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# STATE OF NEW JERSEY

## TAX MAPS.

MAY 1975



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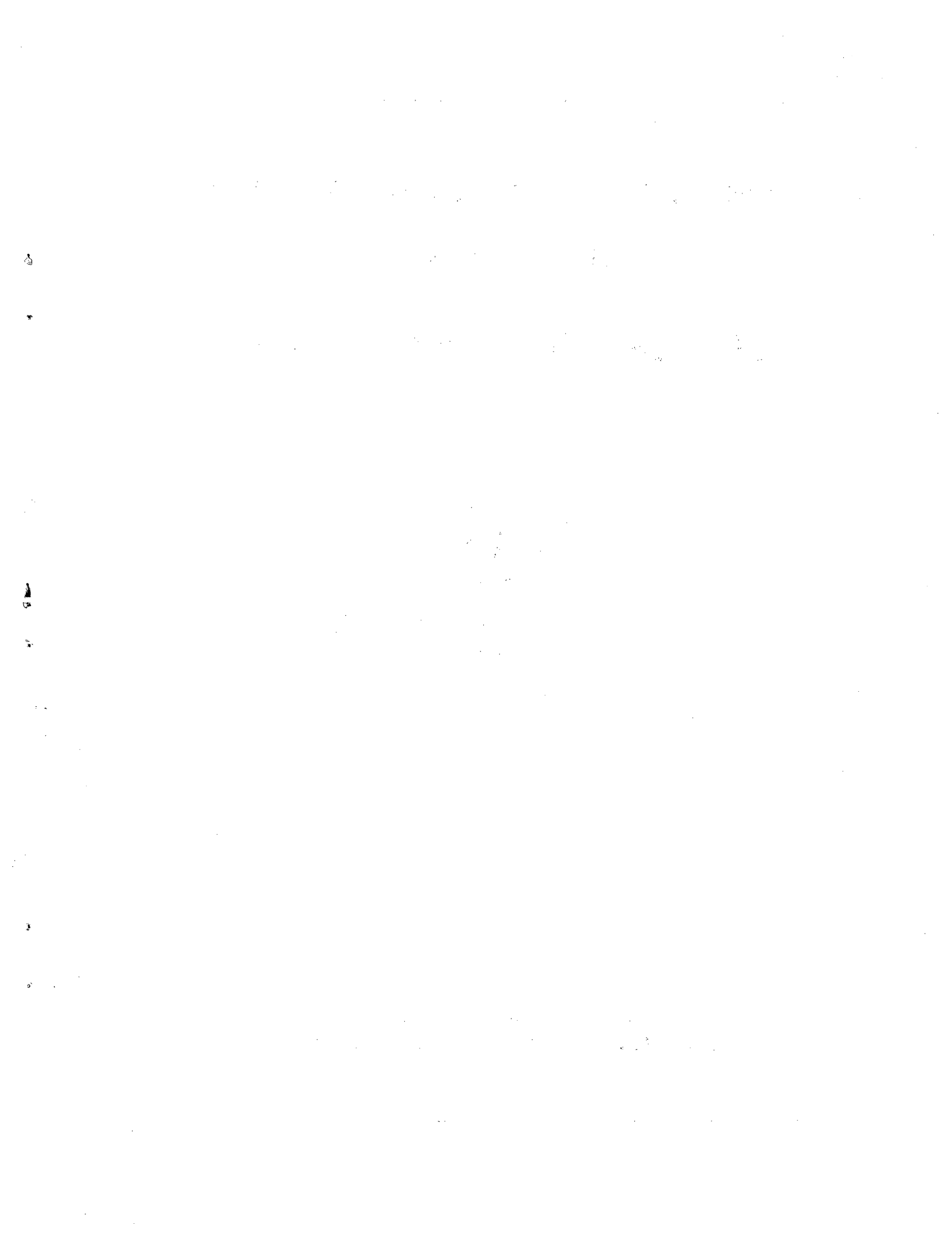
DEPARTMENT OF THE TREASURY

②  
DIVISION OF TAXATION.

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LOCAL PROPERTY AND PUBLIC UTILITY BRANCH

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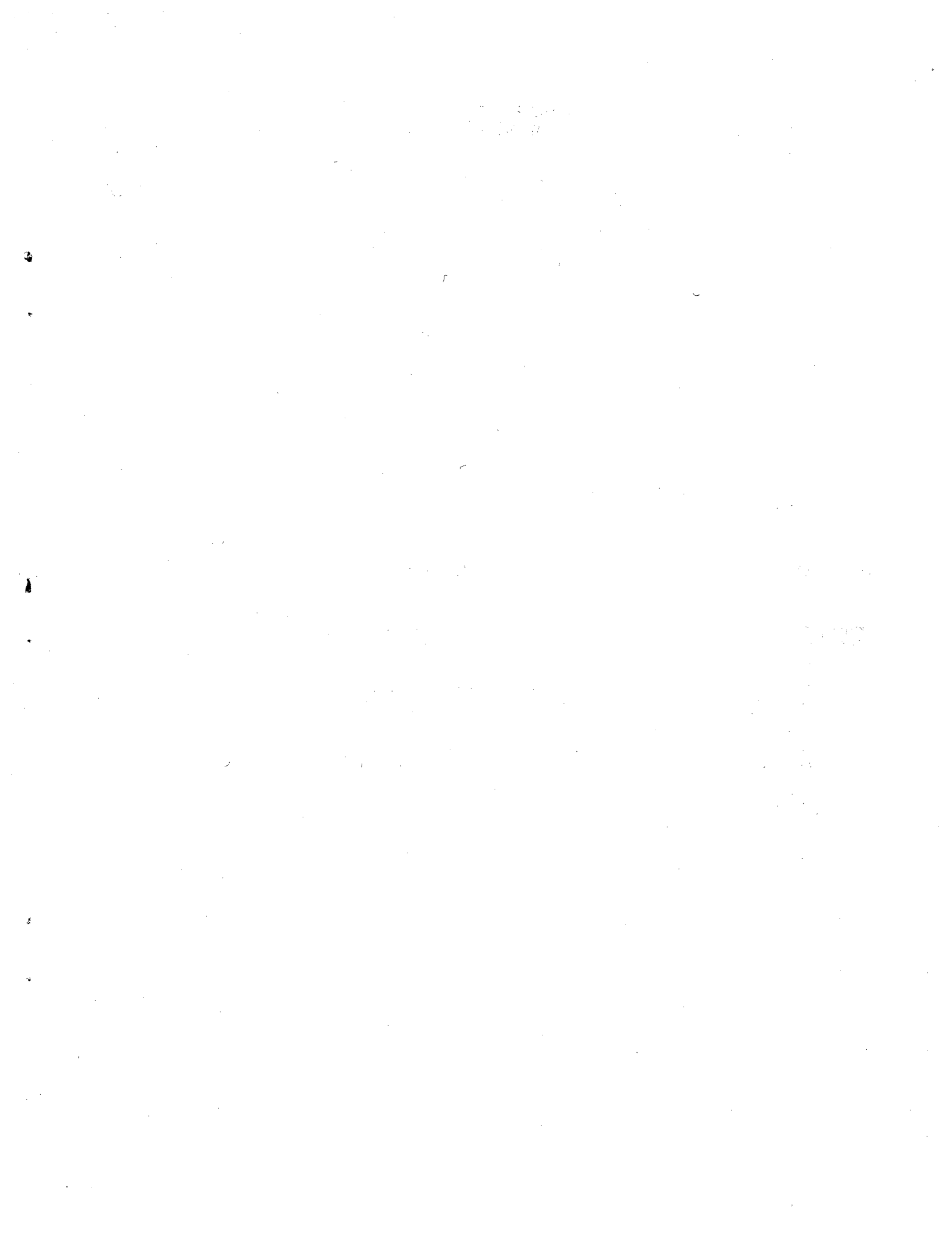


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DIVISION OF TAXATION  
LOCAL PROPERTY AND PUBLIC UTILITY BRANCH  
WEST STATE & WILLOW STREETS  
TRENTON, N.J. 08625

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## FOREWARD

A tax map may be defined as a map or maps drawn to scale, indicating every lot of land 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-way and easements shall be indicated in their proper location on the tax map.

It is well to remember in the preparation of a tax map that the tax map's prime purpose and use is for the assessors and the individual taxpayers who are not necessarily engineers or surveyors. Thus a tax map should be easy to read and understand.

## THE APPROVAL OF TAX MAPS

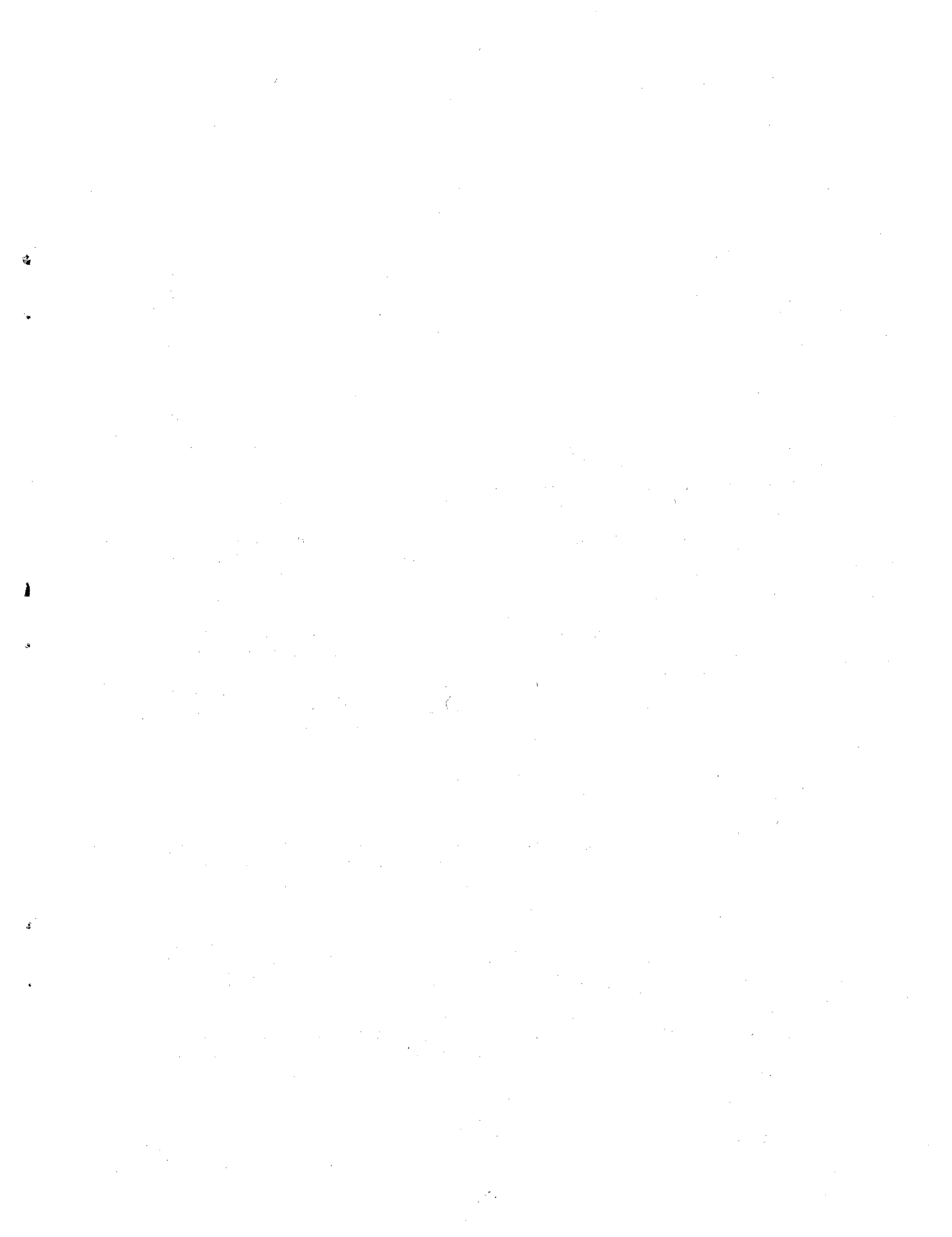
The Local Property and Public Utility Branch inspects and approves all tax maps made in New Jersey by New Jersey Licensed Land Surveyors only as to form and content in respect to the Revised Statutes (R.S. 40:50-9, etc. and R.S. 54:1-15, etc.) and to the Specifications promulgated for the Director, Division of Taxation, by the Local Property and Public Utility Branch.

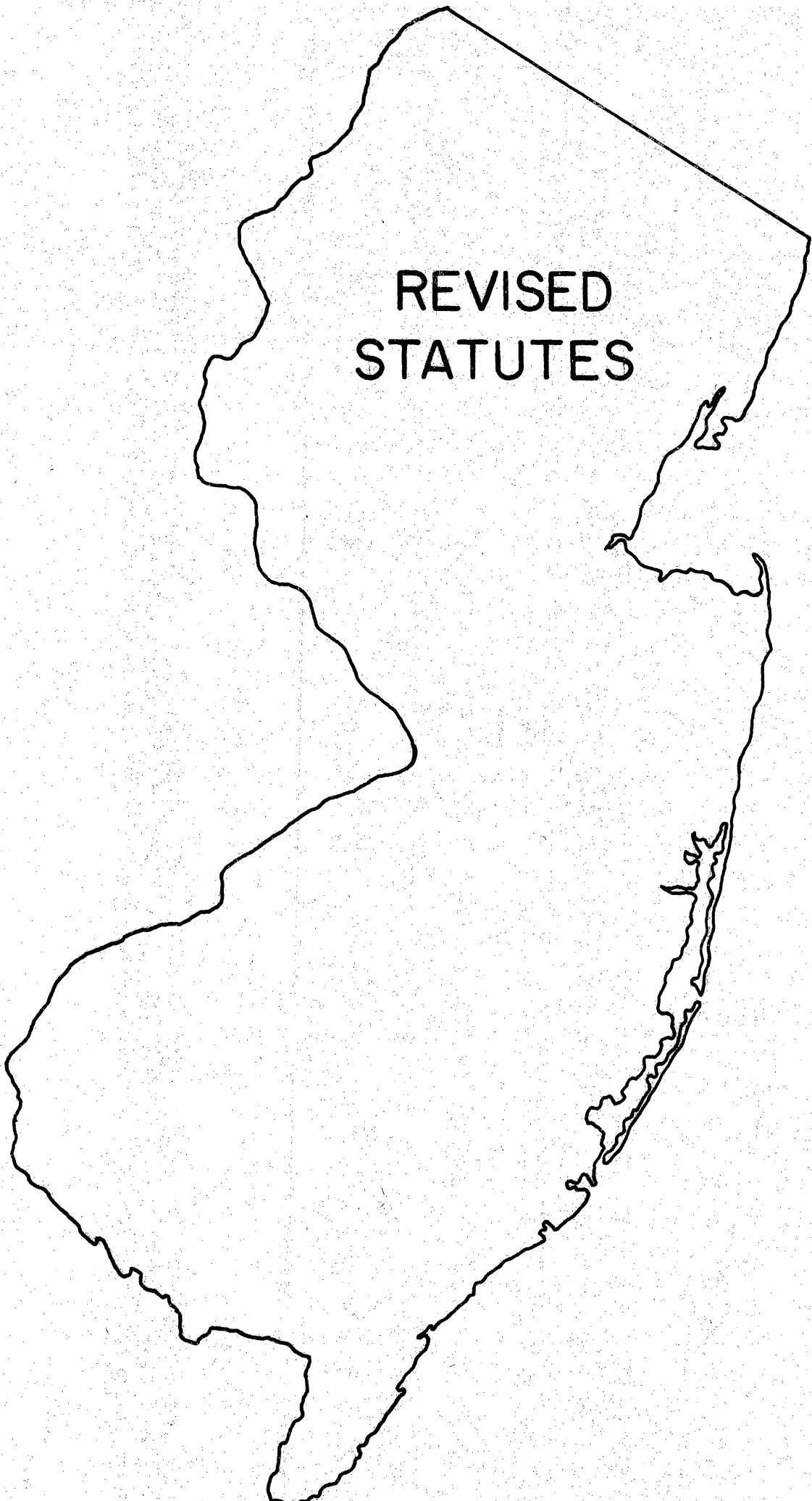
This Branch cannot attest to the accuracy and completeness of any and all lots so plotted on a tax map. This function should be performed by the local authorities, in particular, the assessor and the licensed land surveyor preparing or maintaining a tax map.

The law (Chapter 175, Laws of 1913, etc.) gives the Director, Division of Taxation, the power to direct the municipalities to provide the local assessors with accurate tax maps, to prescribe methods of preparation, to assist the makers of tax maps where possible, and to approve the completed tax map.

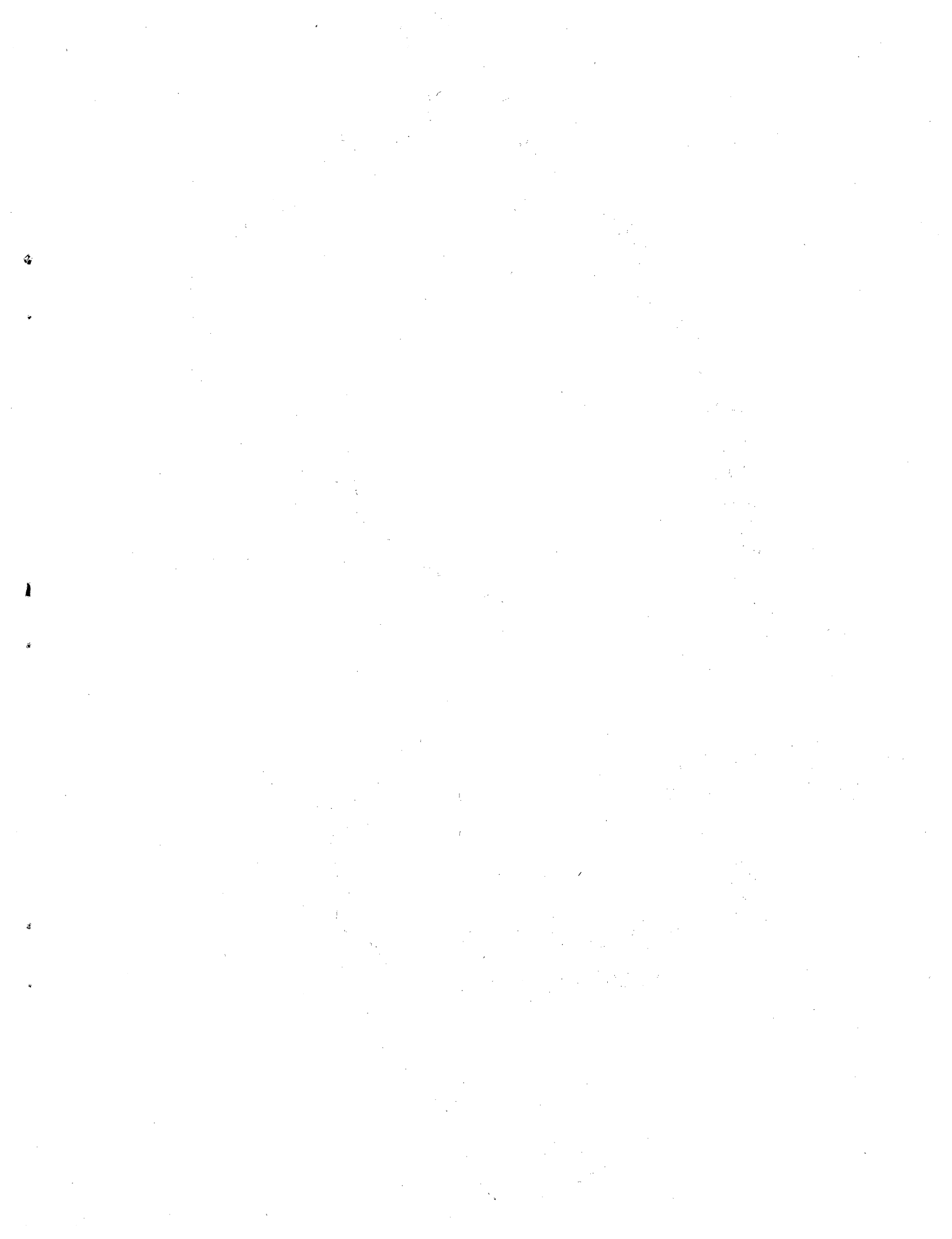
\* \* \* \* \*

The Local Property and Public Utility Branch and its personnel wish to thank all interested people who so graciously assisted us in this revision of these specifications.





