DISTRICT (COL 8 - 10)
TAXING DISTRICTS		LAND	BLDGS	TOTAL									
01	CEDAR TOWN												
02	HOLLY BORO												
03	PINE BORO												
04	SPRUCE CITY	298,000	0	298,000	0	298,000	1.89	5,632.20	0.00	5,632.20	0.57	1,698.60	3,933.60
05	WOOD TWP												
**	**TOTAL**	298,000	0	298,000	0	298,000		5,632.20	0.00	5,632.20		1,698.60	3,933.60

ABSTRACT OF:		ROLLBACK ASSESSMENTS			COUNTY OF WINTERBERRY			FOR THE TAX YEAR		2002		
1	2			3	4	5	6	7	8	9	10	11
TAXING DISTRICTS	REAL PROPERTY ASSESSMENTS			PERS PROP ASMNT	TOTAL OMITTED ASMNTS (COL 2 + 3)	GENERAL TAX RATE PER \$100	TOTAL TAX ON OMITTED ASMNTS: (COL 4 x 5)	VETERAN OR SEN CIT DEDS	NET TAX ON OMITTED ASMNTS (COL 6 - 7)	DIST COUNTY RATE PER \$100	AMT OF TAXES DUE COUNTY (COL 4 x 9)	AMT OF TAXES DUE DISTRICT (COL 8 - 10)
	LAND	BLDGS	TOTAL									
01 CEDAR TOWN												
02 HOLLY BORO												
03 PINE BORO												
04 SPRUCE CITY	274,000	0	274,000	0	274,000	1.69	4,630.60	0.00	4,630.60	0.47	1,296.00	3,334.60
05 WOOD TWP												
** **TOTAL**	274,000	0	274,000	0	274,000		4,630.60	0.00	4,630.60		1,296.00	3,334.60

ABSTRACT OF:		ROLLBACK ASSESSMENTS			COUNTY OF WINTERBERRY			FOR THE TAX YEAR			2001		
1		2			3	4	5	6	7	8	9	10	11
		REAL PROPERTY ASSESSMENTS			PERS PROP	TOTAL	GENERAL	TOTAL TAX	VETERAN OR	NET TAX ON	DIST COUNTY	AMT OF TAXES	AMT OF
TAXING DISTRICTS		LAND	BLDGS	TOTAL	ASMNT	OMITTED	TAX RATE	ON OMITTED	SEN CIT	OMITTED	RATE PER	DUE COUNTY	TAXES DUE
						ASMNTS (COL	PER \$100	ASMNTS:	DEDS	ASMNTS (COL	\$100	(COL 4 x 9)	DISTRICT
						2 + 3)		(COL 4 x 5)		6 - 7)			(COL 8 - 10)
01	CEDAR TOWN												
02	HOLLY BORO												
03	PINE BORO												
04	SPRUCE CITY	272,000	0	272,000	0	272,000	1.67	4,542.40	0.00	4,542.40	0.472	1,283.80	3,258.60
05	WOOD TWP												
**	**TOTAL**	272,000	0	272,000	0	272,000		4,542.40	0.00	4,542.40		1,283.80	3,258.60

2002

1		2		3	4	5	6	7	8	9	10	11
		REAL PROPERTY ASSESSMENTS		PERS PROP	TOTAL	GENERAL	TOTAL TAX	VETERAN OR	NET TAX ON	DIST COUNTY	AMT OF TAXES	AMT OF
TAXING DISTRICTS	LAND	BLDGS	TOTAL	ASMNT	OMITTED ASMNTS (COL 2 + 3)	TAX RATE PER \$100	ON OMITTED ASMNTS: (COL 4 x 5)	SEN CIT DEDS	OMITTED ASMNTS (COL 6 - 7)	RATE PER \$100	DUE COUNTY (COL 4 x 9)	TAXES DUE DISTRICT (COL 8 - 10)
01	CEDAR TOWN											
02	HOLLY BORO											
03	PINE BORO											
04	SPRUCE CITY											
05	WOOD TWP											
**	**TOTAL**											

2002

[illegible]

Exhibit 17 - Added and Omitted Table of Aggregates - Cedar Town, Winterberry County

TABLE OF AGGREGATES, ADDED ASSESSMENTS

I, (WE,) ELAINE JACOBASZASSESSORS(S)
OF CEDAR TOWN DO SWEAR (OR AFFIRM)

THAT THE FOREGOING LIST CONTAINS THE VALUATIONS MADE BY ME (US), TO THE BEST OF MY (OUR) ABILITY, OF ALL THE PROPERTY LIABLE TO TAXATION IN THE TAXING DISTRICT IN WHICH I AM (WE ARE) THE ASSESSOR(S) AND THAT I (WE) HAVE VALUED THE SAME, WITHOUT FAVOR OR PARTIALITY, AND HAVE MADE SUCH DEDUCTIONS ONLY FOR DEBT AND EXEMPTIONS AS ARE PRESCRIBED BY LAW.

Elaine Jacobasz

ASSESSOR(S)

SWORN AND SUBSCRIBED BEFORE ME, THIS 10TH DAY
OF OCTOBER, 2003.

SUMMARY OF ADDED ASSESSMENTS AND APPORTIONMENT OF TAXES

	2002	2003
ADDED ASSESSED VALUATION OF LAND	\$ -	\$ 42,000
ADDED ASSESSED VALUATION OF BUILDING	\$ -	\$1,246,200
TOTAL VALUE OF ADDED ASSESSMENTS	\$ -	\$1,288,200
TOTAL VALUE OF PRORATED ASSESSMENTS	\$ -	\$ 964,200
REAL PROP TAX RATE PER \$100 VALUATION	\$ 1.03	\$ 1.24
TOTAL TAXES ON ADDED ASSESSMENTS	\$ -	\$ 11,956
VETERANS & SENIOR CITIZEN DEDUCTIONS	\$ -	\$ -
NET TAXES ON ADDED ASSESSMENTS	\$ -	\$ 11,956

AMOUNT DUE COUNTY, FEB. 15, 2004 AT:

COUNTY RATE	2002	\$0.325	PER \$100	\$ -	
	2003	\$0.390	PER \$100		3,760.38
LIBRARY RATE	2002	\$0.018	PER \$100	\$ -	
	2003	\$0.030	PER \$100		289.26
HEALTH RATE	2002	\$0.000	PER \$100	\$ -	
	2003	\$0.000	PER \$100		0.00
CTY OPEN SP RATE	2002	\$0.010	PER \$100	\$ -	
	2003	\$0.010	PER \$100		96.42
MUN OPEN SP RATE	2002	\$0.010	PER \$100	\$ -	
	2003	\$0.010	PER \$100		96.42
TOTAL DUE COUNTY				\$0.00	\$4,146.06
TOTAL DUE MUNICIPALITY				\$0.00	\$7,810.02

THIS IS TO CERTIFY THAT THE FOREGOING ADDED ASSESSMENTS LIST IS A TRUE AND COMPLETE RECORD OF THE ADDED TAXES ASSESSED FOR THE YEAR 2003, IN THE TAXING DISTRICT OF CEDAR TOWN COUNTY OF WINTERBERRY COUNTY

ATTEST:

Thomas Reilly

ADMINISTRATOR

Thomas Derrico

COMMISSIONER

Thomas Orsini

COMMISSIONER

Thomas Sheehy

COMMISSIONER
COUNTY BOARD OF TAXATION

Exhibit 18 - Assessment Sales Ratio - Grantor List Nonusable

SYSTEM NO : 151
 SYSTEM : SALES RATIO
 PROGRAM NO : JOB4288A- 044
 FREQUENCY : ON DEMAND

STATE OF NEW JERSEY
 DIVISION OF TAXATION
 LOCAL PROPERTY TAX

RUN DATE : 8/23/2002
 RUN TIME : 115337
 PAGE NO : 1

ACCUMULATIVE NON USABLE SALES

WINTERBERRY COUNTY

CURRENT SAMPLING PERIOD : 7-1-01 TO 6-30-02

22 - 03 PINE BORO

SERIAL #	CLASS	NU CODE	RECORDING DATE	GRANTOR NAME	DEED DATE	LOCATION OF PROPERTY			SALES RATIO	ASSESSED VALUE	SALES PRICE	
						BLOCK	LOT	ETC	QUAL CODE			
6760022	1	10	09/08/01	DARCH, RALPH ESTATE OF	09/03/01	203	16.05			55.00	27,500	50,000
6768967	1	10	01/29/02	DUNCAN, KENNETH, EXEC	10/13/01	104	9.08			**	48,600	1
								YEAR TO DATE			76,100	
								NUM OF SALES			2	
6760389	2	05	08/01/00	MARKS, CARL E	05/03/00	219	4			50.26	39,200	78,000
6769349	2	26	04/13/02	WRIGGINS, RICHARD	03/29/02	406	6			**	41,700	1
6761427	2	10	11/25/01	ALMEDA, DEBRA, EXEC	10/30/01	301	9			94.10	94,100	100,000
6769785	2	10	06/24/02	MARSHALL, WILLIAM ESTATE OF	06/01/02	405	12.23			111.54	145,000	130,000
6762182	2	10	05/04/02	BRENNEN, NEIL ESTATE OF	02/15/02	216	11.01			96.43	54,000	56,000
6770684	2	07	10/15/01	KLAIN, SARAH	09/18/01	216	3			18.13	28,000	154,400
6765861	2	26	12/23/01	ROSENBERG, JULIE & SCOTT	03/11/01	110	44			168.00	67,200	40,000
6771193	2	12	09/29/01	ROSA, IDA	08/26/01	105	9.02			103.16	98,000	95,000
6766603	2	01	06/23/02	CARTER, JAMES	05/17/02	102	5.02			232.24	121,500	52,317
6766917	2	26	02/03/02	BUTLER, JAMES & HEATHER	01/20/02	218	13			**	53,500	1
								YEAR TO DATE			742,200	
								NUM OF SALES			10	
6767207	4A	26	12/19/01	JACKSON, KEITH	11/18/01	206	3			178.00	133,500	75,000
6767682	4A	03	03/15/02	NORTHERN CAPE ENTERPRISES, LLC	02/27/02	301	7			**	245,000	1
								YEAR TO DATE			378,500	
								NUM OF SALES			2	
						DISTRICT TOTALS		YEAR TO DATE			1,196,800	
								NUM OF SALES			14	

Exhibit 19 - Assessment Sales Ratio - Grantor List Usable

SYSTEM NO : 151
 SYSTEM : SALES RATIO
 PROGRAM NO : JOB4288A- 042
 FREQUENCY : ON DEMAND

STATE OF NEW JERSEY
 DIVISION OF TAXATION
 LOCAL PROPERTY TAX

RUN DATE : 8/23/2002
 RUN TIME : 115337
 PAGE NO : 1

ACCUMULATIVE USABLE SALES

WINTERBERRY COUNTY

CURRENT SAMPLING PERIOD : 7-1-01 TO 6-30-02

22 - 03 PINE BORO

SERIAL #		RECORDING DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT ETC	QUAL CODE	CLASS	NUM SALES	ASSESSED VALUE	SALES PRICE	RATIO
6762884	A	03-15-02	ABRANTES, MANUEL R	01-27-02	9	22		2		65,400	237,000	27.59
6763219	A	05-05-02	RODRIQUES, HUBERON	04-22-02	6	34		2		78,000	256,800	30.37
6774328	A	06-10-02	LEE, ANNA S	04-28-02	16	28		2		38,600	127,000	30.39
6763498	A	10-29-01	BARON, COLLEEN	09-10-01	3	16		2		46,000	136,000	33.82
6765100	A	08-19-01	YU, CHI LU & YU, JI	08-15-01	8	32		2		36,500	95,000	38.42
6773897	A	06-01-02	MAGLIOTTI, MIKE & F	01-5-02	14	21		2		90,300	235,000	38.43
6771900	A	06-17-02	RODRIQUEZ, MANUEL &	05-09-02	14	24		2		99,800	250,000	39.92
6764998	A	09-08-01	VARINO PAUL J	09-02-01	8	6		2		62,600	155,000	40.39
6762304	A	07-31-01	RIVNDENEIRA, O & MU	07-09-01	5	8		2		79,200	190,000	41.68
6767884	A	11-22-01	LUK, WAI-CHEN & SHU	11-11-01	9	23		2		68,400	163,000	41.96
6761202	A	07-30-01	PEREIRA, ANGELO & M	06-29-01	13	8		2		102,900	235,000	43.79
6761203	A	07-30-01	PEREIRA, ANGELO & M	06-29-01	13	8		2		102,900	235,000	43.79
6765559	A	09-04-01	KULIKOWSKI, DIANE M	08-14-01	14	17		2		91,200	187,000	48.77
6769897	F	01-24-02	SOLIVER, JOHN R & R	01-02-02	4	3		2		47,300	75,000	63.07
6769992	F	02-13-02	SIMOEES, MANUEL & EL	01-29-02	14	10		2		92,000	140,000	65.71
							YEAR TO DATE NUM OF SALES		15	1,101,100	2,716,800	628.11
6772290	F	06-30-02	AMEL INC	05-17-02	11	1		4A		68,400	145,000	47.17
							YEAR TO DATE NUM OF SALES		1	68,400	145,000	47.17
							DISTRICT TOTALS			1,169,500	2,861,800	675.28
							YEAR TO DATE NUM OF SALES		16			

NON-USABLE LISTING 2002

THE N.U. CODE NUMBER INDICATES THE REASON FOR EXCLUSION AND IS KEYED NEXT TO THE CATEGORIES OF NON-USABLE DEED TRANSACTIONS

SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.

WINTERBERRY COUNTY
CEDAR TOWN

6474031	04	6474032	10	6475801	04	6475802	04	6475803	27	6475804	01	6475805	07	6475806	07	6475807	10
6477480	04	6477481	27	6477482	01	6477483	10	6477484	27	6477485	10	6477486	01	6477487	04	6477488	27
6477489	27	6477841	01	6477842	27	6478294	05	6478295	27	6478296	01	6478297	08	6478298	27	6478299	04
6478301	27	6480325	01	6480326	26	6481395	01	6481397	04	6482370	15	6482371	10	6482372	26	6482375	07
6482376	26	6482377	04	6482378	04	6482380	10										

TOTAL 40

NON-USABLE LISTING 2002

THE N.U. CODE NUMBER INDICATES THE REASON FOR EXCLUSION AND IS KEYED NEXT TO THE CATEGORIES OF NON-USABLE DEED TRANSACTIONS

SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.

WINTERBERRY COUNTY
HOLLY BORO

6474681	07	6476174	12	6476176	07	6476177	15	6476179	15	6476180	01	6476182	01	6476183	15	6476184	05
6476185	01	6476847	12	6476848	15	6476850	01	6477142	15	6477744	11	6477747	26	6477749	01	6477750	26
6480178	23	6481206	07	6481207	07	6481209	12	6481210	01	6481212	10	6481217	01	6481218	12	6481222	01
6481223	01	6481224	01	6482163	01	6482164	10	6483420	15	6483424	01	6483425	01	6483426	01	6483427	01
6483428	15	6483430	10	6483431	01	6483432	01	6483434	01	6483435	01	6483436	25	6483438	26	6483440	10
6483442	07	6483444	01	6483446	26	6483752	01										

TOTAL 49

NON-USABLE LISTING 2002

THE N.U. CODE NUMBER INDICATES THE REASON FOR EXCLUSION AND IS KEYED NEXT TO THE CATEGORIES OF NON-USABLE DEED TRANSACTIONS

SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE

WINTERBERRY COUNTY
PINE BORO

6760022	10	6760389	05	6761427	10	6762182	10	6765861	26	6766603	01	6766917	26	6767207	26	6767682	03
6768967	10	6769349	26	6769785	10	6770684	07	6771193	12								

TOTAL 14

NON-USABLE LISTING 2002

THE N.U. CODE NUMBER INDICATES THE REASON FOR EXCLUSION AND IS KEYED NEXT TO THE CATEGORIES OF NON-USABLE DEED TRANSACTIONS

SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.	SERIAL NO.	N-U CODE NO.

WINTERBERRY COUNTY
SPRUCE CITY

6474416	07	6474676	10	6474677	01	6474678	07	6474958	04	6474959	01	6475272	01	6475273	01	6475274	07
6475275	07	6475696	07	6475697	07	6476168	01	6476169	01	6476170	04	6476843	01	6476844	04	6476845	07
6477440	03	6478228	05	6478229	01	6478470	07	6478471	07	6478473	01	6478474	09	6478477	01	6478478	01
6478479	01	6479063	25	6479064	03	6479067	01	6479443	01	6479445	01	6479446	01	6479447	07	6479448	10
6481200	17	6481203	01	6481205	26	6482142	26	6482144	01	6482146	01	6482147	01	6482148	01	6482149	01
6482151	25	6482152	25	6482153	07	6482158	01	6482159	01	6482160	01	6482161	01	6482162	06	6483411	10
6483412	01	6483413	01	6483414	07	6483418	03	6483419	01								

TOTAL 59

NON-USABLE LISTING 2002

THE N.U. CODE NUMBER INDICATES THE REASON FOR EXCLUSION AND IS KEYED NEXT TO THE CATEGORIES OF NON-USABLE DEED TRANSACTIONS

SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE	SERIAL NO.	N-U CODE

WINTERBERRY COUNTY
WOOD TWP

6474436	26	6474437	15	6474438	01	6475447	26	6475448	01	6475449	01	6475450	01	6475451	01	6475452	10
6475453	01	6475753	15	6475754	15	6476938	01	6476939	26	6476940	01	6476941	26	6476942	26	6476943	12
6476944	01	6476945	26	6476946	14	6476947	10	6476948	10	6476949	26	6476950	26	6476951	10	6476953	10
6476954	10	6478262	15	6478263	26	6478264	26	6478265	10	6479512	05	6479513	06	6479514	15	6479515	26
6479516	17	6479517	08	6479518	01	6479519	01	6479520	15	6479521	10	6479522	03	6481323	01	6481324	15
6481325	01	6481326	15	6481327	15	6481328	15	6481330	26	6481331	15	6481332	10	6482253	01	6483649	07
6483650	01	6483651	01	6483652	04	6483653	03	6483654	26	6483656	26	6483657	26	6483658	04	6483659	26
6483660	07	6483661	10	6483662	14	6483663	12	6483664	14	6483665	26	6483666	01	6483667	10	6483668	26
6483669	08	6483785	26	6483787	26	6483788	10										

TOTAL 76

Exhibit 21 Director's Table - Usable Sales

CEDAR TOWN			WINTERBERRY COUNTY		2201	USABLE SALES			Page 1		
SERIAL #	FAQ	REC DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT	QUALIFIER	CLASS	ASSESSED VALUE	SALES PRICE	RATIO
6482374	F	05-02	SQUIERS, ROBERT W &	05-02	00001	00036		1	318,500	425,000	74.94%
					1 PROP CLASS TOTAL			(#TRANS)			
								1	318,500	425,000	74.94%
6482379	A	06-02	MAHON, MICHAEL & CO	06-02	00036	00013		2	495,400	725,000	68.33%
6480327	A	04-02	PUKENAS, RICHARD E	04-02	00038	00011		2	398,500	574,500	69.36%
6478300	F	01-02	OCHS, D & C	01-02	00039	00010		2	773,300	950,000	81.40%
6481398	F	05-02	DOHERTY, STEVEN & D	05-02	00012	00010	01	2	487,400	595,000	81.92%
6481396	F	05-02	RAUCH, JULIUS III	04-02	00032	00020		2	351,800	379,000	92.82%
6479205	F	01-02	MAIORISI, PAUL & GA	01-02	00039	00013		2	811,000	870,000	93.22%
6480324	F	03-02	DEMPSEY, BERNARD S	03-02	00006	00006		2	757,100	790,000	95.84%
6482373	F	05-02	SQIERS, ROBERT W &	05-02	00001	00037	02	2	488,400	490,000	99.67%
					2 PROP CLASS TOTAL			(#TRANS)			
								8	4,562,900	5,373,500	682.56%
DISTRICT TOTALS								9	4,881,400	5,798,500	757.50%

HOLLY BORO		WINTERBERRY COUNTY		2202	USABLE SALES			Page 2			
SERIAL #	FAQ	REC DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT	QUALIFIER	CLASS	ASSESSED VALUE	SALES PRICE	RATIO
6491011 F	11-01		FILLION, MARK	11-01	00122	00015		1	14,700	45,900	32.03%
6491035 F	02-02		DUHRKOFF, RICHARD M	02-02	00129	00012		1	23,000	60,000	38.33%
6491038 F	08-01		LEGERSON, WM J	07-01	00128	00006		1	14,700	35,000	42.00%
6491045 F	07-01		SWEENEY, JAS P	07-02	00129	00005		1	14,700	35,000	42.00%
6491056 F	05-02		MCCARTHY, MAUREEN	05-02	00142	00015 02		1	14,700	25,000	58.80%
6491012 F	02-02		BUCHANAN, L KENNETH	02-02	00146	00006		1	16,000	25,000	64.00%
F	03-02		CONNER, EDWIN V	03-02	00137	00001		1	18,400	18,000	102.22%
				1 PROP CLASS TOTAL				(#TRANS)			
								7	116,200	243,900	379.38%
6491060 F	09-01		TOMKOW, JEAN D	09-01	00118	00018		2	46,800	139,000	33.67%
6491015 F	05-02		HALL, ROBERT & MARY	05-02	00100	04 00002 03		C0313	56,000	155,000	36.13%
6491062 F	06-02		BRADSHAW, CASSANDRA	05-02	00100	04 00002 03		C0218	48,000	116,600	41.17%
6491065 F	10-01		DRUMM, CAROLYN	10-01	00128	00011 03		2	14,700	35,000	42.00%
6491066 F	01-02		SWEENEY, J	01-02	00129	00006		2	59,900	140,000	42.79%
6491019 F	09-01		CLARK, CAROL	08-01	00100	04 00002 03		C0222	48,000	107,500	44.65%
6491069 F	01-02		NICHOLS, JAMES R &	01-02	00100	04 00002 03		C0215	48,000	106,000	45.28%
6491021 F	10-01		COSKY, DAVID R	09-02	00140	00015		2	78,000	159,900	48.78%
6491071 A	07-01		BODNAR, W M	03-01	00101	00023		2	140,700	285,000	49.37%
6491077 F	04-02		LETTON, JAMES M JR	03-02	00126	00003 01		2	74,000	149,000	49.66%
6491023 F	12-02		HARVEY, WILLIAM & M	12-01	00142	00003		2	56,400	112,000	50.36%
6491081 F	02-02		GROSSHANTEN, GARY &	02-02	00104	00017		2	83,100	164,900	50.39%
6491088 F	06-02		DELEO, FRANCIS A	05-02	00144	00009		2	50,800	100,400	50.60%
6491024 F	04-02		FOX, DEBORAH A & CH	03-02	00116	00004		2	82,400	157,900	52.18%
6491049 F	12-01		WISLER, ARTHUR & RO	11-01	00134	00009		2	80,200	149,900	53.50%
6491090 F	01-02		LACHMAN, J & A	01-02	00135	00013 02		2	97,100	175,000	55.49%
6491026 F	08-01		BECKER, WM C & L	08-01	00117	00022		2	44,600	80,000	55.75%
6491058 F	11-01		AICHROTH, BONNIE G	11-01	00135	00020		2	95,000	169,900	55.92%
6491096 F	04-02		SNYDER, PAMELA TWIG	03-02	00122	00009		2	56,400	100,850	55.92%
6491027 F	10-01		MC GLYNN, STELLA J	10-01	00149	00006		2	51,100	85,000	60.12%
6492000 F	09-01		O'DRAIN, LILLIAN &	09-01	00140	00009		2	75,000	124,000	60.48%
6492010 F	01-02		MARTIN, DONALD	01-02	00103	00002 11		C07	71,100	115,000	61.83%
6492011 F	10-01		NAPOLI, ANTHONY & R	09-01	00138	00017		2	40,700	64,900	62.71%
6491082 F	10-01		TYMKIW, BOHDAN O &	10-01	00116	00009		2	78,700	125,000	62.96%
6491099 F	12-01		MILES, DIANE E	10-01	00135	00006 02		2	96,200	152,000	63.29%
6491034 A	07-01		MASON, DOROTHY & DE	06-01	00115	00007		2	91,600	129,500	70.73%
6492019 A	02-02		THOMSON, ROSE MARIE	02-02	00122	00011		2	41,600	57,000	72.98%
6491029 A	06-02		CARR, RICHARD J	05-02	00117	00008		2	62,800	85,000	73.88%
6492003 F	03-02		TROST, ALAN	03-02	00127	00009		2	81,600	110,000	74.18%
6491031 A	04-02		CRUSADER SERVICING	03-02	00142	00012		2	67,500	88,000	76.70%
6492014 A	09-01		HEIMBACHER, CATHERI	09-01	00108	00007		2	78,100	99,900	78.18%
6491030 A	12-01		MC CARTHY, MAUREEN	11-01	00142	00006		2	41,700	52,198	79.89%
6492017 F	07-01		THOMAS, R D & C M TA	06-01	00127	00001		2	47,200	50,000	94.40%
6492019 F	10-01		CLARK, MARY & HARRY	10-01	00127	00008		2	95,800	100,000	95.80%
6491032 F	09-01		TAGGART, PATRICK JR	09-01	00144	00010 02		2	126,300	127,500	99.06%
				2 PROP CLASS TOTAL				(#TRANS)			
								35	2,407,100	4,168,848	2100.80%
6492020 F	06-02		NIKOLICH, ROSEANN	06-02	00105	00021		4C	156,900	300,000	52.30%
6492022 F	08-01		FREAL III, JEROME J	08-01	00135	00019		4A	82,900	130,000	63.77%
6492021 F	04-02		CULLEN, MARGARET &	04-02	00140	00019		4A	171,200	210,000	81.52%
				4 PROP CLASS TOTAL				(#TRANS)			
								3	411,000	640,000	197.59%
				DISTRICT TOTALS				45	2,934,300	5,052,748	2677.77%

Exhibit 21 Director's Table - Usable Sales

PINE BORO		WINTERBERRY COUNTY		2203 USABLE SALES					Page 3		
SERIAL #	FAQ	REC DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT	QUALIFIER	CLASS	ASSESSED VALUE	SALES PRICE	RATIO
6762884	A	03-02	ABRANTES, MANUEL R	01-02	00009	00022		2	65,400	237,000	27.59%
6763219	A	05-02	RODRIQUES, HUBERON	04-02	00006	00034		2	78,000	256,800	30.37%
6774328	A	06-02	LEE, ANNA S	04-02	00016	00028		2	38,600	127,000	30.39%
6763498	A	10-01	BARON, COLLEEN	09-01	00003	00016		2	46,000	136,000	33.82%
6765100	A	08-01	YU, CHI LU & YU, JI	08-01	00008	00032		2	36,500	95,000	38.42%
6773897	A	06-02	MAGLIOTTI, MIKE & F	01-02	00014	00021		2	90,300	235,000	38.43%
6771900	A	06-02	RODRIQUEZ, MANUEL &	05-02	00014	00024		2	99,800	250,000	39.92%
6764998	A	09-02	VARINO PAUL J	09-01	00008	00006		2	62,600	155,000	40.39%
6762304	A	07-01	RIVNDENEIRA, O & MU	07-01	00005	00008		2	79,200	190,000	41.68%
6767884	A	11-01	LUK, WAI-CHEN & SHU	11-01	00009	00023		2	68,400	163,000	41.96%
6761202	A	07-01	PEREIRA, ANGELO & M	06-01	00013	00008		2	102,900	235,000	43.79%
6761203	A	07-01	PEREIRA, ANGELO & M	06-01	00013	00008		2	102,900	235,000	43.79%
6765559	A	09-01	KULIKOWSKI, DIANE M	08-01	00014	00017		2	91,200	187,000	48.77%
6769897	F	01-02	SOLIVER, JOHN R & R	01-02	00004	00003		2	47,300	75,000	63.07%
6769992	F	02-02	SIMOES, MANUEL & EL	01-02	00014	00010		2	92,000	140,000	65.71%
								(#TRANS)			
					2 PROP CLASS TOTAL			15	1,101,100	2,716,800	628.11%
6772290	F	06-02	AMEL INC	05-02	00011	00001		4A	68,400	145,000	47.17%
								(#TRANS)			
					4 PROP CLASS TOTAL			1	68,400	145,400	47.17%
DISTRICT TOTALS								16	1,169,500	2,861,800	675.27%

SPRUCE CITY WINTERBERRY COUNTY

2204 USABLE SALES

Page 4

SERIAL #	FAQ	REC DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT	QUALIFIER	CLASS	ASSESSED VALUE	SALES PRICE	RATIO
6492030 F	03-02		DAVIS, JEAN A	02-02	00042	00013	02	1	44,600	125,000	35.68%
6492035 F	10-01		ELLIS, WILLIE LEE	10-01	00051	00005		1	23,700	50,000	47.40%
1 PROP CLASS TOTAL								(#TRANS)			
								2	68,300	175,000	83.08%
6492037 F	04-02		ANTONELLI, HELEN	04-02	00067	00003		2	55,100	173,000	31.85%
6492039 F	06-02		MOTE, KAREN	06-02	00042	00010	02	2	109,600	233,000	47.04%
6492037 F	10-01		WOODCREST ACRES INC	10-01	00047	00002	03	2	84,900	161,000	52.73%
6492041 F	07-01		DECKER, R S	06-01	00035	00010		2	164,700	310,000	53.13%
6492061 F	05-02		SCHMUCKER, LUCINDA	04-02	00009	00002		2	141,100	249,000	56.67%
6492063 F	06-02		BACA, RICHARD & CAR	05-02	00041	00008		2	138,600	239,901	57.77%
6492042 F	12-01		RIZZO, ROBERT & LOR	12-01	00043	00003	04	2	174,100	286,000	60.87%
6492065 A	01-02		PRATT, ANNE B	01-02	00052	00037	01	2	175,000	285,000	61.40%
6492067 A	05-02		PAYTON, RICHARD B &	04-02	00058	00006		2	141,900	230,000	61.70%
6492044 A	06-02		SHEA, ROBERT F JR &	06-02	00057	00003	02	2	136,600	219,500	62.23%
6492045 A	07-01		CHERRY, V	06-01	00044	00007	02	2	100,900	158,000	63.86%
6492070 A	05-02		CUMENS, ALFRED H &	04-02	00021	00001	02	2	144,500	216,500	66.74%
6492047 A	03-02		CHANDLER, RUTH ETAL	03-02	00042	00003		2	221,330	330,000	67.07%
6492049 A	04-02		MARKS, ELLEN R ALST	03-02	00069	00008		2	148,500	220,005	67.50%
6492072 A	05-02		SNYDER, VIRGINIA P	05-02	00004	00004		2	296,500	425,000	69.76%
6492073 A	10-01		UNDLY, SYLVESTER &	10-01	00021	00031		2	105,600	143,000	73.85%
6492050 A	10-01		ORMINSKI, DARLENE W	10-01	00009	00026	02	2	218,900	295,000	74.20%
6492074 A	07-01		ESTOCLET, D	07-01	00041	00005		2	179,500	240,000	74.79%
6492075 A	10-01		HARRIS, MAUREEN G &	10-01	00052	00011		2	117,800	156,000	75.51%
6492052 A	12-01		CALKINS, ROBERT H &	12-01	00052	00019		2	99,800	125,000	79.84%
6492053 A	02-02		BAILEY, DONALD L JR	02-02	00021	00048	03	2	285,000	325,000	87.69%
6492077 A	09-01		OCHS, DONALD W & CA	09-01	00048	00012	01	2	279,600	318,000	87.92%
6492055 F	01-02		CASSIDY, C & B	01-02	00056	00004	02	2	110,200	120,000	91.83%
6492060 F	01-02		REID, J	01-02	00043	00009	03	2	272,900	261,500	104.36%
2 PROP CLASS TOTAL								(#TRANS)			
								24	3,902,600	5,719,406	1630.30%
6492059 F	05-02		TOMPKINS BUILDERS	04-02	00030	00003		4A	427,800	625,000	68.45%
6492056 F	04-02		SOCRATES, INC	04-02	00030	00004		4A	437,600	580,000	75.45%
4 PROP CLASS TOTAL								(#TRANS)			
								2	865,400	1,205,000	143.90%
DISTRICT TOTALS								28	4,836,300	7,099,406	1857.28%

Exhibit 21 Director's Table - Usable Sales

WOOD TWP		WINTERBERRY COUNTY		2205	USABLE SALES					Page 5	
SERIAL #	FAQ	REC DATE	GRANTOR NAME	DEED DATE	BLOCK	LOT	QUALIFIER	CLASS	ASSESSED VALUE	SALES PRICE	RATIO
6481329	F	04-02	ABLON, STEVEN	03-02	00111	00012		1	31,300	38,000	82.37%
1 PROP CLASS TOTAL								(#TRANS)			
								1	31,300	38,300	82.37%
6483655	A	12-01	BURNS, JR ALBERT ET	11-01	00092	00006	01	2	155,700	237,000	65.70%
6483786	A	11-01	MOLD, THOMAS E & TH	10-01	00015	00011		2	85,000	112,000	75.89%
6476952	A	10-01	RUTKOWSKI, LOLEDA	10-01	00046	00001		2	110,700	145,000	76.34%
6482254	A	05-02	FORSS, ROGER	04-02	00027	00005		2	50,300	64,700	77.74%
6483784	A	07-01	NOYES, CHRISTIAN &	06-01	00052	00021		2	57,900	67,500	85.78%
6482252	A	03-02	CIABATONI, LOUIS &	03-02	00115	00002	02	2	149,200	165,000	90.42%
2 PROP CLASS TOTAL								(#TRANS)			
								6	608,800	791,200	471.87%
DISTRICT TOTALS								7	640,100	829,200	554.24%

TABLE OF EQUALIZED VALUATIONS						
COUNTY AND DISTRICT	1 AGG. ASSESSED VALUATION REAL PROP.*	2 AVE. RATIO ASSESSED TO TRUE VALUE	3 AGG. TRUE VALUE REAL PROP.*	4 ASSESSED VALUE CLASS II R. R. PROPERTY**	5 ASSESSED VALUE ALL PERS. PROPERTY	6 EQUALIZED VALUATION
WINTERBERRY						
CEDAR TOWN	275,310,100	97.78	281,560,749		38,009	281,598,758
HOLLY BORO	57,773,300	67.48	85,615,442		49,315	85,664,757
PINE BORO	38,336,700	42.00	91,277,857		38,688	91,316,545
SPRUCE CITY	157,574,600	73.85	213,371,158		266,261	213,637,419
WOOD TWP	52,288,200	78.00	67,036,154		1,089,264	68,125,418

