

CHAPTER 23A

TAX MAPS

Authority

N.J.S.A. 54:1-15, 54:50-1.

Source and Effective Date

R.1996 d.55, effective February 5, 1996.
See: 27 N.J.R. 4166(a), 28 N.J.R. 894(a).

Executive Order No. 66(1978) Expiration Date

Chapter 23A, Tax Maps, expires on February 5, 2001.

Chapter Historical Note

Chapter 23A, Tax Maps, was filed and became effective prior to September 1, 1969. Chapter 23A was amended by R.1979 d.49, effective February 6, 1979. See: 11 N.J.R. 44(a), 11 N.J.R. 151(d). Pursuant to Executive Order No. 66(1978), Chapter 23A was readopted as R.1984 d.101. See: 16 N.J.R. 234(a), 16 N.J.R. 747(d). Chapter 23A was amended by R.1984 d.379. See: 16 N.J.R. 1465(a), 16 N.J.R. 2379(b). Chapter 23A was repealed and replaced with new rules by R.1985 d.381. See: 17 N.J.R. 1068(b), 17 N.J.R. 1910(a). Pursuant to Executive Order No. 66(1978), Chapter 23A expired on August 5, 1990. Chapter 23A was adopted as new rules as R.1990 d.449, effective September 4, 1990. See: 22 N.J.R. 1997(a), 22 N.J.R. 2751(b). Pursuant to Executive Order No. 66(1978), Chapter 23A, Tax Maps, expired on September 4, 1995. Chapter 23A was adopted as new rules by R.1996 d.55, effective February 5, 1996. See: Source and Effective Date.

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. GENERAL PROVISIONS

18:23A-1.1	General provisions, scope and tax map defined
18:23A-1.2	Approval of tax maps
18:23A-1.3	Aerial photographs and surveys
18:23A-1.4	Size of tax map sheets
18:23A-1.5	Scales
18:23A-1.6	Key map or sheet
18:23A-1.7	Detail sheets
18:23A-1.8	Sheet numbers
18:23A-1.9	Block numbers
18:23A-1.10	Lot numbers
18:23A-1.11	Block and property lines
18:23A-1.12	Boundary lines of municipalities
18:23A-1.13	Boundaries of special taxing districts
18:23A-1.14	Dimensions and area of lots
18:23A-1.15	Streets, roads, highways
18:23A-1.16	Rights-of-way and easements
18:23A-1.17	Railroads
18:23A-1.18	Rivers, streams, riparian grants
18:23A-1.19	Marshes, timberlands, mines, and other features having material influence on land values
18:23A-1.20	Exempted lands
18:23A-1.21	Titles
18:23A-1.22	Names of property owners
18:23A-1.23	Surveys
18:23A-1.24	Supplementary field surveys
18:23A-1.25	Review procedures employed by Property Administration
18:23A-1.26	Outline maps
18:23A-1.27	Maintenance of tax maps
18:23A-1.28	Condominiums
18:23A-1.29	Flood hazards
18:23A-1.30	Miscellaneous assessments

18:23A-1.31 Air rights

SUBCHAPTER 1. GENERAL PROVISIONS

18:23A-1.1 General provisions, scope and tax map defined

(a) In accordance with the provisions of Chapter 175, Laws of 1913 (N.J.S.A. 54:1-15), Chapter 263, Laws of 1936 (N.J.S.A. 54:50-1) and Chapter 92, Public Laws of 1948 (N.J.S.A. 52:18A-46), the Director, Division of Taxation, Department of the Treasury, has adopted these rules for the preparation of tax maps.

1. Modifications of these rules may be desirable in some cases to meet special conditions and will be authorized upon application in writing to the Director if adequate reason is shown.
2. These rules are intended to cover the preparation and revision of all types of tax maps.
3. Existing surveys, maps, and aerial photographs may be used in the preparation of tax maps, provided their accuracy is first tested and found to be within the limits herein specified.
4. Tax maps may show lots as shown on a filed plan of development indicating the development block and lot numbers as well as the tax map block and lot numbers.
5. Tax maps are made primarily for the use of the assessor and should contain the information necessary for his purposes. Other data desired by the local authorities, (such as house numbers shown on street area, opposite pertinent lot), may be added provided this is done without obscuring the details of the maps and without interfering with its stated use.
6. The line work and lettering on all tax maps shall be done with black waterproof ink.
7. Freehand, computer or mechanical lettering may be used, but the style or type of lettering shall be consistent throughout the map.
8. On each Key or Index Sheet the following statement shall be shown:
"To show Conditions as of (date)," indicate the date of the latest deed plotted on the map or the date of the latest revision.
9. On a Key or Index Sheet, the following certification shall be made: "I hereby certify that this map and any required survey have been made under my immediate supervision, and comply with the laws of the State of New Jersey." The seal, signature, and license number of the New Jersey Licensed Land Surveyor preparing the tax map shall be affixed under the above statement (See:

New Jersey Attorney General's Formal Opinion 1959—No. 6, dated April 14, 1959). If there are more than one Key or Index Sheet, the certification should be made on the first Key or Index Sheet only.