**REVISED  
STATUTES**



## REVISED STATUTES

52:18A-46

TERMS RELATING TO TAX MAPS DEFINED. (a) Whenever the term "State Treasurer" occurs or any reference is made thereto in any law, contract or document, the same shall be deemed to mean or refer to the state Treasurer designated as the head of the department of the treasury established hereunder.

(i) WHENEVER THE TERM "DIVISION OF TAXATION IN THE STATE DEPARTMENT OF TAXATION AND FINANCE" OCCURS OR ANY REFERENCE IS MADE THERETO IN ANY LAW, CONTRACT OR DOCUMENT, THE SAME SHALL BE DEEMED TO MEAN OR REFER TO THE DIVISION OF TAXATION IN THE DEPARTMENT OF THE TREASURY ESTABLISHED HEREUNDER.

(j) WHENEVER THE TERM "DIRECTOR OF THE DIVISION OF TAXATION IN THE STATE DEPARTMENT OF TAXATION AND FINANCE" OCCURS OR ANY REFERENCE IS MADE THERETO IN ANY LAW, CONTRACT OR DOCUMENT, THE SAME SHALL BE DEEMED TO MEAN OR REFER TO THE DIRECTOR OF THE DIVISION OF TAXATION IN THE DEPARTMENT OF THE TREASURY ESTABLISHED HEREUNDER.

(m) Whenever the term "State Commissioner of Taxation and Finance" occurs or any reference is made thereto in any law, contract or document, the same shall be deemed to mean or refer to the State Treasurer designated as the head of the Department of the Treasury established hereunder.

Source. L.1948, c.92, par.46, p.527. Approved May 28, 1948, effective July 1, 1948.

40:50-9

TAX MAPS; REVALUATION; MASTER PLAN. The governing body of any municipality may enter into contract with any person, firm or corporation for any or all of the following purposes:

- (a) the preparation of an approved tax map;
  - (b) the preparation and execution of a complete program for revaluation of real property for use of the local assessor, and
  - (c) the engagement of special consultants for the preparation, and the preparation, of a master plan or plans, when required in order to conform to the planning laws of the State
- Source. L.1956, c.48, par.1. Approved May 18, 1956, effective immediately.

40:50-10

ADOPTION OF ORDINANCE AUTHORIZING APPROPRIATION. Any such contract may be entered into notwithstanding the fact that the appropriation for the cost thereof is not included in the budget appropriations for the year providing the municipality shall, prior to the entering into of such contract, adopt an ordinance authorizing an appropriation sufficient to meet the cost thereof.

Source. L.1956, c.48, par.2. Approved May 18, 1956, effective immediately.

## REVISED STATUTES

- 40:50-11 ADVERTISING FOR COMPETITIVE BIDS NOT REQUIRED; RESOLUTION. The governing body may, if it so elects, enter into any such contract without advertising for competitive bids provided the said governing body shall by resolution duly adopted determine that the services to be rendered are of a special technical nature and thus will not permit of public advertising. Source. L.1956, c.48, par. 3. Approved May 18, 1956, effective immediately.
- 40:50-12 EMERGENCY APPROPRIATION. Any such contract may be financed pursuant to this act [R.S.Cum.Supp. 40:50-9 et seq.] provided prior to entering such contract there shall have been a regularly adopted ordinance authorizing an emergency appropriation sufficient to meet the cost of carrying out the provisions of the contract, then such emergency appropriation shall not be subject to any of the limitations of law as to the amount of the appropriation or the purposes to which the appropriation is made. Source. L.1956, c.48, par.4. Approved May 18, 1956, effective immediately.
- 40:50-13 ISSUANCE OF NOTES; RENEWAL; MATURITY. The municipality may borrow money and issue its negotiable notes to meet any such emergency appropriation which notes shall be authorized by resolution of the governing body and shall be designated "special emergency notes-- P.L.1956, chapter 48" (designated in the blank the chapter number of this act [R.S.Cum.Supp. 40:50-9 et seq.].) Such notes may be renewed from time to time but at least 1/5 of all such notes and renewals thereof shall mature not later than the last day of the fiscal year next succeeding the fiscal year in which such emergency appropriation was made to meet which such notes were issued; and at least 1/5 of all such notes and renewals thereof shall mature in each year thereafter until all are paid so that all such notes and renewals thereof shall have matured not later than the last day of the fifth fiscal year next succeeding the fiscal year in which such emergency appropriation was made to meet which such notes were issued. Source. L.1956, c.48, par.5. Approved May 18, 1956, effective immediately.
- 54:1-15 MUNICIPAL MAPS FOR TAX PURPOSES; PREPARATION; AUTHORITY OF STATE DEPARTMENT. L.1913, c.175, p.314 (1924 Suppl. §208-444d to 208-444i), entitled "An act providing for the preparation and use of maps for purposes of taxation in all taxing districts," approved April first one thousand nine hundred and thirteen, saved for repeal, together with supplements thereto, approved on the following dates: March 30, 1915. (L.1915, c.122, p.212; 1924 Suppl. §208-444j). April 6, 1915. (L.1915, c.186, p.349; 1924 Suppl. §208-444k). February 9, 1918 (L.1918, c.18, p.80; 1924 Suppl. §208-444l).

## REVISED STATUTES

Note: [This act provides for the making of assessment maps by every city, borough, village and town, the work to commence within six months and to be completed within two years after the passage of the act. If the work was not begun or completed within the required time the state board of equalization of taxes (superseded by the state tax department and, in matters of appeals, the state board of tax appeals) could cause the map to be prepared or completed at the expense of the dilatory municipality. In townships the act required outlined maps to be prepared by the local authorities and in default thereof maps issued by the state geological survey were to be sent to the townships by the state board of equalization for completion by the local assessor. Section four provided for a public referendum in townships by the state board of equalization for completion by the local assessor. Section four provided for a public referendum in townships to determine whether or not the local authorities should cause a map to be prepared. A supplement (P.L.1918, c.18, p.80) exempted townships having less than 2,500 inhabitants.]

54:1-15(1) MAPS FOR USE BY Taxing OFFICIALS; PREPARATION BY CITIES, BOROUGHS, VILLAGES AND TOWNS; APPROVAL BY STATE TAX DEPARTMENT; PREPARATION BY STATE DEPARTMENT; CHARGE AGAINST TAXING DISTRICT: COLLECTION.

1. Each city, borough, village and town shall provide for the use of the assessor or other taxing officials an accurate map of its territory, prepared for purposes of taxation, showing, among other things, the location and width of each street, road, or avenue, and of each individual lot of land or premises, and cause each parcel or lot of land to be numbered or otherwise designated thereon, and it shall be a sufficient description of property for the purposes of taxation, to refer to the said map by lot and block number. Tax maps now in use or in course of preparation shall be inspected by the board of equalization of taxes and if in the judgment of said board of equalization any such map is or can be made adequate for purposes of taxation it shall continue to be used and be made adequate if necessary as directed by said board. The council or governing board of any city, borough, village or town not having a tax map, or having a map which is, in the judgment of the board of equalization of taxes, inadequate, shall cause an adequate tax map to be made. Such map shall be completed within two years, and the work of preparing it shall be connected within six months after the passage of this act. If the work is not commenced within this time, or is not continued so as to insure the completion of the map within two years, the board of equalization of taxes may upon notice to the governing body, cause such a map to be prepared or completed, and the expense thereof when certified by said board shall be a charge against the taxing district and be added to the tax levy of the succeeding year. (L.1913, c.175, par.1, p.314 [1924 Suppl. §208-444d].)

Note: The State Board of Equalization of Taxes herein mentioned was superseded by the following: State Board of Taxes and Assessment, (L.1915, c.244, par.1-7); State Tax Department, (L.1931, c.336, par.1-3), and by the Department of the Treasury, Division of Taxation, (L.1948, c.92, par.24-25) now in existence.

## REVISED STATUTES

- 40:146-27 TAX MAPS FOR TOWNSHIP TAXING OFFICIALS. Every township may provide, for the use of the assessor or other taxing official, an accurate map of its territory, prepared for the purpose of taxation, showing among other things, the location and width of streets roads or avenues, and each individual lot of land or premises, and cause each parcel or lot of land to be numbered or otherwise designated thereon, and it shall be sufficient description of property for the purposes of taxation to refer to said map by lot and block number. Source. L.1939, c.167, par.1, p.517. Approved July 11, 1939, effective immediately.
- 54:1-15(2) TOWNSHIP MAPS FOR TAXING OFFICIALS; APPROVAL BY STATE TAX DEPARTMENT; PREPARATION BY STATE DEPARTMENT. 2. Where any township now has a surveyed tax map for use of its assessor, the board of equalization of taxes shall cause such map to be inspected, and if, in the judgment of said board, such map is adequate for purposes of taxation it shall continue to be used, or shall be made adequate if necessary. If said map is not adequate or made so within six months the board shall proceed to prepare an outline map as provided in section three of this act. (L.1913, c.175, par.2, p.315 [1924 Suppl. §208-444e].)
- 40:146-28 ISSUANCE OF BONDS TO PAY FOR MAPS. The governing body of any township may, by ordinance, provide for the preparation of a map for the purposes of taxation and the issue of bonds for the payment of the cost thereof, said bonds to be issued in accordance with the provisions of the "local bond law", Revised Statutes of New Jersey of one thousand nine hundred and thirty-seven [R.S. 40:1-1 to 40:1-88]. Source. L.1939, c.167, par.2, p.517. Approved July 11, 1939 effective immediately.
- 54:1-15(3) TOWNSHIP MAPS FOR TAXING OFFICIALS; METHOD OF PREPARATION; DUTIES OF COUNTY BOARD AND LOCAL ASSESSORS; COMPENSATION; COMPLAINTS AND CORRECTION OF MAPS; CERTIFICATIONS; DESCRIPTION OF PROPERTY BY REFERENCE TO DESIGNATION ON MAP; ANNUAL CORRECTION BY COUNTY BOARD; TIME FOR PREPARATION. 3. The board of equalization of taxes may direct the preparation of a tax map substantially in the following manner for any township not having a surveyed tax map; The board shall cause to be made from the maps issued by the state geological survey, outline maps for the township, showing thereon the highways and streams on such scale as the board shall determine. Copies of such maps shall be transmitted to the county board of taxation and by that board to the assessor or other official charged with the duty of assessing property in said township. Such assessor shall indicate on such map, as nearly as may be, from his knowledge and from other information or inspection, the boundaries and area of each individual lot or parcel of land and designate each lot or parcel by a lot number or by such other identification number, letter or designation as may be prescribed by the board of equalization of taxes, The compensation to be paid for such work shall be determined by the county board of

## REVISED STATUTES

taxation but shall not exceed one hundred dollars without the approval of the board of equalization of taxes. If unable to arrange with the assessor or other taxing official of said township to undertake the preparation of such a map, the county board of taxation shall cause such a map to be prepared by any competent person from records or other information without an actual survey. The cost of preparing such map when certified by the board of equalization of taxes shall be a charge against the township and shall be included in the next tax levy. Said map shall be opened to public inspection at the county courthouse or some convenient place in the taxing district or both, and opportunity given to taxpayers of the district to inspect the areas and dimensions of the respective parcels of property and to protest against errors. The county board of taxation after hearing complaint shall cause said map to be corrected in accordance with the facts. The board of equalization of taxes may thereafter, if satisfied that such map is substantially correct, issue its certificate to that effect, and thereupon such map shall be used by the assessor or other taxing official of the township in the assessment of property in the township for purposes of taxation. Each lot or parcel of property shall be described on the tax list and duplicate by such lot and block or other identification number, letter or designation, as shall be given it on the tax map, and such description, with the approximate area, and name of owner or reputed owner, if known, or if unknown, so stated shall be a sufficient description for purposes of taxation. Such maps shall be corrected annually by the county board of taxation.

The preparation of such tax maps shall be commenced first in such townships as the board of equalization of taxes shall determine, and be continued so that all districts in the state shall be supplied with maps within five years from the passage of the act. (L.1913, c.175, par.3, p.315 [1924 Suppl. §208-444f].)

Note. For authority for issuance of bonds to pay cost of tax maps, see 54:1-15(8) hereof.

Tax maps not required in townships of under 2,500. See 54:1-15(9) hereof.

40:146-29

APPROVAL OF PLANS BY STATE TAX DEPARTMENT. Before any ordinance is passed providing for the preparation of a map for the purpose of taxation, the specifications therefor shall be approved by the state tax department and said map, when completed, before its use for the purpose of taxation, shall be submitted to and approved by the state tax department.

Source. L.1939, c.167, par.3, p.518. Approved July 11, 1939, effective immediately.

## REVISED STATUTES

54:1-15(4) NOTICE OF INTENTION TO PREPARE MAP FOR TOWNSHIP; ACTION BY TOWNSHIP BOARD; REFERENDUM ON SURVEY AND PREPARATION OF MAP BY TOWNSHIP; PREPARATION BY STATE TAX DEPARTMENT. 4. Before ordering the preparation of a tax map for any township as provided in section three of this act the board of equalization of taxes shall give notice to the governing body of the township, and if within thirty days the governing body shall declare its intention to ask the voters to approve the preparation of a surveyed map, the board of equalization of taxes shall defer work on the outline map. The governing body of the township shall then submit the question whether a map shall be prepared by survey, for the entire township or for a specified part of parts thereof, and an appropriation sufficient therefor, to the qualified voters of the township at the next general election. If a majority of the voters then approve the preparation of said map, work shall be commenced within six months and maps shall be completed within two years, and if not so commenced or completed may be prepared by the board of equalization in the manner prescribed in section one of this act.

If the governing body of any township fails to submit the question to the voters, or if the voters do not approve the preparation of a surveyed map, and appropriation therefor, the board of equalization shall thereupon proceed to prepare a map in the form prescribed in section two of this act. (L.1913, c.175, par.4, p.317 [1924 Suppl. §208-444g].)

54:1-15(5) SURVEYED MAPS FOR TOWNSHIPS; STATE TAX DEPARTMENT MAY REQUIRE; DUTY OF TOWNSHIP BOARD. 5. The board of equalization of taxes may direct the preparation of surveyed maps for such portions of townships as in its judgment cannot be mapped with sufficient accuracy for purposes of taxation without a survey, and in such case all the provisions of section one of this act shall apply, and it shall be the duty of the governing body of the township to cause such maps to be prepared. (L.1913, c.175, par.5, p.317 [1924 Suppl. §208-444h].)

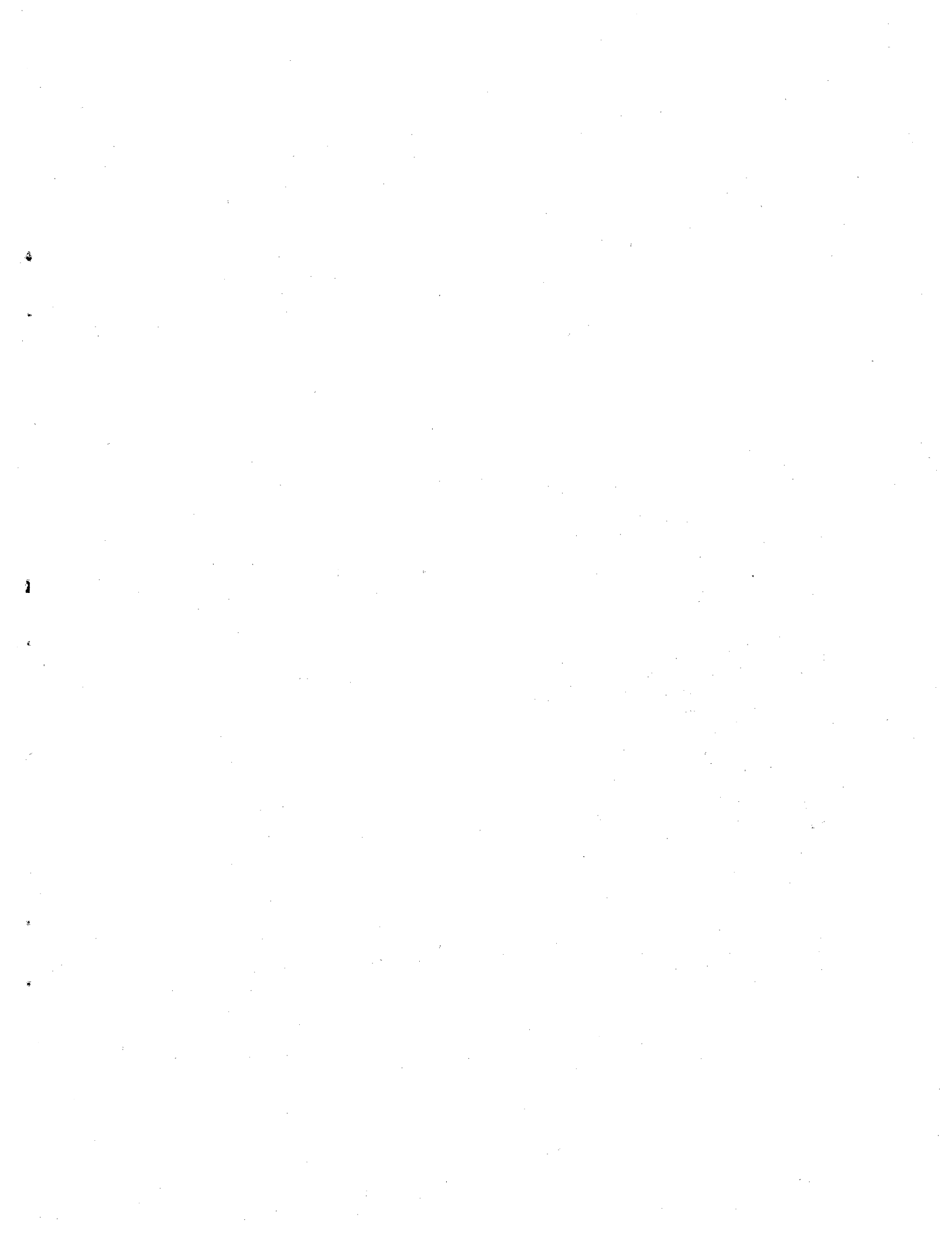
54:1-15(6) MUNICIPAL AND TOWNSHIP MAPS; JURISDICTION OF STATE TAX DEPARTMENT; REVISION AND SAFE-KEEPING; BLUE PRINTS. 6. The board of equalization of taxes shall have full control over the preparation, maintenance and revision of all tax maps however prepared, and may prescribe such rules as will insure the periodical revision and provide for the safe-keeping of original maps either in custody of the taxing district or by the county tax board as in any case may best serve the public convenience and insure the accuracy and safety of the maps, and the board may direct the furnishing of duplicates by assessors and taxing officials. (L.1913, c.175, par.6, p.318 [1924 Suppl. §208-444i].) [Inconsistent laws repealed].