* EXCLUSIVE OF CLASS II
RAILROAD PROPERTY
** R.R. PROPERTY
CURRENTLY NOT USED IN
EQUALIZATION

COUNTY AND DISTRICT	AVERAGE TRUE VALUE + RATIO					
	2002 SR3A VALUATION	2002 WTD. RATIO	2002 TRUE VALUE	2001 ADJUSTED TRUE VALUE	AVERAGE TRUE VALUE	AVERAGE RATIO
WINTERBERRY						
CEDAR TOWN	275,310,100	83.99	327,792,454	235,322,351	281,557,402	97.78
HOLLY BORO	57,773,300	57.21	100,977,739	70,241,557	85,609,648	67.48
PINE BORO	38,336,700	42.73	89,725,213	92,822,122	91,273,668	42.00
SPRUCE CITY	157,574,600	66.30	237,654,917	189,107,350	213,381,134	73.85
WOOD TWP	52,288,200	77.17	67,756,582	66,319,093	67,037,837	78.00

COUNTY AND DISTRICT	ADJUSTED PRIOR YEAR TRUE VALUE				
	2001 ADDED & OMITTED ASSESSMENTS	2001 CERTIFIED RATIO	2001 TRUE VALUE ADDED & OMITTED ASSESSMENTS	2001 CERTIFIED TRUE VALUE REAL PROPERTY	2001 ADJUSTED TRUE VALUE
WINTERBERRY					
CEDAR TOWN	1,446,900	65.86	2,196,933	233,125,418	235,322,351
HOLLY BORO	988,500	83.50	1,183,832	69,057,725	70,241,557
PINE BORO	27,100	43.26	62,644	92,759,478	92,822,122
SPRUCE CITY	5,269,200	88.03	5,985,687	183,121,663	189,107,350
WOOD TWP	771,900	82.39	936,886	65,382,207	66,319,093

2002 TRUE VALUE OF REAL PROPERTY								
COUNTY-DISTRICT	CLASS	NUMBER TRANS.	ASSESSED VALUE SALES	SALES PRICE	WEIGHTED RATIO	SR3-A VALUATION	TRUE VALUE	DIST WTD RATIO
WINTERBERRY								
CEDAR TOWN	VACANT	1	318,500	425,000	74.94	22,800,000	30,423,862	
	RESIDENTIAL	8	4,562,900	5,373,500	84.91	252,100,000	296,885,610	
	FARM				84.91			
	QUALIFIED				84.91			
	OTHER				84.91	410,100	482,982	
		9*	4,881,400	5,798,500	*	275,310,100	327,792,454	83.99
HOLLY BORO	VACANT	7	116,200	243,900	47.64	3,528,300	7,405,786	
	RESIDENTIAL	35	2,407,100	4,168,848	57.74	52,100,000	90,231,806	
	FARM				57.74			
	QUALIFIED				57.74			
	OTHER	3	411,000	640,000	64.22	2,145,000	3,340,146	
		45*	2,934,300	5,052,748	*	57,773,300	100,977,739	57.21
PINE BORO	VACANT				40.53	331,000	816,679	
	RESIDENTIAL	15	1,101,100	2,716,800	40.53	24,004,800	59,228,263	
	FARM				40.53			
	QUALIFIED				40.53			
	OTHER	1	68,400	145,000	47.17	14,000,900	29,680,270	
		16*	1,169,500	2,861,800	*	38,336,700	89,725,213	42.73
SPRUCE CITY	VACANT	2	68,300	175,000	39.03	7,290,700	18,680,417	
	RESIDENTIAL	24	3,902,600	5,719,406	68.23	132,020,000	193,480,239	
	FARM				68.23	713,100	1,045,141	
	QUALIFIED				68.23	150,800	221,017	
	OTHER	2	865,400	1,205,000	71.82	17,400,000	24,228,103	
		28*	4,836,300	7,099,406	*	157,574,600	237,654,917	66.30
WOOD TWP	VACANT	1	31,300	38,000	82.37	2,293,600	2,784,562	
	RESIDENTIAL	6	608,800	791,200	76.95	29,350,000	38,143,430	
	FARM				76.95	2,445,900	3,178,558	
	QUALIFIED				76.95	98,700	128,265	
	OTHER				76.95	18,100,000	23,521,767	
		7*	640,100	829,200	*	52,288,200	67,756,582	77.17

THE COMPLETE FORMULA FOR DETERMINING THE NEW AVERAGE RATIO OF
REVALUED OR REASSESSED DISTRICTS

District Pine Boro 03 County Winterberry 22 Date January 15, 2003

1) Total or aggregate real property assessments for the new year after the revaluation as shown in Column 1, County Equalization Table. \$ 93,617,700 (A)

2) True value of real property for preceding year from Column 3, Table of Equalized Valuations (School Aid) October 1st. \$ 91,277,857

ADDITIONS

3) True value of assessed ratables on Added* and Omitted Assessment Lists of October 1st, computed as follows:

<u>835,400</u>	÷	<u>42.00%</u>	=	<u>1,989,048</u>
Total Added and Omitted Assessments		Ratio from Table October 1 st		

4) True value of additional assessed ratables other than reported on Added and Omitted Lists (see Paragraph B, Page 6) computed as follows:

<u> </u>	÷	<u>(100%) 1.00</u>	=	<u>0</u>
Assessed ratables of new construction, improvements & exempt transferred to taxable		"Claimed" ratio used by assessor		

5) Enter total of True Values (2) + (3) + (4) = \$ 93,266,905

DEDUCTIONS

6) True Value of loss of assessed ratables (see paragraph C, page 6)
Computed as follows:

<u>105,000</u>	÷	<u>42.00%</u>	=	<u>\$ 250,000</u>
Total loss in assessed ratables from fire, demolition and taxable transferred to exempt		Ratio from Table October 1 st .		

7) Net True Value at beginning of new year:
Amount on Line (5) minus (6) \$ 93,016,905 (B)

8) New average ratio from lines (1) and (7)

<u>93,617,700</u>	÷	<u>93,016,905</u>	=	<u>100.65%</u>
(A)		(B)		Ratio

* Before proration

2003 County Equalization Table - Winterberry County

1					2				
Real Property Exclusive of Class II Railroad Property					Machinery, Implements, Equipment and all Other Taxable Personal Property Used in Business of Telephone, Telegraph & Messenger Systems Companies				
	(a)	(b)	(c)	(d)	(a)	(b)	(c)	(d)	(e)
	Aggregate Assessed Value	Real Property Ratio of Aggregate Assessed to Aggregate True Value	Aggregate True Value (Col. 1a / Col. 1b)	Amount By Which Col.1a Should be Increased or Decreased to Correspond to Col. 1c	Aggregate Assessed Value	Taxable % Level (The Lower of the County % Level of the Pre-Tax Year's School Aid District Ratio) (N.J.S.A.54:1-35.2)	Aggregate True Value (Col. 2a / Col. 2b)	Aggregate Equalized Valuation (Col. 2c * Col. 2b)	Amount By Which Col.2a Should be Increased or Decreased to Correspond to Col. 2c
01 CEDAR TOWN	276,622,900	97.78	282,903,354	6,280,454	56,432	97.78	57,713	56,432	0
02 HOLLY BORO	58,672,800	67.48	86,948,429	28,275,629	39,853	67.48	59,059	39,853	0
R,E 03 PINE BORO	93,617,700	100.65	93,013,115	-604,585	89,432	100.00	89,432	89,432	0
E 04 SPRUCE CITY	166,148,200	73.85	224,980,636	58,832,436	223,371	73.85	302,466	223,371	0
05 WOOD TWP	54,441,200	78.00	69,796,410	15,355,210	1,031,225	78.00	1,322,083	1,031,225	0
Totals	649,502,800		757,641,944	108,139,144	1,440,313		1,830,753	1,440,313	

2003 County Equalization Table - Winterberry County

3 Equalization of Replacement Revenues Under P.L.1966 c.135 as amended					4 Deduct True Value of Real Property Exclusive of Class II Railroad Property Where the Taxes are in Default and Liens Unenforceable (Chapter 168, laws 1974)			5 C. 441 In Lieu	6 Net Amount of (Col. 1d + Col. 2e + Col. 3e - Col. 4c + Col. 5)	
(a)	(b)	(c)	(d)	(e)	(a)	(b)	(c)	In Lieu True Value	Transfer to Col. 10 County Abstract of Ratables	
Business Personal Property Replacement Revenue Received during Preceding Year	Preceding Year General Tax Rate	Capitalization of Replacement Revenues (Col. 3a / Col. 3b)	Real Property Ratio of Aggregate Assessed Value to Aggregate True Value (PL 1971, c 32)	Assumed Equalized Value of Amount in Col. 3c (Col. 3c / Col. 3d)	Aggregate Assessed Value	Real Property Ratio of Aggregate Assessed to Aggregate True	Aggregate True Value (Col. 4a / Col. 4b)			
235.93	1.030	22,906	65.86	34,780	0	97.78	0	0	6,315,234	01 CEDAR TOWN
2,567.20	2.530	101,470	83.50	121,521	0	67.48	0	0	28,397,150	02 HOLLY BORO
223,317.00	6.695	3,335,579	43.26	7,710,538	0	100.00	0	0	7,105,953	R,E 03 PINE BORO
4,803.50	1.690	284,231	88.03	322,880	0	73.85	0	162,492.00	59,317,808	E 04 SPRUCE CITY
24,098.78	2.160	1,115,684	82.39	1,354,150	0	78.00	0	0	16,709,360	05 WOOD TWP
255,022.41		4,859,870		9,543,869				162,492	117,845,505	

2003 County Equalization Table Winterberry County

Footnotes

R	REVALUATION			
r	REASSESSMENT			
A	APPROXIMATION			
E	EXCLUDES SPECIAL EXEMPTION:	TYPE	AMOUNT	TAXING DISTRICT
		Fire Suppression System		
		Fallout Shelter		
		Pollution Control		
		Water Supply		
		Commercial/Industrial Exemption		
		Dwelling Exemption	500,000	Pine Boro
		Dwelling Exemption	500,000	Spruce City
		Dwelling Abatement		
		New Dwelling Conversion Exemption		
		New Dwelling Conversion Abatement		
		Multiple Dwelling Exemption		
		Multiple Dwelling Abatement		
		Urban Enterprise Zone Residential Abatement		

Form E/A-4 (1-96)

Local Property
Division of Taxation

REPORT OF PROPERTY SUBJECT TO
TAX AGREEMENT PURSUANT TO
CHAPTER 441, P.L. 1991
(N.J.S.A. 40A:21-1 et seq.)

MUNICIPALITY SPRUCE CITY COUNTY WINTERBERRY

Part A (To be completed by assessor and filed with county tax administrator by February 1st of tax year)

1. Property Identification 2 6 X
Block Lot Qual.
2. In-lieu of tax payment based on Cost Gross Revenue X Tax Phase-In
3. Payment, per agreement, to be paid this current tax year \$ 2,028
4. Current year assessment from Exempt tax list \$ 300,000
5. Does filed tax list reflect revaluation or reassessment? Yes X No

Date 1 / 10 / 03 Tax Assessor Robert Scott

Part B (To be completed by county tax administrator)

- 6a. If yes is indicated on line 5, enter 100% %
- 6b. If no is indicated, enter Director's 10/1 ratio (Use 100% for ratio above 100) 73.85 %
7. Adjust true value: (line 4 ÷ line 6a Or 6b) 406,229
8. Adjusted tax rate:
Prior year general tax rate 1.690 per hundred
Director's 10/1 ratio × 73.85 .01248
Express as Decimal
9. Calculated tax without tax agreement (line 7 x line 8) 5,070
10. Percentage of in-lieu of payments to tax that would otherwise be due 40 %
(Line 3 \$ 2,028 ÷ line 9 \$ 5,070)
11. Amount to be included in municipality's Aggregate Assessed Value on County Equalization Table \$120,000 *
(Line 4 \$ 300,000 x line 10 .40)

Date 1 / 31 / 03 County Tax Administrator Thomas J Reilly

***This amount must be equalized before it is transferred to column 5.**

Exhibit 25 - Coefficient of Deviation - General - Holly Boro

GENERAL COEFFICIENT OF DEVIATION

HOLLY BORO - 02		WINTERBERRY COUNTY - 22		
CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
1	14,700	45,900	32.03	27.48
1	23,000	60,000	38.33	21.18
1	14,700	35,000	42.00	17.51
1	14,700	35,000	42.00	17.51
1	14,700	25,000	58.80	0.71
1	16,000	25,000	64.00	4.49
1	18,400	18,000	102.22	42.71
2	46,800	139,000	33.67	25.84
2	56,000	155,000	36.13	23.38
2	48,000	116,600	41.17	18.34
2	14,700	35,000	42.00	17.51
2	59,900	140,000	42.79	16.72
2	48,000	107,500	44.65	14.86
2	48,000	106,000	45.28	14.23
2	78,000	159,900	48.78	10.73
2	140,700	285,000	49.37	10.14
2	74,000	149,000	49.66	9.85
2	56,400	112,000	50.36	9.15
2	83,100	164,900	50.39	9.12
2	50,800	100,400	50.60	8.91
2	82,400	157,900	52.18	7.33
2	80,200	149,900	53.50	6.01
2	97,100	175,000	55.49	4.02
2	44,600	80,000	55.75	3.76
2	95,000	169,900	55.92	3.59
2	56,400	100,850	55.92	3.59
2	51,100	85,000	60.12	0.61
2	75,000	124,000	60.48	0.97
2	71,100	115,000	61.83	2.32
2	40,700	64,900	62.71	3.20
2	78,700	125,000	62.96	3.45
2	96,200	152,000	63.29	3.78
2	91,600	129,500	70.73	11.22
2	41,600	57,000	72.98	13.47
2	62,800	85,000	73.88	14.37
2	81,600	110,000	74.18	14.67
2	67,500	88,000	76.70	17.19
2	78,100	99,900	78.18	18.67
2	41,700	52,198	79.89	20.38
2	47,200	50,000	94.40	34.89
2	95,800	100,000	95.80	36.29
2	126,300	127,500	99.06	39.55
4C	156,900	300,000	52.30	7.21
4A	82,900	130,000	63.77	4.26
4A	171,200	210,000	81.52	22.01
Number of Sales - 45		Total	2677.78	617.20
		AVG RATIO	59.51	
		Avg Deviation	13.72	
General Coefficient of Deviation			23.0487	

Exhibit 26 - Coefficient of Deviation - Stratified - Holly Boro

STRATIFIED COEFFICIENT OF DEVIATION

HOLLY BORO - 02

WINTERBERRY COUNTY - 22

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
1	14,700	45,900	32.03	22.17
1	23,000	60,000	38.33	15.87
1	14,700	35,000	42.00	12.20
1	14,700	35,000	42.00	12.20
1	14,700	25,000	58.80	4.60
1	16,000	25,000	64.00	9.80
1	18,400	18,000	102.22	48.02
Number of Sales		Total	379.38	124.86
7		AVG RATIO	54.20	
		Avg Deviation		17.84
		Stratified Coefficient of Deviation	32.9122	

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
2	46,800	139,000	33.67	26.35
2	56,000	155,000	36.13	23.89
2	48,000	116,600	41.17	18.85
2	14,700	35,000	42.00	18.02
2	59,900	140,000	42.79	17.23
2	48,000	107,500	44.65	15.37
2	48,000	106,000	45.28	14.74
2	78,000	159,900	48.78	11.24
2	140,700	285,000	49.37	10.65
2	74,000	149,000	49.66	10.36
2	56,400	112,000	50.36	9.66
2	83,100	164,900	50.39	9.63
2	50,800	100,400	50.60	9.42
2	82,400	157,900	52.18	7.84
2	80,200	149,900	53.50	6.52
2	97,100	175,000	55.49	4.53
2	44,600	80,000	55.75	4.27
2	95,000	169,900	55.92	4.10
2	56,400	100,850	55.92	4.10
2	51,100	85,000	60.12	0.10
2	75,000	124,000	60.48	0.46
2	71,100	115,000	61.83	1.81
2	40,700	64,900	62.71	2.69
2	78,700	125,000	62.96	2.94

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
2	96,200	152,000	63.29	3.27
2	91,600	129,500	70.73	10.71
2	41,600	57,000	72.98	12.96
2	62,800	85,000	73.88	13.86
2	81,600	110,000	74.18	14.16
2	67,500	88,000	76.70	16.68
2	78,100	99,900	78.18	18.16
2	41,700	52,198	79.89	19.87
2	47,200	50,000	94.40	34.38
2	95,800	100,000	95.80	35.78
2	126,300	127,500	99.06	39.04
Number of Sales		Total	2100.81	453.65
35		AVG RATIO	60.02	
		Avg Deviation		12.961409
		Stratified Coefficient of Deviation	21.5940	
CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
4C	156,900	300,000	52.30	13.56
4A	82,900	130,000	63.77	2.09
4A	171,200	210,000	81.52	15.66
Number of Sales		Total	197.59	31.31
3		AVG RATIO	65.86	
		Avg Deviation		10.438193
		Stratified Coefficient of Deviation	15.8480	

Exhibit 27 - Coefficient of Deviation - Segmented - Holly Boro

SEGMENTED COEFFICIENT OF DEVIATION

HOLLY BORO - 02

WINTERBERRY COUNTY - 22

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
1	14,700	45,900	32.03	27.48
1	23,000	60,000	38.33	21.18
1	14,700	35,000	42.00	17.51
1	14,700	35,000	42.00	17.51
1	14,700	25,000	58.80	0.71
1	16,000	25,000	64.00	4.49
1	18,400	18,000	102.22	42.71
Total			379.38	131.59
Avg Deviation				18.798964
Segmented Coefficient of Deviation			31.5896	

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
2	46,800	139,000	33.67	25.84
2	56,000	155,000	36.13	23.38
2	48,000	116,600	41.17	18.34
2	14,700	35,000	42.00	17.51
2	59,900	140,000	42.79	16.72
2	48,000	107,500	44.65	14.86
2	48,000	106,000	45.28	14.23
2	78,000	159,900	48.78	10.73
2	140,700	285,000	49.37	10.14
2	74,000	149,000	49.66	9.85
2	56,400	112,000	50.36	9.15
2	83,100	164,900	50.39	9.12
2	50,800	100,400	50.60	8.91
2	82,400	157,900	52.18	7.33
2	80,200	149,900	53.50	6.01
2	97,100	175,000	55.49	4.02
2	44,600	80,000	55.75	3.76
2	95,000	169,900	55.92	3.59
2	56,400	100,850	55.92	3.59
2	51,100	85,000	60.12	0.61
2	75,000	124,000	60.48	0.97
2	71,100	115,000	61.83	2.32
2	40,700	64,900	62.71	3.20
2	78,700	125,000	62.96	3.45
2	96,200	152,000	63.29	3.78
2	91,600	129,500	70.73	11.22

CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
2	41,600	57,000	72.98	13.47
2	62,800	85,000	73.88	14.37
2	81,600	110,000	74.18	14.67
2	67,500	88,000	76.70	17.19
2	78,100	99,900	78.18	18.67
2	41,700	52,198	79.89	20.38
2	47,200	50,000	94.40	34.89
2	95,800	100,000	95.80	36.29
2	126,300	127,500	99.06	39.55
Total			2100.81	452.12
Avg Deviation				12.92
Segmented Coefficient of Deviation			21.7068	
CLASS	ASSESSED VALUE	SALES PRICE	RATIO	
4C	156,900	300,000	52.30	7.21
4A	82,900	130,000	63.77	4.26
4A	171,200	210,000	81.52	22.01
Total			197.59	33.48
Avg Deviation				11.161013
Segmented Coefficient of Deviation			18.7549	
Number of Sales		Total	2677.78	969.44
47		AVG RATIO	56.97	
		Avg Deviation	21.54	

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

RESOLUTION # 6-05-02-02

WHEREAS, The Board has determined that a formal policy should be established to clearly illustrate the standards by which the tax board determines the need to order a district wide revaluation or reassessment;

RESOLVED, The primary standard for determining the need for a revaluation or reassessment is the General Coefficient of deviation, the result of a one year comparison of all usable sales to assessment, as promulgated by the Director, Division of Taxation, annually, and that a general coefficient above 15 will be deemed unacceptable; and

RESOLVED, Equal weight will be afforded the Equalization Ratio, however calculated, and the Stratified and Segmented Co-efficients of Deviation, and a district ratio below 85%, or stratified and segmented coefficient above 15 in conjunction with the other primary, secondary, and tertiary factors, will be deemed unacceptable; and

RESOLVED, Secondary consideration will be afforded changes which result from internal municipal factors, deemed to undermine the equity of local assessment policy and which affect value such as: masterplan changes, significant zoning changes, legislative initiatives, utility development, development generally, the time lapse since the last district wide revaluation or reassessment, acknowledgement by the local assessor of a deterioration of record quality including tax map maintenance; and

RESOLVED, Tertiary consideration will be afforded what will be termed a scheduled program of routine maintenance of the assessment rolls by the local assessor, and, a review of the number of omitted added assessments recorded annually in conjunction with the number of permits issued by the municipality, and, an annual audit of the Added Assessment list; consideration of staffing and funding of the local assessor's office; consideration of the number of properties inspected or reinspected annually; the availability of a revaluation company capable of completing such a program; the number of ongoing revaluation programs within the county; and finally, the number and scope of attempts by the local assessor to maintain his assessment rolls through limited sales based, geographically oriented assessment revisions, the goal of which is to maintain an equitable common level of assessment policy, as confirmed by an annual audit of the Tax List of the municipality.

Done this 2nd day of May 2002

Winterberry County Board of Taxation

Thomas Derrico

Thomas Derrico
President

Thomas Sheehy

Thomas Sheehy
Commissioner

Thomas Orsini

Thomas Orsini
Commissioner

Attest: *Thomas Reilly*

Thomas Reilly
County Tax Administrator

R6050202

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

IN THE MATTER OF THE REVALUATION OF
THE BOROUGH OF PINE

ORDER TO IMPLEMENT A
MUNICIPAL-WIDE REVALUATION
BOROUGH OF PINE

TO: The Tax Assessor, Mayor and
Members of the Governing Body and
all other Responsible Officials of
The Borough of Pine
One Needle Street
Pine, N.J. 00000

WHEREAS, the Winterberry County Board of Taxation, pursuant to N.J.S.A. 54:4-2.27, adopted the percentage level of taxable value of real property for the County of Winterberry at 100% of true value;

WHEREAS, the Winterberry County Board of Taxation, pursuant to its statutory duty to revise, correct and equalize the assessed value of all property in the respective taxing districts (N.J.S.A. 54:4-47), has determined that the assessments of the Borough of Pine result in an unequal distribution of the tax burden within said municipality;

WHEREAS, pursuant to N.J.S.A. 54:3-13, the Winterberry County Board of Taxation has the responsibility to secure the taxation of all property within Winterberry County at its taxable value in order that all property, except as exempt by law, shall bear its full, equal and just share of taxes;

WHEREAS, it is the regular policy of the Winterberry County Board of Taxation to review the measurement of uniformity and accuracy of assessments of each taxing

district within Winterberry County in accordance with the standards of N.J.A.C. 18:12a-1.14 to assure the proper distribution of the local property tax burden in each municipality;

WHEREAS, the last district wide revaluation was 1992.

WHEREAS, the ratio of assessed value to true value for the Borough of Pine is 17.08.

WHEREAS, the general coefficient of deviation is

In addition to the above, this office has taken into consideration the stratified coefficient of deviation, segmented coefficient of deviation, clustering of sales, class weighted ratios, district weighted ratios, neighborhood and zoning changes and the adequacy of tax records, including property record cards;

WHEREAS, this statistical pattern reflects an assessment pattern for the Borough of Pine which lacks uniformity and which does not conform to the assessment standard of 100% true value established by the Winterberry County Board of Taxation.

It is Ordered on this 11th day of February 2001

1. The Borough of Pine and its tax assessor shall implement a municipal-wide revaluation to be completed by October 1, 2002 and to be effective for the 2003 tax year.

2. The tax assessor for the Borough of Pine shall, within 60 days from the date of approval of this order by the Director of the Division of Taxation, submit a proposed plan for compliance with this revaluation order. The plan shall indicate compliance with this revaluation order. The plan shall indicate whether the municipality proposes to enter into a contract with a qualified revaluation firm for purposes of accomplishing a revaluation of all real property within the municipality pursuant to N.J.S.A. 54:1-35.36 and shall further indicate the date upon which it proposes to begin implementation of the program and the time estimated to be required for completion of the revaluation.

3. The Governing Body of the Borough of Pine shall take all necessary action to enter into a contract for a revaluation in accordance with the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law N.J.S.A. 40A:4-1 et seq. including, but not limited to, the preparation of the revaluation contract and the appropriation of monies to fund the revaluation contract.

4. The procedure to be utilized by the municipality in awarding the revaluation contract to a revaluation firm shall be made pursuant to the provisions of the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget law, N.J.S.A. 40a:4-1 et seq., and shall not be delayed as a result of the municipality's utilization of either the public bidding or other available procedure for purposes of securing a qualified revaluation firm.

5. The Governing Body of the Borough of Pine shall prepare the necessary specifications for the revaluation contract and submit a copy thereof to the Winterberry County Board of Taxation.

6. The Borough of Pine, following the awarding of the revaluation contract, shall submit the proposed revaluation contract to the Director, Division of Taxation, for his review and approval pursuant to the provisions of N.J.S.A. 54:1-35.36 and shall submit a copy of the revaluation contract to the Winterberry County Board of Taxation.

7. The tax assessor of the Borough of Pine shall submit written reports on the first day of each month during the implementation of the revaluation program to the Winterberry County Board of Taxation. The reports shall set forth specifically the progress and status of the revaluation of all property in the Borough of Pine including the precise nature of the program adopted to accomplish the revaluation, the amount of monies appropriated and expended therefore, the nature and status of any municipal ordinance or resolution introduced by the municipal Governing Body relating to the revaluation program and funding thereafter, the number of line items completed and left to be completed in connection with the revaluation and the amount of time needed to complete each phase of the revaluation.

8. As part of the revaluation program, the municipality is required to maintain an up-to-date tax map. The tax map must be submitted to the Director, Division of Taxation, in accordance with N.J.A.C. 18:12-4.7 for review and approval in accordance with existing standards. The commencement of the revaluation program requires the availability of an up-to-date tax map. In the event the tax map requires revision, such revision shall be immediately commenced in order to effectuate an up-to-date tax map. The progress reports to be submitted pursuant to this order shall include a discussion as to the status of the tax map revision.

9. The revaluation firm shall perform the revaluation on behalf of and as an agent of the tax assessor and the tax assessor shall be responsible for monitoring all phases of the revaluation work to insure the proper implementation of the revaluation program.

WINTERBERRY BOARD OF TAXATION

Thomas Derrico

Thomas Derrico, President

Thomas Sheehy

Thomas Sheehy, Commissioner

Thomas Orsini

Thomas Orsini, Commissioner

Attest: *Thomas Reilly*

Thomas Reilly
Tax Administrator
Winterberry County Board of Taxation

In accordance with N.J.S.A. 54:1-35.36, the within order is hereby approved.

Robert K. Thompson

Robert K. Thompson, Director
Division of Taxation
Department of the Treasury
State of New Jersey

Date: February 11, 2001

CEDAR TOWN

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966	EQUALIZATION (R.S. 54:3-17 & 3- 19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
276,679,332	0	6,315,234	282,994,566

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	1,079,710.58	1,078,385.61	0.38976009	0.39
Adjustment		(1,325.04)			
COUNTY LIBRARY	0.03000000	84,898.37	84,826.85	0.03065890	0.03
Adjustment		(71.52)			
COUNTY OPEN SPACE	0.0100000	28,299.46	28,258.66	0.010213505	0.01
Adjustment		(40.80)			
DISTRICT SCHOOL			323,342.00	0.116865253	0.12
REGIONAL SCHOOL			984,865.09	0.355959039	0.36
MUNICIPAL			887,864.63	0.320900236	0.32
MUNICIPAL OPEN SPACE			28,299.46	0.010228252	0.01
TOTALS			3,415,842.30	1.23458528	1.24

HOLLY BORO

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966	EQUALIZATION (R.S. 54:3-17 & 3- 19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
58,712,653	0	28,397,151	87,109,804

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	332,350.47	332,350.54	0.56606289	0.57
Adjustment		0.00			
COUNTY LIBRARY	0.03000000	26,132.94	26,132.94	0.04450990	0.04
Adjustment		0.00			
COUNTY OPEN SPACE	0.01000000	8,710.98	8,710.98	0.014836632	0.01
Adjustment		0.00			
DISTRICT SCHOOL			154,327.00	0.262851348	0.27
JOINT / CONSOL. SCHOOL			77,322.60	0.131696655	0.13
REGIONAL SCHOOL			206,310.36	0.351389947	0.35
MUNICIPAL			699,954.69	1.192170093	1.20
MUNICIPAL OPEN SPACE				0	
TOTALS			1,505,109.11	2.56351746	2.57

PINE BORO

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966	EQUALIZATION (R.S. 54:3-17 & 3- 19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
38,909,261	0	61,390,505	100,299,766

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	382,674.20	382,294.27	0.98252770	0.98
Adjustment		(380.00)			
COUNTY LIBRARY	0.03000000	30,089.93	30,062.73	0.07726369	0.07
Adjustment		(27.20)			
COUNTY OPEN SPACE	0.0100000	10,029.98	10,021.98	0.025757304	0.03
Adjustment		(8.00)			
DISTRICT SCHOOL			174,186.00	0.447672342	0.45
JOINT / CONSOL. SCHOOL			88,994.00	0.228721897	0.23
REGIONAL SCHOOL			292,473.34	0.751680532	0.76
MUNICIPAL			789,566.60	2.029251082	2.03
TOTALS			1,767,598.91	4.54287455	4.55

SPRUCE CITY

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966	EQUALIZATION (R.S. 54:3-17 & 3- 19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
166,371,571	0	59,317,808	225,689,379

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	861,073.82	860,747.64	0.51736461	0.52
Adjustment		(326.25)			
COUNTY LIBRARY	0.03000000	67,706.81	67,685.41	0.04068328	0.04
Adjustment		(21.40)			
COUNTY OPEN SPACE	0.0100000	22,568.94	22,561.44	0.013560873	0.01
Adjustment		(7.50)			
DISTRICT SCHOOL			1,399,989.00	0.841483308	0.84
LOCAL SCHOOL			63,256.80	0.0380214	0.04
MUNICIPAL			729,935.07	0.43873786	0.44
TOTALS			3,144,175.36	1.88985134	1.89

WOOD TWP

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966)	EQUALIZATION (R.S. 54:3-17 & 3- 19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
55,472,425	0	16,709,360	72,181,785

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	275,395.53	275,489.99	0.49662510	0.50
Adjustment		94.40			
COUNTY LIBRARY	0.03000000	21,654.54	21,662.14	0.03905028	0.04
Adjustment		7.60			
COUNTY OPEN SPACE	0.0100000	7,218.18	7,220.18	0.013015798	0.01
Adjustment		2.00			
DISTRICT SCHOOL			296,424.00	0.534362794	0.54
REGIONAL SCHOOL			167,606.21	0.30214329	0.30
MUNICIPAL			729,856.40	1.315710283	1.32
TOTALS			1,498,258.91	2.70090754	2.71

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

NOTICE OF TAX RATE

MUNICIPALITY

Cedar Town

DATE

June 1, 2003

You are hereby notified that the following amounts are to be raised by taxation in your district, and that the rate for the district is \$1.24 per \$100.00 of assessed valuation (Net Amount Assessable).

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, I. 1966)	EQUALIZATION (R.S. 54:3-17 & 3-19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION
276,679,332	0	6,315,234	282,994,566

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY	0.3815305	1,079,710.58	1,078,385.61	0.38976009	0.39
Adjustment		(1,325.04)			
COUNTY LIBRARY	0.03000000	84,939.82	84,826.85	0.03065890	0.03
Adjustment		(71.52)			
COUNTY OPEN SPACE	0.01000000	28,319.57	28,258.66	0.010213506	0.01
Adjustment		(40.80)			
DISTRICT SCHOOL			323,342.00	0.116865253	0.12
REGIONAL SCHOOL			984,865.09	0.355959039	0.36
MUNICIPAL			887,864.63	0.320900236	0.32
MUNICIPAL OPEN SPACE			28,299.46	0.010228252	0.01
TOTALS			3,415,842.30	1.23458528	1.24

WINTERBERRY COUNTY BOARD OF TAXATION

Thomas J. Reilly

THOMAS J REILLY
COUNTY TAX ADMINISTRATOR

Copy to Collector

BOARD OF CHOSEN FREEHOLDERS
WINTERBERRY, NEW JERSEY
RESOLUTION
No. 10

**RESOLUTION AUTHORIZING THE CLERK/ADMINISTRATOR TO READ THE 2003
BUDGET BY TITLE**

WHEREAS, the Budget of the County of WINTERBERRY was heretofore introduced on January 28, 2003 and public notice pursuant to law was given and a public hearing is to be held February 26, 2003; and

WHEREAS, said budget was duly advertised in the Gazette issue of February 6, 2003, and the Clerk/Administrator has reported to said Board, that at least one week prior to the date of the hearing, a complete copy of the approved budget was provided for public inspection to the County Clerk, where notices are customarily posted, the County Library and branch libraries in the County and all public libraries in the municipalities in the County and a copy of said budget was made available during the public hearing to any person requesting the same;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Chosen Freeholders of the County of WINTERBERRY, that the foregoing preamble be and it is hereby incorporated herein by reference and it is hereby declared that the conditions set forth in sub-section 1a and 1b of N.J.S.A. 40A: 4-8 have been met; and

BE IT FURTHER RESOLVED, that the budget shall be read by its title at the public hearing.