10. A previously approved tax map, currently revised and resubmitted for an approval shall have the following certification:

"I hereby certify that this map has been revised under my immediate supervision, and complies with the laws of the State of New Jersey." The seal, signature and license number of the New Jersey Licensed Land Surveyor revising the tax map shall be affixed under the above statement.

11. A tax map may be defined as a map or maps drawn to scale, indicating every lot of land and condominium unit identified by a block and lot number, except those areas allocated to roads, streets, highways, and tidal waters outside of riparian grants. In addition to the names of the roads, streets, highways and tidal waters listed above, the names of the adjoining counties, adjoining municipalities, rivers, streams, brooks, railroads, rights-of-ways and easements shall be indicated in their proper locations on the tax map.

Case Notes

Development property represented as single lot on tax map but divided into multiple assessment line items as accommodation to taxpayer was treated as having one aggregate assessment for purposes of application of average ratio of assessed valuation to true value. *Hull Junction Holding Corp. v. Princeton Borough*, 16 N.J.Tax 68 (1996).

18:23A-1.2 Approval of tax maps

(a) The law provides that the Director, Division of Taxation, "shall have full control over the preparation, maintenance, and revision of all tax maps however prepared" (See: Chapter 175, Laws of 1913 and N.J.S.A. 54:1-15(6)).

(b) No new map or set of maps shall be used for purposes of taxation until approved by the Director, Division of Taxation (Chapter 167, Laws of 1939; N.J.S.A. 54:1-15.3).

1. After maps have been completed and thoroughly checked by the maker for compliance with these rules the maps shall be submitted to the Property Administration, Engineering Section for examination. Any revisions or corrections found to be necessary shall be made by the maker of the tax map. The Section reserves the right to reject any tax map for examination which, in its opinion, has not been adequately checked for compliance with these rules. After the tax map has been formally approved (stamped), the municipality, in its discretion, may include it in its Geographic Information System for assessment purposes.

2. When the required revisions have been made, the tax map will be approved by the Director, Division of Taxation, and his official approval will be stamped on each tracing.

3. The Property Administration, Engineering Section will make a set of prints of each approved tax map to be retained in its file. The tracings will then be made available to the municipality concerned.

4. The tax maps to be approved for revaluation purposes in accordance with Chapter 424, P.L. 1971, shall conform to these rules as far as lot and block numbering system is concerned and all lot and block details. However, the original tax map tracings shall not be required to have the Director's official stamp.

18:23A-1.3 Aerial photographs and surveys

(a) If aerial photography of the municipality are to be used as an aid in the preparation of a tax map, they shall be taken by a bonded company experienced in and equipped for the production of such aerial photographs and approved by the Director.

(b) Vertical aerial photography may be used to assist in the preparation of a tax map, if the basic map detail such as highways, roads, streets, railroads, streams, rivers, lakes, shore lines, and municipality boundary lines are plotted by a stereoscopic or radial line method to avoid the displacement or wrong location of such detail. The tracing of an individual photograph or enlargement of the basic map detail will not be considered sufficiently accurate.

(c) The aerial photography shall be taken with a precision certified mapping camera.

(d) Aerial prints shall not be from a flight flown more than three years prior to date of tax map compilation.

NOTE: Physical changes such as recent land developments, road alignments, etc., would not be shown on older prints or photographs.

(e) Aerial prints to be used as an aid in the preparation of a tax map should be from a flight flown when the trees are bare of foliage and the ground is bare of snow.

(f) Aerial prints shall be supplemented by sufficient control points to insure their accuracy. The control points shall be derived from the following sources:

1. United States Coast and Geodetic Survey monuments and points;
2. United States Geological Survey monuments and points;
3. New Jersey Geological Survey monuments and points;
4. Existing surveys of private and public property;
5. Existing highway and road surveys (State, County and Municipal);