REVISED STATUTES

54:1-15(7) DUPLICATES OF TAX MAPS TO BE FILED WITH COUNTY CLERK OR REGISTER; DUTIES OF OFFICIALS. 1. On or before the first day of January of each year there shall be filed in the office of the county clerk, or the register of deeds where such office exists, duplicates by blue prints or otherwise of all tax maps approved by the state board of equalization during the year then past, at the charge of the taxing district for which said maps have been made; and it shall be the duty of the officials having the custody of the original to secure and file such duplicates. (L.1915, c.122, par.1, p.212 [1924 Suppl. §208-444j], suppl. to L.1913, c.175, p.314).

54:1-15(8) ISSUANCE OF BONDS TO PAY COST OF PREPARED TAX MAPS. 1. It shall be lawful for any city, borough, village, town, township or other taxing district, in lieu of including the cost of any map made pursuant to an act of the legislature entitled "An act providing for the preparation and use of maps for purposes of taxation in all taxing districts", approved April first, one thousand nine hundred and thirteen, in the next tax levy; to issue a bond or bonds in the manner now provided by law for the issuance of bonds, for a sufficient sum or sums to pay the cost of preparing such map. (L.1915, c.186, par.1, p.349 [1924 Suppl. §208-444k], suppl. to L.1913, c.175, p.314).

54:1-15(9) TAX MAPS UNNECESSARY IN TOWNSHIP OF UNDER 2,500. 1. Hereafter, it shall be necessary to provide for the preparation and use of maps for purposes of taxation in townships having a population of less than twenty-five hundred inhabitants as shown by the last state or federal census, nor shall the state board of taxes and assessments cause such maps to be prepared in such township. (L.1918, c.18, par.1, p.80 [1924 Suppl. §208-444l], suppl. to L.1913, c.175, p.314).



STATE OF NEW JERSEY  
 DEPARTMENT OF LAW AND PUBLIC SAFETY  
 Division of Law  
 State House Annex  
 Trenton 25

David D. Furman  
 Attorney General

David M. Satz, Jr.  
 Deputy Attorney General  
 In Charge

April 14, 1959

State Board of Professional Engineers  
 and Land Surveyors  
 1100 Raymond Boulevard  
 Newark 2, New Jersey

FORMAL OPINION 1959 - No. 6

Gentlemen:

You have requested our opinion as to whether the seal of a land surveyor must be attached to tax maps which are received by or filed with the Division of Taxation in the Department of the Treasury. We are informed by you that the Division of Taxation presently does not require such a seal upon any plans which are received by or filed with that Department. You question the propriety of that practice by the Division of Taxation in view of the provisions of N.J.S.A. 45:8-45 which generally requires, among other things, that plans and specifications involving land surveying filed with State agencies must have affixed thereto a seal of a professional land surveyor licensed pursuant to N.J.S.A. 45:8-27. You maintain that a tax map is a "plan" involving land surveying and must comply with the requirements of this section. We do not need to resolve the issue based upon a construction of this section. Other statutory requirements dealing in general with tax maps indicate that a seal of a licensed land surveyor is required on all such maps.

By the terms of L.1913, c.175, (Acts Saved from Repeal, N.J.S.A. 54:1-15 (1) to (6)), every municipality was required to prepare an accurate map for the purposes of taxation. The then State Board of Equalization, now Division of Taxation, Department of Treasury, L.1905, c.67; L.1915, c.244; L.1931, c.336; L.1944, c.112; Art. IV, §1 (N.J.S.A. 52:27B-48); L.1948, c.92, §24 (N.J.S.A. 52:19A-24), had broad powers to supervise, review and approve the preparation of tax maps.

Acts Saved from Repeal, N.J.S.A. 54:1-15 (6) provides:

"The Board of Equalization of Taxes shall have full control over the preparation, maintenance and revision of all tax maps however prepared, and may prescribe such rules as will insure the periodical revision and provide for the safekeeping of original maps either in custody of the taxing district or by county tax

State Board of Professional  
Engineers and Land Surveyors.  
Page 2.

board as in any case may best serve the public convenience and insure the accuracy and safety of the maps, and the board may direct the furnishing of duplicates by blueprints or otherwise at the charge of the taxing district to assessors and taxing officials."

Duplicates of approved tax maps must be filed with the county clerk or recorder's office in the particular county involved. L.1915, c.122, (Acts Saved from Repeal, N.J.S.A. 54:1-15 (7) ).

To be considered in pari materia are the terms of L.1953, c.358, §2 (N.J.S.A. 46:23-9.2) which provides in part that:

"No map required, or that may be required, by law to be filed with a county recording officer, or that may be presented to a county recording officer for filing, shall be received for filing by such officer unless it shall conform to the following:

\* \* \*

"(m) There shall be enforced thereon or attached thereto a certificate of a land surveyor, as follows:

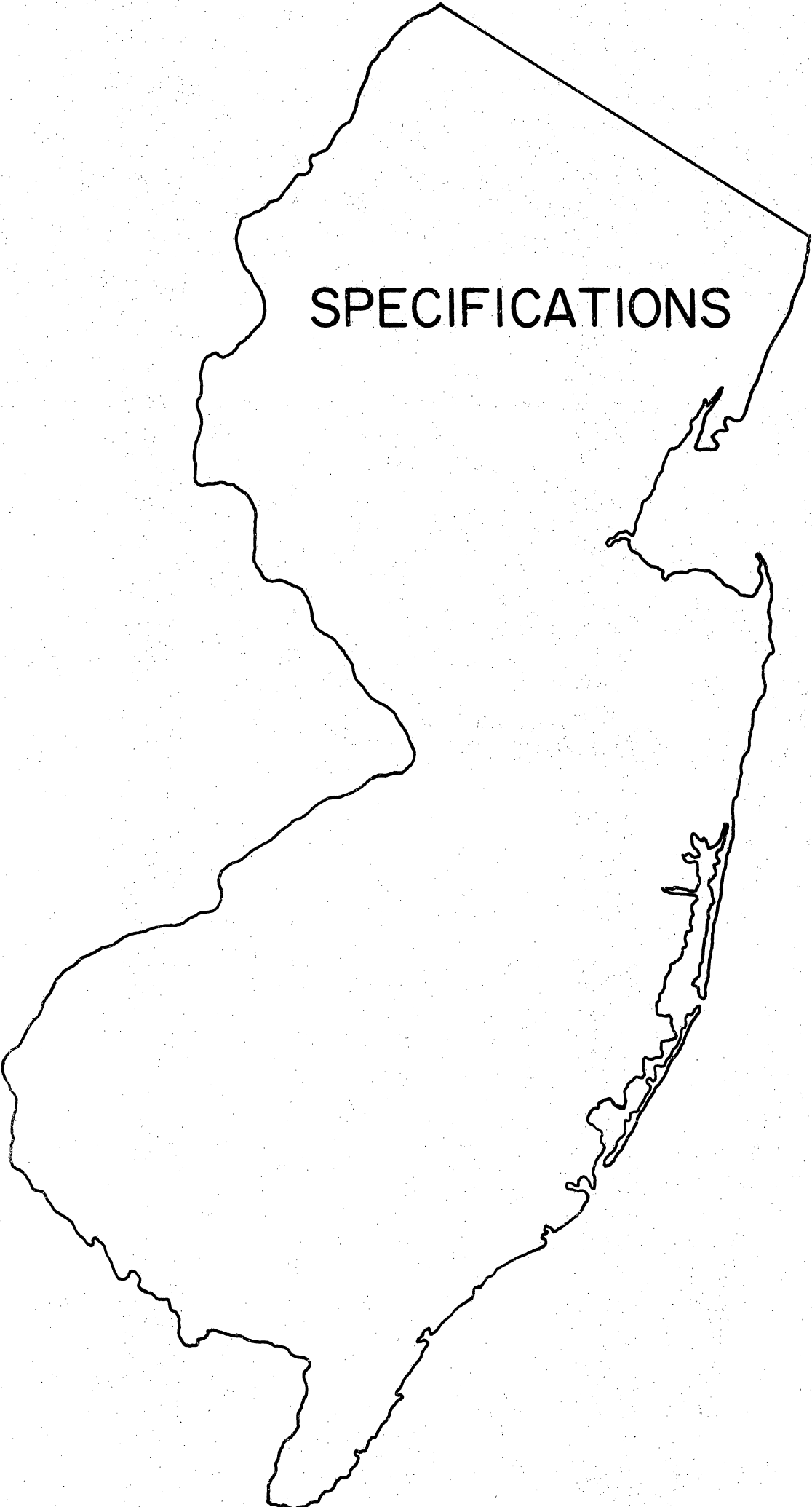
"I hereby certify that this map and the survey has been made under my immediate supervision, and complies with the laws of the State of New Jersey.\*\*\*".

It is clear by these terms and by those of the statutory requirements for the preparation and filing of tax maps that the tax map filed with the Division of Taxation and with the County are one and the same. Therefore, it is our opinion that a certification of a licensed professional land surveyor, and, in turn, a seal accompanying such attestation (N.J.S.A. 45:8-36) must be affixed to such official tax maps.

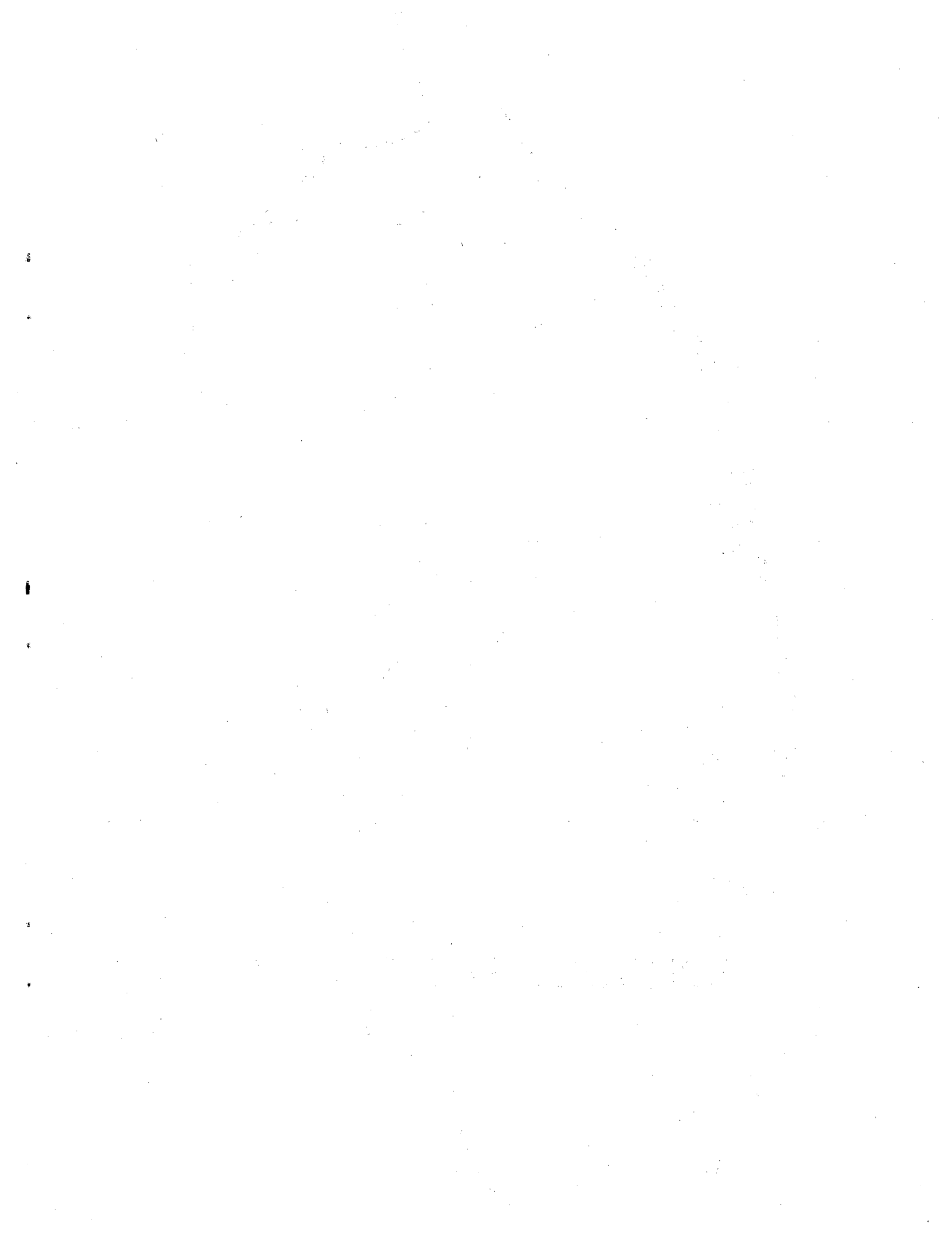
Very truly yours,

DAVID D. FURMAN  
ATTORNEY GENERAL

By STEPHEN F. LICHENSTEIN  
Deputy Attorney General



**SPECIFICATIONS**



GENERAL DATA

1. In accordance with the provisions of Chapter 175, Laws of 1913 (R.S. 54:1-15), Chapter 167, Laws of 1939 (N.J.S.A. 40:146-27) and Chapter 92, Laws of 1948 (R.S. 52:18A-46), the Director, Division of Taxation, Department of the Treasury, has adopted these Specifications for the preparation of Tax Maps dated May 1975.
2. Modifications of these Specifications may be desirable in some cases to meet special conditions and will be authorized upon application in writing to the Director, if, in his judgment, adequate reason is shown.
3. These specifications are intended to cover the preparation of all types of tax maps, including "Outline Maps". [R.S. 54:1-15 (6)]
4. Existing surveys, maps, and aerial photographs (see Section on 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.
5. Tax maps may show lots on a filed plan of a development, indicating the development block and lot numbers as well as the tax map block and lot numbers. (See Suggested Standards, Pages 44 & 45).
6. Tax maps are made primarily for the use of the assessor and should contain the information necessary for his specific purposes.
7. The line work and lettering on all tax maps shall be done with black waterproof ink.
8. Freehand or mechanical lettering may be used, but the style or type of lettering shall be consistent throughout the map.
9. On each Key or Index Sheet the following statement shall be shown "To Show Conditions as of \_\_\_\_\_ (date) \_\_\_\_\_, indicating the date of the latest deed plotted on the map or the date of the latest revision.
10. On each Key or Index Sheet the following certification shall be made, "I hereby certify that this map and the survey has been made 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 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. See Statutes relating to Tax Maps Page 17)

11. Prior to the preparation or revision of any tax map, these Specifications and the Statutes relating to tax maps should be studied thoroughly. Experience has proven that advanced and detailed planning of the methods to be followed produces a better tax map at less cost. CONSULTATION WITH THE LOCAL PROPERTY AND PUBLIC UTILITY BRANCH IS STRONGLY RECOMMENDED IF ANY DETAILS PERTAINING TO THE PREPARATION OF THE TAX MAP, SUCH AS BASIC FORMAT, ARE NOT CLEAR.

#### APPROVAL OF TAX MAPS

1. 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 R.S. 54:1-15(6)]
2. 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. 40:146-29].
3. After maps have been completed and thoroughly checked by the maker for compliance with these Specifications, they shall be submitted to the Local Property and Public Utility Branch for examination and any revisions or corrections found to be necessary shall be made by the maker of the tax map. This Branch reserves the right to reject any tax map for examination which, in its opinion, has not been adequately checked for compliance with these Specifications.
4. When the required corrections and 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.
5. The Local Property and Public Utility Branch 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 maker of the tax map.

#### AERIAL PHOTOGRAPHS AND SURVEYS

1. If aerial photographs of the municipality are to be used as an aid in the preparation of a tax map, they shall be taken by a recognized company experienced in and equipped for the production of such aerial photographs.
2. 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 municipal 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 same for such basic map detail will not be considered sufficiently accurate.
3. The aerial photography shall be taken with a precision certified mapping camera.

4. 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.

5. 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.
6. Aerial prints shall be supplemented by sufficient control points to insure their accuracy. The control points shall be derived from the following sources:
  - a. United States Coast and Geodetic Survey monuments and points.
  - b. United States Geological Survey monuments and points.
  - c. New Jersey Geological Survey monuments and points.
  - d. Existing surveys of private and public property.
  - e. Existing highway and road surveys (State, County and Municipal).
  - f. Actual field surveys by tax map maker, a New Jersey Licensed Land Surveyor, to ascertain the proper location of a lot.

#### SIZE OF TAX MAP SHEETS

1. All completed tax map sheets shall be prepared on high-grade tracing cloth, film base material or polyester type plastic material, thirty-six inches (36") long by twenty-four inches (24") wide. Around each sheet shall be drawn a plain border line with square corners, allowing a margin of one inch (1") on the upper, lower and right-hand sides, and three inches (3") on the left-hand side for a binding margin. (See Suggested Standards, Page 37)
2. For the purpose of this Branch's checking procedure, the individual tax map sheets should not be fastened together or bound in any manner.

#### SCALES

1. Maps shall generally be drawn to the following scales, depending on the classification of the municipality:
  - a. City and urban districts - 1" = 50' and 1" = 100'.
  - b. Rural districts - 1" = 200' and 1" = 400'.
  - c. Large State and Federal tracts - Scales to be agreed upon by this Branch, municipality and tax map maker.
2. Generally, the same scale shall be used on all detail sheets throughout the taxing district, but where special conditions make it desirable to use more than one scale, this may be done by first obtaining permission from the Local Property and Public Utility Branch,

3. A supplementary sheet, or sheets, to a larger scale may be used to show properties in a minor settlement or development, if this cannot be clearly shown on a smaller scale. (See Suggested Standards, Page 40)

#### KEY MAP OR SHEET

1. A Key Sheet shall be prepared for each map to a small scale which shall show the following data: (See Suggested Standards, Page 38)
  - a. The boundary lines of the entire municipality, including bearings and distances when available.
  - b. The names and limits of all adjacent municipalities.
  - c. All streets, roads, highways, main streams, lakes, local settlements, major public utilities rights-of-way, airports, bodies of water and railroads with their proper names.
  - d. The limits of special taxing districts within the municipality.
  - e. The outline and number of each detail sheet.
  - f. The outline and number of each block.
  - g. The meridians - true and magnetic, including declination (key sheet only).
  - h. Legend.
  - i. Title block. (See Suggested Standards, Page 37)
  - j. Statement as follows "To show conditions as of (Date)".
  - k. The certification and seal of the New Jersey Licensed Land Surveyor.
  - l. A block or space for the Branch's approval stamp.
  - m. A statement similar to the following: "The areas, boundaries and dimensions shown on this tax map are derived from ground surveys, aerial surveys, and recorded plans, maps, deeds, and wills and are to be used for assessment purposes only".
2. One or more Key Sheets may be used to properly show the required data.
3. The Key Sheet shall be drawn to scale to show proper relationship of topographic features such as roads, railroads, streams, etc.
4. When a new tax map supersedes an existing tax map, a note shall be placed on the Key Sheet or Key Sheets as follows: "This tax map supersedes the tax map approved (Date)". This information is obtainable from the Local Property and Public Utility Branch.

#### DETAIL SHEETS

1. Detail sheets of a tax map shall be laid out as systematically as possible to make the tax map easy to understand. Streets, roads, highways, streams, railroads, etc. should be used as sheet limits unless it is not practical to do so. The grid system shall not be used to detail a tax map.
2. A true meridian shall be drawn on each detail sheet.

SHEET NUMBERS

1. The sheets of a tax map shall be numbered consecutively and the sheet number shall be placed in the upper and lower right-hand corners outside of the border line. (See Suggested Standards, P. 37 & 38)
2. Along the inside of each border line shall be marked the number of each adjoining detail sheet.

