

iii. Mailings approved by the assessor, at the firm's expense, to all property owners explaining the nature and purpose of the revaluation and setting forth a proposed date for the commencement of inspections in the municipality.

12. The firm shall provide its representatives with photographic identification cards;

13. Following the formulation of land valuations, a land value map shall be prepared for the assessor for his review which will indicate all unit values and underlying data used to derive unit values;

14. The firm shall provide all office space, furniture, equipment, machines, and other items required in connection with this project unless otherwise provided by contract;

15. The firm shall assist by providing expert witnesses in the defense of all valuations rendered to the municipality which are appealed to the county tax board. The firm's obligation with respect to this requirement is limited to the initial appeal of an assessment filed during the year in which the revaluation is implemented or the following tax year. Such assistance shall include a qualified expert from the firm who is knowledgeable with regard to challenged assessments. In the event the municipality elects to utilize the defense services of the firm for appeals beyond the county board of taxation level and which are filed during the year in which the revaluation is implemented or the following tax year, an hourly rate for such services shall be set forth by the firm. Said hourly rate shall apply to services rendered by the firm in connection with preparation, reinspections, consultations and actual appearances at appeal proceedings.

#### Case Notes

For taxation purposes, fair market value is the price which could be obtained for the property, in money, at a fair sale between a willing seller not obliged to sell and a willing buyer not obliged to buy; the original cost of construction should be considered but is not controlling; value determined (citing former rule). *Dworman v. Boro. of Tinton Falls*, 1 N.J.Tax 445 (Tax Ct.1980) aff'd 3 N.J.Tax 1, affirmed 3 N.J.Tax 1, 180 N.J.Super. 366, 434 A.2d 1134 (App.Div.1981), certification denied 88 N.J. 495, 443 A.2d 709 (1981). *RCA Corp. v. East Windsor Tp.*, 1 N.J.Tax 481 (Tax Ct.1980).

The Real Property Appraisal Manual for New Jersey Assessors is required to be used in connection with real property valuation by appraisal firms (citing former N.J.A.C. 18:26-4.9); fair market value defined (citing former rule); assessment of bank held proper but remanded for further findings. *Bostian v. Franklin State Bank*, 167 N.J.Super. 564, 401 A.2d 549 (App.Div.1979) on remand 1 N.J.Tax 270, affirmed 2 N.J.Tax 391, 179 N.J.Super. 174, 430 A.2d 1140 (App.Div. 1980).

Revaluation firm's appraisal of property, in and of itself, has absolutely no legal status; firm's value estimate has legal significance only if it becomes assessment. *Calton Homes, Inc. v. Tp. of West Windsor*, 15 N.J.Tax 231 (1995).

On appeal by township of 1984 county equalization table, held that, as of the date of the sale in question, the sale price of the parcel could not be related to an identical parcel that had been assessed for the 1982 tax year, and that the sale, therefore, could not be used in arriving at

the equalization ratio for the township. *Cranbury Tp. v. Middlesex Cty. Bd. of Taxation*, 6 N.J.Tax 501 (Tax Ct.1984), affirmed 7 N.J.Tax 667 (App.Div.1985).

#### 18:12-4.9 Taxpayer review procedure

(a) The firm shall provide each taxpayer with an opportunity to review the proposed assessment of his property.

(b) The firm, at its expense, shall mail a written notice, approved by the assessor, indicating the appraised value of the property and advising the taxpayer of his right to attend an individual informal review.

(c) Informal reviews shall be held at a designated location within the municipality and shall be scheduled so as to allow the firm sufficient time to fully review and discuss the proposed assessment with the taxpayer.

1. Each taxpayer attending a review shall be afforded an individual meeting with a qualified person employed by the firm;

2. Sufficient time shall be allotted to hear and conclude reviews on or before November 1;

3. A written record of each review shall be provided to the assessor in a format approved by the assessor;

4. Suggested revisions by the firm resulting from the taxpayers' reviews shall be made with the consent of the assessor;

5. Each taxpayer shall be informed in writing by the firm of the results of their assessment review within four weeks of the conclusion of all reviews.

#### 18:12-4.10 Surety and insurance

(a) Prior to the commencement of a contract, the firm shall provide assurance that the municipality will be adequately protected and saved harmless from any lawsuit, litigation, demand, or claim arising out of the revaluation contract. In support of the foregoing, the firm shall provide the following coverages:

1. Workers' compensation insurance coverage in accordance with the standards of this State as set forth in N.J.S.A. 34:15-1 et seq.;

2. Public liability and automobile liability in amounts not less than those provided for by law for any one person and any one occurrence respecting property damage;

3. A performance surety bond in the amount of the contract, executed by a reputable bonding company authorized to do business in this State, subject to reduction to 10 percent of the contract amount upon acceptance of the completed revaluation by the assessor. Said reduced amount shall remain in effect until the firm has discharged all obligations respecting the defense of the contract;

4. The terms and conditions of all the foregoing may be in greater amounts if required by the municipality and

copies of all policies shall be provided to the municipality prior to the commencement of any portion of the contract.