Cc: Melissa Gorman, CPA
Division of Local Government
County Treasurer
File: 2003 Budget

State of New Jersey }
County of WINTERBERRY }

I, Arnold Teixeira, Clerk of the Board of Chosen Freeholders of the County of WINTERBERRY, State of New Jersey, do hereby certify, that the foregoing is a correct and true copy of a resolution adopted by the Board at meeting duly held on the 26th day of February 20_03

Signed: Arnold Teixeira
Clerk of the Board

Freeholders	Ayes	Nays	Abstain	Absent	Moved	Second
Freeholder #1	X					X
Freeholder #2	X				X	
Freeholder #3	X					
Freeholder #4	X					
Freeholder #5	X					

Exhibit 33 Winterberry County Budget Certification

NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES

2003 CERTIFICATION OF AMOUNTS TO BE RAISED BY TAXATION
March 11, 2003

County of WINTERBERRY

The following amounts are herewith approved and certified by the Director of the Division of Local Government Services to the Winterberry County board of Taxation for Fiscal Year 2003:

County Purpose Tax	\$	2,929,268.04

Approved for Judith L. Tripoli, Deputy Director Division of Local
Government Services by: Christine M. Zapicchi
Christine M. Zapicchi, Chief
Bureau of Financial Regulation

BOARD OF CHOSEN FREEHOLDERS
WINTERBERRY, NEW JERSEY
RESOLUTION
No. 11

RESOLUTION ESTABLISHING COUNTY LIBRARY TAX

WHEREAS, pursuant to N.J.S.A. 40:33-9, the Board of Chosen Freeholders of the County of WINTERBERRY shall determine a sum sufficient for the establishment and, annually thereafter, for the maintenance of the Library;

WHEREAS, the sum so to be related shall be certified by the Board of Chosen Freeholders to the County Board of Taxation, which shall apportion such amount among the municipalities receiving the benefits of this article in accordance with the provisions of section 54:4-49 of the Revised Statutes; and;

WHEREAS, the sum so raised shall be not less than 1/15 of a mil per dollar on the “apportionment valuation”, as defined in Section 54:4-49 of the Revised Statutes, of the municipalities receiving the benefits of this article; and;

WHEREAS, the amount thus apportioned to each municipality shall be assessed, levied and collected in the same manner and at the same time as other county taxes are assessed, levied and collected therein;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Chosen Freeholders of the County of WINTERBERRY, that there shall be assessed, levied and collected in the year 2003 from the municipalities of the County of Winterberry receiving benefits under the Act of Legislation, as amended, the sum of money equal to .00030 of a mil per dollar on the apportionment valuation of all real and personal properties of such respective municipalities for the maintenance and up-keep of the County Library.

Cc: Tax Board
County Treasurer
Library Commission
File: 2003 Library Budget
State of New Jersey }
County of WINTERBERRY }

I, Arnold Teixeira, Clerk of the Board of Chosen Freeholders of the County of WINTERBERRY, State of New Jersey, do hereby certify, that the foregoing is a correct and true copy of a resolution adopted by the Board at a meeting duly held on the 26th day of MARCH 20_03

Signed: Arnold Teixeira
Clerk of the Board

Record of Vote						
Freeholders	Ayes	Nays	Abstain	Absent	Moved	Second
Freeholder #1	X					X
Freeholder #2	X				X	
Freeholder #3	X					
Freeholder #4	X					
Freeholder #5	X					

Exhibit 35 - County Library Tax – Apportionment

Apportionment
Shared Budget - Tax Dollar Adjustments

From : { County Equalization Table Appeals 54:2-37
Appeals 54:4-99
Corrected Errors 54:4-53

- ☒ County Library Tax
☐ County Local Health Services Tax
☐ County Open Space
☐ Joint / Cons. School District Tax

County Of
Winterberry

Date Prepared _____

District	Current Net Valuation Taxable From Col. 6 Current Abstract of Ratables	Current Equalized Valuation From Col. 11 Current Abstract of Ratables	Total Budget apportioned Including Total Net Adjustments	Adjustments Resulting from County Equalization Table		Adjustments Resulting from Appeals And Corrected Errors		Net Budget Apportioned after Adjustments	District Tax Rate for Specific Type of Apportionment divided by Net Valuation Taxable
				Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment		
Cedar	276,679,332	282,994,566	84,898.37			-71.52		84,826.85	0.00030659
Holly	58,712,653	87,109,804	26,132.94			0		26,132.94	0.00044510
Pine	38,909,261	100,299,766	30,089.93			-27.20		30,062.73	0.00077264
Spruce	166,371,571	225,689,379	67,706.81			-21.40		67,685.41	0.00040683
Wood	55,472,425	72,181,785	21,654.54			0.00	7.60	21,662.14	0.00039050

Totals	596,145,242	768,275,300	230,482.59	-	-	-120.12	7.60	230,370.07	

				Net Budget	230,370.07
0.0003	X	768,275,300	230,482.59	Adjustments + or -	-112.52 ***
Apportionment rate x Individual equalized valuations = Amount of Budget Apportioned Including Total Net Adjustments to each sharing municipality				Total Budget Including Adjustment	230,482.59 ***
*** Net Overpayments are added to Net Budget, Net underpayments are subtracted					

COUNTY OF WINTERBERRY, NEW JERSEY

RESOLUTION NO. 2003-83

Approved as to Form and Legality

Maryanne Kondash

County Counsel

Date

February 10, 2003

WINTERBERRY COUNTY BOARD OF CHOSEN
FREEHOLDERS AUTHORIZES AND DIRECTS THAT
AN OPEN SPACE TAX OF 0.01 PER \$100.00 OF
EQUALIZED ASSESSED VALUE BE LEVIED IN
COUNTY FISCAL YEAR 2003 TO BE DEPOSITED IN
AN OPEN SPACE PRESERVATION TRUST FUND

WHEREAS, Winterberry County is desirous of preserving open space open space in Winterberry County;
and,

WHEREAS, a referendum was overwhelmingly approved by the voters of Winterberry County in
November 1989, whereby the Board of Chosen Freeholders could appropriate annually a sum not to
exceed \$0.01 per \$100.00 of equalized assessed value for the acquisition of open space and
establishment of Open Space Preservation Trust Fund; and,

WHEREAS, the Winterberry County Open Space Preservation Board has been organized and active
since November 1990, and along with the Winterberry County Planning Board, adopted the Open Space
and Recreation Plan in October of 1991; and

WHEREAS, the Plan has numerous projects prioritized for acquisition which are actively being pursued;
and,

WHEREAS, based on actual projects on hand, debt services and the need for Winterberry County open
space acquisition over time, \$0.01 per \$100.00 of equalized assessed value needs to be collected for the
"County Open Space Preservation Trust" for 2003; now, therefore,

BE IT RESOLVED, that the Winterberry County Board of Chosen Freeholders authorizes and directs the
collection of \$0.01 per \$100.00 of equalized assessed value to be assessed, levied and collected in the
County Fiscal Year 2003 for the "County Open Space, Recreation, and Farmland and Historic
Preservation Trust" for the year 2003; and,

BE IT FURTHER RESOLVED, that two (2) certified copies of this Resolution be forwarded to the Board of
Taxation, and two (2) copies to the County Planning Division for further action.

I hereby certify this to be a true copy of the
original.

Arnold Teixeira

Winterberry County Board of Freeholders

Record of Vote						
Freeholders	Ayes	Nays	Abstain	Absent	Moved	Second
Freeholder #1	X					X
Freeholder #2	X				X	
Freeholder #3	X					
Freeholder #4	X					
Freeholder #5	X					

Exhibit 37 - County Open Space – Apportionment

Tax Dollar Adjustment for Credit and Debit Shared Budget

TAX YEAR: 2003 1/31/2003
NET OPEN SPACE TAX 76,773.23
DED UNDERPAYMENT =: 2.00
ADD OVERPAYMENTS =: 56.30
TOTAL OPEN SPACE TAX 76,827.53
RATABLES 768,275,300
GEN OPEN SPACE RATE 0.00010000

.0001 X Column 11	NET OPEN SPACE TAX \$76,827.53

- ☐ County Library Tax
- ☐ County Local Health Services Tax
- ☒ County Open Space
- ☐ Joint / Cons. School District Tax

	Current Net Valuation Taxable From Col. 6 Current Abstract of Ratables	Current Equalized Valuation From Col. 11 Current Abstract of Ratables	Total Open Space Tax	Overpayment (-)	Underpayment (+)	Net Open Space Tax	District Tax Rate for Specific Type of Apportionment divided by Net Valuation
CEDAR TOWN	276,679,332	282,994,566	28,299.46	-40.80		28,258.66	0.00010214
HOLLY BORO	58,712,653	87,109,804	8,710.98	0.00		8,710.98	0.00014837
PINE BORO	38,909,261	100,299,766	10,029.98	-8.00		10,021.98	0.00025757
SPRUCE CITY	166,371,571	225,689,379	22,568.94	-7.50		22,561.44	0.00013561
WOOD TWP	55,472,425	72,181,785	7,218.18	0.00	2.00	7,220.18	0.00013016
TOTAL	596,145,242	768,275,300	76,827.53	-56.30	2.00	76,773.23	

**New Jersey Department of Education
Division of Finance**

A4F - FORM B

2002 - 2003**WINTERBERRY REGIONAL****2002-2003 Tax Allocations to Municipalities Within a Regional District**

Member Municipalities	Percentage Share	General Fund	Debt Service	Adjustments	Total Tax Levy 2002-2003
Cedar Town	59.6434280	876,529.93	108,335.16	0.00	984,865.09
Holly Boro	12.4941549	183,616.22	22,694.14	0.00	206,310.36
Pine Boro	17.7121853	260,301.28	32,172.07	0.00	292,473.35
Wood Twp	10.1502318	149,169.53	18,436.68	0.00	167,606.21
TOTAL	100.00	1,469,616.95	181,638.05	0.00	1,651,255.00

ALLOCATION OF EQUALIZED VALUATION - CEFIFA 02/03

3/4/2002

----- COUNT=09-WINTERBERRY DISTRICT=2820-WINTERBERRY REGIONAL -----

DIST NUM	MUNICIPALITIES	EQUAL. VAL. OF MUNICIPALITY	ELEMENTARY ENROLLMENT	REGIONAL ENROLLMENT	ELEMENTARY PERCENT	ELEMENTARY EQUALIZED VALUATION	REGIONAL EQUALIZED VALUATION	2002-03 PERCENT SHARE
710	CEDAR TOWN	281,598,758	232	110	69.01	194,331,303	87,267,455	59.6434280
1410	HOLLY BORO	85,664,757	129	35	78.66	67,383,898	18,280,859	12.4941549
2840	PINE BORO	91,316,545	164	65	71.62	65,400,910	25,915,635	17.7121853
5610	WOOD TWP	68,125,418	104	29	78.20	53,274,077	14,851,341	10.1502318
WINTERBERRY REGIONAL		526,705,478	629	239		380,390,187	146,315,291	100.00

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Winterberry Regional**
Member Municipality of **Cedar Town**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	984,865.09		984,865.09	984,865.09	
DEBT SERVICE					
TOTALS	984,865.09		984,865.09	984,865.09	

Tax Certification of prior year received too late for 2003 levy

Other *

Grand Total

984,865.09

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Cedar Town, County of Winterberry for the 2003-2004 school year and the sum of \$984,865.09 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$984,865.09 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Winterberry RegionalTown of Cedar, N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Winterberry Regional**
Member Municipality of **Holly Borough**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	206,310.36		206,310.36	206,310.36	
DEBT SERVICE					
TOTALS	206,310.36		206,310.36	206,310.36	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

206,310.36

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Holly Borough, County of Winterberry for the 2003-2004 school year and the sum of \$206,310.36 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$206,310.36 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Winterberry RegionalBorough of Holly N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Winterberry Regional**
Member Municipality of **Pine Boro**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	292,473.35		292,473.35	292,473.35	
DEBT SERVICE					
TOTALS	292,473.35		292,473.35	292,473.35	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

292,473.35

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Pine Boro, County of Winterberry for the 2003-2004 school year and the sum of \$292,473.35 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$292,473.35 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Winterberry RegionalBoro of Pine, N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Winterberry Regional**
Member Municipality of **Wood Township**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	167,606.21		167,606.21	167,606.21	
DEBT SERVICE					
TOTALS	167,606.21		167,606.21	167,606.21	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

167,606.21

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Tood Township, County of Winterberry for the 2003-2004 school year and the sum of \$167,606.21 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$167,606.21 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Winterberry RegionalTownship of Wood, N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

Exhibit 39 Reserved for Future Reference

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Holly Borough**
Member Municipality of **Holly Borough**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	154,327.00		154,327.00	154,327.00	
DEBT SERVICE					
TOTALS	154,327.00		154,327.00	154,327.00	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

154,327.00

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Holly County of Winterberry for the 2003-2004 school year and the sum of \$154,327 required to be levied for local school district purposes for the calendar year 2003

Board of Education of Holly Borough

It is hereby certified that the sum \$154,327.00 is required to be levied for local district school taxes for the calendar year 2003.

Borough of Holly N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

APPORTIONMENT OF LOCAL SCHOOL TAX**CONSOLIDATED SCHOOL DISTRICT OF HOLLY-PINE**

Chapter 212, P.L.1975

As Amended by Chapter 21, P.L.1976 and Chapter 73, P.L.2004

<u>MUNICIPALITY</u>	<u>NET VALUATION UPON WHICH SCHOOL TAXES ARE TO BE APPORTIONED</u>	<u>PERCENTAGE SHARE OF NET VALUATION UPON WHICH SCHOOL TAXES ARE TO BE APPORTIONED</u>
HOLLY BORO	87,109,803	46.48097907
PINE BORO	100,299,767	53.51902093
TOTAL	187,409,570	100.00

LOCAL SCHOOL CERTIFICATION

CONSOLIDATED SCHOOL TAX TO BE APPORTIONED	\$166,353.20
PLUS ADJUSTMENTS FOR APPEALS, ETC.	\$36.60
NET SCHOOL TAX APPORTIONED*	\$166,316.60

<u>MUNICIPALITY</u>	<u>TAX APPORTIONED TO DISTRICT</u>	<u>ADJUSTMENTS RESULTING FROM APPEALS & CORR. ERRORS</u>	<u>NET CONSOLIDATED SCHOOL TAX DUE FROM DISTRICT</u>
HOLLY BORO	\$77,322.60	\$0.00	\$77,322.60
PINE BORO	\$89,030.60	\$36.60	\$88,994.00
TOTAL	\$166,353.20	\$36.60	\$166,316.60

*General Levy approved by voters of
\$166,316.60 (zero adjustments made
resulting from c73, P.L. 2004
(Reduction of Surplus Cap
Percentage)).

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Holly Pine Consolidated**
Member Municipality of **Holly Borough**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	77,322.60		77,322.60	77,322.60	
DEBT SERVICE					
TOTALS	77,322.60		77,322.60	77,322.60	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

77,322.60

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Holly County of Winterberry for the 2003-2004 school year and the sum of \$77,322.60 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$77,322.60 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Holly Pine ConsolidatedBorough of Holly N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

**CERTIFICATION
AND
REPORT OF SCHOOL TAXES**
(2003 - 2004 School Year)

A4F - FORM A

County of **Winterberry**

School District **Holly Pine Consolidated**
Member Municipality of **Pine Borough**

ACCOUNTS	TAX LEVY CERTIFIED BY BOARD OF SCHOOL ESTIMATE, MUNICIPALITY, COMMISSIONER OR VOTED	BALANCE OF LEVY 2003-2004 TO RAISED IN 2004	AMOUNT IN COL. 2 TO BE RAISED IN 2004 LEVY	TOTAL 2004 TAX LEVY	AMOUNT IN COL. 2 DEFERRED TO 2005 LEVY
GENERAL FUND	88,994.00		88,994.00	88,994.00	
DEBT SERVICE					
TOTALS	88,994.00		88,994.00	88,994.00	

Tax Certification of prior year received too late for 2003 levy
Other *
Grand Total

88,994.00

* This line should be used for adjustments which are not part of the budget

CERTIFICATION

It is hereby certified that the above figures are true figures setting forth the total amount required for school purpose in the school district of Pine County of Winterberry for the 2003-2004 school year and the sum of \$88,994.00 required to be levied for local school district purposes for the calendar year 2003

It is hereby certified that the sum \$88,994.00 is required to be levied for local district school taxes for the calendar year 2003.

Board of Education of Holly Pine ConsolidatedBorough of Pine N.J._____
Board Secretary_____
Date_____
Municipal Clerk_____
Date

SECTION 2 - UPON ADOPTION FOR YEAR 2003+B34

(Only to be Included in the Budget as Finally Adopted)

RESOLUTION

Be it Resolved by the CITY COMMISSIONERS of the CITY of SPRUCE, County of WINTERBERRY that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropria

(a) \$ _____ (Item 2 below) for municipal purposes, and

(b) \$ _____ (Item 3 below) for school purposes in Type I School Districts only (N.J.S.A 18A:9-2) to be raised by taxation and,

(c) \$ _____ (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only N.J.S.A 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.

RECORDED VOTE

AYES

NAYS

ABSTAINED{

ABSENT {

SUMMARY OF REVENUES**1. General Revenues**

Surplus Anticipated

Miscellaneous Revenues Anticipated

Receipts from Delinquent Taxes

08-100	306,000.00
40004-10	607,155.00
15-499	100,000.00
07-190	729,935.07

2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)**3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY**

Item 6, Sheet 41

Item 6(b), Sheet 11 (N.J.S.A. 40A:4-14)

07-195	-
07-191	-

TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY

4. To Be Added TO THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY

TOTAL REVENUES

07-195	
40000-10	1,743,090.07

SUMMARY OF APPROPRIATIONS**5. GENERAL APPROPRIATIONS:****Within "CAPS"**

(a & b) Operations Including Contingent

(e) Deferred Charges and Statutory Expenditures - Municipal

(g) Cash Deficit

Excluded from "CAPS"

(a) Operations - Total Operations Excluded from "CAPS"

(c) Capital Improvements

(d) Municipal Debt Service

(e) Deferred Charges - Municipal

(f) Judgments

(n) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40 : 48-17.1 & 17.3)

(g) Cash Deficit

(k) For Local District School Purposes

(m) Reserve for Uncollected Taxes

XXXXXXXX	XXXXXXXXXX
	743,327.29
	-
	-
XXXXXXXX	XXXXXXXXXX
	738,842.00
	-
	65,350.00
	10,000.00
	-
	-
	-
	-
	185,570.78
	-
	1,743,090.07

6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S.A. 40A:4-13)**Total Appropriations**

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the ____ th day of _____, 2003 It is Further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2003 approved budget and all amendments thereto, if any, which have been previously approved

Certified by me this _____ day of _____, 2003 _____, Clerk

NEW JERSEY DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES2003 CERTIFICATION OF AMOUNTS TO BE RAISED BY TAXATION
March 11, 2003

City of SPRUCE CITY--County of WINTERBERRY

The following amounts are herewith approved and certified by the Director of the Division of Local Government Services to the Winterberry County Board of Taxation for Fiscal Year 2003:

School Tax as required by School Budget (Type 1 School District)	\$	0.00
District School Purposes as Required by Local Municipal Budget	\$	0.00
Local Municipal Purposes	\$	729,935.07
Due to County Board of Taxation	\$	0.00
Open Space, Recreation, Farmland, and Historic Preservation	\$	0.00

Approved for Judith L. Tripoli, Deputy Director Division of Local Government Services by: _____

Christine M. Zapicchi, Chief
Bureau of Financial Regulation

TOWN OF CEDAR TOWN, COUNTY OF WINTERBERRY, STATE OF NEW JERSEY

ORDINANCE NO. 1259-2002

**AN ORDINANCE OF THE TOWN OF CEDAR TOWN TO ESTABLISH A NEW
CHAPTER XXXVII, OPEN SPACE AND RECREATION LAND ACQUISITION OF THE
CODE OF THE TOWN OF CEDAR TOWN.**

Whereas, the Town of Cedar Town, County of Winterberry and State of New Jersey (“Town Council”) desires to dedicate annual appropriations for open space preservation in accordance with the terms and conditions set forth below.

Now, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Cedar Town, County of Winterberry and the State of New Jersey that:

1. A new Chapter XXXVII of the Revised General Ordinances of the Town of Cedar Town entitled “Open Space and Recreation Land Acquisition” is hereby adopted as follows:

CHAPTER XXXVII

**OPEN SPACE AND RECREATION LAND
ACQUISITION**

Section 37-1. Purpose. The purpose of this chapter is to establish a minimum annual appropriation for open space and recreation land acquisition and associated costs, which shall include, without limitation, legal, appraisal, survey, engineering and preservation acquisition debt servicing in order to provide a guaranteed source of funds to match Green Acres funding.

Section 37-2. Line item appropriation. The minimum amount of the annual appropriation for the purposes set forth in Section 37-1. Shall be \$.01 for each \$100 of assessed property value and shall be reflected as a line item in the Town’s annual budgets.

Section 37-3. Duration. This Chapter shall take effect for the budget year beginning January 1, 2003 and shall continue for a period of ten years, unless extended by the Town Council by ordinance.

2. All other ordinances in conflict or inconsistent with this Ordinance are hereby repealed to the extent of such conflict or inconsistency.

3. Should any section, paragraph, sentence, clause or phrase of the Ordinance be declared unconstitutional or invalid for any reason, the remaining portion of this Ordinance shall

not be affected thereby and shall remain in full force and effect, and to this end the provisions of this Ordinance are hereby declared to be severable.

4. This Ordinance shall take effect within twenty (20) days of final passage and publication as provided by law.

James Purdie

James Purdie, Mayor

Santo DiDonato

Santo DiDonato, Council member

Rich Stier

Rich Steir, Council member

Susan Dobay

Susan Dobay, Council member

Attest: *Denise Lopez*

Denise Lopez, Municipal Clerk

NOTICE

The foregoing Ordinance was introduced at a regular meeting of the City Council of the Town of Cedar Town, held on Tuesday, March 19, 2002, and will be further considered for final passage during a meeting of the City Council, to be held at City Hall, Cedar Town, New Jersey on Tuesday, April 16, 2002, at 7:30 p.m. at which time a public hearing will be held.

Denise Lopez
Denise Lopez, Municipal Clerk

Roll Call	Ayes	Nays	Absent	Abstain

Introduced: _____

First Publication: _____

2nd Reading & Adoption: _____

Final Publication: _____

Effective Date: _____

TOWNSHIP OF WOOD

2003 FIRE DISTRICT TAX RATE

	RATABLES	PERCENT OF TOTAL	TANGIBLE PERSONAL PROPERTY ASSESSED VALUE	TOTAL RATABLE AMOUNT
F01	24,498,540	45%	594,937	25,093,477
F02	29,942,660	55%	727,146	30,669,806
TOTAL	54,441,200	100%	1,322,083	55,763,283

Fire District # 1

Budget	10,350	/	Ratables	25,093,477	=	Rate	0.000412
			25,093,477	X		0.00041	= 10,288.33

Fire District # 2

Budget	15,000	/	Ratables	30,669,806	=	Rate	0.000489
			30,669,806	X		0.00049	= 15,028.20

Telephone Share

<u>Fire District #</u>	<u>Ratables</u>	<u>Rate/\$100</u>	<u>Tax</u>
1	594,937	0.041	243.92
2	727,146	0.049	356.30

BALLOT No. 000051

To be torn off by Judge of Election

OFFICIAL BALLOT
FIRE DISTRICT NO. 1
TOWNSHIP OF WOOD, WINTERBERRY COUNTY, N.J.
February 8, 2003
ANNUAL BUDGET FOR 2003

That the sum of \$10,350 (Ten thousand, three hundred and fifty dollars) shall be raised by Assessment, in said Fire District No. 1, Township of Wood, Winterberry, N.J. For the Maintenance of Fire Protection and the Prevention of Fire and the Regulation of Fire Hazards in the said Fire District.

For the period February 8, 2003 until February 14, 2004

35	FOR Stated Sum of \$10,350.00
5	AGAINST Stated Sum of \$10,350.00

Candidate For Office of Fire Commissioner

(Vote for Two (2) For Full Three - Year Term)

26	Jeff Nabinger
25	Christopher Cuccia
18	Jane Smith
10	Judy Howard

Adjustments, Final Judgments, and Corrections

Resulting from (Appeals N.J.S.A. 54:4-49, Corrected Errors
N.J.S.A. 54:4-53)

For County Tax, County Library Tax, County Local Health Services, County Open
Space and Joint/Cons. School District

District of Cedar Town

Date Prepared

April 22, 2003

Tax Year

Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
			Deduction	Addition
State	596,000	500,000	96,000	
County	1,200,000	1,080,000	120,000	
AA/Omit				
Misc.				
Total	1,796,000	1,580,000	216,000	

2002

State	596,000	500,000	96,000	
County				
AA/Omit				
Misc.				
Total	596,000	500,000	96,000	

2001

State	596,000	500,000	96,000	
County				
AA/Omit				
Misc.				
Total	596,000	500,000	96,000	

2000

State				
County				
AA/Omit				
Misc.				
Total				

1999

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax	0.325	702.00	
County Library Tax	0.018	38.88	
Local Health Services			
Open Space	0.010	21.60	
Joint/Cons. School District			

County Tax	0.325	312.00	
County Library Tax	0.017	16.32	
Local Health Services			
Open Space	0.010	9.60	
Joint/Cons. School District			

County Tax	0.324	311.04	
County Library Tax	0.017	16.32	
Local Health Services			
Open Space	0.010	9.60	
Joint/Cons. School District			

County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

Tax Type	Over Payment	Under Payment
Total County Tax	(1,325.04)	
Total County Library Tax	(71.52)	
Total Local Health Services	0.00	
Total Open Space	(40.80)	
Total Joint/Cons. School District	0.00	
TOTAL	(1,437.36)	

Adjustments, Final Judgments, and Corrections

Resulting from (Appeals N.J.S.A. 54:4-49, Corrected Errors
N.J.S.A. 54:4-53)

For County Tax, County Library Tax, County Local Health Services, County Open
Space and Joint/Cons. School District

District of Holly Boro

Date Prepared

April 22, 2003

Tax Year	Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
				Deduction	Addition
<u>2002</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>2001</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>2000</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>1999</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

Tax Type	Over Payment	Under Payment
Total County Tax		
Total County Library Tax		
Total Local Health Services		
Total Open Space		
Total Joint/Cons. School District		
TOTAL		

Adjustments, Final Judgments, and CorrectionsResulting from (Appeals N.J.S.A. 54:4-49,
Errors N.J.S.A. 54:4-53)

Corrected

For County Tax, County Library Tax, County Local Health Services, County Open
Space and Joint/Cons. School DistrictDistrict of Pine Boro

Date Prepared

April 22, 2003

Tax Year

Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
			Deduction	Addition
State				
County	520,000	480,000	40,000	
AA/Omit				
Misc.				
Total	520,000	480,000	40,000	

2002

State				
County				
AA/Omit				
Misc.				
Total				

2001

State				
County				
AA/Omit				
Misc.				
Total				

2000

State				
County				
AA/Omit				
Misc.				
Total				

1999

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax	0.950	380.00	
County Library Tax	0.068	27.20	
Local Health Services			
Open Space	0.020	8.00	
Joint/Cons. School District	0.092	36.60	

County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

Tax Type	Over Payment	Under Payment
Total County Tax	(380.00)	
Total County Library Tax	(27.20)	
Total Local Health Services	0.00	
Total Open Space	(8.00)	
Total Joint/Cons. School District	(36.60)	
TOTAL	(451.80)	

Adjustments, Final Judgments, and Corrections

Resulting from (Appeals N.J.S.A. 54:4-49, Corrected Errors
N.J.S.A. 54:4-53)

For County Tax, County Library Tax, County Local Health Services, County Open
Space and Joint/Cons. School District

District of Spruce City

Date Prepared

April 22, 2003

Tax Year	Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
				Deduction	Addition
<u>2002</u>	State	440,000	480,000		40,000
	County	1,055,000	900,000	155,000	
	AA/Omit				
	Misc.				
	Total	1,495,000	1,380,000	115,000	
<u>2001</u>	State	440,000	480,000		40,000
	County				
	AA/Omit				
	Misc.				
	Total	440,000	480,000	0	40,000
<u>2000</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>1999</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax	0.435	500.25	
County Library Tax	0.028	32.20	
Local Health Services			
Open Space	0.010	11.50	
Joint/Cons. School District			
County Tax	0.435		174.00
County Library Tax	0.027		10.80
Local Health Services			
Open Space	0.010		4.00
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

Tax Type	Over Payment	Under Payment
Total County Tax	(326.25)	
Total County Library Tax	(21.40)	
Total Local Health Services	0.00	
Total Open Space	(7.50)	
Total Joint/Cons. School District	0.00	
TOTAL	(355.15)	

Adjustments, Final Judgments, and Corrections

Resulting from (Appeals N.J.S.A. 54:4-49, Corrected Errors
N.J.S.A. 54:4-53)

For County Tax, County Library Tax, County Local Health Services, County Open
Space and Joint/Cons. School District

District of Wood Twp

Date Prepared

April 22, 2003

Tax Year	Type of Adjustment	Original amount of assessment(s)	Adjusted amount of assessment(s)	Difference in Assessments	
				Deduction	Addition
<u>2002</u>	State				
	County	260,000	280,000		20,000
	AA/Omit				
	Misc.				
	Total	260,000	280,000	0	20,000
<u>2001</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>2000</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				
<u>1999</u>	State				
	County				
	AA/Omit				
	Misc.				
	Total				

Tax Type	Tax Rate	Over Payment	Under Payment
County Tax	0.472		94.40
County Library Tax	0.038		7.60
Local Health Services			
Open Space	0.010		2.00
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			
County Tax			
County Library Tax			
Local Health Services			
Open Space			
Joint/Cons. School District			

Tax Type	Over Payment	Under Payment
Total County Tax	0.00	94.40
Total County Library Tax	0.00	7.60
Total Local Health Services	0.00	0.00
Total Open Space	0.00	2.00
Total Joint/Cons. School District	0.00	0.00
TOTAL	0.00	104.00

Adjustments, Final Judgments, and Corrections
County Summary Sheet

Tax Year	2003
Total County Tax	(\$1,936.89)
Total County Library Tax	(\$112.52)
Total Local Health Services	\$0.00
Total Open Space	(\$54.30)
Total Joint/Cons. School District	(\$36.60)
TOTAL	(\$2,140.31)

Exhibit 46 - Judgment Summary - Winterberry County

Winterberry County
County Judgment Summary

Pg 1 of 3

District	Block	Property Id Lot	Qual	Original	Judgment	Assessment
				Land	Land	Added/ Deducted
Cedar Town	4	6		Improvement	Improvement	
				Total	Total	(60,000)

District	Block	Property Id Lot	Qual	Original	Judgment	Assessment
				Land	Land	Added/ Deducted
Cedar Town	9	1		Improvement	Improvement	
				Total	Total	(20,000)

District	Block	Property Id Lot	Qual	Original	Judgment	Assessment
				Land	Land	Added/ Deducted
Cedar Town	9	4		Improvement	Improvement	
				Total	Total	(40,000)

				1,200,000	1,080,000	

District	Block	Property Id Lot	Qual	Original	Judgment	Assessment
				Land	Land	Added/ Deducted
Pine Boro	8	9		Improvement	Improvement	
				Total	Total	(20,000)

District	Block	Property Id Lot	Qual	Original	Judgment	Assessment
				Land	Land	Added/ Deducted
Pine Boro	8	10		Improvement	Improvement	
				Total	Total	(20,000)

				520,000	480,000	

Exhibit 46 - Judgment Summary - Winterberry County

Winterberry County
County Judgment Summary

Pg. 2 of 3

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Spruce City	21	3			75,000		75,000	
				Improvement	110,000	Improvement	95,000	
				Total	185,000	Total	170,000	(15,000)

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Spruce City	26	7			75,000		75,000	
				Improvement	180,000	Improvement	140,000	
				Total	255,000	Total	215,000	(40,000)

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Spruce City	26	8			75,000		75,000	
				Improvement	180,000	Improvement	140,000	
				Total	255,000	Total	215,000	(40,000)

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Spruce City	32	9			160,000		160,000	
				Improvement	200,000	Improvement	140,000	
				Total	360,000	Total	300,000	(60,000)

					1,055,000	900,000		

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Wood Twp	1	2			50,000		50,000	
				Improvement	80,000	Improvement	110,000	
				Total	130,000	Total	160,000	30,000

District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
Wood Twp	1	4			50,000		50,000	
				Improvement	80,000	Improvement	70,000	
				Total	130,000	Total	120,000	(10,000)

					260,000	280,000		

Winterberry County
Tax Court Judgment Summary

Tax Year	District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
2000	Cedar Town	20	5		Improvement	300,000	Improvement	300,000	
						296,000		200,000	
					Total	596,000	Total	500,000	(96,000)

Tax Year	District	Block	Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
2001	Cedar Town	20	5		Improvement	300,000	Improvement	300,000	
						296,000		200,000	
					Total	596,000	Total	500,000	(96,000)

Tax Year	District	Block	Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
2002	Cedar Town	20	5		Improvement	300,000	Improvement	300,000	
						296,000		200,000	
					Total	596,000	Total	500,000	(96,000)

Tax Year	District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
2001	Spruce City	31	9		Improvement	240,000	Improvement	240,000	
						200,000		240,000	
					Total	440,000	Total	480,000	40,000

Tax Year	District	Block	Property Id Lot	Qual	Original Land		Judgment Land		Assessment Added/ Deducted
2002	Spruce City	31	9		Improvement	240,000	Improvement	240,000	
						200,000		240,000	
					Total	440,000	Total	480,000	40,000

Exhibit 47 Reserved for Future Reference

CERTIFICATION OF STATE FISCAL YEAR TAX LEVIES
1st AND 2nd INSTALLMENTS CY 04 (FY 04 3rd 4th)

Feb / May 2004

	Formula	Municipal Levy	Non-Municipal Levy	Calculation of 6 month Non-Municipal Requirement	
				Taxing District	6 month Requirement
Prior Year 1 & 2 Levy					
Real Estate		413,615.10	2,603,065.49		
Public Utility		3,489.12	21,958.41		
Total		417,104.22	2,625,023.90		
Railroad and Exempt		(197.43)	(1,242.54)		
Net Prior Year 1 & 2 Levy	A	416,906.79	2,623,781.36	County	706,309.63
				Local School	2,164,635.60
Prior Year 3 & 4 Levy					
Real Estate		540,330.79	2,912,476.44		
Public Utility		3,461.77	18,230.42		
Total		543,792.56	2,930,706.86		
				Other District(s)	
Net Prior Year 3 & 4 Levy	B	543,792.56	2,930,706.86	Total (E below)	2,870,945.23
Added Assessment	C	55,096.51	15,463.49		
Total Adjusted Prior Year 1-4 Levy	C=A+B	1,015,795.86	5,569,951.71		
Municipal FY 04-Levy	D	863,574.89	XXXXXXXXXXXX		
Billing Levy					
Municipal	E=D-B	319,782.33	XXXXXXXXXXXX		
Non-Municipal	E	XXXXXXXXXXXX	2,870,945.23		
Billing Percent	F=E/C	31.4810%	51.5435%		
Billing Amount	G=F*C	319,782.33	2,870,948.06		

CertificationSignatureCertificate #Date

Chief Financial Officer:

Tax Collector:

Municipal Clerk:

^Amount is either 1/2 previous years levy or as set by governing body resolution

CERTIFICATION OF PRELIMINARY STATE FISCAL YEAR TAX LEVIES
3rd AND 4th INSTALLMENTS CY 04 (FY 05 preliminary)

Aug / Nov 04

MUNICIPAL PORTION			NON-MUNICIPAL PROTION		
	Formula	Amount	Taxing District	Prior Levy	Actual Levy
Current Year 1 & 2 Levy					
Real Estate		334,636.05			
Public Utility		2,416.82			
Adjustment		n/a	School		
Net Current Year 1 & 2 Levy	A	337,052.87	County		
			Other - Fire		
Projected New FY Levy	B	1,110,000.00			
			Total		
Preliminary Levy	C =	892,052.87	Transfer to Col. 12c (ii)a		
	(B/2)+A				
BPP Adjustment		-			
Adjusted Preliminary Levy	C	892,052.87			
Levy for 3 & 4	D=C-A	555,000.00			
Net Valuation Taxable					
Real Estate		174,782,655.00			
Public Utility		1,095,643.00			
Total Taxable Assessed Value	E	175,878,298.00			
3 & 4 Rate	F=C/(E/100)	0.5072			

CertificationSignatureCertificate #Date

Chief Financial Officer:

Tax Collector:

Municipal Clerk:

Abstract of Ratables

			SECTION 14			
			AMOUNT OF MISCELLANEOUS REVENUES TO SUPPORT LOCAL			
			(A)	(B)	(C)	(D)
			TAXING DISTRICTS	SURPLUS REVENUE	MISCELLANEOUS REVENUES ANTICIPATED	RECEIPTS FROM DELINQUENT TAX
23	01	DEVON CITY	40,179.97	2,527,168.97	142,195.76	2,709,544.70
TOTAL			40,179.97	2,527,168.97	142,195.76	2,709,544.70

FISCAL YEAR BUDGETS

The following municipalities operate under a State Fiscal Year (July 1 – June 30). Because of the change, the municipal tax levy shown in column 12CIIA reflects a tax levy used to calculate the municipal tax rate for the calendar year tax billing cycle. The final municipal budget amount to be raised by taxes is set in the adopted fiscal year budget. Shown below is the amount for the 2003 – 2004 fiscal year.