BLOCK NUMBERS

1. Block numbers shall be assigned to every block in the municipality and shall generally be consecutive, running from one and up. Under special conditions some other method may be preferable, but it shall first be submitted to and approved by the Local Property and Public Utility Branch before being adopted.
2. Care should be used in connection with the assignment of Block Numbers since "Electronic Data Processing" is being used on a county-wide basis to record assessment information for each individual municipality. The use of letter designations should particularly be avoided. The division of an old Block Number may be shown by using a dash opposite the old Block Number and the number 1 or the decimal system could be utilized in this manner -- 1.01, 1.02, etc.

Example: Old Block Number 100 is split by a freeway into four blocks, yet the identity of old Block 100 must be retained. Then the new Block Numbers may be designated as Block Numbers 100.01, 100.02, 100.03, and 100.04 or 100-01, 100-02, etc.

There is another system of block numbering which identifies the sheet number as well as the block number.

Example: Sheet 1 being the first sheet, would have the blocks numbered 101, 102, etc. Sheet 2 would then be the second sheet, having blocks numbered 201, 202, etc. It would be then possible to have, at least, 99 block numbers allocated to each tax map sheet, a situation not often exceeded.

3. Each block shall generally be bounded by streets, highways, rivers and prominent streams; but it shall be permissible, under special conditions, to use artificial block limits, provided they are clearly shown by heavy lines and marked "Block Limit" or "B.L."
  - a. Artificial block limits may be established along a property line or lines.
  - b. In no case, shall any block be so extended that it will include lands on both sides of any street, highway, or prominent stream.

- c. Where rights-of-way of public utilities or railroads are assigned a block number to apply to their entire length, see Rights-of-way and Easements on Page 29, no other block shall be so extended that it will include lands on both sides of said rights-of-way or railroads. (See Suggested Standards, Page 47)
4. Block numbers shall be made prominent and distinctive and placed near the center of each block.
  5. There shall be no duplication of a block number within a municipality.
  6. Block numbers used on filed maps which are located within the municipality may be shown and shall be distinct in appearance and less conspicuous than the block number to be used on the tax map. These filed map block numbers shall not be shown on the Key Sheet or Sheets. (See Suggested Standards, Pages 44 & 45)
  7. If blocks as shown on an original tax map are later sub-divided, each sub-division shall generally bear the original block number with a number added as a subscript. For instance: if an original block number 16 is later sub-divided into three blocks, they would become block numbers 16.01, 16.02 and 16.03. (See Suggested Standards, Page 41)

#### LOT NUMBERS

1. Lot numbers shall be assigned to every lot in the municipality including lots along the boundary lines, which may be assessed by an adjoining municipality, and "Exempted" property, except areas occupied by roads, streets, highways, and tidal waters outside of riparian grants. [N.J.S.A. 40:146-27] (See Suggested Standards, Pages 41 & 44)
2. Lot numbers shall generally be consecutive in each block, running from one and up in each block. In those areas covered by a filed development map, the lot numbers from such filed maps may be adopted for use on the tax map, provided this method does not produce any duplication of lot numbers within any block.
3. Lot numbers shall be shown in smaller and lighter figures than those used for block numbers and easily distinguishable therefrom.
4. Lot numbers shall be placed on the lots in a systematic manner.
5. Filed map lot numbers may be shown on the tax map, but shall be distinct in appearance and less conspicuous than the lot numbers used on the tax map. (See Suggested Standards, Page 44)

6. Where adjacent lots on a filed map are combined into one holding for the purpose of assessment, the lots may be shown on the tax map either as one lot or as several lots, depending on the circumstances and preference of the local officials. However, the method adopted should be used throughout the entire tax map. (See Suggested Standards, Pages 44 & 45)
7. If lots as shown on an original tax map are later sub-divided, each sub-division shall generally bear the original lot number with a number added as a subscript. For example: If an original lot numbered 16 is sub-divided into three lots, they would become lot numbers 16.01, 16.02 and 16.03. (See Suggested Standards, Page 42)
8. If a lot is completely detailed on one detail sheet, the lot shall not be detailed on any adjoining detail sheet or sheets.

#### BLOCK AND PROPERTY LINES

1. Property lines of lots on a tax map shall be shown by a solid line only, somewhat lighter and thinner than that used for streets, roads, and block limits.
2. Property lines along streams, rivers, lakes, bays, and any other bodies of water should be clearly shown with a solid line.
3. Property lines of lots from filed maps, when they do not coincide with the property lines of the tax map lots, shall be shown by a thin broken line.

#### BOUNDARY LINES OF MUNICIPALITIES

1. Boundary lines of the municipality shall be determined either by running traverse lines in the field or from other reliable sources.
  - a. If traverses are run, they shall be closed and the computations may be requested by the Local Property and Public Utility Branch for inspection.
  - b. Reliable sources may be defined as recent tax maps of the adjoining municipalities, old maps and descriptions of the municipality, known monuments and land marks in the boundary line itself, and agreement between local authorities as to the location of any disputed lines. [See R.S. 40:43-67, 70 and 71, Chapter 37, Laws of 1953]
  - c. A description of the boundary lines of the municipality shall be furnished to this Branch when the tax map is submitted for inspection.
2. Boundary lines of the municipality shall be shown by a very prominent heavy dash and double dotted line.

3. Along each portion of the boundary line of the municipality shall be shown the name and limit of each adjacent municipality, both on the Key Sheet or Sheets and on the Detail Sheets.

#### BOUNDARIES OF SPECIAL TAXING DISTRICTS

1. Boundaries of special districts for which a separate tax is assessed, such as garbage, fire and lighting districts, shall be shown on both the Key Sheet or Sheets and on those Detail Sheets affected, by conspicuous dash lines, with the name or other designation of such district prominently shown along said boundary line.

#### DIMENSIONS AND AREAS OF LOTS

1. The width and depth of rectangular lots, and dimensions of irregular lots, shall be shown on properties assessed as lots.
2. Dimensions of acreage lots are needed.
3. A scaled distance may be used where the exact distance is unknown and cannot be determined at a reasonable cost.
  - a. In the case where scaled distances are used, (S) shall be used after the dimension. Thus 1500' (S).
  - b. Where the deed distance is in conflict with the actual or scaled distance, (D) shall be shown after the deed dimension. Thus 1666' (D).
4. The area of each acreage lot shall be given in acres and hundredths of an acre, where possible.
5. Deed areas may be used where substantially correct.
  - a. Where the deed area is incorrect, the actual area should be shown, but the deed area may also be shown for comparative purposes. Example: 1600.60 ± (S);  
1490.10 Ac. ± (D).
  - b. It is sometimes necessary to deduct road areas from the deed, the area of each lot shall be shown separately. (See Suggested Standards, Page 43).
6. Even though several lots in different blocks are covered by one deed, the area of each lot shall be shown separately. (See Suggested Standards, Page 43).
7. Where a lot extends across a Detail Sheet border, but does not go beyond the limit of the sheet, the entire lot shall generally be shown on that Detail Sheet.

8. Where a lot must be shown in part on two or more detail sheets, the word "Total" shall be added before the acreage to indicate that the acreage shown includes also that portion of the lot shown on other detail sheets. (See Suggested Standards, Page 39)

#### STREETS, ROADS AND HIGHWAYS

1. All dedicated streets, roads and highways shall be shown by a solid line, considerably heavier than the lines used to show lot lines. (See Suggested Standards)
2. The proper and correct names of all streets, roads and highways shall be shown on Key Sheets and Detail Sheets.
3. The widths of all streets, roads, alleys and highways, when known or determinable, shall be shown on the Detail Sheets.

#### RIGHTS-OF-WAY AND EASEMENTS

1. The rights-of-way and easements of all public utilities shall be shown and their widths given on affected Detail Sheets.
2. If the rights-of-way are owned in fee, and therefore assessable, they may be detailed in one of the following methods:
  - a. A right-of-way may be assigned a Block Number to apply to the entire length of such right-of-way in the municipality, assigning consecutive lot numbers to portions limited by roads, streets, etc., in which case the right-of-way shall be shown with a heavy solid block limit line. (See Suggested Standards, Page 47)
  - b. Each portion of a right-of-way limited by roads, streets, etc. may be assigned a lot number applicable to the block in which it is located, in which case the right-of-way shall be shown with the regular type lot lines. (See Suggested Standards, Page 47)
3. If a right-of-way is not owned in fee, being an easement only, it shall be shown with a very short thin dashed line and shall not be assigned a lot number. The area included within such easement shall be included as part of the lot through which it runs.
4. The name of the owner or user of all rights-of-way or easements shall be shown.

#### CONDOMINIUMS

Lot numbers shall be assigned to all lots having condominiums. Detailing separate condominium units (as shown in Suggested Standards) shall be permissible if "Master Deed" and assessing practice require such delineation. (See Suggested Standards, Pages 54 to 57)

### RAILROADS

1. Tax maps shall show all railroads with their correct names and locations.
2. The railroad property as assessed by the State may be shown in its two categories; namely Class I (Main Stem) and Class II (Second Class). (See Suggested Standards, Page 48).
3. Railroad property may be shown in the same manner as outlined under "Rights-of-way and Easements, Par. 2". (See Suggested Standards, Page 47).
4. Prints of the railroad lands as assessed by the State of New Jersey may be obtained, upon application, at a nominal cost from the Local Property and Public Utility Branch.

### RIVERS, STREAMS AND RIPARIAN GRANTS

1. Tax maps shall show all rivers and streams with their proper names on the Key Sheet or Sheets and the respective Detail Sheets.
2. Dashed and triple dotted lines shall generally be used to show rivers, streams, etc. See "Suggested Standards", Pages 49, 50 & 51, for method to be used to illustrate streams, creeks, rivers, brooks, etc.
3. A single solid line may be used to indicate a small stream when it is also a property line provided it is marked "P/L".
4. On navigable and tidal waters, dimensions should indicate distances to the extent of ownership only. (See Suggested Standards, Page 49).
5. Riparian grants should be indicated and assigned lot numbers. Example: Where a property owner also has a riparian grant, the grant should be shown as a lot and assigned a subscript number to the present lot number. (See Suggested Standards, Page 51).

### MARSHES, TIMBER LANDS, MINES, ETC.

1. If required by the municipality, the tax map may show with a light dotted line, the outlines of features that may have a material influence on land values, such as marshes, timber lands, active mines, quarries, clay pits and agricultural or farm lands.
  - a. If the above features tend to distort the format of the tax map in any way, they should not be used.
  - b. Such indications may be added to the tax map tracings in pencil after its approval by this Branch provided the local authorities so desire.

### FLOOD PLAIN

If required by the municipality, the tax map will show with a dotted line the outlines of flood plain areas.

Additional acreage and/or dimensions should indicate the extent of flood plain areas. (See Suggested Standards, Pages 52 & 53).

### EXEMPTED LANDS

1. All lots actually exempted from taxation shall be marked with the word "EXEMPTED" and numbered in their respective blocks.
2. On each lot so marked, the reason for its exemption shall be indicated, such as the name of a church, school, fire house, municipal lands, etc.

### TITLE BLOCK

1. All tax map sheets shall contain in the lower right-hand corner and within the border lines, a title, giving the name of the municipality, name of county, date, scale of the individual sheet, and the name and address of the New Jersey Licensed Land Surveyor who made the tax map. (See Suggested Standards, Page 37)
2. Location of the title other than described in par. 1 will be permitted if a reasonable requirement for the same is indicated and approval granted.

### NAMES OF PROPERTY OWNERS

1. The names of owners of acreage lots in rural townships may be shown on the tracings in pencil if the local authorities so desire.
2. Where the transfer of property is active and changes in ownership are frequent, the names of the owners should be omitted.

### SURVEYS

1. Where required on surveyed tax maps or in locating "control points" for aerial photographs, surveys can be made with any degree of accuracy desired by the local authorities, but errors shall not exceed the following limits:
  - a. Measuring in city and suburban areas, error not to exceed 0.1' in 1,000'.
  - b. Measuring in rural districts, flat country, error not to exceed 0.5' in 1,000'.
  - c. Measuring in rural districts, rough and hilly country, error not to exceed 1.0' in 1,000'.
2. Supplementary field surveys shall be made where property lines cannot be determined from deed descriptions or other available suitable information in order to insure the proper location and size of all lots shown on the tax map.

CHECKING PROCEDURES BY THE LOCAL PROPERTY AND PUBLIC UTILITY BRANCH

1. The Branch will inspect and report corrections to be made by the tax map maker.
2. Corrections to be made on the tax map will be listed on a sheet or sheets so provided and will be shown on prints of the map, if prints are provided by the tax map maker.
3. The Branch reserves the right to ask for corrections in compliance with the requirements of these Specifications during any period or periods of the checking procedure involved in the preparation of any tax map.
4. After the map has been corrected, the tracings will be stamped as an approved tax map.

OUTLINE MAPS

1. "Outline maps" have not been made for many years according to the records of the Branch. Their use was very limited and their accuracy has been questioned through the years.
2. "Outline maps" are ordinarily only a temporary expedient; their use is permitted only in Townships, and only after permission is obtained from the Director, Division of Taxation. [R.S. 54:1-15 (3)]
3. The provisions of the Specifications for other types of tax maps are to apply to "Outline maps".

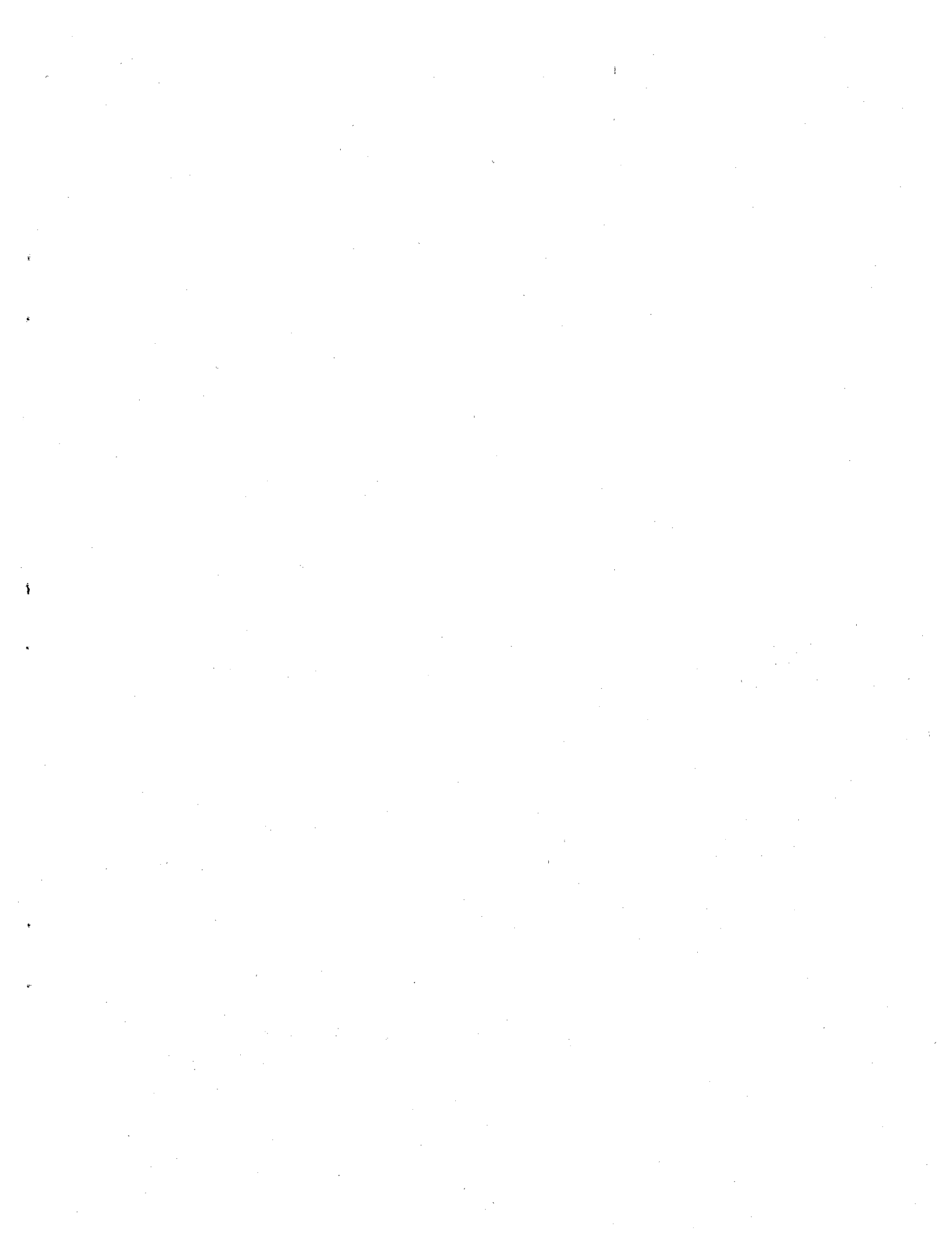
MAINTENANCE OF TAX MAPS

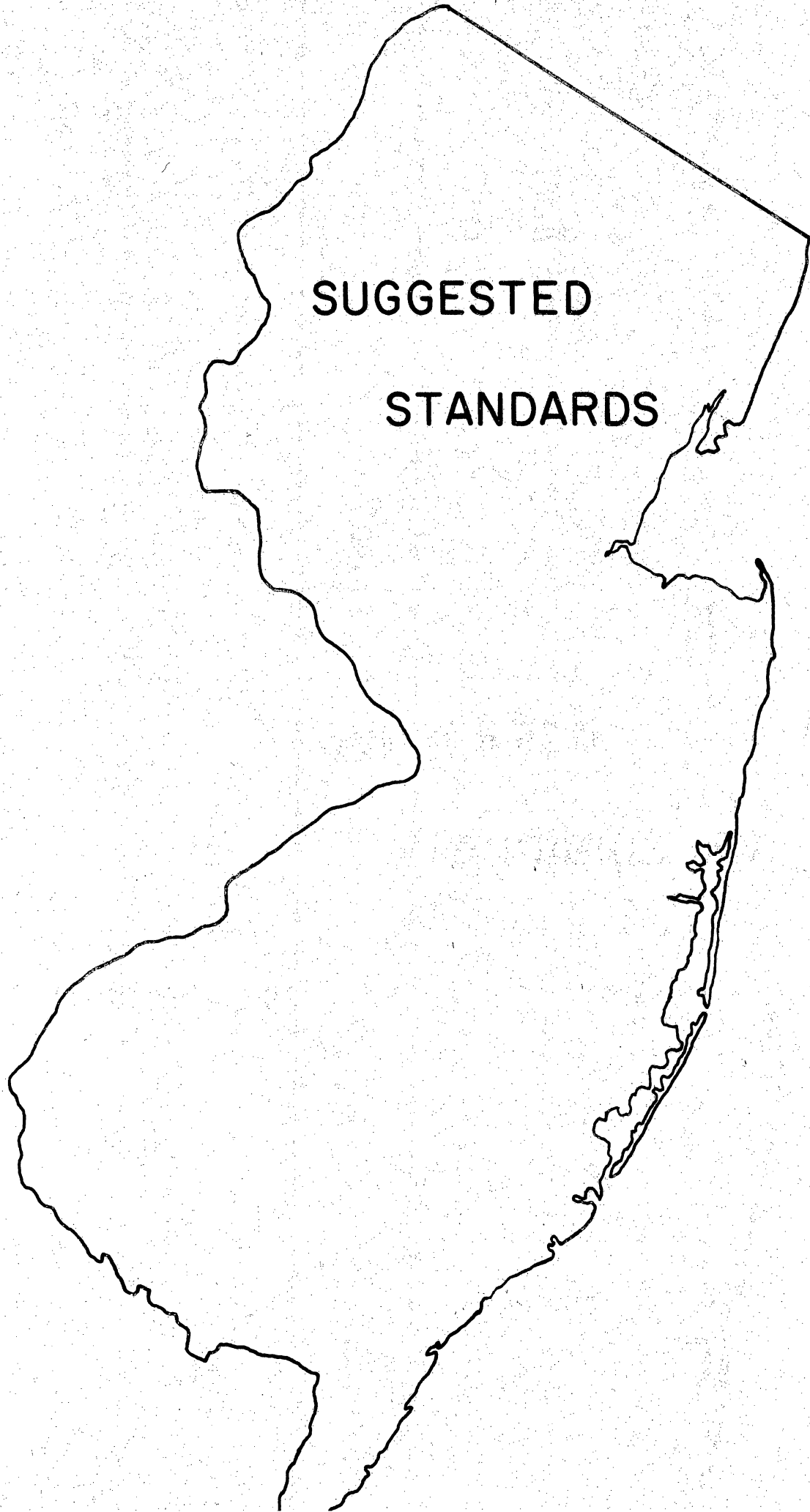
1. The Director, Division of Taxation, has full control over the preparation, maintenance, and revision of all tax maps however prepared. [R.S. 54:1-15 (6)]
2. An approved tax map should be maintained and revised as hereinafter specified to provide for its maximum and best use by the local assessor.
3. The ideal method for the maintenance and revision of tax maps is, of course, to change the tracings of the tax map whenever a record of a land transfer requiring a change is received by the maintainer. However, this is not always the practical solution since most of the tax map maintainers have many other duties to perform. Hence, it is essential that some regularly scheduled program of tax map maintenance and revision should be started and continued on a weekly, a monthly, or at least an annual basis to assure the assessor that the tax map that he uses to make his assessments is correct.