#### 18:12-4.11 Delivery and summary

(a) A firm shall provide the assessor with completed property record cards filed in sequence by block and lot numbers for all taxable and exempt properties. All supporting data, documentation and special procedures used in deriving values shall also be provided to the assessor.

(b) A firm shall make available qualified personnel for the purpose of giving full explanation and instructions to the assessor and his staff with regard to all materials submitted in all phases of the final revaluation.

(c) In the event a magnetic tape containing the new values is provided by the firm, said tape shall be in a format consistent with the New Jersey Property Tax System MOD IV so that entry of the data can be made directly into the taxing district's Master File.

#### Case Notes

Private company providing access to real estate tax assessment records was entitled to obtain from county copy of master computer tape. *Higg-A-Rella, Inc. v. County of Essex*, 276 N.J.Super. 183, 647 A.2d 862 (A.D.1994), certification granted 139 N.J. 440, 655 A.2d 443, certification granted 140 N.J. 277, 658 A.2d 301, certification granted 140 N.J. 326, 658 A.2d 726, opinion affirmed and remanded 141 N.J. 35, 660 A.2d 1163.

### SUBCHAPTERS 5 THROUGH 6. (RESERVED)

### SUBCHAPTER 7. HOMESTEAD PROPERTY TAX REBATE

#### Authority

N.J.S.A. 54:4-8.57 et seq. and 54:50-1.

#### Source and Effective Date

R.1994 d.136, effective March 21, 1994.  
See: 26 N.J.R. 109(b), 26 N.J.R. 1370(a).

#### 18:12-7.1 Extension of time to file homestead property tax rebate applications

(a) No homestead rebate shall be allowed pursuant to the Homestead Property Tax Rebate Act of 1990 except upon written application therefor, in a manner and on a form prescribed by the Director of the Division of Taxation in the Department of the Treasury.

(b) Every claimant seeking a rebate shall file the rebate application form as part of a gross income tax return.

(c) Every claimant shall file the rebate application form pursuant to the filing deadlines provided in the New Jersey Gross Income Tax Act; in the case of calendar year claimants, April 15 of each year. The filing deadline for the rebate applications will be extended as follows:

1. For claimants who have properly prepared and timely filed for a Federal and/or New Jersey extension of time to file their New Jersey gross income tax return pursuant to the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., and, in particular, N.J.S.A. 54A:8-1(b) and N.J.A.C. 18:35-1.18, the rebate application must be filed with their NJ-1040 on or before the extended due date. The rebate application will be considered timely filed, even though the request for the extension of time to file the NJ-1040 is subsequently denied by the Division of Taxation for any reason other than untimely filing or the gross income tax return itself is considered to be untimely filed pursuant to law.

2. For claimants who are not otherwise required to file a gross income tax return pursuant to the New Jersey Gross Income Tax Act, N.J.S.A. 54A:1-1 et seq., the rebate application must be filed no later than January 15 following the date of payment and distribution of rebates for the prior tax year, pursuant to N.J.S.A. 54:4-8.63. If the fifteenth day falls on a weekend or holiday, then the application must be filed on or before the next business day.

(d) Paragraphs (c)1 and (c)2 above shall apply to claimants for homestead property tax rebates for tax year 1992 and thereafter.

#### Case Notes

Legislative classification in homestead rebate statute distinguishing homes used as a principal residence as against those used for a less essential purpose is legitimate for allocating tax burdens and is not an unconstitutional violation of equal protection of the privileges and immunities clause; taxpayers found ineligible for rebates on taxes paid on summer homes (citing former rule). *Rubin v. Glaser*, 166 N.J.Super. 258, 399 A.2d 984 (App.Div.1979), affirmed 83 N.J. 299, 416 A.2d 382 (1980) appeal dismissed 101 S.Ct. 389, 449 U.S. 977, 66 L.Ed.2d 239 (1980).

Court declined to toll deadline for filing of a 1983 homestead rebate claim on either the basis of the property owner's physical and mental condition or because the deadline fell between the death of the homeowner and the appointment of the executor of the homeowner's estate. *Olsson v. Director, Div. of Taxation*, 6 N.J.Tax 430 (Tax Ct.1984).

Taxpayer's age, hospital confinement and subsequent incapacity did not provide a basis for extending the deadline for filing of a homestead tax rebate application. *Perrine v. Taxation Div. Director*, 4 N.J.Tax 335 (Tax Ct.1982).

No abuse of discretion by the Director found in refusal to grant an additional homestead rebate filing extension to a homeowner, after blanket extension given to all homeowners; lack of tax bill held insufficient reason for homeowner's delay in filing for rebate. *Horrobin v. Director, Division of Taxation*, 1 N.J.Tax 213, 172 N.J.Super. 173, 411 A.2d 479 (Tax Ct.1979).