District Name
DEVON CITY

Amount
\$863,574.89

BOARD OF CHOSEN FREEHOLDERS
YORK, NEW JERSEY
RESOLUTION No. 52

RESOLUTION OF THE CITY OF DEVON, COUNTY OF YORK, STATE OF NEW JERSEY, AUTHORIZING THE YORK COUNTY BOARD OF TAXATION TO STRIKE THE GENERAL TAX RATE ROUNDED UP TO THE NEAREST ONE-HALF PENNY PURSUANT TO RS 54:4-52 AS AMENDED

WHEREAS, the City of Devon is in receipt of correspondence, attached herein as Schedule "A", from the York County Tax Administrator regarding Assembly Bill 717 amending RS 54:4-52; and

WHEREAS, a resolution is necessary to implement the provision of rounding up to the nearest half-penny;

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Township Committee of the City of Devon, County of York, State of New Jersey as follows:

1. That the York County Board of Taxation is hereby authorized to strike the general tax rate rounded up to the nearest half-penny pursuant to RS 54:4-52 as amended.
2. That certified copies of this resolution be forwarded to Thomas J Reilly, Administrator, York County Board of Taxation; York County Data Center; and the Devon City Tax Collector.

I, Judy Miller, Municipal Clerk of the City of Devon, do hereby certify, that the foregoing resolution was duly adopted by the Devon City Committee at a meeting held on the 4th day of JANUARY 2003.

Signed: Judy Miller
Judy Miller
Municipal Clerk

Record of Vote				
Freeholders	Ayes	Nays	Abstain	Absent
Freeholder #1	X			
Freeholder #2	X			
Freeholder #3	X			

2005**2005**

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION**

**CERTIFICATION OF AVERAGE RATIOS
AND
COMMON LEVEL RANGES FOR USE IN THE TAX YEAR 2005**

To The: Assessor of Each Municipality
 Municipal Clerk of Each Municipality
 Tax Administrator of Each County Board of Taxation

Pursuant to the provisions of Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979, I, as Director of the Division of Taxation in the Department of the Treasury of the State of New Jersey, hereby certify that attached hereto is a true copy of the list setting forth the common level range and the average ratio for each taxing district promulgated by me as required by Chapter 86, Laws of 1954 (C. 54:1-35.1 et seq.), as of October first, 2004, and subject to revision by the Tax Court of New Jersey. This list, under the authority conferred by said law, is on file in the office of the Director of the Division of Taxation.

Although there is no formal statutory mechanism for challenging this Certification of Average Ratios and Common Level Ranges, any taxing district objecting to this Certification may appeal the Table of Equalized Valuations to the Tax Court within 45 days after its promulgation, pursuant to N.J.S.A. 54:51A-4(c). Pursuant to N.J.S.A. 54: 1-35a(a), any revision by the Tax Court to the average ratio in the Table of Equalized Valuations will be reflected by operation of law in a revised Certification of Average Ratios and Common Level Ranges to be issued on or before April 1, 2005. The revised Certification of Average Ratios and Common Level Ranges shall also include a listing of those municipalities, which have implemented a revaluation or reassessment for the Year 2005. No appeal of either Table of Equalized Valuations or Certification of Average Ratios and Common Level Ranges may be taken after the 45 day appeal period has expired.

Witness my hand and seal of the Office of Director, Division of Taxation, at Trenton, this first day of October, 2004.



Robert K. Thompson
Director
Division of Taxation

COMMON LEVEL RANGE

(CHAPTER 123, LAWS OF 1973)

The “average ratio” of assessed to true value of real property for a taxing district for the purposes of this act shall mean that ratio promulgated by the Director of the Division of Taxation pursuant to P.L. 1954, C. 86 (C.54:1-35.1 et seq.), as of October 1 of the year preceding the tax year as revised by the Tax Court of New Jersey.

The “common level range” for a taxing district is that range which is plus or minus 15% of the average ratio for that district.

Whenever the County Board of Taxation, Tax Court of New Jersey or Superior Court in an appropriate case is satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, the taxable value of the property shall be revised by applying the average ratio to the true value of the property except as hereinafter provided.

If the average ratio is below the county percentage level (in all counties this level is 100%) and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the County Board of Taxation, Tax Court of New Jersey or Superior Court in an appropriate case shall reduce the taxable value of the property by applying the average ratio to the true value of the property.

If both the average ratio and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the County Board of Taxation, Tax Court of New Jersey or Superior Court in an appropriate case shall revise the taxable value of the property by applying the county percentage level to the true value of the property.

The act is not applicable with respect to any appeal from assessment of real property taken with respect to the tax year in which the taxing district shall have completed and put into operation a district-wide revaluation program approved by the Director of the Division of Taxation pursuant to Chapter 424, Laws of 1971 (C. 54:1-35.35 et seq.).

See County Board of Taxation rules with respect to a complete reassessment by a taxing district.

CHAPTER 123, LAWS OF 1973

EXAMPLE ISituation

*"Whenever the Tax Court of New Jersey, County Board of Taxation and Superior Court are Satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall revise the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided."

Assumption

County percentage level	100.00%	
Average ratio	95.41%	(Below county level)
15% Common level range	109.72%	Upper limit
15% Common level range	81.10%	Lower limit

Example

Subject property – true value	\$100,000	
Assessment	\$120,000	
Ratio of assessment	120.00%	(Exceeds upper limit)

Reduce taxable value $\$100,000 \times 95.41\% = \$95,410$
(Applying average ratio – 95.41%)

Property – same subject	\$100,000	
Assessment	\$ 70,000	
Ratio of assessment	70.00%	(Below lower limit)

Increase taxable value $\$100,000 \times 95.41\% = \$95,410$
(Applying average ratio – 95.41%)

*Reference

Tax Court of New Jersey	<u>N.J.S.A.</u> 54:51A-6
County Tax Board	<u>N.J.S.A.</u> 54:3-22
Superior Court	<u>N.J.S.A.</u> 54:4-62

CHAPTER 123, LAWS OF 1973

EXAMPLE IISituation

*"If the average ratio is below the county percentage level and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the Tax Court of New Jersey, County Board of Taxation and the Superior Court shall reduce the taxable value of the property by applying the average ratio to the true value of the property."

Assumption

County percentage level	100.00%	
Average ratio	95.41%	(Below county level)
15% Common level range	109.72%	Upper limit
15% Common level range	81.10%	Lower limit

Example

Subject property – true value	\$100,000
Assessment	\$110,000
Ratio of assessment	110.00% (Exceeds county level)

Taxable value reduced $\$100,000 \times 95.14\% = \$95,410$

In this example,

Average ratio is below county level – 95.41%

Assessment ratio exceeds county level – 110.00%

Therefore, taxable value is reduced by applying average ratio – 95.41%

*Reference

Tax Court of New Jersey	<u>N.J.S.A.</u> 54:51A-6
County Tax Board	<u>N.J.S.A.</u> 54:3-22
Superior Court	<u>N.J.S.A.</u> 54:4-62

CHAPTER 123, LAWS OF 1973

EXAMPLE IIISituation

*"If both the average ratio and the ratio of assessed value subject property to its true value exceed the county percentage level, the Tax Court of New Jersey, County Board of Taxation and the Superior Court Shall revise the taxable value of the property by applying the county percentage level to the true value of the property."

Assumption

County percentage level	100.00%	
Average ratio	110.41%	(Exceeds county level)
15% Common level range	126.97	Upper limit
15% Common level range	93.85	Lower limit

Example

Subject property – true value	\$100,000	
Assessment	\$120,000	
Ratio of assessment	120.00%	(Exceeds county level)

Taxable value decreased to county level $\$100,000 \times 100.00\% = \$100,000$

In this example, both the average ratio and the assessment ratio exceed the county percentage level.

- (a) Average ratio - 110.41%
- (b) Assessment ratio - 120.00%

*Reference

Tax Court of New Jersey	<u>N.J.S.A. 54:51A-6</u>
County Tax Board	<u>N.J.S.A. 54:3-22</u>
Superior Court	<u>N.J.S.A. 54:4-62</u>

CHAPTER 123 LAWS OF 1973
APPLICABLE TO TAX APPEALS FOR THE TAX YEAR 2003

COUNTY AND DISTRICT	AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
WINTERBERRY COUNTY			
CEDAR TOWN	97.78	83.11	112.45
HOLLY BORO	67.48	57.36	77.60
PINE BORO	42.00	35.70	48.30
SPRUCE CITY	73.85	62.77	84.93
WOOD TWP	78.00	66.30	89.70

* RATIOS IN EXCESS OF 100% ARE TO BE CONSIDERED 100%

Exhibit 51 Reserved for Future Reference

Winterberry County Board of Taxation

1 Evergreen Plaza
Spruce City, NJ 99999
Telephone (999) 990-0000
Fax (999) 991-0099

Stephen M Sylvester
Freeholder

Thomas J Reilly
County Tax Administrator



Thomas Derrico, *President*
Wood Twp, New Jersey

Thomas Sheehy, *Commissioner*
Cedar, New Jersey

Thomas Orsini, *Commissioner*
Spruce City, New Jersey

Date May 5, 2003

Petitioners name (Attorney's name)
Street Address
City, State Zip

Block 24
Lot 10
District Wood Twp
Appeal No 05-0300073L

The above-entitled cause has been listed for a hearing before the
Winterberry County Tax Board

AT: 1 Evergreen Plaza
Spruce City, NJ 99999

ON: Monday, June 8, 2003, at 9:15 AM

Our rules of practice require that hearings shall be conducted before the board by the appellant in person or by a member of the New Jersey Bar. All appeals shall be heard on the date and time first designated. No adjournments shall be granted except for compelling reasons, the determination of which shall rest within the discretion of the board.

If you have reached a settlement with your municipality and executed settlement stipulation forms, it is not necessary for you to attend your hearing.

Thomas J Reilly
Thomas J Reilly
Tax Administrator

RE: Owner's name
Street address
City, State Zip

Exhibit 53 Reserved for Future Reference

Apportionment
Shared Budget - Tax Dollar Adjustments

From :

County Equalization Table Appeals 54:2-37

Appeals 54:4-99

Corrected Errors 54:4-53

X

County Library Tax

County Local Health Services Tax

County Open Space

Joint / Cons. School District Tax

County Of

York

Date Prepared

District	Current Net Valuation Taxable From Col. 6 Current Abstract of Ratables	Current Equalized Valuation From Col. 11 Current Abstract of Ratables	Total Budget apportioned Including Total Net Adjustments	Adjustments Resulting from County Equalization Table		Adjustments Resulting from Appeals And Corrected Errors		Net Budget Apportioned after Adjustments	District Tax Rate for Specific Type of Apportionment divided by Net Valuation Taxable
				Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment		
Devon	27,667,933	28,299,457	36,390.82			-7.15		36,383.67	0.00131501
Kent	5,871,265	8,710,980	11,201.62			0		11,201.62	0.00190787
London	3,890,926	10,029,977	12,897.74			-2.72		12,895.02	0.00331413
Paignton	16,637,157	22,568,938	29021.83396			-2.14		29,019.69	0.00174427
Totals	54,067,282	69,609,351	89,512.01	-	-	-12.01	-	89,500.00	

	Net Budget	89,500.00
89,512.01 / 69,609,351 0.001285919	Adjustments + or -	-12.01 ***
Amount of Budget Apportioned Including Total Net Adjustments to each sharing municipality divided by Individual equalized valuations = Apportionment rate	Total Budget Including Adjustment	89,512.01 ***
*** Net Overpayments are added to Net Budget, Net underpayments are subtracted		

Exhibit 55 - County Local Health Resolution

RESOLUTION

April 6, 2003

WHEREAS, the York County Board of Health has adopted their 2003 Board of Health Budget; and

WHEREAS, within the 2003 Board of Health Budget is established the amount to be raised by taxation for operation of the Health System.

NOW, THEREFORE, BE IT RESOLVED by the **BOARD OF CHOSEN FREEHOLDERS** of the **COUNTY OF YORK** that it hereby certifies the sum of \$89,500 as the amount to be assessed and collected for the year 2003 for the operation of the York County Board of Health and shall be apportioned by the York County Board of Taxation among all municipalities enjoying the services of the York County Board of Health.

BE IT FURTHER RESOLVED that certified copies of this Resolution shall be forwarded to the York County Board of Taxation, County Auditor, County Finance Department and the Planning Director.

I certify the foregoing to be a true copy of a Resolution adopted by the Board of Chosen Freeholders of the County of York on the 6th day of April 2003.

Clerk of the Board

Exhibit 56 - Summary Statistics for Revaluation Order

LAST REASSESSMENT PINE BORO, WINTERBERRY COUNTY

LAST REVALUATION 1989

COEFFICIENTS OF DEVIATION															
YEAR	GEN COEFF	STRATIFIED			SEGMENTED			NUMBER OF SALES			DIR RAT	DIST WT'D	CLASS WEIGHTED		
		CL 1	CL 2	CL 4	CL 1	CL 2	CL 4	CL 1	CL 2	CL 4			CL 1	CL 2	CL 4
2002	17.08	0.00	17.08	0.00	0.00	17.08	0.00	0	16	0	43.26	38.75	0.00	38.75	0.00
2001	22.06	0.00	22.06	0.00	0.00	22.06	0.00	0	13	0	49.07	44.25	0.00	44.25	0.00
2000	25.14	0.00	25.80	0.00	31.81	25.07	19.13	1	10	1	55.63	49.82	36.75	55.69	43.58

LINE ITEM INFORMATION					OCT 1, 2002 COMMON LEVEL RANGES		
					AVG RATIO	LOWER LIMIT	UPPER LIMIT
2002					43.26	36.77	49.75
CLASS	LINE ITEMS	SR-3A VALUES	% OF LINE ITEMS	% OF RATABLES	CLASS 1 SALES RATIOS RANGE - CLASS 2 SALES RATIOS RANGE - CLASS 4 SALES RATIOS RANGE -		
CL 1		331000		0.85%			
CL 2		23,863,400		61.47%			
CL 3A							
CL 3B							
CL 4		14625900		37.68%			
TOTAL		38,820,300		100.00%			
					CLASS 1 SALES	CLASS 2 SALES	CLASS 4 SALES
					%	%	%
					BELOW	8	50%
					WITHIN	7	44%
					ABOVE	1	6%
						16	100%

TAX APPEAL WORKSHEET

	DISTRICT
Tax payer name	BLOCK / LOT
Tax payer address	QUAL / CLASS
Tax payer city, state zip	LOCATION
	APPEAL #

ON:

AT:

ASSESSMENT	\$		DIR RATIO	%
L.L. RATIO		%	U.L. RATIO	%
L.L. ALLOW		%	U.L. ALLOW	%
VALUE RANGE	\$	<=====		\$

LAST SALE DATE AND AMOUNT \$

TAX MAP	YEAR BUILT	ZONING	LAND DESC.	BLDG DESC.	BLDG CLASS

Enter the date of the disposition

TAXPAYER'S OPINION OF TRUE VALUE:

HEARING NOTES:	TAXPAYER	*****	MUNICIPALITY

COMMISSIONER'S TRUE VALUE DETERMINATION:

DOES THE TRUE VALUE FALL WITHIN THE ALLOWABLE VALUE RANGE? YES NO

IF THE ANSWER IS YES, NO CHANGE IS REQUIRED.

IF THE ANSWER IS NO, CALCULATE THE NEW ASSESSMENT:

	X	%	100	=	
(TRUE VALUE DETERMINATION)	X	(RATIO / 100)		=	JUDGMENT

	ASSESSMENT	NEW ASSESSMENT
LAND	\$	\$
IMPROVEMENT	\$	\$
ABATEMENT	\$	\$
TOTAL	\$	\$
PRORATED MO	\$	\$

CIRCLE ONE: REDUCTION INCREASE NO CHANGE

DISPOSITION / JUDGMENT CODE:

DATE OF DISPOSITION:

COMMISSIONER'S VOTES: XX XX XX XX XX

Instructions for the Tax Appeal Worksheet	
-	Enter the taxpayer's name and address in the upper left corner
-	Enter the District, Block/Lot, Qual/Class, Location and Appeal Number in the upper right corner
-	Enter where and what time the hearing will be held
-	Enter the current assessment, the Director's Ratio, the upper and lower level ratios and the upper and lower level allowed
-	Using the upper and lower level allowed, you can enter the value range
-	Enter the last sale date and amount
-	Enter the tax map, year built, zoning, land description, building description, and building class
-	Enter the taxpayer's opinion of true value
-	Enter hearing notes for the taxpayer and municipality
-	Enter the commissioner's true value determination
-	Enter whether or not the commissioner's true value determination falls within the value range described above
-	If the commissioner's true value determination does not fall within the value range described above, calculate the new assessment
-	To calculate the new assessment, multiple the commissioner's true value determination by the director's ratio divided by 100.
-	This will give you the new judgment.
-	Enter the old assessment followed by the new assessment
-	Circle whether this appeal resulted in a reduction, increase or no change in the assessment.
-	Enter the disposition judgment code
-	Enter the date of the disposition
-	Enter the initials of the commissioner's that voted on this appeal

Form Number and Name

Form 1	Oath of Office
Form 2	Outside Employment ADME - 120
Form 3	Access to Government Records
Form 4	Request and Authorization for Records Disposal
Form 5	Assessors Report
Form 6	Certification of New Construction
Form 7	Property Tax Ded. District Summary PD 65.10 & 65.15
Form 8	Veteran Tax Deduction VE-WVE-1
Form 9	Tax Board Members Education
Form 10	ExemptAbate-4 (EA 4)
Form 11	Page 8 Formula
Form 12a	SR1A
Form 12b	SR3A
Form 12c	SR6
Form 13	Initial Statement of Tax Exemption
Form 14	Further Statement of Tax Exemption
Form 15	PT-10 and PT-10.1
Form 16	Reserved for Future Reference
Form 17	Reserved for Future Reference
Form 18	Revaluation Compliance Report
Form 19	Reserved for Future Reference
Form 20	Plan of Work Revaluation Statue Report Front (POWRSR)
Form 21	Application For Reassessment
Form 22	Compliance Plan
Form 23	Income and Expense Form
Form 24	Reserved for Future Reference
Form 25	Petition of Appeal
Form 26	Multiple Appeal Schedule
Form 27	Added Omitted Assessment Petition of Appeal
Form 28	Complaint to Invoke Rollback Taxes 2 sides
Form 29	Rollback Tax Worksheet
Form 30	Rollback Assessment - Notice of Hearing
Form 31	Rollback Memorandum of Judgment
Form 32	Memorandum of Judgment
Form 33	Tax Appeal Statistics
Form 34	Settlement Stipulation
Form 35	Subpoena to Testify
Form 36	Debit and Credit Worksheets
Form 37	Reserved for Future Reference
Form 38	Local Government Financial Disclosure
Form 39	Reserved for Future Reference
Form 40	Tax Exemption and Abatement Report
Form 41	Notice of Tax Rate - Suggested Form

Form 01: Oath of Office

Oath of Office
State of New Jersey :

:SS.

County of _____ :

I, _____, do solemnly swear (or affirm)
Name

that I will support the Constitution of the United States and the Constitution of the State of New Jersey; that I will bear true faith and allegiance to the same and to the governments established in the United States and in this State, under the authority of the people; and that I will faithfully, impartially and justly perform all the duties as a member of the County Board of Taxation according to the best of my ability. (So help me God)*

Signature

Sworn and subscribed to before
me this _____ day of
_____ A.D. _____

*Person taking oath has the option of including "So help me God" if he/she desires

NEW JERSEY DEPARTMENT OF THE TREASURY

--EMPLOYEE'S CERTIFICATION OF OUTSIDE EMPLOYMENT, BUSINESS, OR LICENSE HELD--

(PLEASE PRINT) IF MORE SPACE IS REQUIRED IN ANY SECTION, PLEASE ATTACH AN ADDENDUM TO THIS FORM

SECTION 1

Employee Name _____			Division _____	
(Last)	(First)	(Initial)	Work Phone () - _____	
Official Title _____			Functional Title _____	
Address of Official Workstation _____			PO Box _____	

SECTION II

Do you hold a license to practice law, medicine, engineering, accounting, etc. or to conduct a trade such as plumbing, electric, real estate, etc.?

☐ **Yes** (Describe the type of license) _____

☐ **No** _____

SECTION III

Do you hold any elected or appointed position, or are you employed by, or provide goods or services to any other state agency or political subdivision?

☐ Yes (Describe activities and estimate time spent)☐ **No**

SECTION IV

Are you, or any member of your immediate family, an employee, owner, corporate officer, subcontractor, or agent who is associated with any firm that provides goods or performs services to the State?

☐ **Yes** Employer's Name _____
Employer's Address _____
Nature of Employment or Interest _____
List Your Name or Family Names as Appropriate _____
Duration: Indefinite ☐ Temporary ☐ From _____ To _____

☐ **No**

SECTION V

Do you have, or anticipate having, any outside employment or business while employed with the Department of the Treasury?

☐ Yes Name of outside employer or business _____
 Address _____
Please describe:
 1) Type of business _____
 2) Title or position held _____
 3) Duties required _____

Hours of State Employment:

Normal Starting Time	Normal Ending Time

Hours of Outside Employment:

Normal Starting Time

Normal Ending Time

Average Hours:

Per Day Per Week or Per Month

This Employment is

Year-Round ☐ Seasonal ☐ From _____ To _____

This Employment is Expected to Last:

Indefinitely ☐ Temporarily ☐ From _____ To _____☐ **No**

SECTION VI

I certify that I have completed this form, that it is correct to the best of my knowledge, and that any outside employment, business or interest referred to on the preceding page will not conflict with, or infringe upon, my duties and responsibilities or any statutes, rules or provisions of the Code of Ethics or the Department of the Treasury. I understand I must refile this form (ADME-120) if:

- a) The nature of this employment, business or interest noted on this form changes, or I move to another Treasury division;
- b) My employment, business or interest activity is terminated;
- c) I have any additions to my outside employment or interests.

I understand that this form will be filed with the Executive Commission on Ethical Standards and will be available for public review.

Employee's Signature

Date

PLEASE FORWARD SIGNED FORM TO YOUR SUPERVISOR

APPROVALS**SECTION VII - SUPERVISOR:**

Do you anticipate that any outside employment or business as stated on this form will interfere with the employee's work performance, health or attendance?

- ☐ YES *Why?* _____
☐ NO _____
☐ Approved ☐ Disapproved

Signature and Title

Date

PLEASE FORWARD SIGNED FORM TO YOUR AGENCY HEAD

SECTION VIII - DIRECTOR/ADMINISTRATOR (AGENCY HEAD):

☐ Approved ☐ Disapproved

Reason for Disapproval _____

Signature

Date

PLEASE FORWARD SIGNED FORM TO THE TREASURY ETHICS LIAISON OFFICER - PO Box 211

SECTION IX - ETHICS LIAISON OFFICER:

☐ Approved ☐ Disapproved

Reason for Disapproval _____

Signature

Date

PLEASE FORWARD SIGNED FORM TO THE HUMAN RESOURCES OFFICER FOR FILING - PO Box 210

County Board of Taxation
Government Record(s) Access Request Form
Pursuant to Chapter 404, P.L. 2001

REQUESTOR INFORMATION

Name: _____
First MI Last

Company (if any): _____

Address: _____
Street or PO Box City State Zip Code

Telephone: () _____ **E-mail address:** _____
Area Code Number

Brief description of the government record(s) sought: _____

Medium requested:

- ☐ Paper
☐ Labels
☐ Tape
☐ Other _____

Applicant hereby acknowledges receipt of a copy of this form with the date on which the information is expected to be available and the estimated cost. The applicant hereby certifies that he or she has not been convicted of any indictable offense under the laws of this State, any other state or the United States and is not seeking government records containing personal information pertaining to the victim of a crime or the victim's family as provided by N.J.S.A. 47:1A-1 et seq.

Requestor signature: _____ **Date:** _____

CUSTODIAN DATA

Record(s) provided: _____

Medium record was delivered in: _____

When record was made available: _____

RESULT OF RECORDS REQUEST

- ☐ Filled within seven (7) business days
☐ Filled beyond seven (7) business days*
☐ Denied*
☐ Partially denied*

*Reason(s) for denial, partial denial, or delay of request, if any:

PAYMENT INFORMATION

- ☐ Check
☐ Cash
☐ Money Order

COUNTY BOARD OF TAXATION USE ONLY

Estimated Cost \$ _____
Deposit Amount \$ _____
Total Cost \$ _____
Total Amount Paid \$ _____
Date Received by Custodian _____

For additional information, including right to appeal custodian's denial of access to government record(s), see reverse side.

Custodian (print name): _____ **Date:** _____

Custodian (signature): _____

**PUBLIC NOTICE
RIGHT TO ACCESS GOVERNMENT RECORDS**

Chapter 404, P.L. 2001, amending and supplementing
P.L. 1963, c.73 (C. 47:1A-1 et seq.), P.L. 1995, c.23 and P.L. 1998, c.17

Unless a shorter time period is otherwise provided by statute, regulation, or executive order, a custodian of a government record must grant access to a government record or deny a request for access to a government record as soon as possible, **but not later than seven business days after receiving the request**, provided that the record is currently available and not in storage or archived. The county board of taxation must appoint a custodian of the county tax board's records. If the custodian does not respond to a request within seven business days after receiving the request, the request is considered denied, unless the person requesting the records has elected not to provide a name, address or telephone number, or other means of contact. If the person requesting the record elects not to provide a name, address, or telephone number, or other means of contact, the custodian is not required to respond until the person requesting the records reappears before the custodian for a response to the original request. If the government record is in storage or archived, the custodian must advise the person who requested the record within **seven business days after the custodian receives the request** when these records can be made available. If the record is not made available by that time, access is considered denied. A request for access to a government record must be in writing and either hand-delivered, mailed, transmitted electronically, or otherwise conveyed to the custodian on this form. The custodian must promptly comply with a request to inspect, examine, copy, or provide a copy of a government record. If the custodian is unable to comply with a request for access, he must indicate the specific reason(s) that he cannot comply on the request form and promptly return the form to the person requesting the record. The custodian must sign and date the form and provide the person with a copy of the form. If the custodian asserts that part of a particular record is exempt from public access in accordance with the statute, he must excise from the copy of the record that portion which the custodian asserts is exempt from access and promptly allow access to the remainder of the record. If the government record requested is temporarily unavailable because it is in use or in storage, the custodian must advise the person requesting the record and make arrangements to make available a copy of the record promptly. If a request for access to a government record would substantially disrupt agency operations, the custodian may deny access to the record after attempting to reach a reasonable solution that accommodates the interests of the requestor and the agency.

DOCUMENTS OR DATA THAT CANNOT BE MADE AVAILABLE UNDER CHAPTER 404, P.L. 2001

A public agency has a responsibility and an obligation to safeguard from public access a citizen's personal information with which it has been entrusted when its disclosure would violate the citizen's reasonable expectation of privacy. The custodian thus is required to delete all Social Security numbers, financial information, credit card numbers, unlisted telephone numbers, or driver license numbers from the government record or records prior to allowing access.

RIGHT TO APPEAL THE DENIAL OF ACCESS

A person who is denied access to a government record by the custodian, has the option to challenge the custodian's decision by filing an action in Superior Court. The hearing will be held in a vicinity near where it is filed by a Superior Court Judge who has been designated to hear such cases because of that judge's knowledge and expertise in matters relating to access to government records. The person who was denied access to the government record(s) may instead file a complaint with the Government Records Council established pursuant to section 8 of Chapter 404, P.L. 2001.

The right to institute any proceeding shall be solely that of the person who has requested the government record(s). Any such hearing shall proceed in a summary and expeditious manner. The public agency has the burden of proving that the denial of access is authorized by law. If it is determined that access has been improperly denied, the court or agency head shall order that access be allowed. A person requesting a record who prevails in any proceeding is entitled to a reasonable attorney's fee.

The Director of the Division of Taxation in the Department of the Treasury has prescribed this form, as required by law. This form may not be altered or amended without prior approval of the Director.



State of New Jersey
Department of Community Affairs
GOVERNMENT RECORDS REQUEST FORM

Important Notice

The reverse side of this form contains important information related to your rights to request government records. Please read it carefully. In addition please note that you may complete and submit this form electronically on the Internet at www.nj.gov/dca/opra

Requestor Information – Please Print

First Name									
		MI							
		Last Name							
Company									
Mailing Address									
City									
	State								
	Zip								
	Email								
Business Hours Telephone:									
	Area Code								
	Number								
	Extension								
Preferred Delivery:									
	Pick Up ☐								
	US Mail ☐								
	On Site Inspect ☐								
Circle One: Under penalty of N.J.S.A. 2C:28-3, I certify that I HAVE / HAVE NOT been convicted of any indictable offense under the laws of New Jersey or any other state of the United States.									
Signature									
Date									

Payment Information

Maximum Authorization Cost \$	
Select Payment Method	
☐	Cash
☐	Check
☐	Money Order
Fees:	
Pages 1-10 @\$0.75	
Pages 11-20 @\$0.50	
Pages 21 - @\$0.25	
Delivery:	
Delivery / postage fees additional depending upon delivery type.	
Extras:	
Extraordinary service fees dependent upon request.	

Record Request Information: To expedite the request, be as specific as possible in describing the records being requested. Also, please include the type of access requested (copying, inspection, or examination); and if data, the medium requested.

STATE USE ONLY

Est. Document Cost

Est. Delivery Cost

Est. Extras Cost

Total Est. Cost

Deposit Amount

Estimated Balance

Deposit Date

STATE USE ONLY

Custodian: If any part of request cannot be delivered in 7 days, detail reasons here.

In Progress

Open

Denied

Closed

Filled

Closed

Partial

Closed

STATE USE ONLY

Tracking Information
Final Cost

Tracking #

Total

Rec'd Date

Deposit

Ready Date

Balance Due

Total Pages

Balance Paid

Records Provided

Custodian Signature

Date

New Jersey Open Public Records Act (N.J.S.A. 47:1A-1 et seq.)

1. In order to request access to government records under OPRA, you must complete all the required portions of and date this request form and deliver it in person during regular business hours or by mail, fax or electronically to the appropriate custodian of the record requested. Your request is not considered filed until the appropriate custodian of the record requested has received a completed request form. If you submit the request form to any other officer or employee of the Department of Community Affairs that officer or employee does not have the authority to accept your request form on behalf of the Department of Community Affairs and you will be directed to the appropriate division custodian. Descriptions of the divisions and agencies of the Department of Community Affairs can be found at www.state.nj.us/dca/opra/index.html.
2. If you submit a request for access to government records to someone other than the appropriate custodian, do not complete the Department of Community Affairs request form, or attempt to make a request for access by telephone or fax; the Open Public Records Act and its deadlines, restrictions and remedies will not apply to your request.
3. The fees for duplication of a government record in printed form are listed on the front of this form. We will notify you of any special charges, special service charges or other additional charges authorized by State law or regulation before processing your request. *Payment shall be made by cash, check or money order payable to the State of New Jersey.*
4. If it is necessary for the records custodian to contact you concerning your request, providing identifying information, such as your name, address and telephone number or an e-mail address is required. Where contact is not necessary, anonymous requests are permitted; except that anonymous requests for personal information are not honored.
5. *A 50% deposit must accompany requests with estimated fees exceeding \$25.* Anonymous requests, when permitted, require a deposit of 100% of estimated fees. You agree to pay the balance due upon delivery of the records.
6. Under OPRA, a custodian must deny access to a person who has been convicted of an indictable offense in New Jersey, any other state, or the United States, and who is seeking government records containing personal information pertaining to the person's victim or the victim's family.
7. By law, the Department of Community Affairs must notify you that it grants or denies a request for access to government records within seven business days after the custodian of the record requested receives the request, provided that the record is currently available and not in storage. If the record requested is not currently available or is in storage, the custodian will advise you within seven business days when the record can be made available and the estimated cost. You may agree with the custodian to extend the time for making records available, or granting or denying your request.
8. You may be denied access to a government record if your request would substantially disrupt agency operations and the custodian is unable to reach a reasonable solution with you.
9. If the Department of Community Affairs is unable to comply with your request for access to a government record, the custodian will indicate the reasons for denial on the request form and send you a signed and dated copy.
10. Except as otherwise provided by law or by agreement with the requester, if the custodian of the record requested fails to respond to you within seven business days of receiving a request form, the failure to respond will be considered a denial of your request.
11. If your request for access to a government record has been denied or unfilled within the time permitted by law, you have a right to challenge the decision by the Department of Community Affairs to deny access. At your option, you may either institute a proceeding in the Superior Court of New Jersey or file a complaint in writing with the Government Records Council (GRC). You may contact the GRC by toll-free telephone at 866-850-0511, by mail at PO Box 819, Trenton, NJ, 08625, by e-mail at grc@dca.state.nj.us, or at their web site at www.state.nj.us/grc. The Council can also answer other questions about the law.
12. Information provided on this form may be subject to disclosure under the Open Public Records Act.
13. The following table includes the mailing address for the Records Custodian(s) of the Department of Community Affairs.