4. It is important that a spirit of complete cooperation exist between the assessor and the maintainer of the tax map in order to facilitate the proper maintenance of the tax map.
5. The Formal Opinion 1959 - No. 6 by the Attorney General of the State of New Jersey required New Jersey Licensed Land Surveyors to seal and to certify all tax maps made and filed in this State. Hence, it is assumed that the maintainer of a tax map shall also be a New Jersey Licensed Land Surveyor.
6. If any tracings of a tax map have been completely revised due to new roads, land developments, etc., it is possible to have them re-checked and re-stamped by this Branch when the maintainer feels that such a procedure is warranted.

#### CONCLUSIONS

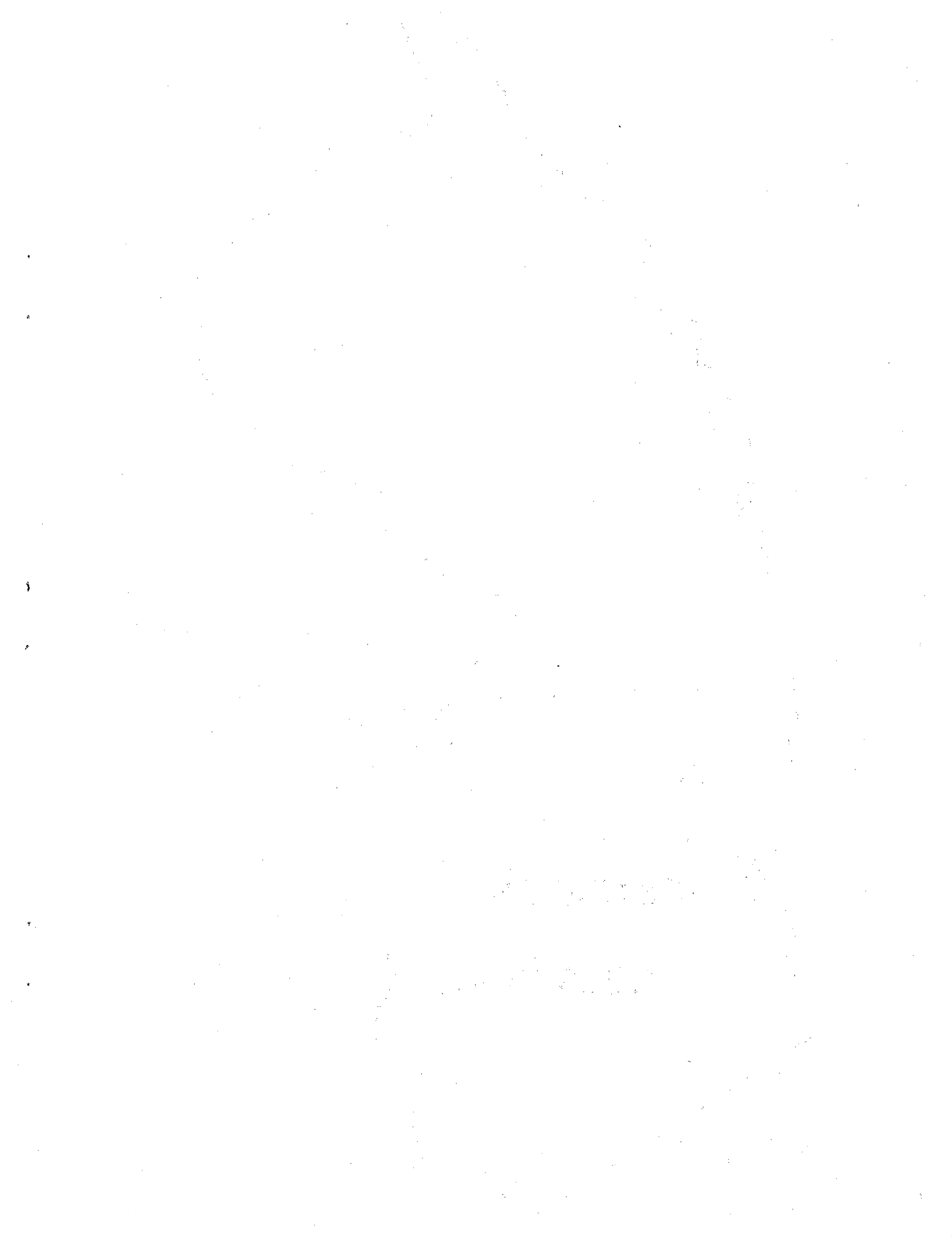
If in doubt concerning any phase of the tax map preparation, maintenance or revision, please feel free to consult the Local Property and Public Utility Branch, their experienced personnel will be glad to assist you in every possible manner.

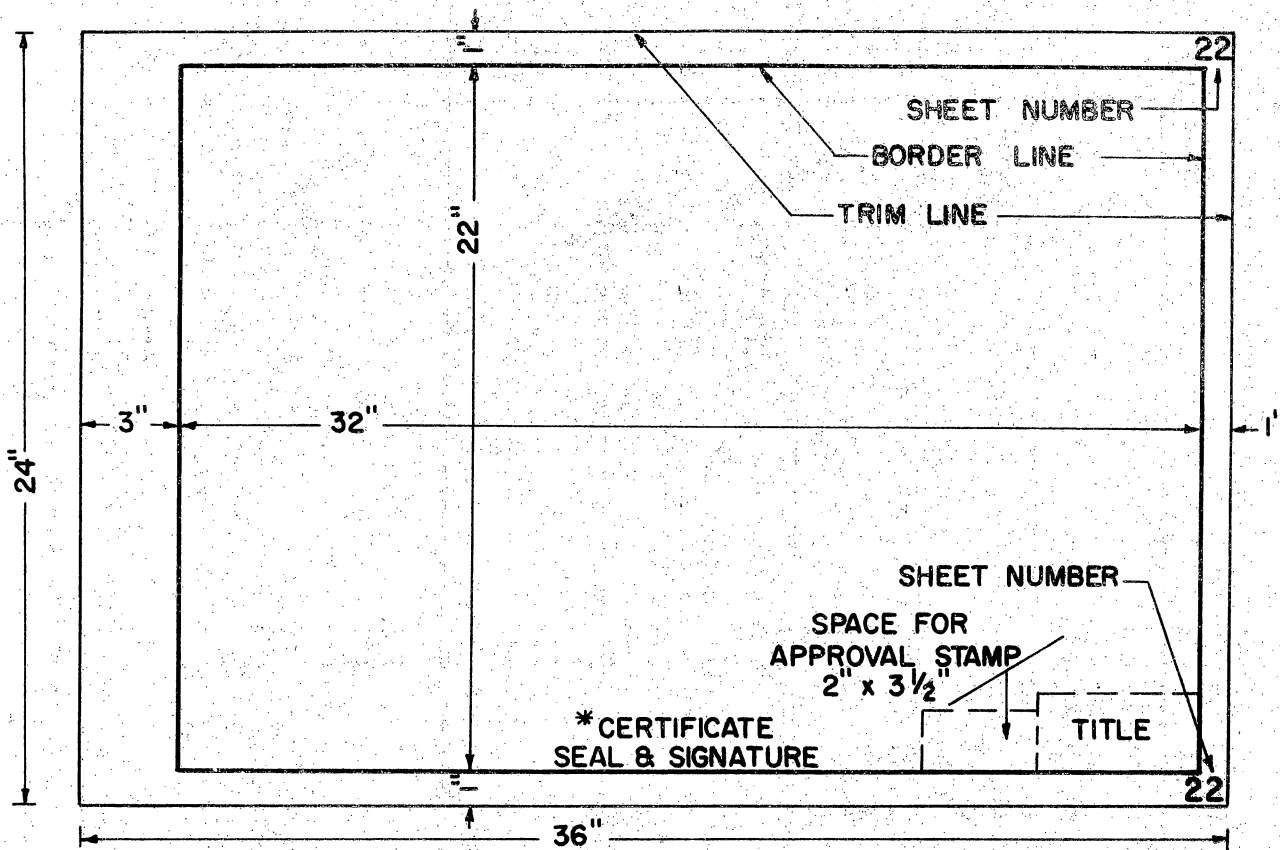




**SUGGESTED**

**STANDARDS**





**STANDARD TAX MAP SHEET**

## TAX MAP

### TOWNSHIP OF MENDHAM

MORRIS COUNTY, NEW JERSEY

SCALE : 1" = \_\_\_\_\_ (DATE)

(NAME OF N.J. LICENSED LAND SURVEYOR)

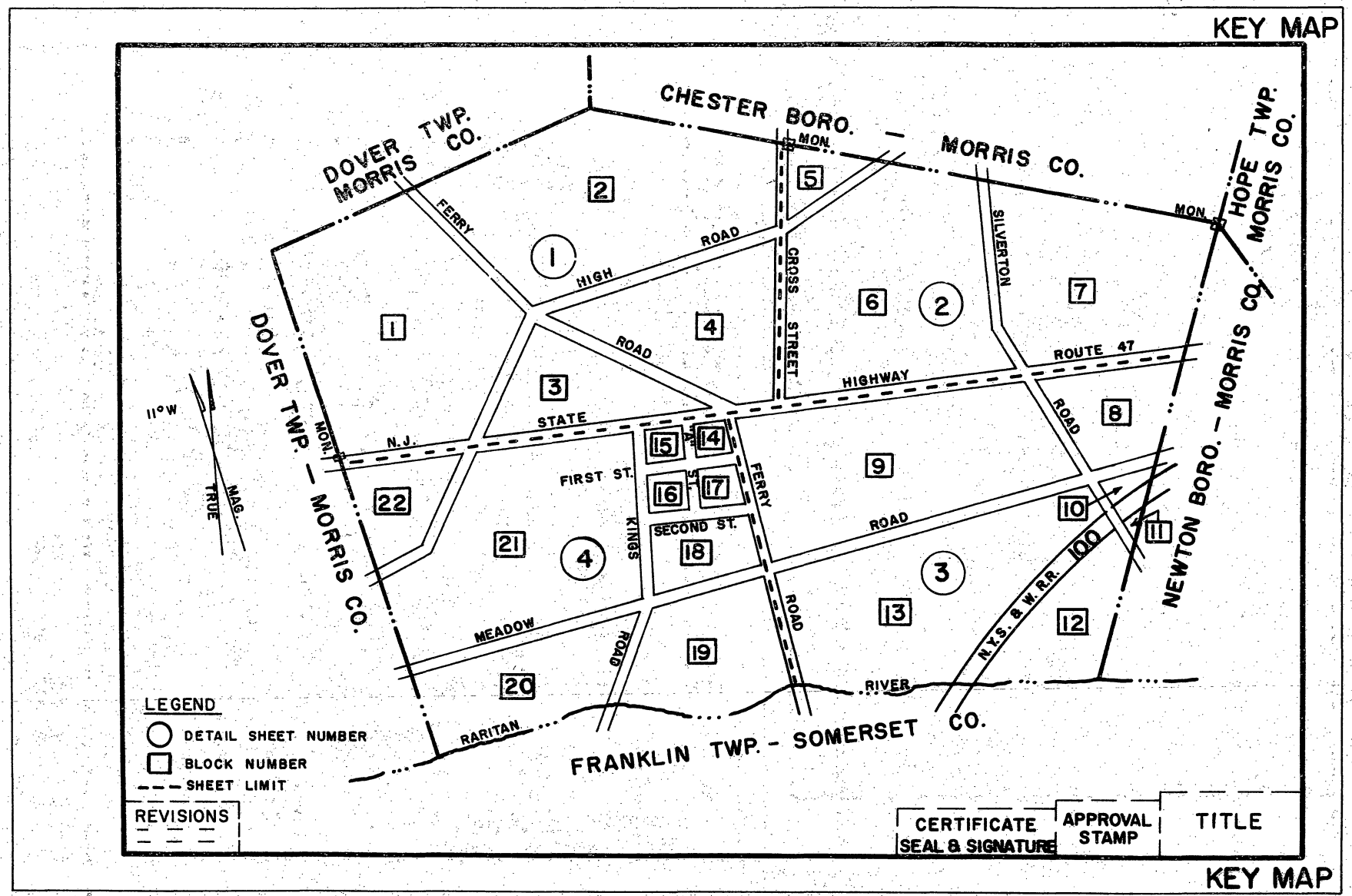
(ADDRESS — STREET AND CITY)

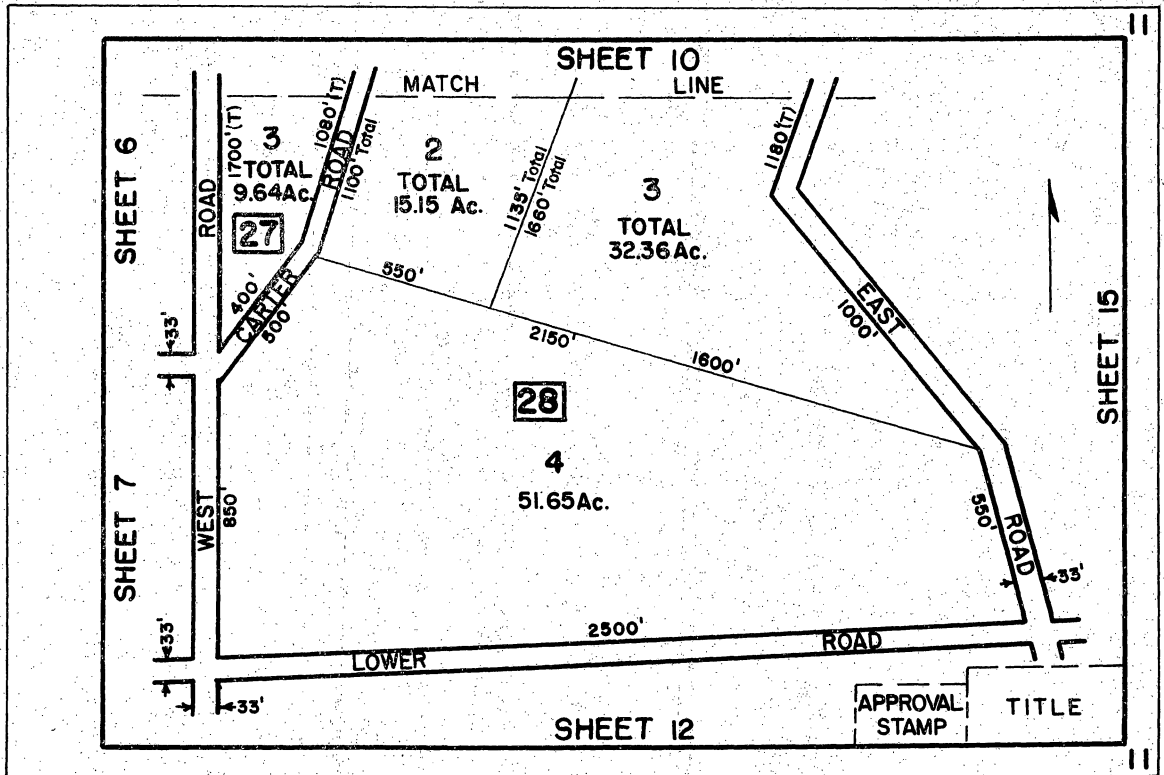
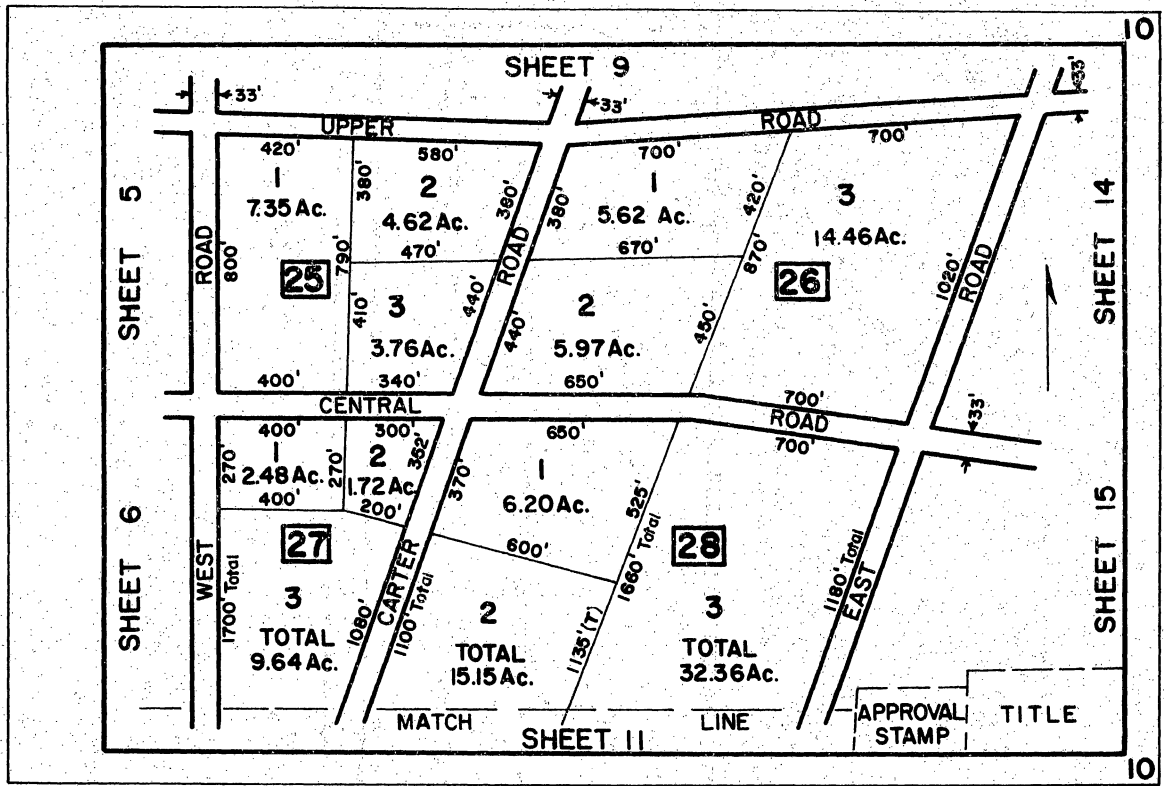
\* TO SHOW CONDITIONS AS OF \_\_\_\_\_ (DATE)

\*KEY SHEET ONLY

**TYPICAL TITLE BLOCK**

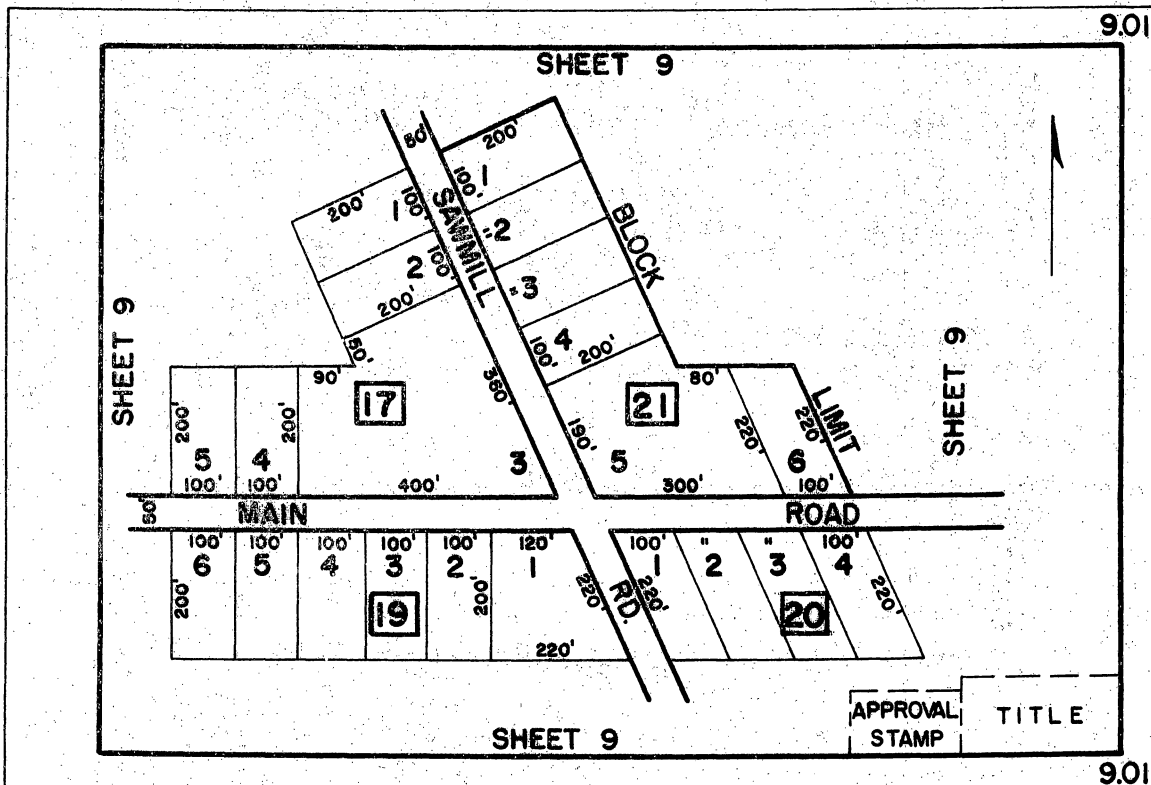
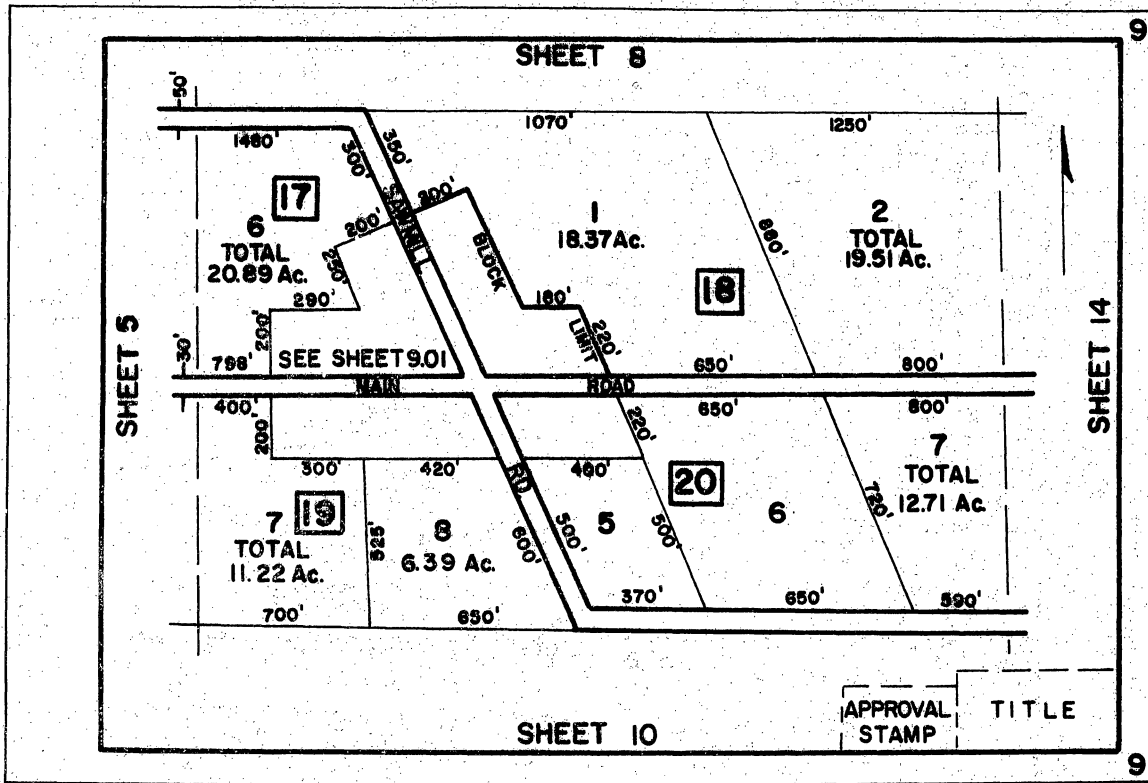
TYPICAL KEY SHEET



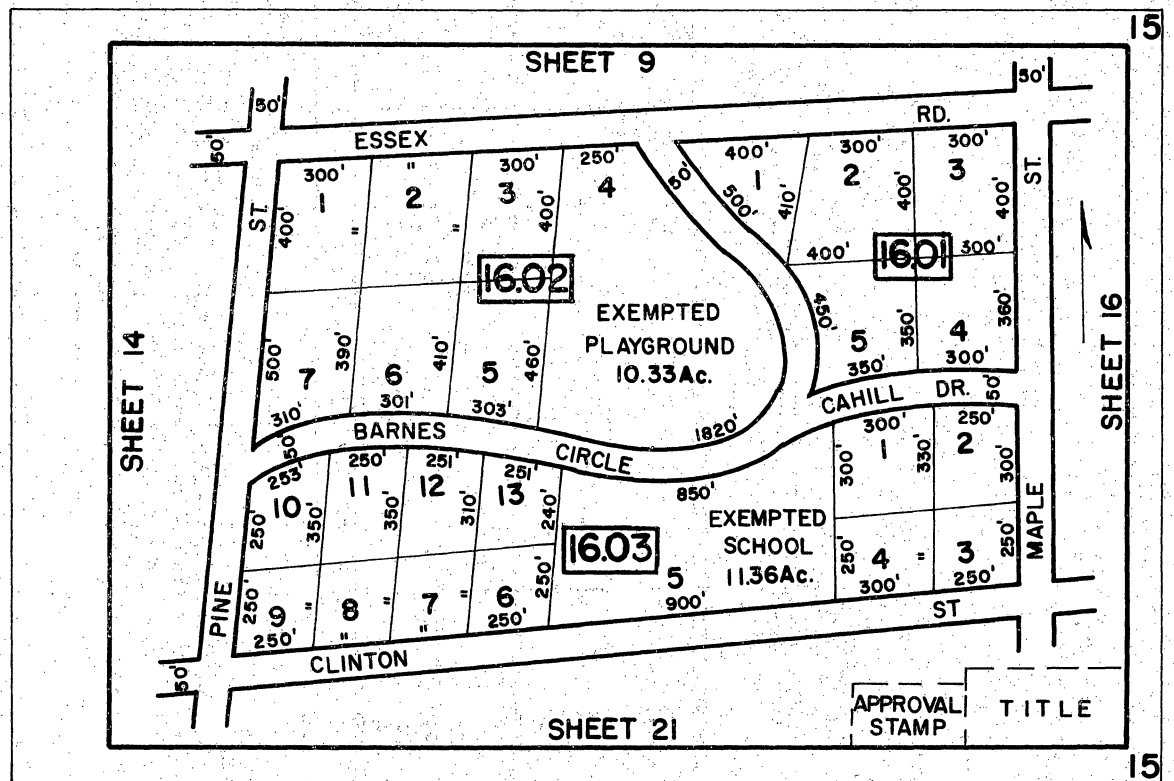
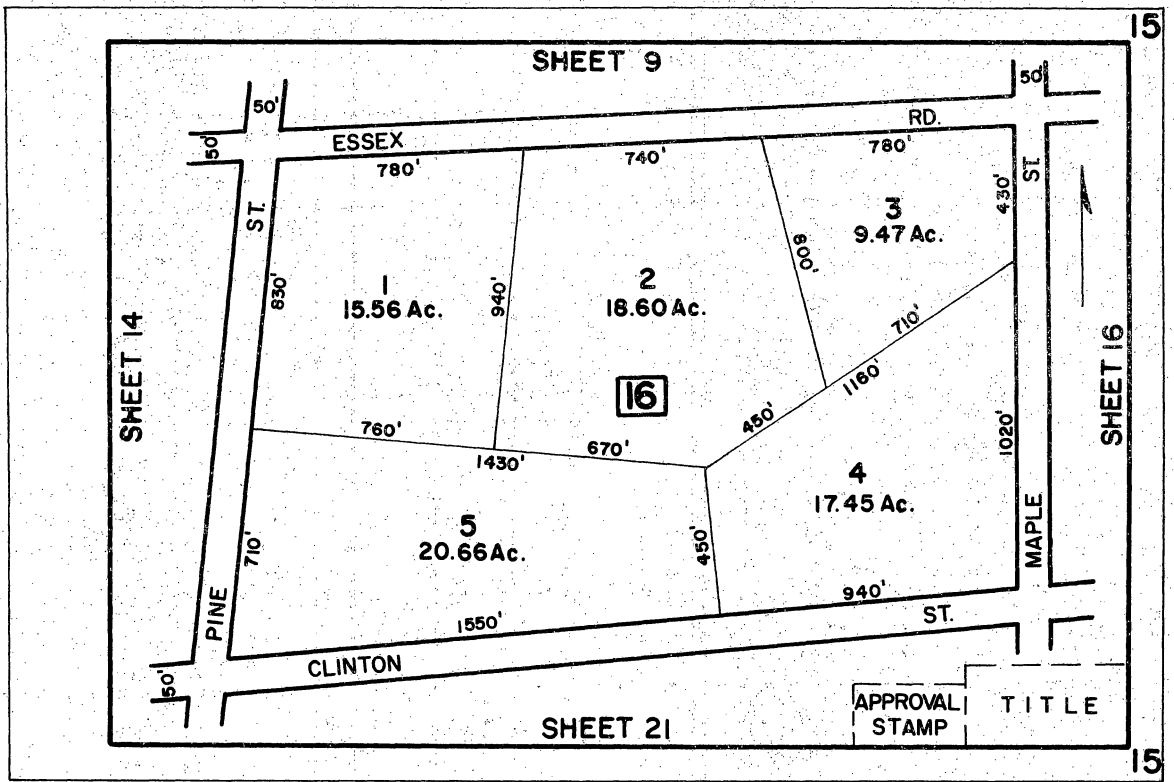


### TYPICAL ADJOINING DETAIL SHEETS

CERTAIN LOTS ARE PARTIALLY DETAILED ON BOTH SHEETS. ON THESE PARTICULAR LOTS, EACH PART OF THE LOT SHALL SHOW THE LOT NUMBER, THE WORD "TOTAL", AND THE TOTAL ACREAGE (SEE BLOCK 27 LOT 3, ALSO BLOCK 28 LOTS 2 & 3).

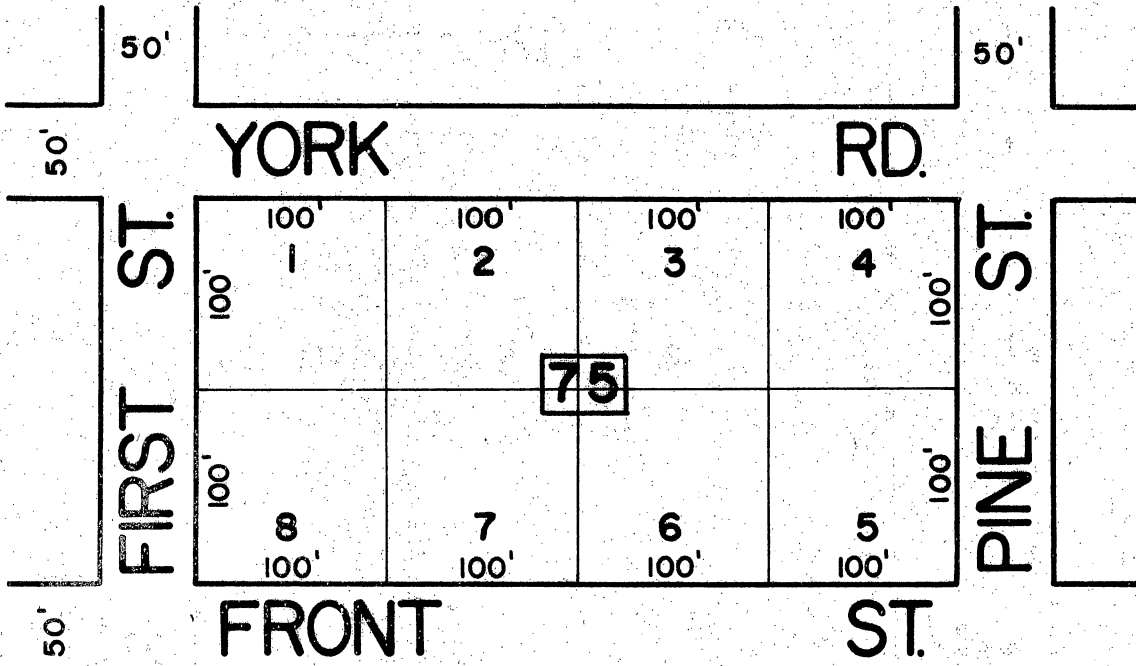


**SUPPLEMENTAL SHEET  
FOR  
MINOR DEVELOPMENT OR SETTLEMENT**

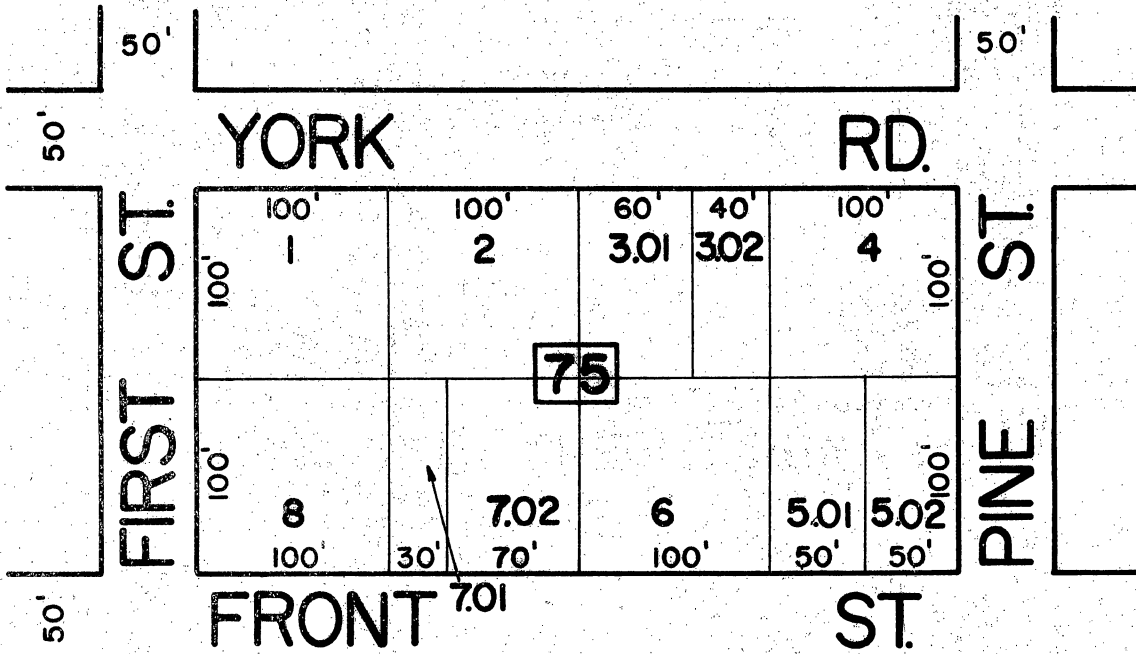


## SUBDIVISION OF A BLOCK

NOTE NUMBER SUBSCRIPTS ADDED TO BLOCK NUMBERS



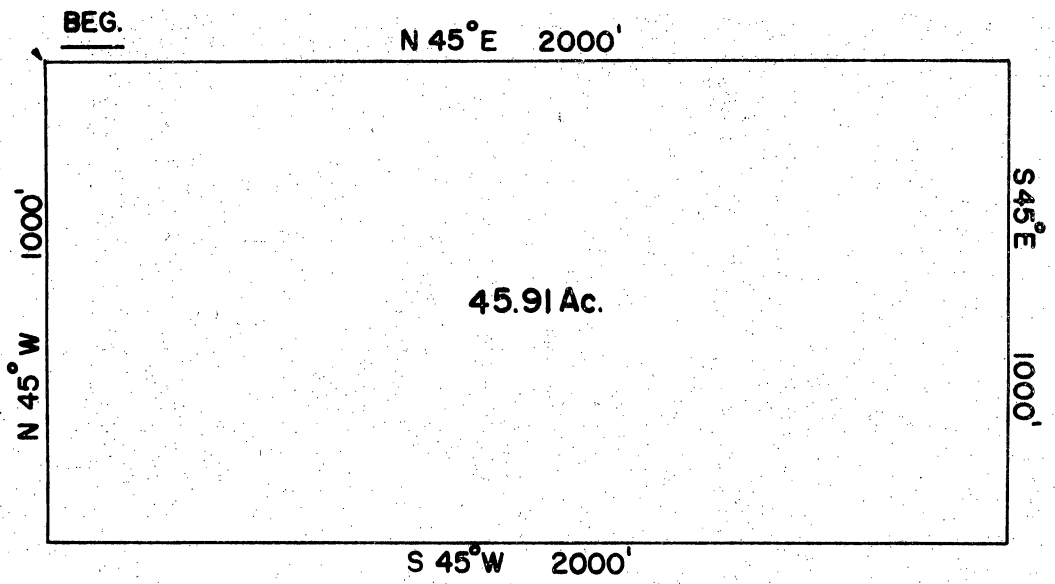
"BEFORE SUBDIVISION"