Division	Mail Address	Street Address	Floor	City	Zip	Telephone	Fax
Codes and Standards	PO Box 802	101 South Broad Street	6	Trenton	08625	609-984-7609	609-984-7717
Fire Safety	PO Box 809	101 South Broad Street	7	Trenton	08625	609-633-6106	609-633-6134
Housing & Community Resources	PO Box 806	101 South Broad Street	6	Trenton	08625	609-633-2129	609-292-2579
Local Government Services	PO Box 803	101 South Broad Street	2	Trenton	08625	609-984-0133	609-292-9073
Division on Women	PO Box 801	101 South Broad Street	6	Trenton	08625	609-292-8840	609-633-6821
Center for Hispanic Policy, R&D	PO Box 800	101 South Broad Street	2	Trenton	08625	609-984-3223	609-984-0821
Office of Smart Growth	PO Box 204	101 South Broad Street	7	Trenton	08625	609-633-6929	609-292-3292
Office of the Commissioner	PO Box 800	101 South Broad Street	8	Trenton	08625	609-292-6420	609-984-6696
Office of Fiscal & Grant Services	PO Box 800	101 South Broad Street	8	Trenton	08625	609-292-6437	609-633-2132
Office of Internal Services	PO Box 800	101 South Broad Street	1	Trenton	08625	609-292-6082	609-633-3795
Office of Labor Relations	PO Box 800	101 South Broad Street	8	Trenton	08625	609-943-4723	609-633-6288
Council on Affordable Housing	PO Box 813	101 South Broad Street	7	Trenton	08625	609-292-3000	609-633-6056
NJ Housing & Mortgage Finance Agency	PO Box 18550	637 S. Clinton Ave.	1	Trenton	08650	609-278-7533	609-278-7639
NJ Meadowlands Commission		1 DeKorte Park Plaza	1	Lyndhurst	07071	201-460-2004	201-372-0161
NJ Redevelopment Authority	PO Box 790	225 E. State Street	3	Trenton	08625	609-292-1071	609-292-3739

Form 4 Request and Authorization for Records Disposal

REQUEST AND AUTHORIZATION FOR RECORDS DISPOSAL		INSTRUCTIONS: Please type or print. This request must be submitted prior to the disposition of any public records. State agencies must complete items 1 through 9, county and municipal agencies must also complete items 10. A and 10. B , if fiscal records are listed. Return intact form (all four parts) to: DISPOSAL REQUESTS, Department of State, Division of Archives and Records Management, 2300 Stuyvesant Avenue, P.O. Box 307, Trenton, N.J. 08625. For questions or assistance, call (609) 530-3200 .		1. REQUESTING AGENCY NAME (Name, Address, Telephone No.)	
		2. REQUEST DATE		3. REQUEST BY (Signature and Title)	
Authorization is hereby requested for the disposal of the following public records in accordance with New Jersey P.L. 1953, c. 410 as amended. It is further certified that the record series listed herein have exceeded their respective retention periods and are not involved in litigation and are not required for a present or future audit. NOTE: Items 5, 6, and 8 must be completed as they appear on an approved records retention schedule.					
5. SERIES NUMBER	6. RECORD SERIES TITLE	7. INCLUSIVE DATES		8. RETENTION PERIOD	9. VOLUME (Cubic Feet)
		From (Mo/Yr)	To (Mo/Yr)		
FOR DIVISION USE ONLY:					TOTAL VOLUME
10. AUDIT VERIFICATION		11. AUTHORIZATION		12. DISPOSITION	
10. A AUDITOR'S SIGNATURE		11. A AUTHORIZATION DATE	11. B AUTHORIZATION NUMBER	☐ SHRED ☐ RECYCLE ☐ TRANSFER TO ARCHIVES ☐ OTHER: _____	
10. B DATE		11. C DIRECTOR'S SIGNATURE, DIVISION OF ARCHIVES & RECORDS MANAGEMENT		12. A VERIFICATION (signature)	12. B DATE

WHITE - Division

YELLOW - Follow-up

PINK - Requesting Agency

GOLDENROD - Auditor

Instructions for Preparing: "Request and Authorization for Records Disposal"

Read these instructions before submitting the "Request and Authorization for Records Disposal" form to the Division of Archives and Records Management.

- Items 1 – 4 Requesting Agency Information** – Enter, name address, and telephone number of requesting agency; signature and title of the official initiating the request; signature and title of the official approving the request; and the request date. **Note: the approval signature may not be the same individual as the requesting signature in item 3.**
- Item 5 Record Series Number** – Enter the record series number as it appears on the current records retention schedule.
- Item 6 Record Series Title** – Enter the title of the record series as it appears on the current records retention schedule. In cases where a record series does not appear on a schedule, contact a Records Analyst at the Division of Archives and Records Management.
- Item 7 Inclusive Dates** – Indicate the date span of the record series slated for disposal.
- Item 8 Records Retention Period** – List the retention periods for the record series scheduled for disposal, as it appears on the current records retention schedule. If no retention period has been established, contact a Records Analyst at the Division of Archives and Records Management.
- Item 9 Volume** – Estimate and denote the volume in cubic feet for each record series and provide a total volume at the bottom of the form. **Note: one full letter or legal size file drawer contains two cubic feet. Fractions should be rounded up.**
- Item 10 Authorization (Audit)** – Signature block **10A** and date block **10B** are reserved for the requesting agency's auditor for all County and Municipal fiscal records and must be signed before submission to the Division of Archives and Records Management.
- Item 11 Authorization (Division)** – Blocks **11A** through **11C** are reserved for the Division of Archives and Records Management.
- NOTE: State Agencies** (complete items **1** through **9**) and **County and Municipal Agencies** (complete items **1** through **10B**), then return all four (4) parts of the form intact, to the Division of Archives and Records Management. After the form has been reviewed by the Division, the **Follow-up and Requesting Agency** copies will be returned to you with items **11A** through **11C** completed. A Signature in block **11C** indicates formal approval of the disposition request.
- Item 12 Disposition** – Indicate the manner in which the records have been disposed of by checking the appropriate box in **Item 12**. In Block **12A** include the signature of the official verifying the disposal and denote the verification date in block **12B**.

Return the **Follow-up Copy** to the Division of Archives and Records Management, the **Auditor Copy** to the auditor, and retain the **Requesting Agency Copy** to complete the process.

New Jersey Department of State
Division of Archives and Records Management
P.O. Box 307 Trenton, New Jersey 08625 (609) 530-3208

County Board of Taxation Assessors Report

File on or before January 10

Taxing District Number		Tax Year	Yes	No
Name of Taxing District		Revaluation		
		Reassessment		
		Compliance Plan		

1. Taxable Value

- a. Land
- b. Improvements and Limited Exemptions and Abatements
2. Total Taxable Value of Land and Improvements (Total of 1a & 1b)

Limited Exemptions and Abatements

Code	Type	Amount
E	Fire Suppression System	
F	Fallout Shelter	
P	Pollution Control	
W	Water Sewerage Control	
G	Commercial / Industrial Exemption	
I	Dwelling Exemption	

Code	Type	Amount
J	Dwelling Abatement	
K	New Dwelling/ Conversion Exempt	
L	New Dwelling/ Conversion Abatement	
N	Multiple Dwelling Exemption	
O	Multiple Dwelling Abatement	
U	Urban Enterprise Zone Abatement	

3. Total Taxable Value of Limited Exemptions and Abatements 4. Net Total Taxable Value of Land and Improvements (Line 2 minus 3?)

5. Taxable Value of Tangible Personal Property (Ch. 138 P.L. 1966)

	Owners Name	Reported Depreciated Book Value	Taxable Ratio from Director's Table Oct. 1, Pre-Tax Year or County Level for revaluation or reassessment districts	Taxable Value of Tangible Personal Property (Round off to nearest dollar)
5a.		X		=
5b.		X		=
5c.		X		=
5d.	Total Taxable Value of Personal Property			

6. Net Valuation Taxable (Lines 4 & 5d)

Value of Exempt Property

7. Public School
8. Other School
9. Public Property
10. Church and Charitable
11. Cemeteries and Graveyards
12. Other Exempts
13. Total Value of Exempt Property: (Lines 7-12)

Additions

14. Total Additions to Taxable Value from Exempt Property Transferred to Ratables
(Pre-Tax Year Tax List) (Other than reported on Added and Omitted List)

(List for the Block, Lot and the Amounts for each parcel on pg 2)

15. Taxable Value of New Construction and Improvements, (Partial Assessments Only)
(As of October 1, Pre-Tax Year) attach CNC-2 form

16. Total of Lines 14 & 15

Deductions

Total Losses in Taxable Values from Fire, Demolitions and Taxable Property
Transferred to Exempt

17. Total Losses in Taxable Value from Fire and Demolitions.
(From Pre-Tax Year Tax List)

18. Total Losses in Taxable Value from Property Transferred to Exempt.
(From Pre-Tax Year Tax List)

(List for the Block, Lot and the Amounts for each parcel on pg 2)

19. Total of Lines 17 & 18

Addition and Deduction Worksheet

Attach separate sheets if more space is needed

14 List Block, Lot and Amount for each Exempt Property Transferred to Ratables

Block	Lot	Qualifier	Land	Improvement	Total

15 Attach CNC - 2 Form**17 List Block, Lot and Amount for each Loss in Taxable Value from Fire and Demolitions.**

Block	Lot	Qualifier	Land	Improvement	Total

18 List Block, Lot and Amount for each Loss in Taxable Value from Property Transferred to Exempt

Block	Lot	Qualifier	Land	Improvement	Total

Total Amount of Approved Tax Deductions Shown on Tax List and Duplicate

1	2	3	4
Class of Deduction	No. of Tax Deductions	Maximum Value of Each Tax Deduction	Total (Col. 2 x Col. 3)
SC Senior Citizens			
D Disabled Person			
R Surviving Spouse			
V Veterans			
VW Veteran's Widows			

Actual Tax Deductions

TOTAL _____ \$ _____

I (we) solemnly swear that the foregoing is a true copy of the total valuations of the Tax List and Duplicate for the tax year for the Taxing District of _____

AssessorTotal Losses in Taxable Values from Fire, Demolitions and Taxable Property Transferred to Exempt

CERTIFICATION OF NEW CONSTRUCTION/ IMPROVEMENTS/ PARTIAL ASSESSMENTS
(Chapter 68, P.L. 1976, as amended)

MUNICIPALITY _____ COUNTY _____

FILE THIS REPORT WITH THE COUNTY BOARD OF TAXATION BY JANUARY 10 OF THE TAX YEAR

1. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on the preceding October 1 *minus* the total valuation of any added assessment tax appeal reductions. Do not include omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not. _____ (1)
2. Total valuation of new construction and new partial assessments from the current year's tax list, not recorded as prior year AA, Omitted, or OA. This amount is exclusive of the amount reported in line 1. Enter this amount on line 2 if a non-revalued/ reassessed district in the current tax year and complete form CNC-2. _____ (2)
(non-revalued/ reassessed municipality)
3. **FOR COMPLETION BY REVALUATION / REASSESSMENT DISTRICT ONLY:**
 - (a) Total valuation of new construction and new partial assessments from the current year's tax list, except amounts included in the Added Assessment List. Enter this amount on line 3c if a revalued/reassessed district in the current tax year. Complete form CNC-2. _____ (3)a
 - (b) Director's Ratio from Oct. 1 of preceding year (enter on line 3b). $\times$ _____ (3)b
 - (c) Pretax year base year value (enter on line 3c). _____ (3)c
(revalued /reassessed municipality)
4. Increase in valuations based on new construction and improvements. Non-revalued/ non-reassessed municipalities, lines 1 + 2 = 4. _____ (4)
Revalued / reassessed municipalities, lines 1 + 3c = 4.
5. Local municipal purpose tax rate from prior year. _____ (5)
6. Amount of permitted revenue increase - **N.J.S.A. 40A: 4-45.2.(a)** line 6 = line 4 $\times$ line 5. \$ _____ (6)

DATE

MUNICIPAL ASSESSOR

DATE

COUNTY TAX ADMINISTRATOR

FOR COUNTY BOARD OF TAXATION USE ONLY

Line 4 $\div$ _____ County Equalized Ratio* % = _____ Apportionment Value

20____ COUNTY TAX RATE (Year prior to current) $\times$ _____

COUNTY PORTION OF PERMITTED REVENUE INCREASE = \$ _____



Ratio established for district in year prior to current year pursuant to N.J.S.A. 54:3-18. The County Equalized Ratio means the ratio used in the final certified county equalization table that the county board of taxation confirms in March of the prior year pursuant to N.J.S.A. 54:3-19.

1. Line 1 is the total valuation (*not prorated*) of new construction and improvements from the Added Assessment List filed on the previous October 1 *minus* the total of any added assessment tax appeal reductions. **Do not** add or deduct the total of any added assessment tax appeal increases from the total valuation. **Do not** include omitted added assessments, prior year added assessments, omitted assessments, or property that was transferred from the exempt list to the taxable list. Also, **do not** include any land, subdivided or not, on this form.
2. Line 2 is the total valuation of new construction and new partial assessments from the current year's tax list, except amounts included in the Added Assessment List. Line 2 is to be used in a non-revalued/reassessed district. In the case of partial assessments, include the incremental addition made to property subject to a partial assessment in the previous year. Construction completed after October 1 and prior to January 1 of the current year cannot be placed on the current year's regular tax list because statutory provisions mandate that the assessor should place those values on the upcoming Added Assessment List filed on October 1 for the prior year. Therefore, such construction would not be reflected on the CNC-1. Complete form CNC-2 (Itemized Breakdown Listing) and submit it with form CNC-1. Use the appropriate codes for entry amounts on the CNC-2.
3. If the current year tax list reflects a revaluation or reassessment program, enter the amount outlined in instruction #2 above on line 3(a). Do not enter this amount on line 2. Lines 3(a), 3(b) and 3(c) convert the total of any new construction and partial assessments to a value that would have been equivalent in the year prior to the revaluation or reassessment. *Multiply* the total of any new construction and partial assessments by the Director's Ratio from October 1 of the preceding year for the subject municipality. Do not use the Page 8 Formula. Complete form CNC-2 (Itemized Breakdown Listing) using the appropriate codes for entry amounts and submit it with the CNC-1.
4. The line 4 amount represents the sum total of new construction and improvement valuations as prescribed in **N.J.S.A. 40A:4-45.2.(a)**. In non-revalued and non-reassessed municipalities, line 4 must equal the sum total of lines 1 and 2. In revalued or reassessed municipalities, line 4 must equal the sum total of lines 1 and 3.
5. Line 5 is for entering the actual local municipal purpose tax rate as certified by the county board of taxation for the tax year immediately prior to the current tax year.
6. Line 6 is the result of multiplying line 4 by line 5.

The county tax administrator then completes the lower section of the CNC-1. Enter the total from line 4, divide this amount by the county equalization table ratio for the subject municipality divided by 100 (example: $.44 = .0044$) in order to compute the apportionment value pursuant to **N.J.S.A. 54:3-18**. The apportionment value is multiplied by the county tax rate from the year prior to the current tax year to arrive at the county portion of permitted revenue increase.

DISPOSITION OF FORMS

The assessor files the original and two copies of forms CNC-1 and CNC-2 with the county tax administrator by January 10 of each tax year, maintaining a copy of each for himself. The county board of taxation should supply copies of these forms. If there are no added assessments, partial assessments and new construction to report, **the assessor must still file these forms entering the word "None" across the front of the forms.**

The county tax administrator keeps the original CNC-1 and CNC-2 forms and forwards one copy of each to the municipal financial officer and one copy of each to the Director of Local Government Services by January 31 of the tax year.

The Director of the Division of Taxation has promulgated this form. It cannot be altered or amended without prior approval.

Sheet _____ of _____

PLEASE USE THE FOLLOWING CODES FOR ENTRIES:

"N" FOR CONSTRUCTION COMPLETED PRIOR TO OCTOBER 1 AND NOT REFLECTED ON ADDED ASSESSMENT LIST

***If additional lines are needed, please attach another sheet to this form.**

ASSESSOR

PD-65.10
(MARCH 2003)

FOR THE TAX YEAR 20__

PROPERTY TAX DEDUCTIONS
DISTRICT SUMMARY

CERTIFICATION OF PROPERTY TAX DEDUCTIONS ALLOWED FOR CITIZENS OF THE AGE OF 65 OR MORE YEARS, OR LESS THAN 65 YEARS OF AGE WHO ARE PERMANENTLY AND TOTALLY DISABLED, AND THEIR SURVIVING SPOUSES IN CERTAIN CASES PURSUANT TO CHAPTER 20, LAWS OF 1971, AS AMENDED BY CHAPTER 129, LAWS OF 1976, CHAPTER 73, LAWS OF 1976, CHAPTER 85, LAWS OF 1981 AND CHAPTER 252, LAWS OF 1989

THIS REPORT MUST BE FILED IN DUPLICATE BY THE TAX COLLECTOR WITH THE
COUNTY BOARD OF TAXATION ON OR BEFORE JUNE 5, 20__

COUNTY	DISTRICT	ITEM	1. Citizens of the Age of 65 or more		2. Citizens Less Than 65 Years of Age Who are Permanently and Totally Disabled		3. Citizens Who Are Surviving Spouses in Certain Cases		4. SUMMARY
			(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	(a) Number of Property Tax Deductions	(b) Actual Amount of Property Tax Deductions	
		1. Property Tax Deductions as set forth by Tax Assessor in the 200N Extended Tax Duplicate. Maximum per each deduction \$250.		\$		\$		\$	
		2. (*) Property Tax Deductions allowed by Tax Collector and officially recorded in current tax year from January 1, 20__ to May 31, 20__. Maximum per each deduction \$250.							
		3. Property Tax Deductions allowed by Tax Collector and officially recorded in previous tax year from June 1, 20__ to December 31, 20__. Maximum per each deduction \$250.							
		4. (***) Property Tax Deductions disallowed or adjusted by Tax Collector and officially recorded in current tax year from January 1, 20__ to May 31, 20__. Maximum per each deduction \$250.							
		5. (***) Property Tax Deductions disallowed or adjusted by Tax Collector and officially recorded in previous tax year from June 1, 20__ to December 31, 20__. Maximum per each deduction \$250.							
		6. Sub Total Col. a = Line 1 plus Line 2 plus Line 3 less Line 4 less Line 5. Col. b = Line 1 plus Line 2 plus Line 3 less Line 4 less Line 5.		\$		\$		\$	
		7. Adjustment due to State Audit Circle + or - and enter amount. If there is no adjustment enter zero.							
		8. NET TOTAL Col. 4(b) = Sub Total Line 6 Col. 4(b) plus or less Line 7							

(*) Do not include any deductions reported in Line 1.
(**) Include any adjustments due to proration affecting the 20__ tax year. For example, if a citizen of the age of 65 or more years or less than 65 years of age who is permanently and totally disabled, or a surviving spouse in a certain case conveyed title to his property on March 14, 20__ and the full deduction is reflected in Line 1, then Line 4 of the appropriate column should contain the following: Col. 1(a), "1," Col. 1(b), "\$200.00." Since the above described citizen held the property for 73 days, he is entitled to \$3,565 of the full \$250.00 deduction or \$50.00. Hence, Col. 1(b) should reflect the amount of the disallowance, namely \$200.00. Also include in Line 4 the amount of any 20__ tax deductions which have been disallowed for the following reasons:

(a) Due to failure to file a Post-Tax Year Statement in 20__
(b) Whether the 20__ income reported in the Post-Tax Year Statement filed in 20__ exceeded the income limitation or where the citizen has failed to meet any other prerequisites as required by laws.

(***) Also include any adjustments due to proration affecting the 20__ tax year between June 1, 20__ and December 31, 20__. For example, if a citizen conveyed title to this property on August 7, 20__, and the full deduction was reflected in Line 1 of the 20__ report, then Line 5 should contain the following: Col. 1(a), "1," Col. 1(b), "\$100.00." Since the citizen held the property for 219 days, he is entitled to 219/365 of the full \$250.00 deduction or \$150.00. Hence, Col. 1(b) should reflect the amount of the disallowance, namely \$100.00.

The undersigned hereby certifies that the foregoing is a true, accurate and complete account as required by law, as to all year 20__ Property Tax Deductions allowed for reimbursements in the tax

Signature _____ Tax Collector

Date _____

This Report Form has been promulgated pursuant to law by the Director of the Division of Taxation, Department of the Treasury, State of New Jersey.

FOR THE YEAR 20__

PROPERTY TAX DEDUCTIONS COUNTY DISTRICT SUMMARY

COUNTRY

[illegible]

This Report Form has been promulgated pursuant to law by the Director of the Division of Taxation, Department of the Treasury, State of New Jersey.

VE-WVE-1
(MARCH 2003)VETERAN TAX DEDUCTION
DISTRICT SUMMARYCERTIFICATION OF PROPERTY TAX DEDUCTIONS ALLOWED
FOR VETERANS, SURVIVING SPOUSES OF VETERANS OR SERVICEPERSONS, PURSUANT TO
CHAPTER 73, LAWS OF 1976, AS AMENDED BY CHAPTER 252, LAWS OF 1989,
CHAPTER 390, LAWS OF 1991 and CHAPTER 9, LAWS OF 2000This report must be filed by the Tax Collector with the
County Board of Taxation on or before June 5, 20__.

_____ COUNTY _____	_____ DISTRICT _____	FOR THE TAX YEAR 20__

	A	B
ITEM	NUMBER OF VETERAN TAX DEDUCTIONS	ACTUAL AMOUNT OF VETERAN TAX DEDUCTIONS ALLOWED
1. *\$250 Veteran Tax Deductions set forth by Tax Assessor in 20__ Extended Tax Duplicate.		\$
2. *\$250 Veteran Tax Deductions allowed by Tax Collector and officially recorded in current tax year from January 1, 20__ to May 31, 20__.		
3. *\$200 Veteran Tax Deductions allowed by Tax Collector and officially recorded in previous tax year from June 1, 20__ to December 31, 20__.		
4. Adjustment due to State Audit. Circle + or - and enter amount. If there is no adjustment enter zero.	XXXXXXXXXXXXXXXXXX	+ -
5. NET TOTAL Col. A = Line 1 plus Line 2 plus Line 3. Col. B = Line 1 plus Line 2 plus Line 3 plus or less Line 4.		\$

The undersigned hereby certifies that the foregoing is a true, accurate and complete account as required
by law, as to all Veteran Property Tax Deductions allowed for reimbursement in the tax year 20__.

Signature _____
Tax Collector

Date _____

*Any reference on this form to veteran shall also mean the property tax deductions allowed eligible surviving spouses.
Chapter 9, P.L. 2000 increased the deduction amount to \$200 for tax year 2002 and \$250 for tax year 2003.

This Report Form has been promulgated pursuant to law by the Director of the Division of Taxation,
Department of the Treasury, State of New Jersey.

VETERAN'S TAX DEDUCTIONS
SUMMARY OF PAGES

CERTIFICATION OF PROPERTY TAX DEDUCTIONS ALLOWED
FOR VETERANS, SURVIVING SPOUSES OF VETERANS OR SERVICEPERSONS, PURSUANT TO
CHAPTER 73, LAWS OF 1976, AS AMENDED BY CHAPTER 252, LAWS OF 1989,
CHAPTER 390, LAWS OF 1991 and CHAPTER 9, LAWS OF 2000

THIS REPORT MUST BE FILED BY THE COUNTY BOARD OF TAXATION
WITH THE DIRECTOR, DIVISION OF TAXATION ON OR BEFORE JUNE 15, 20__

COUNTY _____

SUMMARY OF PAGES	1. Veteran Tax Deductions as Set Forth by Tax Assessor in 20__ Extended Tax Duplicate		2. Veteran Tax Deductions Allowed by Tax Collector and Officially Recorded in Current Tax Year From January 1, 20__ to May 31, 20__		3. Veteran Tax Deductions Allowed by Tax Collector and Officially Recorded in Previous Tax Year From June 1, 20__ to December 31, 20__		4. Audit Adjustment + or - Enter If none enter zero	5. Summary	
	(a) Number of *Veteran Tax Deductions	(b) Actual Amount of *Veteran Tax Deductions	(a) Number of *Veteran Tax Deductions	(b) Actual Amount of *Veteran Tax Deductions	(a) Number of *Veteran Tax Deductions	(b) Actual Amount of *Veteran Tax Deductions		(a) Number of *Veteran Tax Deductions Allowed (Col. 1(a) plus Col. 2(a) plus Col. 3(a))	(b) Actual Amount of *Veteran Tax Deductions Allowed (Col. 1(b) plus Col. 2(b) plus Col. 3(b) plus or less Col. 4(b))
TOTAL OF PAGE 1		\$		\$		\$			\$
TOTAL OF PAGE 2									
TOTAL OF PAGE 3									
TOTAL OF PAGE 4									
TOTAL OF PAGE 5									
GRAND TOTAL		\$		\$		\$			\$

The undersigned hereby certifies that the foregoing is a true, accurate and complete account, as required by law, as to all Veterans Property
Tax Deductions allowed for reimbursement in the tax year 20__, in _____ County.

*Any reference on this form to veteran shall
also mean the property tax deductions
allowed eligible surviving spouses.

Signature _____
County Tax Administrator

Chapter 9, P.L. 2000 increased the deduction
amount to \$200 for tax year 2002 and
\$250 for tax year 2003.

Date _____

Commissioners _____

This Report Form has been promulgated pursuant to law by the Director of the Division of Taxation, Department of the Treasury, State of New Jersey.

County Tax Board Members Education Report
(Blank) County

On June 1, _____. In accordance with N.J.A.C. 18:12A-1.2 (C) I, _____ County Tax Administrator _____ County Board of Taxation do certify that this is a list of the current _____ County Tax Board Member's appointment and education.

[illegible][illegible]

**REPORT OF PROPERTY SUBJECT TO
TAX AGREEMENT PURSUANT TO
CHAPTER 441, P.L. 1991
(N.J.S.A. 40A:21-1 et seq.)**

MUNICIPALITY _____ COUNTY _____

Part A (To be completed by assessor and filed with county tax administrator by February 1st of tax year)

1. Property Identification _____
Block _____ Lot _____ Qual. _____
2. In-lieu of tax payment based on _____ Cost _____ Gross Revenue _____ Tax Phase-In _____
3. Payment, per agreement, to be paid this current tax year \$ _____
4. Current year assessment from Exempt tax list \$ _____
5. Does filed tax list reflect revaluation or reassessment? _____ Yes _____ No

Date ____/____/____

Assessor _____

Part B (To be completed by county tax administrator)

- 6a. If yes is indicated on line 5, enter 100% _____ %
- 6b. If no is indicated, enter Director's 10/1 ratio (Use 100% for ratio above 100) _____ %
7. Adjust true value: (line 4 ÷ line 6a or 6b) _____
8. Adjusted tax rate:
Prior year general tax rate _____
Director's 10/1 ratio × _____
Express as Decimal
9. Calculated tax without tax agreement (line 7 x line 8) _____
10. Percentage of in-lieu of payments to tax that would otherwise be due _____ %
(Line 3 \$ _____ ÷ line 9 \$ _____)
11. Amount to be included in municipality's Aggregate Assessed Value on County Equalization Table \$ _____
(Line 4 _____ x line 10 • _____)

Date ____/____/____

County Tax Administrator _____

INSTRUCTIONS

1. Each county tax administrator by January 1 of the tax year shall provide sufficient copies of Form E/A-4 to assessors of municipalities having adopted an ordinance providing for tax agreements pursuant to P.L. 1991, c. 441 (County Boards of Taxation shall instruct assessors to submit copies of any authorizing ordinances providing for abatement/exemption of property.)
2. The assessor shall complete Part A of Form e/A-4 for each property subject to a tax agreement under P.L. 1991, c. 441, and file the form with the county tax administrator no later than February 1.
3. Each county tax board shall include the total of line 11, from E/A-4 forms received from each municipality, in the appropriate municipality's aggregate assessed value on the County Equalization Table.

EXCERPT FROM STATUTE

N.J.S.A. 40A:21-11(c)

That percentage which the payment in lieu of taxes for a property bears to the property tax which would have been paid had an exemption and abatement not been granted for the property under the agreement shall be applied to the valuation of the property to determine the reduced valuation of the property to be included in the valuation of the municipality for determining equalization for county tax appointment and school aid during the term of the tax agreements covering the properties, and at the termination of an agreement for a property the reduced valuation procedure required under this section shall no longer apply.

Form 11: Page 8 FormulaTHE COMPLETE FORMULA FOR DETERMINING THE NEW AVERAGE RATIO OF
REVALUED OR REASSESSED DISTRICTS

District _____ County _____ Date _____

1) Total or aggregate real property assessments for the
new year after the revaluation as shown in Column 1,
County Equalization Table. \$ (A)

2) True value of real property for preceding year from
Column 3, Table of Equalized Valuations (School Aid)
October 1st. \$

ADDITIONS

3) True value of assessed ratables on Added* and Omitted
Assessment Lists of October 1st, computed as follows:

_____	÷	_____	=	_____
Total Added and Omitted Assessments		Ratio from Table October 1 st		

4) True value of additional assessed ratables other than
reported on Added and Omitted Lists (see Paragraph B, Page 6)
computed as follows:

_____	÷	(100%) 1.00	=	_____
Assessed ratables of new construction, improvements & exempt transferred to taxable		"Claimed" ratio used by assessor		

5) Enter total of True Values (2) + (3) + (4) = \$

DEDUCTIONS

6) True Value of loss of assessed ratables (see paragraph C, page 6)
Computed as follows:

_____	÷	_____	=	\$ <u> </u>
Total loss in assessed ratables from fire, demolition and taxable transferred to exempt		Ratio from Table October 1 st .		

7) Net True Value at beginning of new year:
Amount on Line (5) minus (6) \$ (B)

8) New average ratio from lines (1) and (7)

_____	÷	_____	=	_____
(A)		(B)		Ratio

* Before proration

Form 12a: SR-1A

INSTRUCTIONS



1. County Tax Board - Fill in Section One: Remove bottom copy only. Send balance of set, intact, to Assessor's Office.
2. Assessor - Fill in Section Two: Remove bottom copy only. Return balance of set, intact, to County Tax Board.
3. County Tax Board - Remove bottom copy only. Send balance of set, intact, to Local Property branch.



INSTRUCTIONS

DIVISION OF TAXATION STATE OF NEW JERSEY LOCAL PROPERTY BRANCH															FORM NO. SR-1A 2-94			
DATE				COUNTY				DISTRICT										
DEED REGISTRATION																		
BOOK	PAGE	DEED DATE	DATE RECORDED	R.T. FEE				PRICE				R.T.F. EXEMPT						
Grantor Address																		
Grantee Address																		
TAX MAP & LIST DESCRIPTIONS										SUFFIX		ETC.		PROPERTY CLASSIFICATION				
BLOCK										PAGE		1 VAC	2 RES	3A FRM	3B FAQ	4A COM	4B IND	4C APT
LOT										LINE								
CONDO		CLASS 4 TYPE			QUALIFICATION CODES													
Yes ☐ No ☐																		
ASSESSED VALUE																		
YEAR SAME AS DEED		LAND			BUILDINGS					TOTAL								
MAILING ADDRESS OF PROPERTY										ZIP		Floor Area		Yr. Built				
REMARKS																		
ADDITIONAL BLOCKS/LOTS																		
FOR USE ONLY BY LOCAL PROPERTY BRANCH																		
VERIFIED BY																		
REMARKS										DATE								
FOR DIVISION USE ONLY										SERIAL NO.								

DIVISION OF TAXATION - FILE COPY

Form 12b: SR-3A

SR-3A (Rev. 8 /02)					
COUNTY			DISTRICT		
PURSUANT TO R.S. 54:4-26 AMENDED C.264, L.1955 AND C.48, L.1964					
STATE USE PERCENT TO TOTAL	NO. OF LINE ITEMS IN EACH PROPERTY CLASSIFICATION	REAL PROPERTY CLASSIFICATION	ASSESSMENT FOR YEAR 2003	FOR STATE USE	
				PERCENT TO TOTAL	RATIO
		1 - VACANT LAND			
		2 - RESIDENTIAL(4 Families or Less)			
		3A - FARM (Regular)			
		3B - FARM (Qualified)			
		4A - COMMERCIAL			
		4B - INDUSTRIAL			
		4C - APARTMENT			
		TOTAL CLASS 4A, 4B AND 4C			
		TOTAL ASSESSMENT			
NOTE: TOTAL ASSESSMENT (SUM OF 1, 2, 3A, 3B, 4A, 4B, 4C) SHOULD AGREE WITH DISTRICT TOTAL LAND AND IMPROVEMENTS (LESS EXEMPTIONS) SUBMITTED TO THE COUNTY BOARD OF TAXATION ON JANUARY 10TH.					
_____ DATE _____ _____ ASSESSOR(S) SIGNATURE I CERTIFY THAT THIS IS A TRUE COPY OF MY TAX LIST SUMMARY FOR YEAR _____. FURTHER I CERTIFY THAT ASSESSMENT SUMMARY CORRESPONDS TO THE VALUES IN THE CURRENT COUNTY EQUALIZATION TABLE. * EXCLUSIVE OF CLASS II RAILROAD PROPERTY					

Form 12c: SR-6

COUNTY _____

DATE _____

DISTRICT _____

SR-1A SERIAL No. _____

ASSESSOR COPY
COUNTY COPY
FIELD COPY
L P T COPY

BLOCK _____

LOT _____

QUAL. CODE _____

CHANGE REQUESTS		Sales Listing Shows	Change To
RECORDING DATE			
GRANTOR			
PROPERTY CLASSIFICATION			
ASSESSED VALUE	LAND BUILDINGS TOTAL		
SALES PRICE			
RATIO			
TRANSACTION:		A ☐	
USABLE CODE LETTER		F ☐ Q ☐	NONUSABLE []
NONUSABLE CATEGORY		NUMBER _____	USABLE []

REASON FOR CHANGE (GIVE DETAILS) Nonusable Category Number Not Sufficient.