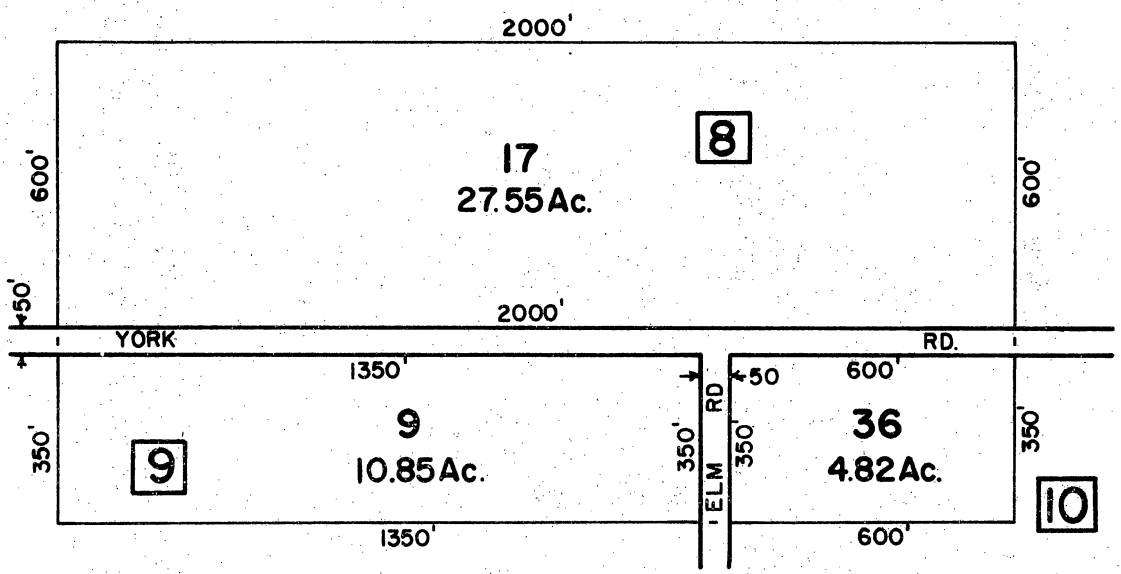
"AFTER SUBDIVISION"

### SUBDIVISION OF LOTS

NOTE DECIMAL SYSTEM



DEED PLOTTING

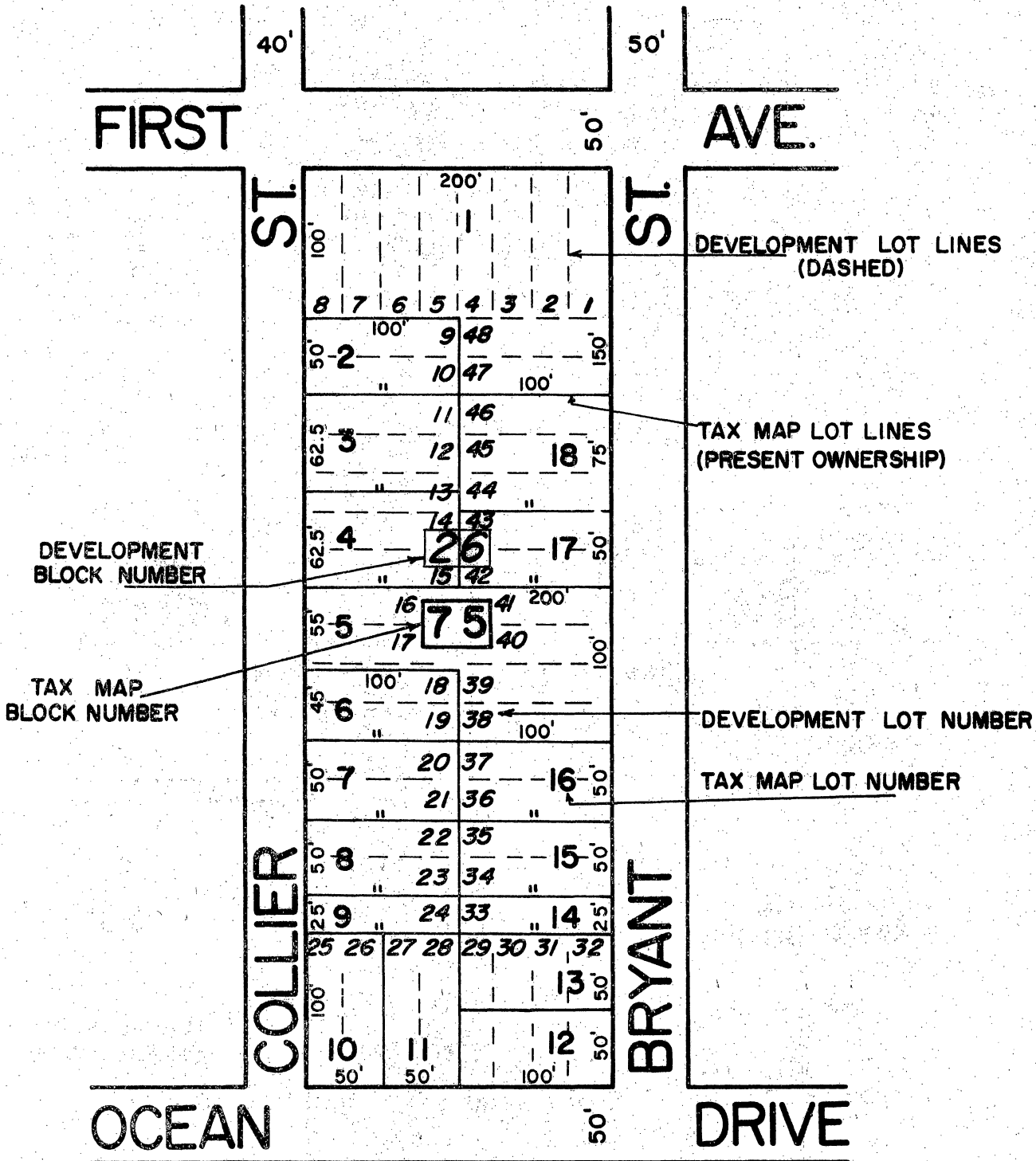


DEED AS DETAILED ON A TAX MAP

EACH PART IS GIVEN A LOT NUMBER IN ITS PARTICULAR BLOCK;  
ALSO THE ORIGINAL ACREAGE IS DIVIDED, DEDUCTING ROAD AREA.

|                 |   |           |
|-----------------|---|-----------|
| BLOCK 8, LOT 17 | = | 27.55 Ac. |
| " 9 " 9         | = | 10.85 "   |
| " 10 " 36       | = | 4.82 "    |
|                 |   | <hr/>     |
| ROAD AREA       | = | 43.22 Ac. |
|                 |   | 2.69 "    |
|                 |   | <hr/>     |
|                 |   | 45.91 Ac. |

DETAILING OF A SINGLE DEED WHICH  
IS SPLIT BY ROADS

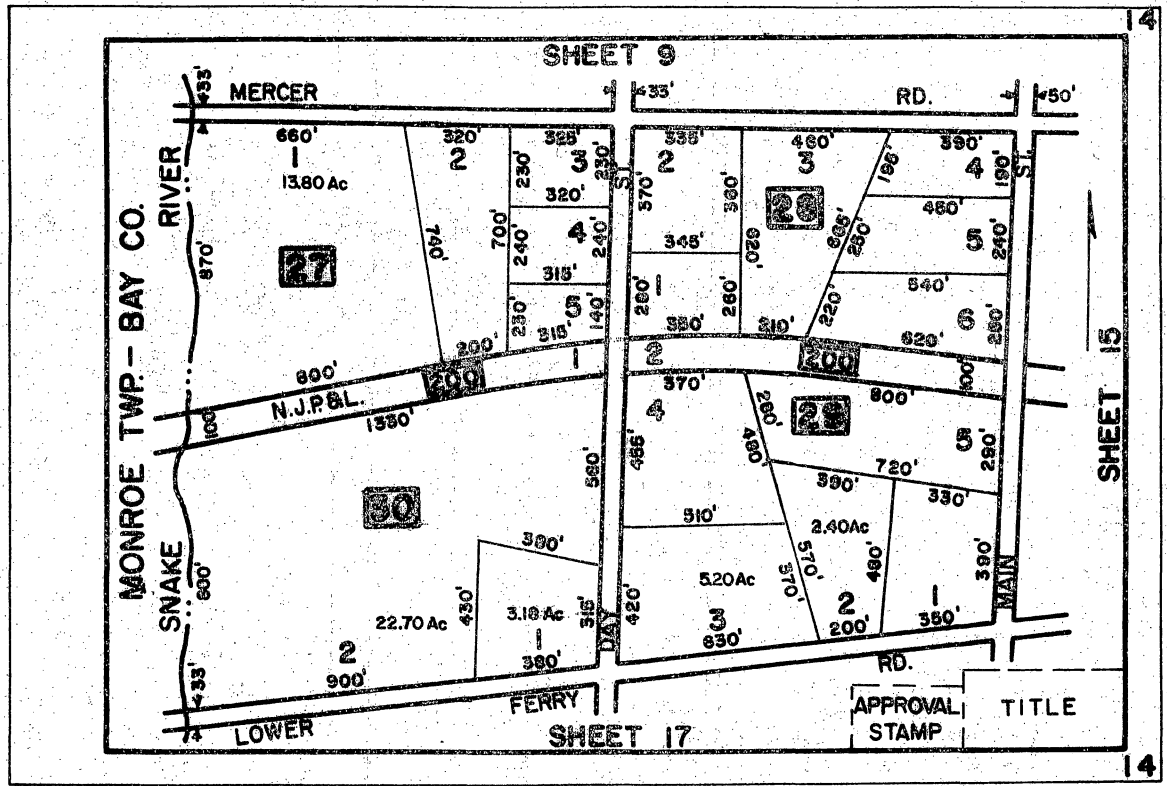


## TYPICAL BLOCK IN LAND DEVELOPMENT

ONE METHOD OF DETAILING, SHOWING BOTH THE TAX MAP LOTS AND LOT NUMBERS AND THE DEVELOPMENT MAP DATA.

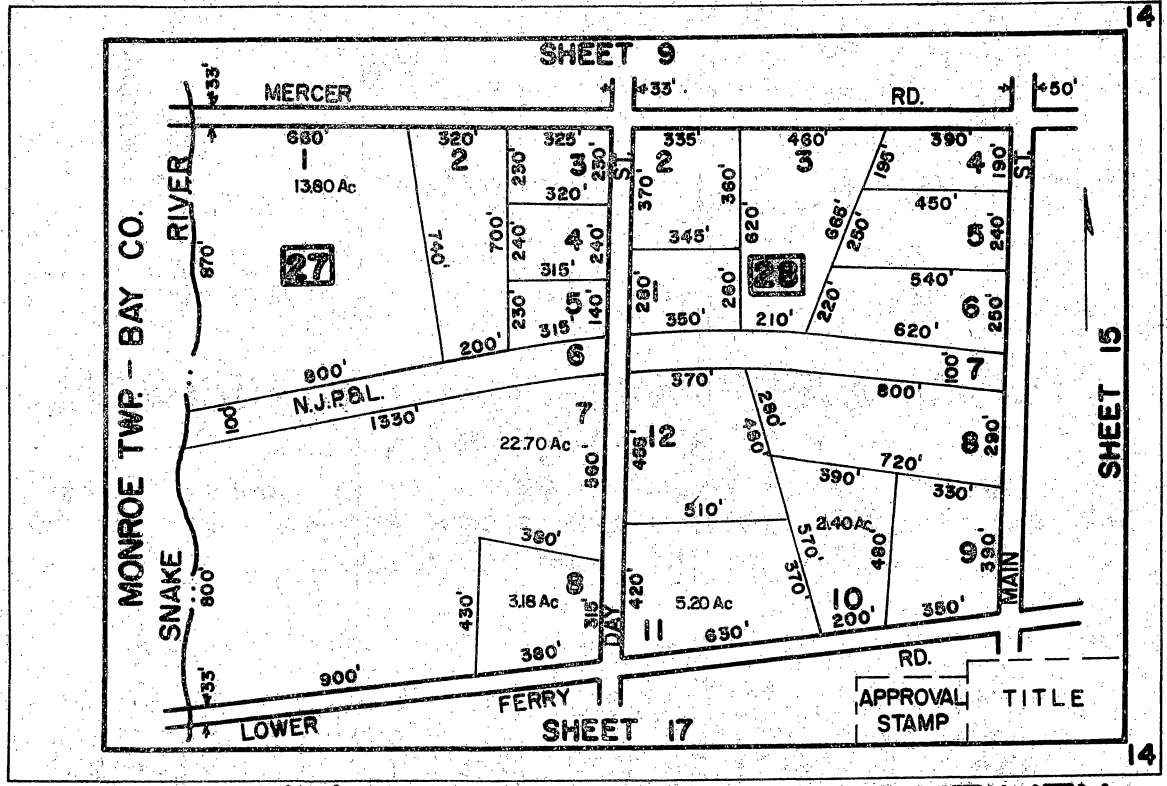






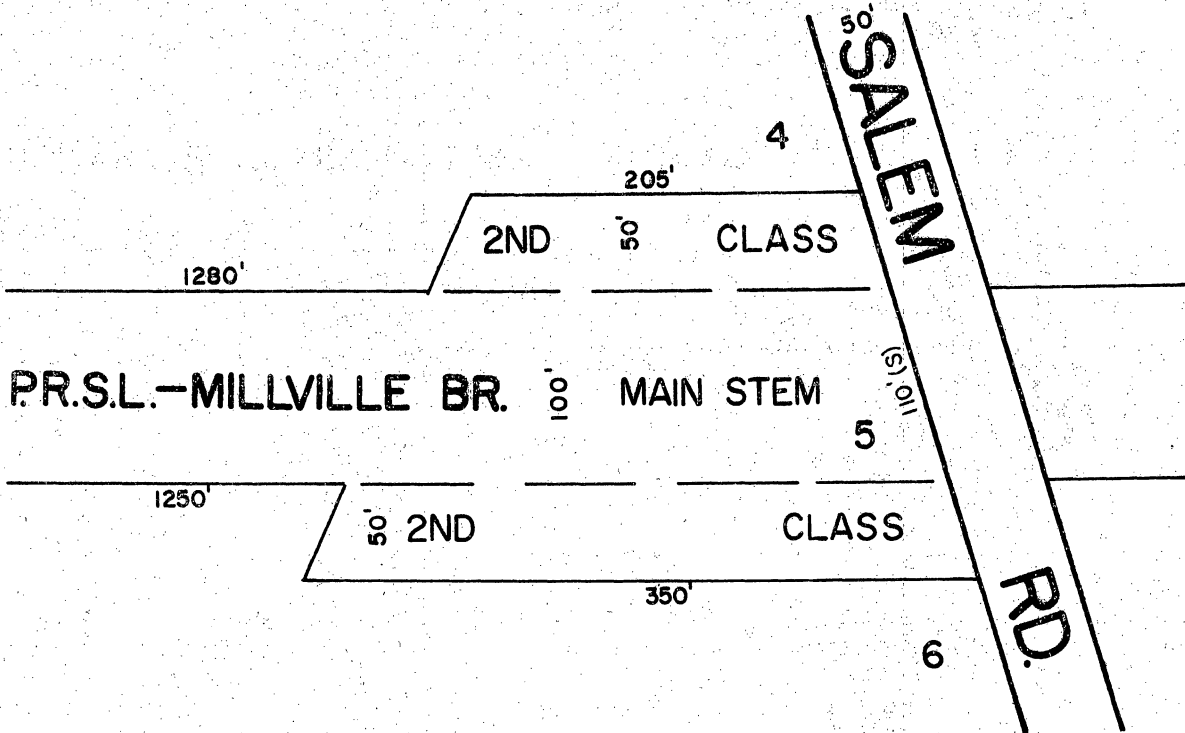
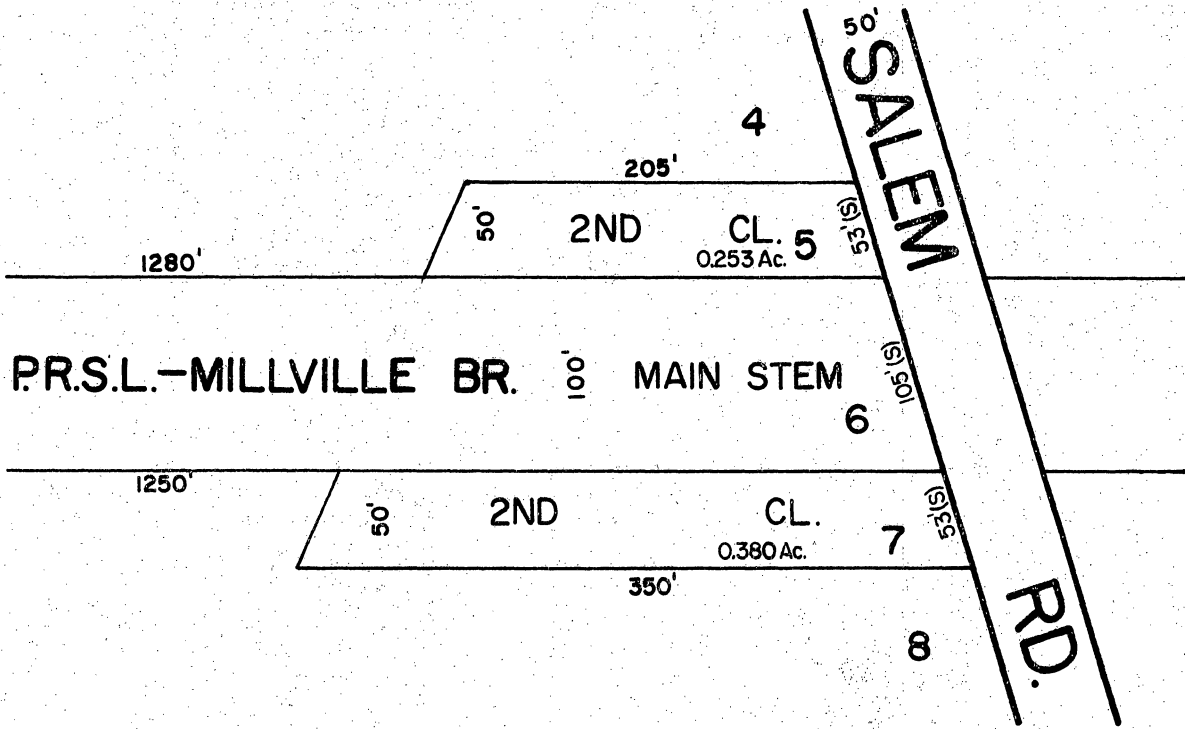
### METHOD (A) OF DETAILING PUBLIC UTILITY RIGHTS OF WAY

ASSIGN SEPARATE BLOCK NUMBER TO ENTIRE LENGTH OF THE RIGHT OF WAY. LOT NUMBERS ARE ASSIGNED CONSECUTIVELY ALONG THE LENGTH OF THE RIGHT OF WAY.