Municipal Representative

Title

FOR USE **ONLY** BY LOCAL PROPERTY BRANCH

FIELD REPRESENTATIVE

DISAPPROVED ☐

APPROVED ☐

BY:

INITIAL STATEMENT OF ORGANIZATION CLAIMING PROPERTY TAX EXEMPTION

(N.J.S.A. 54:4-4.4; & 54:4-3.5; 54:4-3.6; 54:4-3.6a; 54:4-3.9; 54:4-3.10; 54:4-3.13; 54:4-3.15; 54:4-3.24; 54:4-3.25; 54:4-3.26; 54:4-3.27; 54:4-3.35; 54:4-3.52; 54:4-3.64; & N.J.S.A. 8A:5-10 et al)

IMPORTANT File this claim in **duplicate** with **municipal assessor** of taxing district where property is located by **November 1 of the pretax year**. Separate claims must be filed for each parcel. Every **third year as of November 1** a Further Statement updating the organization's status must be filed with the assessor. See instructions.

1. CLAIMANT ORGANIZATION NAME**2. ORGANIZATION ADDRESS** (Corporate Headquarters)**3. CONTACT INDIVIDUAL, REPRESENTATIVE, OFFICER for ORGANIZATION**

Name	Phone #	E-Mail Address	Fax #
Postal Mailing Address			

4. INCORPORATION

A. Domestic-Incorporated or organized in New Jersey on (month/day/year) _____ under statute cite # _____

B. Foreign-Incorporated or organized in the state of _____ on (month/day/year) _____

Registered with New Jersey Secretary of State on (month/day/year) _____

5. ORGANIZATION'S PURPOSES (Explain organization's purposes. **Attach** Certificate of Incorporation, Articles of Association, Charter/Mission Statement, and Constitution & By-laws.)

6. NEW JERSEY STATUTE UNDER WHICH PROPERTY TAX EXEMPTION IS CLAIMED

State New Jersey statute cite # and brief description (see list in instructions)

7. PROPERTY LOCATION IN NEW JERSEY

Street Address	City	Zip Code
County	Municipality	Block #
		Lot #
		Qualifier

8. PROPERTY OWNERSHIP

Grantor (Seller) _____ Grantee (Buyer) _____

Deed Date (Month/Day/Year) _____ Deed Book _____ Page _____

County of recording _____ Recording Date _____

Owner of legal title ☐ Yes ☐ No If no, describe ownership arrangement. **Attach** ownership document.

9. PROPERTY'S PHYSICAL DESCRIPTION

Total Land Area (Sq. Ft./Acreage) _____ Land is ☐ Vacant or ☐ Improved with buildings and/or structures? (Check one)

If improved, state number of buildings and/or structures _____

State each building size in square feet _____

Fully describe each building/structure type _____

State \$ amount for which improvements are insured _____

10. PROPERTY'S ACTUAL USE or ACTUAL/EXCLUSIVE USE

If vacant land, state uses and area size for each use. If not used, state none. _____

If improved with buildings and/or structures, state uses of each. _____

Are land and/or buildings used for stated purposes of claimant organization per section 5 above?

☐ No ☐ Yes If yes, ☐ Entirely or ☐ Partially? Explain if used for other than claimant organization's purposes or if used or occupied by other than the claimant organization _____

Are land and/or buildings leased or rented by other than claimant organization? ☐ No ☐ Yes

If yes, ☐ Entirely or ☐ Partially? Percentage of property leased _____ % **Attach** copy lease/rental agreement.

Explain rental uses. _____

State tenant names and rental income received. _____

Is commercial business conducted on premises? ☐ No ☐ Yes If yes, explain _____

11. COMPENSATION, REMUNERATION RECEIVED

List names of individuals, officers, entities receiving compensation, salaries, allowance, monetary profits from claimant organization and dollar amounts received. If none, state none. Supporting financial data may be required by assessor.

12. SIGNATURE, DATE & TITLE OF OFFICER CLAIMING EXEMPTION FOR ORGANIZATION

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature _____ Official Title or Position _____ Date _____

Official Use ☐ Denied ☐ Approved Exempt Property Code _____
Assessor _____ Date _____

Form I.S. Rev. December 2001. This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director.

INFORMATION/INSTRUCTIONS

GENERAL ELIGIBILITY: Real property tax exemption is determined by:

1. the organization's purpose
2. the property's use as of October 1 of the pretax year
3. the absence, presence, degree and use of profits
4. the property's ownership as of October 1 of the pretax year
5. incorporation of the organization or its authorization to operate in New Jersey
6. land area or existing buildings
7. timely application as of November 1 of the pretax year

Because eligibility criteria varies from statute to statute, specific questions regarding your organization's exemption requirements should be directed to the municipal assessor in the taxing district where the property is located.

LAND & BUILDINGS: Land and building criteria vary depending on statute under which exemption is claimed. Although there are some exceptions; such as cemetery and conservation land, vacant land **IS NOT** generally exempt even when owned by an otherwise exempt organization. In most cases, in the absence of buildings used for one of the exempt purposes specified by statute, independent vacant land is not exempt. Also most statutes impose acreage limits on exemptable land area. A common limit is five acres per exempt building. Please review applicable statute.

OWNERSHIP: Property must be owned by the organization claiming exemption as of October 1 of the pretax year. For example, possession of legal title as of October 1, 2000 would fulfill the ownership prerequisite for exemption for tax year 2001. In most cases, full legal title must be acquired; equitable title is insufficient. However, certain statutes by specific provision allow for equitable or beneficial ownership interest. Please review the statute under which you are requesting exemption with respect to eligible ownership.

EXEMPT USE TEST-REASONABLE NECESSITY: Use must be a qualifying exempt use. Property's use must be an integral part of the exempt organization's operations, not just a convenience, and reasonably necessary for the proper and efficient fulfillment of the organization's exempt purpose.

ACTUAL USE: Property must be actually used for a permitted or qualifying use pursuant to the statute under which exemption is sought. Future use; for-profit use; and private use are ineligible. Occasional, incidental nonexempt use does not in itself invalidate exemption.

PARTIAL (PRORATED) USE v. EXCLUSIVE USE: Whether a property must be used **solely or exclusively** for its exempt purpose or if a proration is permitted depends upon the statutory language specific to that organization. For instance, schools, hospitals, religious and charitable organizations allow prorated exempt/taxable use while volunteer first-aid squads and associations to prevent cruelty to animals must meet the exclusive or singular use criteria. Please review applicable statute.

NONPROFIT STATUS: Federal 501(c)(3) status is not controlling with respect to New Jersey property tax exemptions. A monetary surplus, rather than a loss, does not necessarily indicate a for-profit, commercial operation. Provided moneys go back into operation of exempt organization, exemption is permissible. However, a for-profit motive, as evidenced by the facts, invalidates exemption, i.e., is the organization's structure, financial agreements, tuitions, fees set etc. with the intent to make a profit.

DOCUMENTARY PROOFS: N.J.S.A. 54:4-4.4 provides, Each assessor may at any time inquire into a claimant's right to continue an exemption and for that purpose he may require the submission of such documentation as he considers necessary to determine the claimant's continuing right to exemption. Claimants may be asked to provide: proof of income via audited financial statements, tax return copies; proof of ownership via deed; proof of use via lease/rental agreements, itinerary/calendar of events & organization's promotional literature; proof of organization's purpose via certificate of incorporation, articles of association, charter or mission statement, and constitution and by-laws.

Burden of proof is on exemption claimant; it is not the responsibility of the assessor to seek out claimant or to bring claimant into exemption compliance.

STATUTES: Veterans organizations	N.J.S.A.54:4-3.5 & 54:4-3.25 & 54:4-3.15
Educational, religious, charitable organizations	N.J.S.A. 54:4-3.6
Firefighter organizations	N.J.S.A. 54:4-3.10 & 54:4-3.13
Burial grounds & cemeteries	N.J.S.A. 54:4-3.9 & N.J.S.A. 8A:5-10
Youth organizations	N.J.S.A. 54:4-3.24
Fraternal organizations	N.J.S.A. 54:4-3.26
Disaster relief organizations	N.J.S.A. 54:4-3.27
District Supervisor Religious Organization	N.J.S.A. 54:4-3.35
Historic Sites	N.J.S.A. 54:4-3.52
Conservation/Recreation Land	N.J.S.A. 54:4-3.64

FURTHER STATEMENT REQUIRED: Every **third year as of November 1** after approval of the initial statement, a further statement is to be filed with the municipal assessor.

DENIALS/APPEALS: Any unfavorable determination by the assessor may be appealed to the County Board of Taxation annually on or before **April 1**.

FOR ASSESSOR USE ONLY

☐ Deed/Ownership Documents	☐ Lease/Rental Agreements
☐ Insurance Policy on Property	☐ Certificate of Incorporation
☐ Articles of Association	☐ Constitution and By-laws
☐ Audited Financial Statements	☐ Tax Returns
☐ Charter and/or Mission Statement	☐ Organization's Promotional Literature
☐ Itinerary/Calendar of Events	☐ Addendum containing any other pertinent information

FURTHER STATEMENT OF ORGANIZATION CLAIMING PROPERTY TAX EXEMPTION

(N.J.S.A. 54:4-4.4; & 54:4-3.5; 54:4-3.6; 54:4-3.6a; 54:4-3.9; 54:4-3.10; 54:4-3.13; 54:4-3.15; 54:4-3.24; 54:4-3.25; 54:4-3.26; 54:4-3.27; 54:4-3.35; 54:4-3.52; 54:4-3.64; & N.J.S.A. 8A:5-10 et al)

IMPORTANT File this claim in **duplicate** with **municipal assessor** of taxing district where property is located **no later than November 1 of every third succeeding year**, updating the organization's status. Separate claims must be filed for each parcel. See instructions.

1. CLAIMANT ORGANIZATION NAME**2. ORGANIZATION ADDRESS** (Corporate Headquarters)**3. CONTACT INDIVIDUAL, REPRESENTATIVE, OFFICER for ORGANIZATION**

Name	Phone #	E-Mail Address	Fax #
Postal Mailing Address			

4. EXEMPT PROPERTY LOCATION IN NEW JERSEY for which continued exemption is claimed

Street Address	City	Zip Code
County	Municipality	Block #
		Lot #
		Qualifier

5. CONFIRMATION OF FILING OF INITIAL STATEMENT

Initial Statement claiming exemption from taxation for the above mentioned real property in item #4 was filed on _____ with the assessor of the aforementioned municipality.
(Date)

6. PHYSICAL and/or USE CHANGES of the aforementioned real property in item #4

Fully describe any **physical changes** that have occurred since the filing of the previous Initial or Further Statement.

Total Land Area (Sq. Ft./Acreage) _____

Land is ☐ Vacant or ☐ Improved with buildings and/or structures? (Check one)

If improved, state number of buildings and/or structures _____ State building(s) size in square feet _____

Fully describe building(s)/structure(s) type _____

State \$ amount for which improvements are insured _____

Fully describe any **changes** in the **use** that have occurred since the filing of the previous Initial or Further Statement.

If vacant land, state purpose, area used and size for each use. If not used, state none _____

If improved with buildings and/or structures, state uses of each. _____

Are land and/or buildings used for originally stated purposes of claimant organization? ☐ No ☐ Yes

If yes, ☐ Entirely or ☐ Partially? Explain if used for other than claimant organization's purposes or if used or occupied by other than the claimant organization _____

Are land and/or buildings leased or rented by other than claimant organization? ☐ No ☐ Yes

If yes, ☐ Entirely or ☐ Partially? Percentage of property leased _____ % **Attach** copy lease/rental agreement.

Explain rental uses _____

State tenant names and rental income received. _____

Is commercial business conducted on premises? ☐ No ☐ Yes If yes, explain _____

7. COMPENSATION/REMUNERATION CHANGES

Fully describe any changes that have occurred since the filing of the previous Initial or Further Statement.

List names of individuals, officers, entities receiving compensation, salaries, allowance, monetary profits from claimant organization and dollar amounts received. If none, state none. Supporting financial data may be required by assessor.

8. PROPERTY OWNERSHIP CHANGES/DISPOSITIONS

Has any portion of the real property described in item 4, for which exemption has previously been claimed and allowed, been rented, sold or otherwise disposed of since the filing of the prior Initial or Further Statement? Yes ☐ No ☐

If yes, describe the property and state to whom conveyed and date of conveyance. _____

9. PROPERTY NEWLY ACQUIRED for which exemption is claimed

Has any new or additional real property been acquired by claimant since the filing of the previous Initial or Further Statement? Yes ☐ No ☐ Property Location _____

If yes, an Initial Statement, Form I.S., as to such new or additional real property must be filed with the assessor.

10. SIGNATURE, DATE & TITLE OF OFFICER CLAIMING EXEMPTION FOR ORGANIZATION

I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature _____ Official Title or Position _____ Date _____

Official Use ☐ Denied ☐ Approved Exempt Property Code _____
Assessor _____ Date _____

FURTHER STATEMENT REQUIRED: Every third year as of November 1 after approval of the Initial Statement, a Further Statement is to be filed with the municipal assessor.

IMPORTANT File this claim in **duplicate** with **municipal assessor** of taxing district where property is located by **November 1**. Separate claims must be filed for each parcel. If additional space is needed, please attach a rider.

GENERAL ELIGIBILITY: Real property tax exemption is determined by:

1. the organization's purpose
2. the property's use as of October 1 of the pretax year
3. the absence, presence, degree and use of profits
4. the property's ownership as of October 1 of the pretax year
5. incorporation of the organization or its authorization to operate in New Jersey
6. land area or existing buildings
7. timely application as of November 1 of every third succeeding year

Because eligibility criteria varies from statute to statute, specific questions regarding your organization's exemption requirements should be directed to the municipal assessor in the taxing district where the property is located.

STATUTES: Veterans organizations	N.J.S.A. 54:4-3.5 & 54:4-3.25 & 54:4-3.15
Educational, religious, charitable organizations	N.J.S.A. 54:4-3.6
Firefighter organizations	N.J.S.A. 54:4-3.10 & 54:4-3.13
Burial grounds & cemeteries	N.J.S.A. 54:4-3.9 & N.J.S.A. 8A:5-10
Youth organizations	N.J.S.A. 54:4-3.24
Fraternal organizations	N.J.S.A. 54:4-3.26
Disaster relief organizations	N.J.S.A. 54:4-3.27
District Supervisor Religious Organization	N.J.S.A. 54:4-3.35
Historic Sites	N.J.S.A. 54:4-3.52
Conservation/Recreation Land	N.J.S.A. 54:4-3.64

DENIALS/APPEALS: Any unfavorable determination by the assessor may be appealed to the County Board of Taxation annually on or before **April 1**.

DOCUMENTARY PROOFS: N.J.S.A. 54:4-4.4 provides, Each assessor may at any time inquire into a claimant's right to continue an exemption and for that purpose he may require the submission of such documentation as he considers necessary to determine the claimant's continuing right to exemption. Claimants may be asked to provide: proof of income via audited financial statements, tax return copies; proof of ownership via deed; proof of use via lease/rental agreements, itinerary/calendar of events & organization's promotional literature; proof of organization's purpose via certificate of incorporation, articles of association, charter or mission statement, and constitution and by-laws.

Burden of proof is on exemption claimant; it is not the responsibility of the assessor to seek out claimant or to bring claimant into exemption compliance.

FOR ASSESSOR USE ONLY

☐ Deed/Ownership Documents	☐ Lease/Rental Agreements
☐ Insurance Policy on Property	☐ Certificate of Incorporation
☐ Articles of Association	☐ Constitution and By-laws
☐ Audited Financial Statements	☐ Tax Returns
☐ Charter and/or Mission Statement	☐ Organization's Promotional Literature
☐ Itinerary/Calendar of Events	☐ Addendum containing any other pertinent information

Form PT-10 (7/03)
TAX YEAR
2004

RETURN OF TANGIBLE PERSONAL PROPERTY USED IN BUSINESS
BY
Local Exchange Telephone Companies, and Telegraph and
Messenger Systems, Companies, Corporations or Associations
Subject to Tax Under Chapter 4 Laws of 1940, As Amended
(N.J.S.A. 54:4-1, as amended)

Assessor's Code No.

Taxing District (Municipality)

County

, New Jersey

FORWARD THIS RETURN ON OR BEFORE SEPTEMBER 1, 2003 TO THE MUNICIPAL ASSESSOR

Taxpayer's Name and Address (Type or Print)

Assessor's Address

Name and address of person or office to be contacted for information regarding this return.

SCHEDULE A DEPRECIATED VALUE OF MACHINERY, EQUIPMENT, FURNITURE, FIXTURES AND OTHER
DEPRECIABLE PERSONAL PROPERTY TAXABLE IN THIS TAXING DISTRICT AS OF JANUARY 1, 2003.

ITEM	VALUE
1. Original cost of taxable Tangible Personal Property Used in Business, owned as of January 1, 2003.	\$
2. Depreciation reserve on taxable Tangible Personal Property Used in Business allowed as of January 1, 2003.	\$
3. Net Value. (Line 1 minus Line 2).	\$
4. Adjustments. (See Instruction 4).	
5. Adjusted net value. (Line 3 plus or minus Line 4).	\$
6. Additional value of depreciable personal property in use, or held for use, and depreciated below 80% of original cost to the taxpayer, but not fully depreciated as of January 1, 2003. Enter 20% of original cost of such depreciable property, less net value of such property included in line 5. (See line below, for treatment of property fully depreciated).	
7. 20% of original cost to the taxpayer of personal property in use or held for use and fully depreciated as of January 1, 2003. (See Instruction 5).	
8. Total Net Value, January 1, 2003 (Total of Lines 5, 6 and 7).	\$

FOR ASSESSOR'S USE ONLY

SCHEDULE B TAXABLE VALUE COMPUTATION

1. Total net value, January 1, 2003. (From Line 8 Schedule A)	\$
2. Applicable percent - (See Instructions to Assessor)	
3. Taxable value - Line 1 multiplied by Line 2.	\$

SIGNATURE AND VERIFICATION

The undersigned declares under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by him and to the best of his knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

(Date)

(Signature of Taxpayer or Officer of Taxpayer)

(Title)

(Date)

(Signature of Individual or Firm Preparing Return)

(Address)

PENALTIES - TO AVOID PENALTIES EVERY TAXPAYER MUST FILE THIS RETURN WITH THE ASSESSOR ON OR BEFORE SEPTEMBER 1, 2003. (See Instruction 9).

NOTICE: This is the official form promulgated by the New Jersey Division of Taxation.

PT-10

INSTRUCTIONS TO TAXPAYER

1. TAXPAYERS REQUIRED TO FILE RETURN:

- a. Only local exchange telephone companies, and telegraph and messenger systems, companies, corporations and associations that were subject to tax as of April 1, 1997 under Chapter 4, Laws of 1940, as amended and owning tangible goods and chattels, exclusive of inventories, are required to file a return. ("Local exchange telephone company" means a telecommunications carrier providing dial tone and access to 51% of a local telephone exchange).
- b. Taxpayers required to file this return must file a separate return in each municipality in which tangible personal property used in business, exclusive of inventories, was owned as of the assessment date.

2. DUE DATE FOR FILING RETURN FORMS:

The return form must be filed on or before September 1, 2003 with the assessor for the taxing district in which the business personal property is located.

3. DEPRECIATION:

- a. Except as may be otherwise provided by regulation, net value for depreciable personal property shall be the depreciated value of such property as reported to the Internal Revenue Service for Federal Income Tax purposes in accordance with the Internal Revenue Code of 1986 and the rules and regulations promulgated thereunder, in effect on January 1, 2003 for the last complete reporting year immediately preceding the listing date, and adjusted to such listing date for additional depreciation, additions and disposals.
- b. If requested by the assessor, taxpayer must furnish Depreciation Schedule filed with the Federal Income Tax return for the calendar year 2002 or for the latest fiscal year ended prior to January 1, 2003.

4. ADJUSTMENTS:

Any adjustments entered on line 4 of Schedule A must be fully explained in writing and attached to the return form.

5. PROPERTY FULLY DEPRECIATED:

Include in this item not less than 20 percent of original cost of tangible personal property used in business which had been fully depreciated but which, as of the assessment date, remained in use or was held for use.

6. GROUP AND COMPOSITE ACCOUNTS:

A taxpayer holding items of like property in more than one taxing district may apply to the Director of the Division of Taxation for permission to report net value on the basis of average valuations of such property in group or composite accounts. He must show that it is impractical to report separately with respect to each item.

7. PERSONAL LIABILITY OF OWNERS OF TANGIBLE PERSONAL PROPERTY USED IN BUSINESS FOR TAX:

The person owning tangible personal property used in business is personally liable for the tax due thereon [N.J.S.A. 54:4-2.47(b)].

8. TAXABLE SITUS:

Tangible personal property used in business and subject to taxation is assessable and taxable in the taxing district where such property is "found" [N.J.S.A. 54:4-2.47(b)]. As a general rule, property is "found" in the taxing district where it has acquired a permanent location. This is a question of fact which must be resolved by consideration of all the circumstances in the particular case.

9. PENALTIES:

If any taxpayer shall refuse or neglect to file a return as required by section 54:4-2.48 of the Revised Statutes, the assessor shall value the taxable personal property of such taxpayer at such amount as he may, from any information in his possession or available to him, reasonably determine to be the taxable value at which such property is assessable. Any taxpayer who fails or neglects to file a return within the time required shall be assessed a penalty of \$100.00 for each day of such delinquency, but not in excess of the greater of \$100.00 or 25% of the tax. All penalties shall be added to and become part of the tax and shall be enforceable and collectible in the same manner as the tax or pursuant to the penalty enforcement law (Chapter 58 of Title 2A of the New Jersey Statutes) in a summary manner. Such penalties shall be assessed by the assessor and be payable to and recoverable by the tax collector of the taxing district. The assessor, upon request made on or before the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 2-month period next following such last date for filing, for good cause shown. (N.J.S.A. 54:4-2.49).

INSTRUCTIONS TO ASSESSOR

- A. For those taxing districts which shall have completed and put into operation for the tax year 2004 a district-wide adjustment of real property taxable valuations to conform to the percentage level, established for expressing the taxable value of real property in the county, and if a statement to such effect has been included by the assessor in the affidavit prescribed by section 54:4-36 of the Revised Statutes, the average ratio to be entered in line 2, Schedule B shall be the same level as is established for the taxable value of real property in the county (county percentage level).
- B. For those taxing districts not meeting the requirements set forth in paragraph A above for the tax year 2004 there shall be entered in line 2, Schedule B the lower of the 2004 county percentage level or the average ratio of assessed to true value of real property in the taxing district promulgated by the Director of the Division of Taxation as of October 1, 2003 for State school aid purposes pursuant to C.86, P.L. 1954 (N.J.S.A. 54:1-35.1 et seq.). **If the Director's 2003 average ratio is the lower, it shall not be rounded off but shall be used exactly as published by the Director.**

**RETURN OF MACHINERY, APPARATUS OR EQUIPMENT OF A PETROLEUM
REFINERY DIRECTLY USED TO MANUFACTURE PETROLEUM PRODUCTS FROM
CRUDE OIL**
(N.J.S.A. 54:4-1, as amended)

Taxing District (Municipality) _____

_____, New Jersey
County**FORWARD THIS RETURN ON OR BEFORE SEPTEMBER 1, 2003 TO THE MUNICIPAL ASSESSOR**

Taxpayer's Name and Address (Type or Print)

Assessor's Address

Name and address of person or office to be contacted for information regarding this return.

SCHEDULE A DEPRECIATED VALUE OF MACHINERY, APPARATUS OR EQUIPMENT OF PETROLEUM REFINERY
DIRECTLY USED TO MANUFACTURE PETROLEUM PRODUCTS FROM CRUDE OIL IN THIS TAXING
DISTRICT AS OF JANUARY 1, 2003.

ITEM	VALUE
1. Original cost of taxable machinery, apparatus or equipment owned as of January 1, 2003. (See instructions)	\$
2. Depreciation reserve on taxable machinery, apparatus or equipment allowed as of January 1, 2003.	
3. Net Value. (Line 1 minus Line 2).	\$
4. Adjustments. (See Instruction 4).	
5. Adjusted net value. (Line 3 plus or minus Line 4).	\$
6. Additional value of depreciable machinery, apparatus or equipment and depreciated below 80% of original cost to the taxpayer, but not fully depreciated as of January 1, 2003. Enter 20% of original cost of such depreciable property, less net value of such property included in line 5. (See instruction below, for treatment of property fully depreciated).	
7. 20% of original cost to the taxpayer of machinery, apparatus or equipment in use or held for use and fully depreciated as of January 1, 2003. (See Instruction 5).	
8. Total Net Value, January 1, 2003 (Total of Lines 5, 6 and 7).	\$

FOR ASSESSOR'S USE ONLY**SCHEDULE B** TAXABLE VALUE COMPUTATION

1. Total net value, January 1, 2003. (From Line 8 Schedule A).	\$
2. Applicable percent - (See Instructions to Assessor)	
3. Taxable value - Line 1 multiplied by Line 2.	\$

SIGNATURE AND VERIFICATION

The undersigned declares under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by him and to the best of his knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

(Date) (Signature of Taxpayer or Owner of Taxpayer) (Title)

(Date) (Signature of Individual or Firm Preparing Return) (Address)

**PENALTIES - TO AVOID PENALTIES EVERY TAXPAYER MUST FILE THIS RETURN WITH THE ASSESSOR
ON OR BEFORE SEPTEMBER 1, 2003. (See Instruction 8).**

NOTICE: This is the official form promulgated by the New Jersey Division of Taxation.

PT-10.1

INSTRUCTIONS TO TAXPAYER

1. PERSONAL PROPERTY OF PETROLEUM REFINERIES SUBJECT TO TAXATION:

- a. The machinery, apparatus or equipment of a petroleum refinery that is directly used to manufacture petroleum products from crude oil in any of the series of petroleum refinery processes commencing with the introduction of crude oil and ending with refined petroleum products, but shall exclude items of machinery, apparatus or equipment which are located on the grounds of a petroleum refinery but which are not directly used to refine crude oil into petroleum products.
- b. Taxpayers required to file this return must file a separate return in each municipality in which the taxable personal property is owned as of the assessment date.

2. DUE DATE FOR FILING RETURN FORMS:

The return form must be filed on or before September 1, 2003 with the assessor for the taxing district in which the business personal property is located.

3. DEPRECIATION:

- a. Except as may be otherwise provided by regulation, net value for depreciable personal property shall be the depreciated value of such property as reported to the Internal Revenue Service for Federal Income Tax purposes in accordance with the Internal Revenue Code of 1986 and the rules and regulations promulgated thereunder, in effect on January 1, 2003 for the last complete reporting year immediately preceding the listing date, and adjusted to such listing date for additional depreciation, additions and disposals.
- b. If requested by the assessor, taxpayer must furnish Depreciation Schedule filed with the Federal Income Tax return for the calendar year 2002 or for the latest fiscal year ended prior to January 1, 2003.

4. ADJUSTMENTS:

Any adjustments entered on line 4 of Schedule A must be fully explained in writing and attached to the return form.

5. PROPERTY FULLY DEPRECIATED:

Include in this item not less than 20 percent of original cost of machinery, apparatus or equipment used to manufacture petroleum products which had been fully depreciated but which, as of the assessment date, remained in use or was held for use.

6. GROUP AND COMPOSITE ACCOUNTS:

A taxpayer holding items of like property in more than one taxing district may apply to the Director of the Division of Taxation for permission to report net value on the basis of average valuations of such property in group or composite accounts. He must show that it is impractical to report separately with respect to each item.

7. PERSONAL LIABILITY OF OWNERS OF TANGIBLE PERSONAL PROPERTY USED IN BUSINESS FOR TAX:

The person owning tangible personal property used in business is personally liable for the tax due thereon [N.J.S.A. 54:4-2.47(b)].

8. TAXABLE SITUS:

Tangible personal property used in business and subject to taxation is assessable and taxable in the taxing district where such property is "found" [N.J.S.A. 54:4-2.47(b)]. As a general rule, property is "found" in the taxing district where it has acquired a permanent location. This is a question of fact which must be resolved by consideration of all the circumstances in the particular case.

9. PENALTIES:

If any taxpayer shall refuse or neglect to file a return as required by section 54:4-2.48 of the Revised Statutes, the assessor shall value the taxable personal property of such taxpayer at such amount as he may, from any information in his possession or available to him, reasonably determine to be the taxable value at which such property is assessable. Any taxpayer who fails or neglects to file a return within the time required shall be assessed a penalty of \$100.00 for each day of such delinquency, but not in excess of the greater of \$100.00 or 25% of the tax. All penalties shall be added to and become part of the tax and shall be enforceable and collectible in the same manner as the tax or pursuant to the penalty enforcement law (Chapter 58 of Title 2A of the New Jersey Statutes) in a summary manner. Such penalties shall be assessed by the assessor and be payable to and recoverable by the tax collector of the taxing district. The assessor, upon request made on or before the last date for filing any return as fixed by law, may extend the time to file such return to a date not later than the end of a 2-month period next following such last date for filing, for good cause shown. (N.J.S.A. 54:4-2.49).

INSTRUCTIONS TO ASSESSOR

- A. For those taxing districts which shall have completed and put into operation for the tax year 2004 a district-wide adjustment of real property taxable valuations to conform to the percentage level, established for expressing the taxable value of real property in the county, and if a statement to such effect has been included by the assessor in the affidavit prescribed by section 54:4-36 of the Revised Statutes, the average ratio to be entered in line 2, Schedule B shall be the same level as is established for the taxable value of real property in the county (county percentage level).
- B. For those taxing districts not meeting the requirements set forth in paragraph A above for the tax year 2004 there shall be entered in line 2, Schedule B the lower of the 2004 county percentage level or the average ratio of assessed to true value of real property in the taxing district promulgated by the Director of the Division of Taxation as of October 1, 2003 for State school aid purposes pursuant to C.86, P.L. 1954 (N.J.S.A. 54:1-35.1 et seq.). **If the Director's 2003 average ratio is the lower, it shall not be rounded off but shall be used exactly as published by the Director.**

Form 16 Reserved for Future Reference

Form 17 Reserved for Future Reference

Form 18: Revaluation Compliance Report

RCR-6-90

REVALUATION COMPLIANCE REPORT FOR _____
Municipality

(See Reverse Side For Information)

Below is a list of tasks that have to be accomplished before a revaluation program can be undertaken. Please review each task and enter the estimated date the task will be performed. When a task is performed, the actual date of performance is to be entered.

	<u>Estimated Date</u>	<u>Date Actually Performed</u>
1. Tax map updating to begin.	()	()
2. Tax map update to be completed.	()	()
3. Tax map submitted to Local Property Branch.	()	()
3a. If disapproved, correction work to begin.	()	()
3b. Correction work to be completed.	()	()
3c. Tax map resubmitted to Local Property Branch.	()	()
4. Tax map approved by Local Property Branch.	()	()
5. Drafting of revaluation specifications to begin.	()	()
6. Final specifications to be completed.	()	()
7. Proposal or bid requests sent to firms.	()	()
8. Proposals or bids to be returned by firms.	()	()
9. Bonding ordinance drafted.	()	()
10. Bonding ordinance approved.	()	()
11. Revaluation contract awarded.	()	()
12. Executed contract submitted to Director.	()	()

Comments: _____

Date_____
Assessor's Signature

INFORMATION

N.J.A.C. 18:12A-1.14 requires the assessor of a municipality directed to undertake a revaluation to file with the county tax administrator a written plan to demonstrate compliance with the terms of the revaluation order approved by the Board of Taxation. This form has been issued by the Division of Taxation for reporting the plan and actions that are necessary to undertake a revaluation, and is required to be filed within 30 days of notice of the approved revaluation order. Thereafter it must be updated and filed the first of each month until approval of a contract for revaluation is obtained from the Director of the Division of Taxation.

To challenge the order for revaluation an appeal must be filed with the Clerk of the Tax Court within 45 days of the notice date of the order.

Reasonable progress must be demonstrated to complete the tasks necessary to undertake a revaluation program. The assessor in conjunction with other municipal officials has a responsibility to implement a plan to accomplish the ordered revaluation. Any delay in progress in preparing for successful entry into a contract for a revaluation must be explained in the comment section of the report. Unwarranted delays in proceeding to undertake the revaluation could result in legal action to enforce the terms of the order issued by the county board of taxation and approved by the Director of the Division of Taxation.

N.J.S.A. 40A:4-53 provides that a municipality may adopt an ordinance authorizing a special emergency appropriation for the preparation of an approved tax map, and the preparation and execution of a complete program of revaluation, or any program to update any previous revaluation program when such is ordered by the county board of taxation. As a special emergency appropriation, the costs for the tax map preparation and/or the revaluation maybe budgeted over five years. A copy of all ordinances or resolutions as adopted relating to special emergency appropriations must be filed with the Director of the Division of Local Government Services, Department of Community Affairs.

Form 19 Reserved for Future Reference

REVALUATION / REASSESSMENT REPORT

PLAN OF WORK / STATUS REPORT

**Refer to Instructions on Reverse Side for Completion of
Function Section on the Inside Portion of this Form**

GENERAL INFORMATION:

_____ (Municipality)	_____ (Assessor)
_____ (Revaluation Firm)	_____ (Project Manager)
_____ (Assessor's Phone Number)	_____ (Project Manager's Phone Number)

Date program scheduled to be completed _____

Status of Revaluation as of _____

SUMMARY OF PROGRAM STATUS:

Briefly summarize the status of the program and explain the action that will be taken if the program is running behind schedule.

_____ Tax Assessor's Signature	_____ Date

Form 20: Plan of Work/Revaluation Status Report (POW/RSR) Page 2

Municipality _____

Enter Appropriate Months in Boxes below to Cover Time-Span of Project

REVAL./REASS. FUNCTION *	RSP	QTY											
1. News Release Prepared			T										1
			A										
2. Reval Office Set Up			T										2
			A										
3. Training - Firm's Employees			T										3
			A										
4. Training - Assessor's Staff			T										4
			A										
5. MOD IV Data Base Obtained			T										5
			A										
6. Tax Map Provided to Firm			T										6
			A										
7. SR-1A's Provided to Firm			T										7
			A										
8. Data & PRC Format Approved			T										8
			A										
9. CRT Screen Formats Approved			T										9
			A										
10. Value Control Sectors Established			T										10
			A										
11. Value Control Sectors Approved			T										11
			A										
12. Class 1 Properties Inspected			T										12
			A										
13. Class 2 Properties Inspected			T										13
			A										
14. Class 4 Properties Inspected			T										14
			A										
15. Class 15 Properties Inspected			T										15
			A										
16. Class 3 Properties Inspected			T										16
			A										
17. Class 1 Field Data Accepted			T										17
			A										
18. Class 2 Field Data Accepted			T										18
			A										
19. Class 4 Field Data Accepted			T										19
			A										
20. Class 15 Field Data Inspected			T										20
			A										
21. Class 3 Field Data Accepted			T										21
			A										
22. Field Data Entered to EDP File			T										22
			A										
23. Land/Sales Map Prepared			T										23
			A										
24. Land/Sales Map Prepared			T										24
			A										
25. Cost Parameters Established			T										25
			A										

* See Appendix A for detailed description of Functions

Form 20: Plan of Work/Revaluation Statue Report (POW/RSR) - Page 3

Municipality _____

Enter Appropriate Months in Boxes below to Cover Time-Span of Project

REVEAL./REASS. FUNCTION *	RSP	QTY											
26. Cost Parameters Accepted			T										
			A										26
27. Income Request Mailed			T										
			A										27
28. Income Returns Analyzed			T										
			A										28
29. Value Parameters Input to EDP File			T										
			A										29
30. EDP Value Programs Run			T										
			A										30
31. Narr. Appraisal Format Approved			T										
			A										31
32. Narrative Appraisals Prepared			T										
			A										32
33. Narrative Appraisals Accepted			T										
			A										33
34. Prelim. Value Report Printed			T										
			A										34
35. Prelim. Value Report Accepted			T										
			A										35
36. Data Format Tested with MOD IV			T										
			A										36
37. Taxpayer Review Proced. Estab.			T										
			A										37
38. Taxpayer Value Notices Prepared			T										
			A										38
39. Value Notices Mailed			T										
			A										39
40. Values Submit. To MOD IV Service			T										
			A										40
41. Taxpayer Reviews Held			T										
			A										41
42. Final Values Completed			T										
			A										42
43. Notices of Review Outcomes Sent			T										
			A										43
44. Changes Updated to MOD IV			T										
			A										44
45. Documentation Delivered by Firm			T										
			A										45
46. Tax Appeal Procedure Estab.			T										
			A										46
47. Show Book Printing Authorized			T										
			A										47
48. Show Book Reviewed			T										
			A										48
49. Final Changes to MOD IV Service			T										
			A										49
50. Tax List Printing Authorized			T										
			A										50

L.P.T. - 8/89

* See Appendix A for detailed description of Functions

INSTRUCTIONS**PLAN OF WORK / REVALUATION STATUS REPORT**

N.J.A.C. 18:12A-1.14(d) requires that an assessor of a district undergoing a revaluation or a reassessment program to submit an initial plan of work and monthly progress reports of the status of the work to the county tax administrator. The plan of work is due to be filed within 30 days of approval of a revaluation contract or a reassessment application. Every 30 days thereafter a report of the status of the revaluation or reassessment is to be filed with the county tax administrator, until the program is completed and the updated tax list is filed with the county board of taxation.

Form POW/RSP (Plan of Work/Revaluation Status Report) has been prescribed by the Director of the Division of Taxation to be utilized by assessors in submitting a plan of work and reporting the status of the revaluation. Use of the form will assist the assessor in monitoring the program and provide the county tax administrator with a meaningful report to ascertain the status of revaluations or reassessments being performed in the county.

A. Establishing the Plan of Work

Within 30 days of the approval of a contract for revaluation or a reassessment application, a plan of work must be developed. In the case of a revaluation, the plan should be jointly developed by the assessor and the project manager of the revaluation firm.

Form POW/RSP is to be used to prepare the revaluation or reassessment plan of work. Most functions that are typically performed during a revaluation or a reassessment are listed on the form (A description of each function may be found in Appendix A.). Some functions may not be applicable to a particular program, especially a program not involving a computerized valuation system. A line should be drawn through functions that are deemed not applicable. There may also be circumstance where an assessor finds it necessary to add a function because it is not listed on the form. A blank copy of the form may be used to include additional functions in the plan of work.

B. Completion of the Form

Below is a general description of the different portions of the form which must be completed.

1. Responsibility ("RSP" Column)

The plan of work is the first report which must be filed with the county tax administrator. It is important that each function be carefully reviewed. In the "RSP" column an "A" should be inserted if the assessor is responsible for the function; an "R" should be inserted if the revaluation firm is responsible; a "J" if the firm and the assessor share the responsibility.

2. Total Quantity ("QTY" Column)

When the plan of work is being developed, each function should be reviewed to identify those which can be measured quantitatively. For each identified function, the total number of units to be performed during the entire program should be entered in the "Qty" column. For example, if there are 2,500 residential properties in the municipality that need to be physically inspected, this number should be entered in the "QTY" column for function No. 13 (Class 2 Inspected). The breakdown of the number targeted to be inspected during each month of the program should be inserted in the "T-Space" as explained in the following paragraph. If a function to be performed during the course of the program cannot be quantitatively measured, the number "1" should be inserted in the "Qty" column.

3. Targeted Completion (T-Space)

Space is provided in the month columns to indicate the anticipated completion of the applicable function (T-horizontal line). If the function is to be performed and completed within a month, and cannot be quantitatively measured, enter a "1" on the "T" line under the month that completion is targeted (estimated). If the function can be quantitatively measured (such as quantity of units to be inspected), enter the quantity of units targeted for completion under each corresponding month.

4. Actual Completion (A-Space)

Each function is provided with a space (A-horizontal line) in the month columns to enter information pertaining to actual completion. The information is entered in the same manner as targeted completion information. For example, if 2,500 residential properties were targeted for inspection during the month and only 2,000 were inspected, the number 2,000 should be entered in the A-Space for the month and Function 13.

C. Monthly Update of the Plan of Work

After the Plan of Work has been filed, an update report (using the same form) must be prepared on a monthly basis and submitted to the county tax administrator. This monthly report is nothing more than an update of the plan of work that was initially developed. Any revision of the information in the initial plan of work, along with entries to show the actual completion of a function or the number of units completed in a month, should be shown. At a glance, an accurate and fully completed status report should indicate whether or not the program is being completed in accordance with the schedule established in the plan of work. If the program is running behind schedule, the problem should be identified. A statement of the corrective action that will be taken should also be given in the "Summary of Program Status" portion of the POW/RST report.

Form 20: Plan of Work/Revaluation Status Report (POW/RSR) – Appendix A Page 1

LPT
June, 1990

APPENDIX A
DESCRIPTION OF FUNCTIONS ON FORM POW/RSR

1. News Releases Prepared – The assessor and the firm should undertake a joint effort to explain the nature and purpose of the revaluation program. Sound assessment administration depends on the understanding and support of the revaluation program by the taxpayers.
2. Revaluation Office Set Up – The firm should set up a local office to accommodate its staff during the revaluation program. The revaluation office should have telephone service and generally be accessible to the assessor and his and her staff during the progress of the program.
3. Training of Firm's Employees – The assessor should ascertain that employees of the firm possess the required knowledge and experience to perform the facet of work to which they may be assigned. Any necessary training should be monitored by the assessor to determine that it is being properly administrated and supervised.
4. Training of Assessor's Staff – To facilitate proper performance of the revaluation, the assessor should provide necessary training to his and her staff. Activities requiring cooperation between the staff of the assessor and the firm should be coordinated by the assessor and the project manager.
5. The assessor's MOD IV database can take forms, (a) a printed revaluation support listing or (b) an electronic support listing on computer tape. If the support listing is to be provided on computer tape, the revaluation firm's data processing service should first contact the assessor's data processing center in order that the proper format is provided. Prior to obtaining either of the above data bases, all property ID changes should have been completed. If as a result of tax map revisions, the property ID required changing, then the assessor shall consult with the county board of taxation as to the timing of when the property ID changes should be processed. It is most important that property ID changes should be processed during the period after the added and omitted assessments lists have been produced and prior to the printing of the regular tax list.
6. A copy of the updated and approved tax map, and copy of the appropriate zoning map, must be provided to the firm. The firm's project manager must also be advised of any change to either of these maps that will be effective on or before October 1 of the pretax year.
7. SR-1A's processed by the assessor up to October 1 of the pretax year should be provided to the revaluation firm.
8. The format of the property record card and the data collection form should be established and approved by the assessor before any revaluation field work is started.
9. Screen formats for use in the revaluation program's computer system should be established and approved by the assessor.
10. Neighborhood value control sectors should jointly be established by the assessor and the firm's project manager.
11. The assessor should review and approve value control sectors that may be established, and approve value factors that may be developed.
- 12-16. Field data collected on the various classifications of property should be regularly presented to the assessor for review.
- 17-21. The assessor should review the field data cards for accuracy by spot checking a reasonable sample of inspected properties. Discovered errors are to be identified for correction and any further action the assessor deems is necessary to insure confidence in the database.
22. The assessor should review the data entry process to be assured that appropriate procedures are being followed to minimize data entry errors.

Form 20: Plan of Work/Revaluation Status Report (POW/RSR) – Appendix A Page 2

23. The format of the land/sales map, and the type of data to be entered on the map, should be established by the assessor and the firm's project manager.
24. The assessor should monitor the completion of the land / sales map to assure that work is being accomplished in the manner agreed upon.
25. The cost approach parameters should jointly be established, and include such factors, tables and schedules that are necessary for effective development of appropriate cost derived values.
26. The tax assessor should market test cost approach parameters to determine acceptability.
27. Requests for income and expense information should be prepared in accordance with the provisions of N.J.S.A. 54:4-34 and timely mailed to owners of income producing property.
28. The assessor should maintain records relative to income reports returned and analyzed.
29. If a computer appraisal file is to be used to develop values, the value parameters, such as depreciation tables, cost conversion factors, etc., should be entered into the appraisal file.
30. The assessor should test the computerized appraisal program to make sure all data input function properly. A sample run of the value program should be tested to evaluate that the revaluation program is performing to specification.
31. The appraisal format for narrative appraisals, if required under the contract, should be established by the assessor in conjunction with the firm or the individual responsible for providing the professional appraisal service.
32. The preparation of narrative appraisals that may be required to be performed under the contract.
33. Review and acceptance of narrative appraisals that may be required to be completed under the contract.
34. If the valuations are being computer generated, a preliminary valuation report should be run to test the performance of the software programs.
35. The assessor should determine if the valuations being produced by the preliminary valuation report are within the established parameters.
36. The revaluation firm should submit a test tape to the municipality's data processing service to test the data format for compatibility.
37. The assessor and the project manager should outline the procedures to be followed during the taxpayer informal review process.
38. The assessor and the project manager should jointly establish the taxpayer valuation notice format and the schedule for taxpayers reviews
39. The taxpayer valuation notices should be mailed at least two (2) weeks prior to the start of the scheduled taxpayer hearings.
40. The valuations which are to be sent to the municipality's MOD IV data processing service should be the values used to generate the taxpayer valuation notices.
41. The informal taxpayer review process should be monitored by the assessor to insure that agreed upon procedures are being followed.

Form 20: Plan of Work/Revaluation Status Report (POW/RSR) – Appendix A Page 3

42. The firm shall complete fields reviews and valuation changes prior to submission of values to the assessor. The assessor should review and approve the valuation changes resulting from the taxpayer review process.
43. Any taxpayer attending an informal review shall be informed of the result of the review. Taxpayers whose proposed assessment was increased because of revisions resulting from the review process, but who did not attend a review session, must be sent a new notice value and afforded an opportunity to discuss their new proposed assessment.
44. After any change in valuation has been processed, those changes shall be submitted to the municipality's MOD IV data processing center.
45. The balance of any records not yet in the possession of the assessor which were generated as part of the revaluation shall be turned over the tax assessor.
46. to 50. Are self-explanatory.

FORM AFR
March 2004

APPLICATION FOR REASSESSMENT PROGRAM
(TO BE FILED WITH COUNTY TAX ADMINISTRATOR)

Taxing District _____ County _____

SECTION I - GENERAL INFORMATION

1. Reassessment to be completed _____ and filed in tax year _____.
2. All values placed on property will be as of October 1, 20 _____.
3. Year last revaluation _____ and reassessment _____ implemented.
4. No. of line items - Class 1 _____, 2 _____, 3 _____, 4 _____.

SECTION II - REASSESSMENT STANDARDS AND PROCEDURES

Below are a series of statements. The statements generally reflect standards and procedures that must be met or performed during a reassessment program. Please read each statement carefully. If you agree with the statement, place a check mark in the box to indicate agreement. If you disagree entirely or partially with the statement, place a check mark in the box to indicate disagreement. A check mark indicating disagreement requires that a separate sheet be attached to this application to express your reason the statement may not be appropriate or applicable in the proposed reassessment.

REASSESSMENT PROCEDURE STATEMENTS

☐ Agree	1.	A diligent attempt will be made to thoroughly inspect the exterior of all improvements to carefully note all pertinent physical property characteristics and accurately obtain or verify outside building dimensions.
☐ Disagree		
☐ Agree	2.	A diligent attempt will be made to thoroughly inspect the interior of all improvements to carefully note all pertinent construction components and other physical data respecting condition and layout.
☐ Disagree		
☐ Agree	3.	A scaled sketch with dimensions of each significant building will be prepared on which building sections, accessories, and story levels or heights will be noted.
☐ Disagree		
☐ Agree	4.	The Real Property Appraisal Manual for New Jersey Assessors will be utilized to develop appropriate depreciated replacement costs for all improvements as of the assessment date.
☐ Disagree		
☐ Agree	5.	All exempt property assessments will be updated to a current value as of the assessment date.
☐ Disagree		
☐ Agree	6.	All land assessments will be updated to a current value as of the assessment date utilizing generally acceptable land valuation procedures.
☐ Disagree		
☐ Agree	7.	A land value map shall be developed using appropriate land unit values such as front foot, effective front foot, excess front foot, square foot, acreage value and base or minimum site value.
☐ Disagree		
☐ Agree	8.	Sales of all properties deemed to be usable and occurring within the past three years will be analyzed; and significant data extracted from appropriate sales will be utilized in developing pertinent factors, adjustments, tables and/or schedules for determining current market values of property as of the assessment date.
☐ Disagree		

- ☐ Agree 9. All owners of income-producing property will be requested to submit income and expense information as provided under N.J.S.A. 54:4-34.
- ☐ Disagree
- ☐ Agree 10. All applicable approaches to value will be employed in the valuation process, and values developed will be reconciled to determine a final assessed value of the property as of October 1 of the pretax year.
- ☐ Disagree
- ☐ Agree 11. A taxpayer orientation program will be conducted to generally describe the reassessment program and its purpose.
- ☐ Disagree
- ☐ Agree 12. A notice will be sent to all taxpayers to inform them of their proposed assessed value and how an appointment may be made to arrange for an informal review.
- ☐ Disagree
- ☐ Agree 13. The tax map is up-to-date and has been reviewed and approved by the Local Property Branch within the past three years.
- ☐ Disagree

SECTION III - HYBRID REASSESSMENT

- ☐ Place a check mark in this box if any portion of the updating valuation process will be performed by individual(s) other than the assessor and his or her staff on the municipal payroll.

If you placed a check mark in the above box, a copy of the proposal or contract for the performance of such services must be attached to this application. Any contract entered into for valuation of all or a portion of the real property in a municipality is subject to the approval of the Director of the Division of Taxation (or his designee).

SECTION IV - CERTIFICATION AND ACKNOWLEDGMENT

I hereby declare as tax assessor that the reassessment will be performed as agreed to and stated in this application, and any revision or addendum sheet I have attached. I also fully understand that if I am granted approval to proceed with the reassessment, I will submit monthly reports of the progress and status of the reassessment to the county tax administrator as prescribed in N.J.A.C. 18:12A-1.14(d).

- ☐ Check if revision or addendum sheet is attached.

Date

Assessor's Signature

The _____ County Board of Taxation at a meeting held on _____, 20____ has reviewed the forgoing application and any attached revision or addendum sheet and recommends _____ of the proposed reassessment program.
(Approval or Disapproval)

Date

County Tax Administrator

The foregoing proposal for reassessment is hereby approved this _____ day of _____, 20____, in accordance with N.J.A.C. 18:12A-1.14(c).

Assistant Director, Division of Taxation

COMPLIANCE PLAN
NJSA 54:4 –23 as amended by Chapter 101, Public Laws of 2001
TO BE FILED WITH COUNTY BOARD OF TAXATION AND NJ DIVISION OF TAXATION

In view of 45-day response period assessors must submit FORM CP to both County Tax Board and Taxation Division at the same time. This form is to be used for filing compliance plans. Filing deadline is **November 1** of the pretax year for the tax year following.

County _____ Taxing District _____ Compliance Plan filed for tax year 20 _____

SECTION I - GENERAL INFORMATION

Compliance Plan to be completed and filed on or before **November 1** of the pretax year for the tax year following.

All values placed on property will be as of **October 1** of the pretax year for the tax year following.

1. Year of Last Revaluation _____
2. Year of Last Reassessment _____
3. Director's **October 1** Pretax Year Average Ratio _____
4. General Coefficient of Deviation _____
(published October 1 of pretax year)

5. No. of line items for current tax year

Class 1		Class 4A	
Class 2		Class 4B	
Class 3A		Class 4C	
Class 3B			

SECTION II – SPECIFIC INFORMATION

6. Total number of neighborhoods in municipality _____.
7. Total number of neighborhoods reviewed must be **100%**.
8. Total number of neighborhoods changed _____
9. List neighborhoods where assessments need adjustments in the chart below:

ID No., VCS, Neighborhood etc.	No. of Line Items In Neighborhood	Ratio of Neighborhood	General Coefficient of Deviation of Neighborhood	No. of Sales in Neighborhood	If other than current two year sampling period, specify time period	Percent of Proposed Change in Total Valuation by Neighborhood

** If additional lines are needed, please attach another sheet to this application.

SECTION III – CERTIFICATION AND ACKNOWLEDGMENT

I hereby declare as tax assessor that the supporting data for the compliance plan on this report is accurate for the foregoing neighborhoods.

DATE

MUNICIPAL ASSESSOR

I attest that the _____ County Board of Taxation at a meeting held on _____, 20____ has reviewed the proposed compliance plan and has (APPROVED/DENIED) it.

DATE

COUNTY TAX ADMINISTRATOR

The foregoing proposal for a compliance plan is hereby (APPROVED/DENIED) this ____ day of _____, 20 ____.

Chapter 101, P.L. 2001

AN ACT concerning reassessment, and amending R.S. 54:4-23.

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

1. R.S. 54:4-23 is amended to read as follows:

Assessment of real property; conditions for reassessment.

54:4-23 "...and provided further however, that when the assessor has reason to believe that property comprising all or part of a taxing district has been assessed at a value lower or higher than is consistent with the purpose of securing uniform taxable valuation of property according to law for the purpose of taxation, or that the assessment of property comprising all or part of a taxing district is not in substantial compliance with the law and that the interests of the public will be promoted by a reassessment of such property, the assessor shall, after due investigation, make a reassessment of the property in the taxing district that is not in substantial compliance, provided that (1) the assessor has first notified, in writing, the mayor, the municipal governing body, the Division of Taxation in the Department of the Treasury, the county board of taxation, and the county tax administrator of the basis of the assessor's determination that a reassessment of that property in the taxing district is warranted and (2) the assessor has submitted a copy of a compliance plan to the county board of taxation and to the Division of Taxation for approval. If the assessor does not receive an approval decision or a decision disapproving the plan from either the county board of taxation or the Division of Taxation within 45 days of their receipt of the compliance plan, then that entity that did not respond shall be deemed to have approved the plan. Following a reassessment of a portion of the taxing district pursuant to an approved compliance plan, the assessor shall certify to the county board of taxation, through such sampling as the county board of taxation deems adequate, that the reassessment is in substantial compliance with the portions of the taxing district that were not reassessed. For the purposes of reassessment, the assessor shall compute and determine the taxable value of such real property at the level established for the county pursuant to law.

2. This act shall take effect immediately."

GENERAL INSTRUCTIONS:

Filing of the Form

This form must be filed in unison with the county tax board and the Taxation Division if you intend to make a property assessment change due to change in valuation. This change in assessment must be documented by a study of sales in a particular part (neighborhood) of your municipality and valued and assessed by the same standards as other property in your municipality (the Director's Average Ratio is often used as a guide.) Attach all other pertinent information to this plan which justifies these proposed assessment changes.

In addition to filing this compliance plan, you must also notify in writing, the mayor and the municipal governing body of your reasons for reassessing a part of your municipality that is not in substantial compliance with the rest of the municipality. This notification must be made prior to reassessing the part of your municipality that is not in substantial compliance.

Submission of Form CP does not pertain to those districts with an approved reassessment application or approved revaluation contract.

Similarly, however, municipalities filing Form AFR must notify the mayor and local governing body regarding the reassessment in advance of its implementation.

The Division of Taxation's guidelines for use of Form CP are:

- the compliance plan should be used in a taxing district where the Director's Ratio is greater than 75%, and the General Coefficient of Deviation is 15% or less;
- if the Director's Ratio/General Coefficient criteria are not met, use of a compliance plan will be permitted only with a documented showing of good cause;
- when using a compliance plan no more than 25% of the line items should be changed except for extraordinary circumstances.

For additional information see the NJ regulation N.J.A.C. 18:12A-1.14

Please forward completed compliance plan to:

**Division of Taxation
Attn: Richard Stier
PO Box 251
Trenton, NJ 08695-0251**

Sales Other Than Current Two-Year Sampling Period must be justified and documented. Please attach supporting documents.

Percent of Proposed Change in Total Valuation by Neighborhood

<i>Example:</i> Assessed valuation of neighborhood #1		Proposed assessed valuation of neighborhood #1	
<i>prior to compliance</i>		<i>after compliance</i>	
\$20,000,000	-	\$22,000,000	= \$2,000,000
Difference	(divided by)	Assessed valuation prior to compliance	
\$2,000,000	)	\$20,000,000	= 10% is the proposed change in total valuation for neighborhood #1

Response Deadline & Approvals/Denials

County/State approvals or denials must be received within 45 days of receipt of application. No response within the 45 day period will be treated as an approval. If one entity denies, the plan is denied.

Documentation of Results

Please note that after implementation of reassessment the assessor is required to certify to the county board of taxation that the reassessment is in substantial compliance with the portions that were not reassessed.

The County Tax Board/County Tax Administrator has the right to request from the assessor such sampling as they deem adequate to verify uniformity of assessment, i.e., Revaluation Comparison Report, Revaluation Impact Report, or other comparable report.

This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

THIS FORM CAN BE REPRODUCED
ATTACH THIS STATEMENT TO PETITION OF APPEAL FORM AND COPY TO TAX ASSESSOR

COUNTY BOARD OF TAXATION

STATEMENT OF INCOME AND EXPENSE

(to be filed with each appeal on Income producing property)
To be reported for your last fiscal year ending October 1, 20__

Name of Owner

Address

City

INCOME

Itemize Income for each individual apartment, store or space of any kind, the gross annual rent from leases entered into and assigning reasonable rent to unoccupied and non-rented spaces and so indicate (Rent Schedule may be substituted)

	@	\$
	@	\$
	@	\$
	@	\$
	@	\$
	@	\$
	@	\$
	@	\$
	@	\$
Other Income	@	\$

Total Gross Income per month	\$
TOTAL GROSS ANNUAL INCOME	\$
Annual Rent Loss by Reason of Vacancies for past 12 months	\$

ACTUAL RENTAL INCOME COLLECTED FOR LAST FISCAL YEAR	\$

Allowance for Replacement			
Item	Life		Annual Allowance
	Expectancy (years)	Number	
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Total Allowance for Replacement			\$

Taxing District

Block: Lot: Qual:

Address

Estimated age of Property years

Estimated remaining economic life of property years

EXPENSES

FIXED EXPENSES:

Insurance, Fire and Extended Coverage (Annual Basis)	\$
Taxes	
Owners Share	\$
Tenants Share	\$
TOTAL FIXED CHARGES	\$

OPERATING EXPENSES:

Heating Costs	\$
Utilities	
Water & Sewer	\$
Electric & Gas	\$
Other	\$
Management.....%	\$
Maintenance & Repairs	
Itemize and explain	\$
Superintendent	
Apartment	\$
Salary	\$
Other Wages, etc.	\$
Painting & Decorating	\$
TOTAL OPERATING EXPENSES	\$

OTHER EXPENSES:

Miscellaneous	\$
Total Allowance for Replacements (From Table 1)	\$
TOTAL EXPENSE	\$

REMARKS:

OTHER INFORMATION:

Mortgage Amount	\$
Interest	\$
Principal	\$
Date of Mortgage	
Terms of Mortgage (Include interest rate, number of years, etc.)	

USE ADDITIONAL SHEETS TO FURNISH COMPLETE INFORMATION IF NECESSARY

I hereby certify that the information furnished hereon, or attached hereto is correct and full statement of the above captioned property, to the best of my knowledge and belief.

Subscribed and sworn before me
this__day of__ of 20__.

at_____
(City or Town)

(Notary Public)

Owner, Agent, Officer, Accountant, etc.

Telephone

Form 24 Reserved for Future Reference

PETITION OF APPEAL		Appeal Number
COUNTY BOARD OF TAXATION		
Property Class		Filed
		Checked
		Fee Paid
NAME OF PETITIONER		Notified
(Please type or print)		Heard
MAILING ADDRESS		Daytime Telephone Number:
		()
BLOCK	LOT	QUALIFIER
		Lot Size
Municipality	Property Location	

Name, telephone no., fax no. and address of person or attorney to be notified of hearing and judgment if different than above:

SECTION I APPEAL OF REAL PROPERTY VALUATION (FILING DEADLINE-SEE INSTRUCTION SHEET)

TAX YEAR

<u>CURRENT ASSESSMENT</u>		<u>REQUESTED ASSESSMENT</u>	
Land	\$	Land	\$
Improvement	\$	Improvement	\$
Abatement	\$	Abatement	\$
Total	\$	Total	\$
Purchase Price \$		Tax Court Pending ☐ YES ☐ NO	
Date of Purchase			

REASON FOR APPEAL:

SECTION II COMPARABLE SALES (See Instruction 9B)

Block/Lot/Qualifier	Property Location	Sale Price	Sale/Deed Date
1.		\$	
2.		\$	
3.		\$	
4.		\$	
5.		\$	

SECTION III APPEAL FOR DENIAL OF:

1. ☐ Veteran's Deduction	5. ☐ Veteran 100% Disabled or Surviving Spouse of Veteran
2. ☐ Veteran's/Serviceperson's Surviving Spouse Deduction	6. ☐ Farmland Assessment Classification
3. ☐ Senior Citizen Deduction	7. ☐ Abatement or Exemption -Religious, Charitable, etc. (Specify)
4. ☐ Disabled Person/Surviving Spouse Deduction	8. ☐ REAP Property Tax Credit

MUNICIPALITY'S REASON FOR DENIAL:
(Attach copy of Denial Notice)

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested Deduction, Credit, Farmland Assessment Classification, Exemption or Abatement.

Date	Petitioner or Attorney for Petitioner
CERTIFICATION OF SERVICE	
On , 20 I, the undersigned, served upon the Assessor and the Clerk of (Municipality) or upon the taxpayer, personally or by regular mail or certified mail, a copy of this appeal. I certify that the foregoing statement made by me is true. I am aware that if the foregoing statement is willfully false, I am subject to punishment.	

Date	Signature

COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE

- (a) Your appeal must be **received** (not postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. An appeal received after the close of business hours on April 1, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later, is untimely filed and will result in dismissal of the appeal. If the last day for filing an appeal falls on a Saturday, Sunday, or legal holiday, the last day shall be extended to the first succeeding business day.
- (b) A taxpayer will have 45 days to file an appeal upon issuance of Notification of Change of Assessment.
- (c) Should the assessor fail for any reason to mail or deliver a Notification of Assessment or a Notification of Change in Assessment, the county board of taxation may, upon the written application of the taxpayer and with the approval of the Director of the Division of Taxation, grant a reasonable extension of time to file an appeal.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax administrator grants prior approval to file form MAS- Multiple Appeal Schedule.

3. FILING OF PETITION

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy must be served upon the assessor of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (c) A copy must be served upon the clerk of the municipality in which the property is located.
- (d) A copy should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES *(Must accompany original petition of appeal)*

- (a) Assessed Valuation
 - 1. less than \$150,000..... \$ 5.00
 - 2. \$ 150,000 or more, but less than \$ 500,000..... \$ 25.00
 - 3. \$ 500,000 or more, but less than \$ 1,000,000..... \$ 100.00
 - 4. \$1,000,000 or more..... \$ 150.00
- (b) Appeal on Classification..... \$ 25.00
- (c) Appeal on Valuation and Classification.....Sum of (a) and (b)
- (d) Appeal not covered by (a), (b), and (c)..... \$ 25.00

No fee is required to file a petition contesting denial of application for a Veteran, Veteran's Surviving Spouse, or Serviceperson's Surviving Spouse Deduction, Senior Citizen's or Disabled Person's Deduction, or the Deduction of a qualified Surviving Spouse of a Senior Citizen or Disabled Person, or Regional Efficiency Aid Program (REAP) property tax credit.

Check should be made payable to: County Tax Administrator.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal from an assessment shall pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the board refuses to relax this payment requirement and that decision is appealed, the Tax Court may hear all issues without remand to the county board as the interests of justice may require.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons. If possible, requests for adjournment are to be submitted in writing well in advance of the hearing date.

7. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a corporation, an Attorney-at-Law admitted to practice in the State of New Jersey must prosecute its appeal.

(over)

8. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the county board of taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the county board of taxation shall revise the assessment by applying the average ratio to the true value of the property.

9. SUPPORTING PROOF AND PROCEDURES***ONLY THE PROPERTY VALUE CAN BE APPEALED- NOT THE AMOUNT OF TAXES ON THE PROPERTY***

To determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1, of the preceding (pretax) year. Evidence to support a tax assessment revision is as follows:

(a) APPRAISALS

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each commissioner and one copy of the report to each opposing party at least seven calendar days prior to the hearing. If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.
2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the tax administrator and each commissioner copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party at least seven calendar days prior to the hearing.
3. The board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.
4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal at least seven calendar days prior to the hearing.

(b) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the assessor, clerk and county board of taxation not later than seven calendar days prior to the hearing if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE ASSESSMENTS ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the amount and source of all income and expenses for the most recently completed accounting year and for such additional years as the board may request should be attached to the petition of appeal in the case of income-producing property.

(d) OTHER DATA

Subject to the board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

10. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or petitioner's attorney is required on the petition. The Certification of Service of the copies to the municipal assessor and clerk (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

11. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the county board of taxation. If the board approves the settlement, it will enter judgment incorporating the settlement. If the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

12. FILING COMPLAINT WITH TAX COURT

The judgment of the county board of taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the service of the judgment (date of mailing). The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. **Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082.**

Form 26: Multiple Appeal Schedule – Page 1

FORM MAS(12001)

ATTORNEY NAME _____

_____ COUNTY

ADDRESS _____

MULTIPLE APPEAL SCHEDULE

TAXING DISTRICT _____

PAGE _____ OF _____

(1) (2)

APPEAL NUMBE R	BLOCK LOT QUAL	OWNERS OF PROPERTY PROPERTY ADDRESS	FILING FEE \$	TAX CT PEND	CURRENT ASSESSMENT	REQUESTED ASSESSMENT	JUDGE CODE	BOARD JUDGMENT	COMMENTS
					L. I. T.	L. I. T.		L. I. T.	
					L. I. T.	L. I. T.		L. I. T.	
					L. I. T.	L. I. T.		L. I. T.	
					L. I. T.	L. I. T.		L. I. T.	
					L. I. T.	L. I. T.		L. I. T.	
					L. I. T.	L. I. T.		L. I. T.	

SETTLEMENT APPROVAL

(TO BE COMPLETED ONLY IF USED AS A PART OF A SETTLEMENT STIPULATION)

OWNER/ATTORNEY

MUNICIPAL ATTORNEY

TAX ASSESSOR

INSTRUCTIONS FOR COMPLETING SCHEDULE

INFORMATION MUST BE TYPED OR PRINTED CLEARLY

- 1. Schedule must be attached to an original Petition of Appeal.***
- 2. On original Petition of Appeal, please note "See attached schedule" for Block/Lot and Assessed Value.***
- 3. Each item must appear as a separate line item on the tax list that has a separate tax bill.***
- 4. Each line item on the schedule is considered a separate appeal for which a filing fee must be paid.***
- 5. Petitioner is to complete columns 1 through 7 only.***
- 6. the use of this schedule form requires prior approval by the County Board of Taxation.***
- 7. If this schedule is being used as part of a settlement stipulation, each page must be signed by the parties in the settlement approval box.***

**ADDED/OMITTED
PETITION OF APPEAL**

_____ **COUNTY BOARD OF TAXATION**

Property Class _____
Filed _____

Appeal Number _____

PETITIONER _____
(PLEASE Type or Print)

MAILING ADDRESS _____

BLOCK _____ LOT _____ QUAL. _____
Municipality _____ Property Location _____

Checked _____
Fee Paid _____
Notified _____
Heard _____
Daytime Telephone # _____
Lot Size _____

Name, Telephone No. and Address of Person or Attorney to be notified of hearing and judgment.

SECTION 1 ADDED ASSESSMENT, OMITTED ADDED ASSESSMENT OR OMITTED ASSESSMENT ONLY

(MUST BE FILED ON OR BEFORE DECEMBER 1)

Added Assessment _____ Year _____ Omitted Assessment _____ Year _____ Omitted Added Assessment _____ Year _____

<u>CURRENT VALUE OF ADDED/OMITTED ASSESSMENT ONLY</u>	<u>NO. OF MONTHS ASSESSED</u>	<u>PRORATED VALUE</u>
Land \$ _____	_____	\$ _____
Improvement \$ _____	_____	\$ _____
Abatement \$ _____	_____	\$ _____
Total \$ _____	_____	\$ _____

REQUESTED VALUE OF ADDED/OMITTED ASSESSMENT

Petitioner states that the said assessment should be reduced to

Land \$ _____	_____	\$ _____
Improvement \$ _____	_____	\$ _____
Abatement \$ _____	_____	\$ _____
Total \$ _____	_____	\$ _____

COMPLETION DATE _____ TYPE OF IMPROVEMENT _____
REASON FOR APPEAL _____

SECTION II COMPARABLES SALES (See Instruction 9B)

Block/Lot/Qual	Location	Sale Price	Sale/Deed Date
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____

WHEREFORE, Petitioner demands judgment reducing/increasing (cross out one) the said added, omitted added, or omitted assessment(s) to the correct value of the said property.

Dated: _____

Petitioner or Attorney for Petitioner

CERTIFICATION OF SERVICE

On _____, 20____, I, the undersigned, served upon the Assessor and the Clerk of _____ (Municipality)
or upon the taxpayer, personally or by regular mail or certified mail, a copy of the within appeal.

I certify that the foregoing statement made by me is true. I am aware that if the foregoing statement made by me is willfully false, I am subject to punishment.

Dated: _____

Signed: _____

This form has been prescribed by the New Jersey Division of Taxation. No other form will be accepted. Reproduction of this form is permitted provided it is the same size and texture.

**COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR PREPARING PETITION OF APPEAL
ADDED OR OMITTED ASSESSMENT**

1. FILING DATE

Your appeal must be received (not merely postmarked) by the County Tax Board on or before December 1 of the tax year. An appeal received after the close of business hours on December 1 is untimely filed and will result in dismissal of the appeal. If the last day for filing an appeal falls on a Saturday, Sunday or legal holiday, the last day shall be extended to the first succeeding business day.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless prior approval is granted by the County Tax Administrator.

3. FILING OF PETITION

- (a) The original petition must be filed with the County Tax Board.
- (b) A copy must be served upon the Assessor of the municipality in which the property is located, or, in the event of a municipal appeal, served upon the taxpayer.
- (c) A copy must be served upon the Clerk of the municipality in which the property is located, or in the event of a municipal appeal, served upon the taxpayer.
- (d) A copy should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition shall also be attached to the Assessor and Clerk copies.

4. FILING FEES *(Must accompany original petition of appeal)*

- (a) Prorated Assessed Valuation less than \$150,000..... \$5.00
 - 1. \$150,000 or more, but less than \$500,000.....\$25.00
 - 2. \$500,000 or more, but less than \$1,000,000\$100.00
 - 3. \$1,000,000 or more.....\$150.00
- (b) Appeal on Classification.....\$25.00
- (c) Appeal on Valuation and Classification.....Sum of a and b
- (d) Appeal not covered by a, b, or c.....\$25.00

Check should be made payable to County Tax Administrator.

5. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

6. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-At-Law admitted to practice in the State of New Jersey.
- (b) In the event the petitioner is a business entity other than a sole proprietor, its appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

7. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the County Board finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the County Board shall revise the assessment by applying the average ratio to the true value of the property.

8. SUPPORTING PROOF AND PROCEDURES

If you are appealing the value of an Added Assessment, you will be required, at the time of the hearing, to present testimony from which the Board can determine the market value of your property as it stood on October 1st of the pre-tax year and the market value it would have had if the new improvements were completed at that time. The Added Assessment should reflect the difference between the two values prorated for the number of full months remaining in the tax year after completion.

If you are appealing the value of an Omitted Assessment, you will be required to present testimony on the value of the property as of October 1st of the pre-tax year.

(a) APPRAISALS

- 1. A party intending to rely on expert testimony shall furnish to the Board a written appraisal report for the Tax Administrator and each Commissioner and shall furnish one copy of the report to each opposing party at least seven calendar days prior to the hearing. If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.
- 2. If the municipality intends to reply on its Assessor or a representative of a revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the municipality shall furnish to the Board for the Tax Administrator and each Commissioner copies of a written report reflecting such data and analysis and shall furnish one copy of the report to each opposing party at least seven calendar days prior to the hearing.
- 3. The Board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.
- 4. At the request of the taxpayer-party, the municipality shall also furnish that party with a copy of the property record card for the property under appeal at least seven calendar days prior to the hearing.

(Cont)

**COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR PREPARING PETITION OF APPEAL (con't)**

(b) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Tax Board, not later than seven calendar days prior to the hearing if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE.
COMPARABLE ASSESSMENTS ARE NOT ACCEPTABLE AS EVIDENCE OF VALUES

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME PRODUCING PROPERTY

There shall be attached to a petition appealing an assessment of income producing property an itemized Statement showing the amount and source of all income and expenses with respect to such property for the most recently completed accounting year and for such additional years as the Board may request.

(d) OTHER DATA

Subject to the Board's discretion, you may present other relevant information concerning the property under appeal, such as, but not limited to, photographs, survey, cost data, etc.

9. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or petitioner's attorney is required on the petition. The Certification of Service of the copies to the municipal assessor and clerk (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

10. SETTLEMENTS

A settlement agreed upon between petitioner and respondent must be approved by the County Board and must reflect whether the assessor agrees with the settlement. Proposed stipulations containing the settlement terms must be executed on forms available at the County Board office. If the Board approves the settlement, the Board will enter judgment incorporating the settlement. If the Board disapproves the settlement, the Board will notify the parties of this fact and will schedule a hearing for the appeal.

11. FILING COMPLAINT WITH TAX COURT

The judgment of the County Board of Taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the service of the judgment (date of mailing). The Tax Court of New Jersey is located at the Richard J. Hughes Complex, 25 Market Street, Trenton, New Jersey. **Mailing address: PO Box 972, Trenton, New Jersey 08625-0972. Telephone number: (609) 292-5082**

FORM RBT
DIVISION OF TAXATION
JUNE, 1988

 COUNTY
BOARD OF TAXATION

COMPLAINT TO INVOKE ROLL-BACK TAXES

(See reverse side for instructions and excerpts from statutes)

SECTION A-LAND SUBJECT TO COMPLAINT

1. Land located in _____
Municipality _____ County _____
2. Block(s) & Lot(s) of subject land _____

3. Owner of land _____
4. Owner's address _____
5. Size of land subject to change in use _____
6. Location of subject land _____
7. If known, this new tract was subdivided from: Block(s) & Lot(s) _____

SECTION B-NATURE OF COMPLAINT

1. Specify the nature of the change in use _____

2. Year of the change in use _____

SECTION C-ROLL-BACK ASSESSMENTS (See Instruction No. 3)

Tax Year	Qualified Farmland Assessment	Taxable Value if Not Q-Farm	Roll-back Assessment	Tax Rate	Projected Taxes
19__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL PROJECTED TAXES					\$ _____

SECTION D-COMPLAINANT INFORMATION & SIGNATURE

The complainant hereby alleges that the land herein described and assessed under the provisions of the Farmland Assessment Act of 1964 has changed to a use other than agricultural or horticultural.

Name of Complainant _____ Official Position (if any) _____

Address _____
Street _____ City _____ State _____ Zip Code _____

Signature of Complainant _____

_____ Date

A COPY OF THIS COMPLAINT MUST BE FILED WITH THE _____ COUNTY BOARD OF TAXATION AND THE OWNER OF RECORD OF THE SUBJECT PROPERTY. NOTIFICATION OF THE TIME AND PLACE OF A HEARING ON THE ABOVE ROLL-BACK COMPLAINT WILL BE SENT BY THE BOARD TO ALL INTERESTED PARTIES.

INSTRUCTIONS

1. This form is to be filed with the county board of taxation when it is alleged there is a change in the use of land, which is assessed under the provisions of the Farmland Assessment Act of 1964 (P.L. 1964, c.48), to a use other than agricultural or horticultural.
2. The complainant shall file the original of this form and a copy with the county board of taxation. A copy shall also be served by the complainant on the owner of the land that is the subject of the complaint.
3. If this complaint is filed by an individual in his or her capacity as a taxpayer of the municipality, Section C of the form does not have to be completed, unless the complainant taxpayer in addition to alleging a change in the use of the land, is also prepared to submit evidence of such land's true value.

N.J.S.A 54:4-23.8. Roll-back taxes; determination of amounts

When land which is in agricultural or horticultural use and is being valued, assessed and taxed under the provisions of this act, is applied to a use other than agricultural or horticultural, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued, assessed and taxed as other land in the taxing district, in the current tax year (the year of change in use) and in such of the 2 tax years immediately preceding, in which the land was valued, assessed and taxed as herein provided.

If in the tax year in which a change in use of the land occurs, the land was not valued, assessed and taxed under this act, then such land shall be subject to roll-back taxes for such of the 2 tax years, immediately preceding, in which the land was valued, assessed and taxed hereunder.

In determining the amounts of the roll-back taxes chargeable on the land which has undergone a change in use, the assessor shall, for each of the roll-back tax years involved, ascertain:

- (a) The full and fair value of such land under the valuation standard applicable to other land in the taxing district;
- (b) The amount of the land assessment for the particular tax year by multiplying such full and fair value by the county percentage level, as determined by the county board of taxation in accordance with section 3 of P.L. 1960, chapter 51 (C.54:4-2.27);
- (c) The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined under (b) hereof; and
- (d) The amount of the roll-back tax for that tax year by multiplying the amount of the additional assessment determined under (c) hereof by the general property tax rate of the taxing district applicable for that tax year.

N.J.S.A. 54:4-63.13. Hearing upon complaint, resolution or motion; notice; disbursements and per diem of collector of taxes

On the written complaint of the collector of taxes, or any taxpayer, of the taxing district, or of the governing body thereof, or upon a resolution by the county board of taxation, of its own motion, the county board of taxation shall hear the matter. Any such complaint or motion shall specify the property alleged to have been omitted and the particular year of the assessment. At least five days notice in writing shall be given to the owner of the property of the time and place of the hearing and the notice shall specify the property alleged to have been omitted and the particular year of the assessment. The notice may be served by registered mail. The collector shall present such complaints and serve such notices as the governing body may direct and shall attend before the county board of taxation and subpoena proper witnesses and pay their fees. He shall receive reimbursement therefore and two dollars (\$2.00) for every day he shall attend for his services from the taxing district.

Form 29: Roll-back Worksheet

FORM RBTW
DIVISION OF TAXATION
JUNE, 1988

ROLL-BACK TAX WORKSHEET

THIS FORM IS TO COMPLETED AND FILED BY THE ASSESSOR WITH A ROLL-BACK TAX COMPLAINT FORM OR WITHIN 5 DAYS OF NOTIFICATION BY THE COUNTY BOARD OF TAXATION THAT A COMPLAINT OF ROLL-BACK HAS BEEN FILED, AS THE CASE MAY BE.

Municipality

1. Block(s) & Lot(s) of land subject of complaint _____
2. Area of land subject to roll-back tax assessment _____
3. Current owner's name and mailing address _____
4. Year(s) roll-back tax would be applicable if change in use is determined.

Year

Year

Year

A COPY OF THE TAX MAP IDENTIFYING THE LAND SUBJECT TO THE COMPLAINT MUST BE SUBMITTED WITH THIS FORM.

ROLL-BACK COMPUTATION

	20_____	20_____	20_____
1. Full & Fair Value			
2. X Common level percentage*			
3. = Taxable Value if not assessed under P.L. 1964, c.48			
4. - Assessment under the Farmland Assessment Act			
5. = Assessment subject to roll-back tax			
6. X Tax rate for each applicable roll-back tax year			
7. = Roll-back taxes due			

TOTAL AMOUNT OF PROJECTED ROLL-BACK TAXES \$ _____

*COMMON LEVEL RANGE, pursuant to Section 5, Chapter 123, Laws of 1973, as amended by Chapter 51, Laws of 1979.

Assessor's Signature

Date

Form 30: Rollback Assessment – Notice of Hearing

FORM RBAH
DIVISION OF TAXATION
JUNE, 1988

COUNTY BOARD OF TAXATION

**ROLL-BACK ASSESSMENT
NOTICE OF HEARING**

Date _____ 20_____
Block(s) & Lot(s) _____

THE _____ COUNTY BOARD OF TAXATION has fixed _____
_____ as the date and time, and _____
_____ as the place that a hearing on the
complaint to invoke roll-back taxes will be heard.

Attached is a copy of the complaint filed with this Board. Your failure to appear at the herein scheduled hearing shall not preclude the Board from rendering judgment. The Board shall render judgment as shall be proper upon the proofs presented. If the Board approves the presented roll-back assessment or an adjusted assessment, such assessment will be listed on the next October 1 Omitted Assessment List. You will receive a tax bill from your local collector at least one week prior to the November 1 due date for payment of taxes.

Please advise the _____ County Board of Taxation by return mail of your intent to attend the hearing. If you do not plan to contest the complaint, your presence is not required.

COUNTY TAX ADMINISTRATOR

Form 31: Rollback Memorandum of Judgment

FORM RMJ
DIVISION OF TAXATION
JUNE, 1988

**ROLL-BACK
MEMORANDUM
OF
JUDGMENT**

Petitioner

VS

Respondent

A complaint in writing having been filed with the _____ County Board of Taxation that the property listed herein is subject to Roll-back Taxes pursuant to N.J.S.A. 54:4-23.8 and some having been heard on 20

It is therefore on this date _____ 20_____, ORDERED, ADJUDGED and DECREED that a Roll-back Tax Assessment be entered as follows on the 20_____. Omitted Assessment List:

Block and Lot	Year	Qualified Farmland Assessment	Non-Qualified Taxable Value	Roll-back Assessment	Tax Rate	Amount of Taxes
				Total Rollback Taxes		

It is further ORDERED that a copy of this judgment be sent to the Assessor and Collector of the Taxing Municipality and the Owner of Property.

ROLL-BACK TAXES ARE PAYABLE TO THE TAXING MUNICIPALITY UPON RECEIPT OF A BILL FROM THE COLLECTOR OF THAT MUNICIPALITY.

COUNTY BOARD OF TAXATION

ATTEST: _____

County Tax Administrator

DATE MAILED: _____

FILING COMPLAINT WITH TAX COURT

The Judgment of the County Board of Taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Clerk of the Tax Court within 45 days from the date of the service of the judgment (date of mailing). The Tax Court of New Jersey is located at the Richard J. Hughes Complex, 25 Market Street, Trenton, New Jersey 08625-0972. Mailing Address: PO Box 972, Trenton, New Jersey 08625-0972

NJ-CD (2001)

Appeal No. _____

**MEMORANDUM
OF
JUDGMENT**

Petitioner

VS.

Respondent

Taxing District _____ Address _____
Block _____ Lot _____ Year _____

A duly verified Petition of Appeal having been filed with the _____ County
Board of Taxation and said appeal having been heard and considered,

it is on this day _____ ORDERED that Judgment be entered as follows:

ORIGINAL ASSESSMENT

Land \$ _____
Improvement \$ _____
Abatement \$ _____
Total \$ _____
Prorated for _____ months
Prorated Amount \$ _____

JUDGMENT

Land \$ _____
Improvement \$ _____
Abatement \$ _____
Total \$ _____
Prorated for _____ months
Prorated Amount \$ _____

JUDGMENT CODE # _____
(See Reverse Side)

* _____
(Explanation for Codes 1E and 5F)

Attest: _____

Date Mailed: _____

COMMISSIONERS' SIGNATURES

DATE COUNTY BOARD OF TAXATION ENTERED AND MAILED JUDGMENT

- a) A record shall be maintained noting the date each judgment is mailed.
b) Each judgment shall be stamped with the date of entry and date mailed.

NJ-CB (2001)

COUNTY BOARD JUDGMENT- N.J.S.A. 54:3-26

1. **Assessment Revised**
 - A. Assessed value exceeds 100%
 - B. Assessment outside range (N.J.S.A. 54:3-22)
 - C. Material Depreciation (N.J.S.A. 54:4-35.1)
 - D. Personal Property
 - E. Other *
2. **Assessment Affirmed**
 - A. Assessment within Range (N.J.S.A. 54:3-22)
 - B. Presumption of correctness not overturned
 - C. Personal Property
3. **Stipulated**
4. **Freeze Act**
 - A. Granted
 - B. Denied
5. **Dismissal with Prejudice**
 - A. Non-appearance (lack of prosecution)
 - B. No evidence provided (lack of prosecution)
 - C. Taxes/municipal charges not paid (N.J.S.A. 54:3-27)
 - D. Failure to respond to income request (N.J.S.A. 54:4-34)
 - E. Appeal not timely filed (N.J.S.A. 54:3-21)
 - F. Other *
6. **Dismissal without Prejudice**
 - A. Tax Court pending for (year) _____
 - B. Hearing waived
7. **Withdrawn**
8. **Property Tax Deduction- \$250**
 - A. Granted
 - B. Denied
9. **Farmland Assessment Granted**
 - A. Qualification approved per application
 - B. Qualified acres changed
 - C. Qualified value changed
 - D. B. & C. above
10. **Farmland Assessment Denied**
11. **Veteran Deduction- \$100-2000; \$150-2001; \$200-2002; \$250-2003**
 - A. Granted
 - B. Denied
12. **100% Totally Disabled Veteran**
 - A. Granted
 - B. Denied
13. **Exempt Property/ Abatement**
 - A. Granted
 - B. Denied
 - C. Exempt/ Abatement amount changed
14. **Added Assessment Affirmed**
 - A. As filed by assessor
 - B. Prorated months changed
 - C. Valuation changed
 - D. B. & C. above
15. **Added Assessment Removed**
16. **Omitted Assessment Affirmed**
 - A. As filed by assessor
 - B. Prorated months changed
 - C. Valuation changed
 - D. B. & C. above
17. **Omitted Assessment Removed**
18. **REAP Credit**
 - A. Granted
 - B. Denied

* If either 1E or 5F has been noted, an explanation is mandatory on other side.

FREEZE ACT

In accordance with N.J.S.A. 54:3-26, this judgment, in the event it is not further appealed, shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the two assessment years succeeding the year covered by the judgment unless a revaluation or reassessment has been implemented in either of the two subsequent years or unless changes in value of the property have occurred after the assessment date.

FILING COMPLAINT WITH TAX COURT

The judgment of the County Board of Taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the mailing of the judgment. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082. www.judiciary.state.nj.us/taxcourt.

ANNUAL REPORT of the _____ COUNTY BOARD OF TAXATION
TAX APPEAL STATISTICS FOR TAX YEAR: _____

TOTAL NUMBER OF APPEALS: _____

DISPOSITION

Assessed Valuation Revised _____

Assessed Valuation Affirmed _____

Stipulated _____

Freeze Act _____

Dismissal with Prejudice _____

Dismissal without Prejudice _____

Withdrawn _____

Property Tax Deduction Granted _____

Property Tax Deduction Denied _____

Farmland Assessment Granted _____

Farmland Assessment Denied _____

Classification _____

REAP Credit _____

Other _____

TOTAL _____

CLASSIFICATION

Class 1 Vacant _____

Class 2 Residential _____

Class 3A Farm Regular _____

Class 3B Farm Qualified _____

Class 4 Commercial/ Industrial/ Apartment _____

Other _____

TOTAL _____

FILING FEE

Valuation \$ 5.00 _____

\$ 25.00 _____

\$ 100.00 _____

\$ 150.00 _____

Classification \$ 25.00 _____

Other \$ 25.00 _____

No fee: i.e., deductions, REAP property tax credit _____

TOTAL _____

ASSESSED VALUATION AMOUNTS

Original Amount of Assessed Valuation Appealed \$ _____

Total Amount of Assessed Valuation Reduction - _____

Total Amount of Assessed Valuation Increase + _____

ADJUSTED ASSESSED VALUATION \$ _____

Pursuant to N.J.S.A. 54:3-5.1, the President of the County Board of Taxation shall annually file this report with the Director, Division of Taxation in such form as the Director shall prescribe.

President

County Board of Taxation _____ Date

INSTRUCTIONS FOR USE OF FORM TAS

DISPOSITION- Refer to Judgment Codes from Memorandum of Judgment and enter the number of judgments for which the following action was taken:

Assessed Valuation Revised	Judgment Codes 1 A, B, C, D and E
Assessed Valuation Affirmed	Judgment Codes 2 A, B, and C
Stipulated	Judgment Code 3
Freeze Act	Judgment Codes 4 A and B
Dismissal with Prejudice	Judgment Codes 5 A, B, C, D, E, and F
Dismissal without Prejudice	Judgment Codes 6 A and B
Withdrawn	Judgment Code 7
Property Tax Deduction	Judgment Codes 8 A and B and 11 A and B
Farmland Assessment	Judgment Codes 9 A, B, C and D and 10
Classification	Judgment Codes 12 A and B and 13 A, B, and C
REAP Credit	Judgment Codes 18 A and B
Other	Any Judgment Code not previously categorized

CLASSIFICATION- Enter the number of appeals filed for each property class as taken from all Petitions of Appeal. The property classification of the property at the time each appeal is filed determines the appropriate classification for this report.

FILING FEE- Refer to section 4 of Petition of Appeal Instructions and enter the number of appeals filed for each filing fee category.

(a) Assessed Valuation

1. \$ 5.00
2. \$ 25.00
3. \$ 100.00
4. \$ 150.00

(b) Classification

\$ 25.00

(c) Valuation and Classification

Sum of (a) and (b)

(d) Other

\$ 25.00

ASSESSED VALUATION AMOUNTS

Enter the Original Assessed Valuation Amounts as obtained from all Memoranda of Judgments (Original Assessed Valuation Total).

Enter the Total Amount of Assessed Valuation Reduction, which is the difference between the Judgment and the original assessed valuation, if a reduction was granted.

Enter the Total Amount of Assessed Valuation Increase, which is the difference between the Judgment and the original assessed valuation, if an increase was imposed.

ADJUSTED ASSESSED VALUATION

The Original Amount of Assessed Valuations under appeal **minus** the Total Amount of Assessed Valuation Reductions **plus** the Total Amount of Assessment Increases equals **Adjusted Assessed Valuation**.

Form 34 Settlement Stipulation

_____ County Board of Taxation

In the Matter of Appeal of	SETTLEMENT STIPULATION
_____	TAX YEAR _____
vs.	Location _____
_____	Block _____ Lot _____ Qual _____

We the undersigned, have been duly authorized to agree to adjust the above entitled appeal by settlement and submit for the consideration of the _____ County Board of Taxation the following proposal:

Assessment		Corrected to	
Land	\$ _____	Land	\$ _____
Buildings	\$ _____	Buildings	\$ _____
	\$ _____		\$ _____
Total	\$ _____	Total	\$ _____

Taxpayer, attorney or other duly authorized agent of the taxpayer

Attorney or other duly authorized agent of the taxing district

Dated: _____

The tax assessor for the district has reviewed the settlement and believes that it is fair and proper.

Attorney or other duly authorized agent of the taxing district

SUBPOENA TO TESTIFY

_____ COUNTY BOARD OF TAXATION

(Caption of Case)

To _____

For certain reasons offered before the
_____ County Board of Taxation, we command you, in accordance with N.J.S.A.
54:3-22a, that you personally be and appear before the said _____ County Board
of Taxation at _____

_____ on _____

at _____ o'clock in the _____ noon, to give evidence in a certain
appeal now pending before said County Board in relation to the taxes levied against

and to produce at such time the following:

WITNESS, the said _____ County Board of Taxation at
_____, this _____ day of
_____ 19____.

County Tax Board Administrator

(Seal)

Apportionment
Shared Budget - Tax Dollar Adjustments

From : { County Equalization Table Appeals 54:2-37
Appeals 54:4-99
Corrected Errors 54:4-53

- ☐ County Library Tax
- ☐ County Local Health Services Tax
- ☐ County Open Space
- ☐ Joint / Cons. School District Tax

County Of _____
Date Prepared _____

District	Current Net Valuation Taxable From Col. 6 Current Abstract of Ratables	Current Equalized Valuation From Col. 11 Current Abstract of Ratables	Total Budget apportioned Including Total Net Adjustments	Adjustments Resulting from County Equalization Table		Adjustments Resulting from Appeals And Corrected Errors		Net Budget apportioned after Adjustments	District Tax Rate for Specific Type of Apportionment divided by Net Valuation Taxable
				Deduct Overpayment	Add Underpayment	Deduct Overpayment	Add Underpayment		

Totals									

	Net Budget	-
÷	Adjustments + or -	0.00 ***
Apportionment rate x Individual equalized valuations = Amount of Budget Apportioned Including Total Net Adjustments to each sharing municipality	Total Budget Including Adjustment	0.00 ***
*** Net Overpayments are added to Net Budget Net underpayment are subtracted		

Tax Dollar Adjustment for Credit and Debit Shared Budget

TAX YEAR: 20____
NET _____ TAX
DED UNDERPAYMENT =:
ADD OVERPAYMENTS =:
TOTAL OPEN SPACE TAX
RATABLES
GEN OPEN SPACE RATE

_____ Rate X Column 11	Budget \$

- ☐ County Library Tax
- ☐ County Local Health Services Tax
- ☐ County Open Space
- ☐ Joint / Cons. School District Tax

			Overpayment	Underpayment	
DISTRICT	COL.11 Net Valuation	Total _____ Tax	(-)	(+)	Total _____ Tax
TOTAL					

APPORTIONMENT SCHOOL TAX

JOINT / CONSOLIDATED SCHOOL DISTRICT OF _____

**Chapter 212, P.L.1975
As Amended by Chapter 21, P.L.1976 and Chapter 73, P.L.2004**

<u>MUNICIPALITY</u>	<u>NET VALUATION UPON WHICH SCHOOL TAXES ARE TO BE APPORTIONED</u>	<u>PERCENTAGE SHARE OF NET VALUATION UPON WHICH SCHOOL TAXES ARE TO BE APPORTIONED</u>
TOTAL	0	0.00

LOCAL SCHOOL CERTIFICATION

CONSOLIDATED SCHOOL TAX TO BE APPORTIONED _____

PLUS ADJUSTMENTS FOR APPEALS, ETC. _____

NET SCHOOL TAX APPORTIONED* _____

<u>MUNICIPALITY</u>	<u>TAX APPORTIONED TO DISTRICT</u>	<u>ADJUSTMENTS RESULTING FROM APPEALS & CORR. ERRORS</u>	<u>NET CONSOLIDATED SCHOOL TAX DUE FROM DISTRICT</u>
TOTAL			

Form 37 Reserved for Future Reference

Last Name: First Name: Middle: (for DUSA use only) Municode:

State of New Jersey
Department of Community Affairs

Division of Local Government Services
Local Finance Board

Local Government Ethics Law Financial Disclosure Statement

This Financial Disclosure Statement is required annually of all local government officers in accordance with N.J.S.A. 40A:9-22.1 et seq., the Local Government Ethics Law.

Year of Service:

(Please Type or Print)

Section I. Personal Information- Local Government Officer

Local Government Served

Municipality: County: Other:

First Name: Middle: Last Name:

Spouse's First Name: Middle: Last Name:

Telephone Numbers (optional)

Home:
Business:

Home Address:
(optional)

Term Expires (if applicable)

Position Held

Agency

1.
2.
3.

Section II. Financial Information

Provide the following information for yourself and members of your immediate family for the prior calendar year. If none, please indicate NONE in the space provided. If additional space is needed, please use Extension Forms.

A. List the name and address of each source of income, earned and unearned, which you received in excess of \$2,000. If a publicly traded security is the source of income, the security need not be reported unless you or a member of your immediate family has an interest in the business organization.

Name	Address	Self	Spouse	Dependent Name
1.				
2.				
3.				
4.				
5.				

B. List the name and address of each source of fees and honorariums having an aggregate amount exceeding \$250 received from any single source for personal appearances, speeches, or writing.

Name	Address	Self	Spouse	Dependent Name
1.				
2.				
3.				
4.				
5.				

Form 38 - Local Government Financial Disclosure Page 2

Last Name: First Name: Middle: (for DUG use only) Municode:

State of New Jersey
Department of Community Affairs

Division of Local Government Services
Local Finance Board

**Local Government Ethics Law
Financial Disclosure Statement**

Section II. Financial Information- continued

- C. List the name and address of each source of gifts, reimbursements or prepaid expenses having an aggregate value exceeding \$400 from any single source, excluding relatives.

1.	Name	Address	Self	Spouse	Dependent Name
2.					
3.					
4.					
5.					

- D. List the name and address of all *business organizations* in which an interest was held.

1.	Name	Address	Self	Spouse	Dependent Name
2.					
3.					
4.					
5.					

- E. List the address and a brief description of all real property in the State of New Jersey in which an interest was held.

1.	Municipality	County	Block	Lot	Address (if applicable)	% of Ownership	Self	Spouse	Dependent Name
2.									
3.									
4.									
5.									

- F. Please add any other information you believe is necessary to complete this form.

Section III. Certification

I hereby certify that this Financial Disclosure Statement contains no willful misstatement of fact or omission of material fact and, together with any and all statements previously submitted in writing to the clerk of my local government or the Local Finance Board, constitutes a full disclosure with respect to all matters required by N.J.S.A. 40A:9-22.1 et seq., to the best of my knowledge. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to fines and possible disciplinary action.

Date

Signature of Local Government Officer
(Original Signature)

Form 39 Reserved for Future Reference

Fill in the following information before proceeding:

Municipality:	
County:	
General Tax Rate per \$ 100:	

Instructions

Please e-mail questions about the spreadsheet to: xxxx@xxx.xxxxx.xx.xx

The spreadsheet is protected so that only those cells where information is required can be filled in. Only cells in blue can be filled in. Formulas are used to perform calculations. Tax calculations use the rate filled in above.

I. Five Year Tax Exemption and Abatement Chart

The **Municipal Assessor** must provide the information requested in **Column B** of each chart, while the **Tax Collector** must compute the information requested in **Columns C, D, and E**, as appropriate. Upon completing the information, each official must sign and date the respective certifications that are included at the bottom of the form. A box is provided to check if the municipality does not offer exemptions or abatements.

II. Long Term Tax Exemption Chart

The **Chief Financial Officer** should coordinate the completion of the chart by ensuring that all projects and their respective lengths are listed (Columns A-C). Then the Assessor should complete Column D and Tax Collector should complete Columns E-F, and the chart finished by the CFO completing Columns G and H. Officials should cooperate to ensure that their information is provided timely. A box is provided to check if the municipality does not offer exemptions.

III. Certification

All three officials should complete their section of the certification. Completion of the certification section with the certification number of the official represents their certification of the information. E-mail and mailing information is also provided in this section. Please e-mail the file if possible.

Definitions

(See N.J.S.A. 40A:21-3 for detailed definitions, and N.J.S.A. 40A:21-5 through 21-7 for limits on exemptions and abatements).

"Abatement" means that portion of the assessed value of a property, as it existed prior to construction, improvement or conversion of a building or structure thereon, which is exempted from taxation.

"Exemption" means that portion of the assessor's full and true value of any improvement, conversion alteration, or construction not regarded as increasing the taxable value of a property.

"Tax Agreements" are applicable to the construction of new commercial or industrial structures, or new multiple dwellings, where a Payment In Lieu of Taxation (PILOT) is made pursuant to a formula specified in N.J.S.A. 40A:21-10.

I. Five Year Tax Exemption and Abatements (N.J.S.A. 40A:21-1 et seq.)**NO Exemptions or Abatements:**

Please place an X in the blue box if your municipality **does not** grant exemptions and/or abatements from taxation, pursuant to the Five-Year Exemption and Abatement Law, N.J.S.A. 40A:21-1 et seq. Please continue to Section II.

A. Total Amount of Real Property Taxes Exempted From Taxation (N.J.S.A. 40A:21-1 et seq.)

Column A	Column B (Assessor)	Column C (Collector)	Column D (Collector)
Type of Improvement	Total Value of Exemptions Granted	General Tax Rate Per \$100.00	Amount of Taxes not Billed Due to Exemptions (Column B times Column C)
Improvements of Dwellings		0.00	\$0
Construction of Dwellings		0.00	\$0
Improvements and Conversions of Multiple Dwellings		0.00	\$0
Improvements of Commercial or Industrial Structures		0.00	\$0

B. Total Amount of Property Taxes Abated From Taxation (N.J.S.A. 40A:21-1 et seq.)

Column A	Column B (Assessor)	Column C (Collector)	Column D (Collector)
Type of Improvement	Total Value of Abatements Granted	General Tax Rate Per \$100.00	Amount of Taxes not Billed Due to Abatements (Column B times Column C)
Improvements of Dwellings		0.00	\$0
Construction of Dwellings		0.00	\$0
Improvements and Conversions of Multiple Dwellings		0.00	\$0
Improvements of Commercial or Industrial Structures		0.00	\$0

Column A	Column B (Assessor)	Column C (Collector)	Column D (Collector)	Column E (Collector)
Type of Improvement	Assessed Value	Amount of Payments Made In Lieu of Taxes (PILOTs)	Total Property Taxes That Would Have Been Collected Without the PILOT	Difference between D and C
			<i>(Assessed Value from Col. B times General Tax Rate)</i>	<i>(Column D minus Column C)</i>
Construction of Multiple Dwellings			\$0	\$0
Construction of Commercial or Industrial Structures			\$0	\$0

NO Exemptions



If additional rows are needed, insert rows and replicate formulas in columns E, F, and H.

[illegible]

* Codes for Column B: C = commercial/industrial project; H = affordable housing project; O = Other

III. Certifications

I hereby certify that the Assessor information provided in this form is accurate to the best of my knowledge.

Assessor's Name:		
Certification Number:		
Date:		

I hereby certify that the CFO information provided in this form is to the best of my knowledge.

CFO Name:			
Certification Number:			
Date:			

I hereby certify that the Tax Collector information provided in this form is accurate to the best of my knowledge.

Tax Collectors Name:		
Certification Number:		
Date:		

E-mail the file to: xxxxx@xxx.xxxxxx.xx.xx OR

Mail a printout or diskette to:

Tax Abatement Survey
Division of Local Government Services
PO Box 803
Trenton, NJ 08625-0803

This form is prescribed by the Directors of the Division of Local Government Services and the Division of Taxation and may be reproduced for distribution, but no alteration may be made without prior authorization.

COUNTY BOARD OF TAXATION

NOTICE OF TAX RATE

COUNTY

MUNICIPALITY

DATE

You are hereby notified that the following amounts are to be raised by taxation in your district, and that the rate for the district is \$_____per \$100.00 of assessed valuation (Net Amount Assessable).

NET VALUATION TAXABLE	TRUE VALUE CLASS II R.R. (Ch 139, l. 1966	EQUALIZATION (R.S. 54:3-17 & 3-19 As Amended) Amounts Added / Deducted	EQUALIZED VALUATION

TAX	APPORTIONED RATE	AMOUNT	NET AMOUNT TO BE RAISED	ACTUAL RATE	ROUNDED RATE
COUNTY					
Adjustment					
COUNTY LIBRARY					
Adjustment					
COUNTY OPEN SPACE					
Adjustment					
COUNTY HEALTH SERVICES					
Adjustment					
DISTRICT SCHOOL					
LOCAL SCHOOL					
REG. CONSOL. & JOINT SCHOOL					
MUNICIPAL					
MUNICIPAL OPEN SPACE					
TOTALS					

_____COUNTY BOARD OF TAXATION

COUNTY TAX ADMINISTRATOR

Copy to Collector