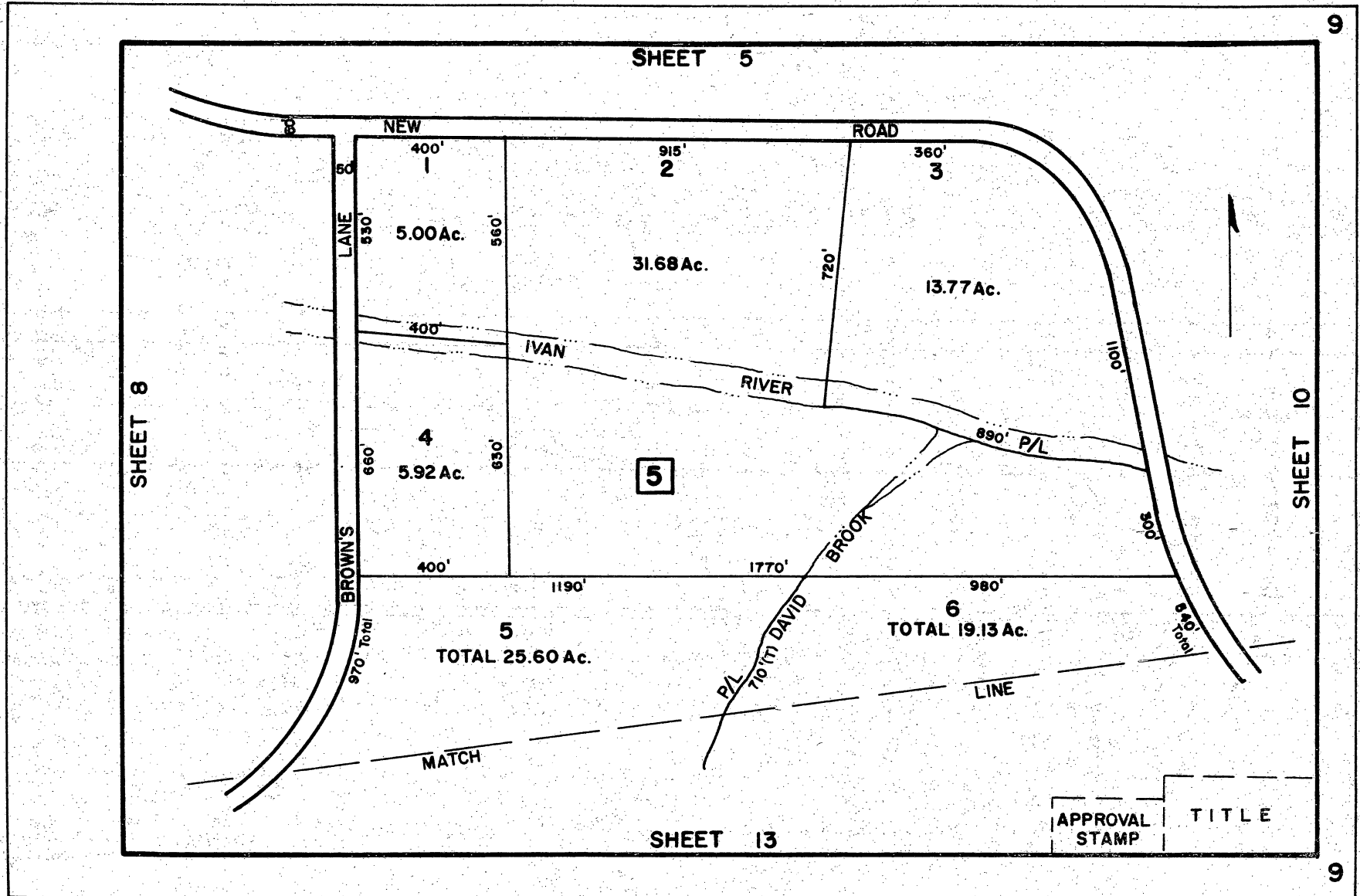
### METHOD (B) OF DETAILING PUBLIC UTILITY RIGHTS OF WAY

ASSIGN LOT NUMBERS TO THE LOTS OF THE RIGHT OF WAY TO CONFORM WITH THE SCHEME OF LOT NUMBERING THROUGHOUT THE MAP



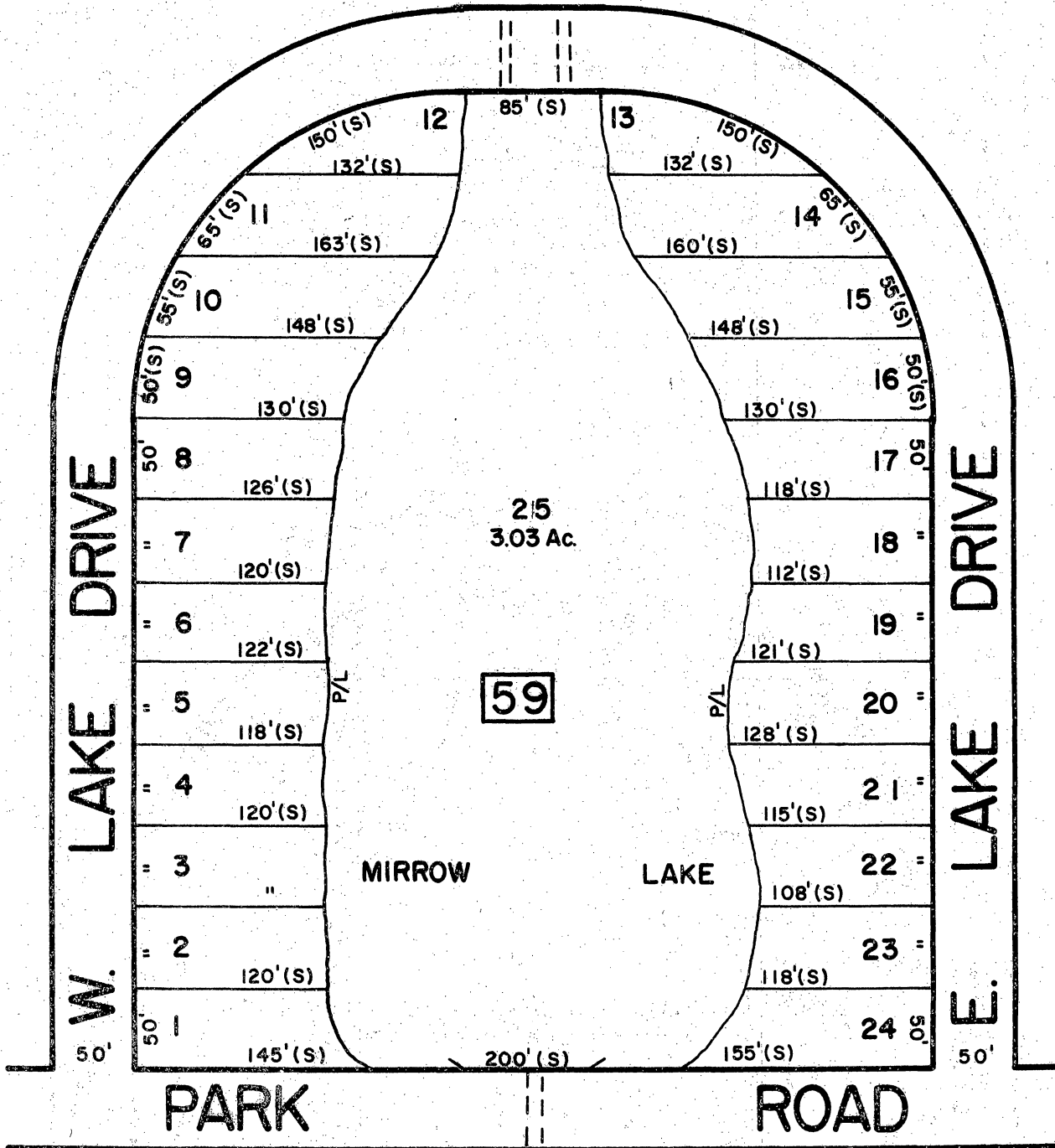
**ALTERNATE METHODS OF DETAILING CLASS I  
(MAIN STEM) AND CLASS II (2<sup>nd</sup> CLASS)  
RAILROAD PROPERTY**

DETAILING OF RIVERS, STREAMS, ETC.

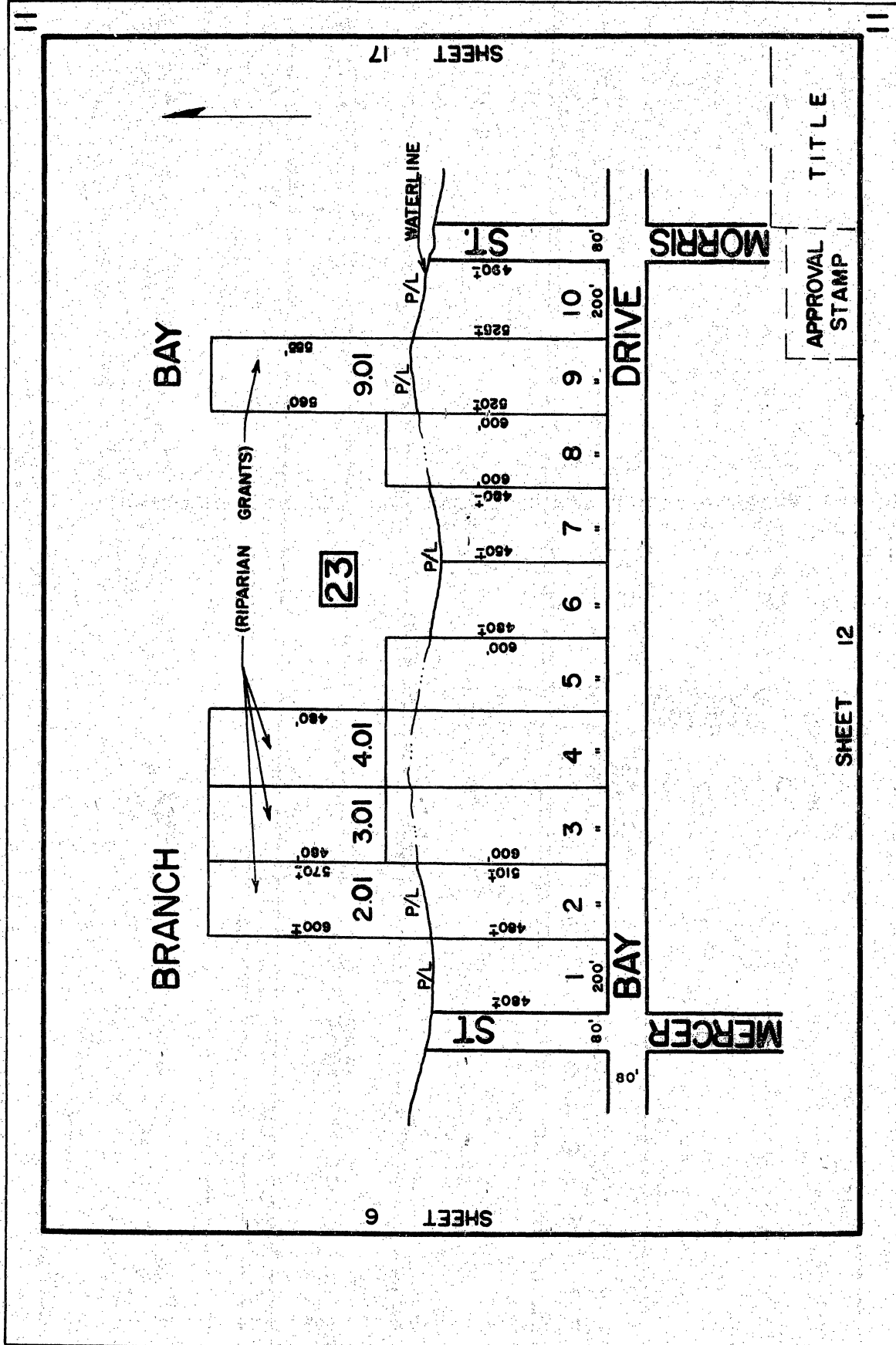


1. LOTS 1 & 4 — DEEDS READ TO CENTER OF RIVER.  
 2. LOT 2 — DEED CROSSES BOTH RIVER AND BROOK.

3. LOT 3 — DEED READS TO FAR SIDE OF RIVER.  
 4. LOTS 5 & 6 — DEEDS READ TO BROOK.



LAKES, PUBLIC OR PRIVATE, MUST BE DETAILED AS LOTS OR PARTS OF LOTS



# DETAILING RIPARIAN GRANTS

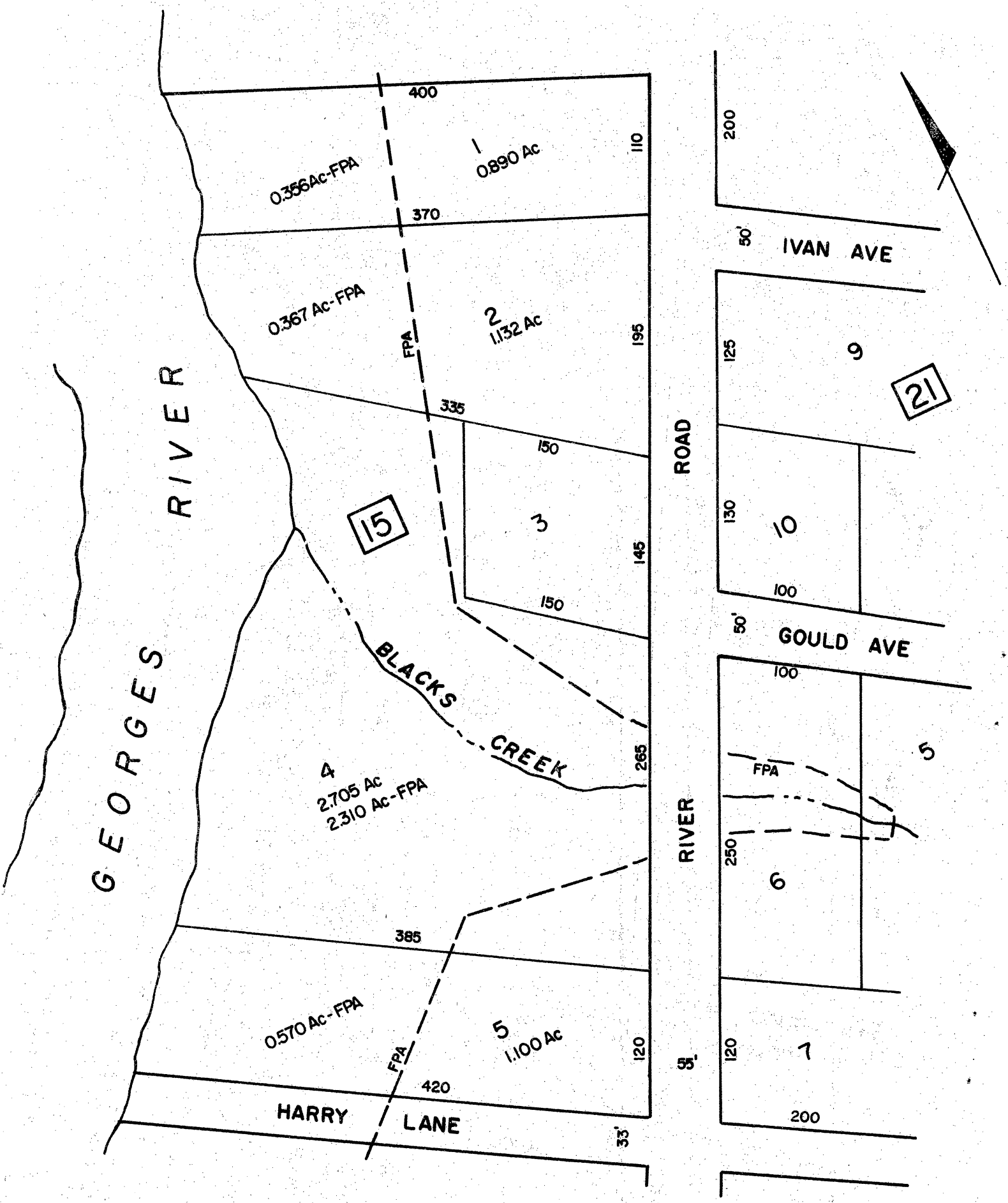
SHEET 12

APPROVAL STAMP

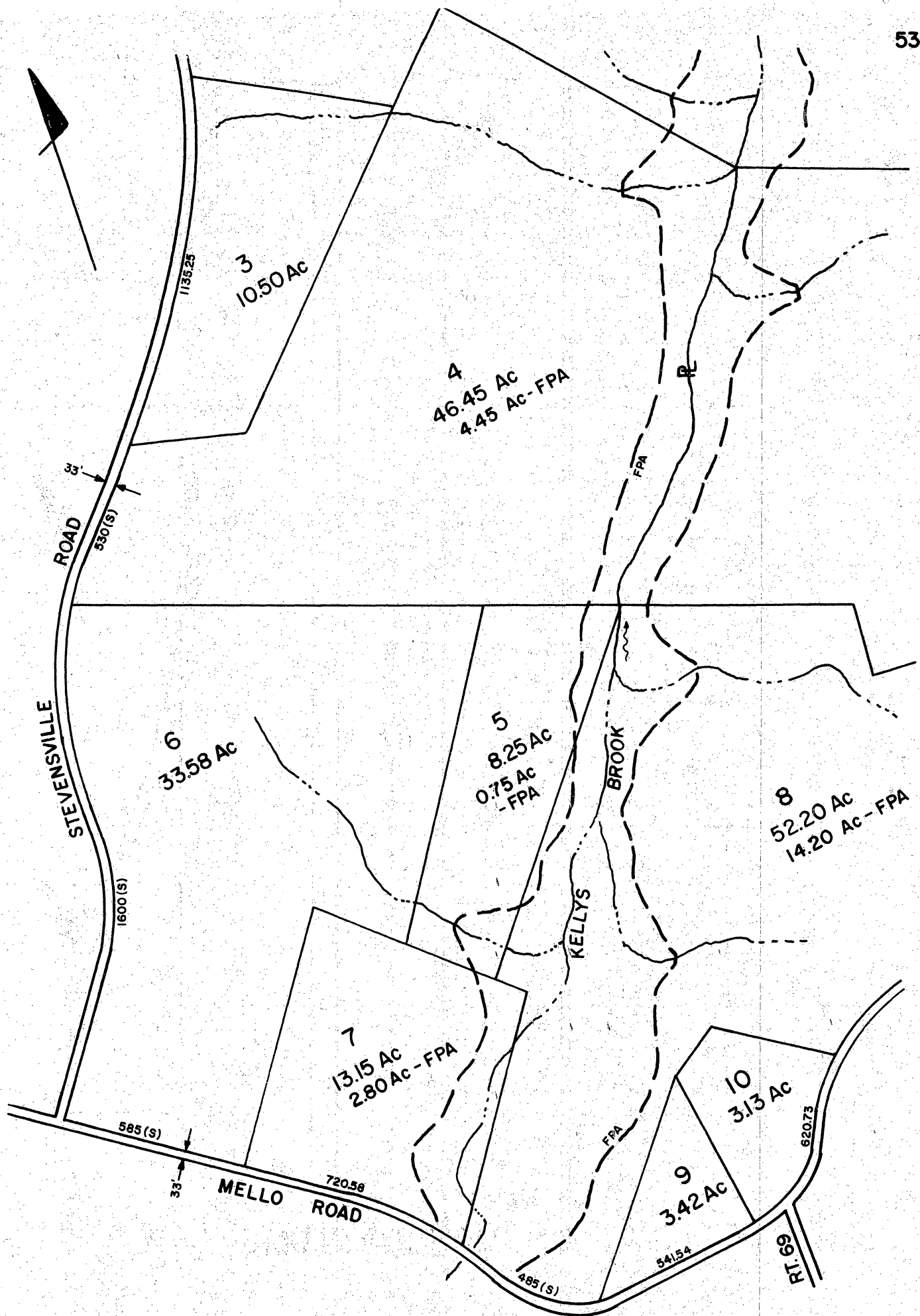
TITLE

SHEET 6

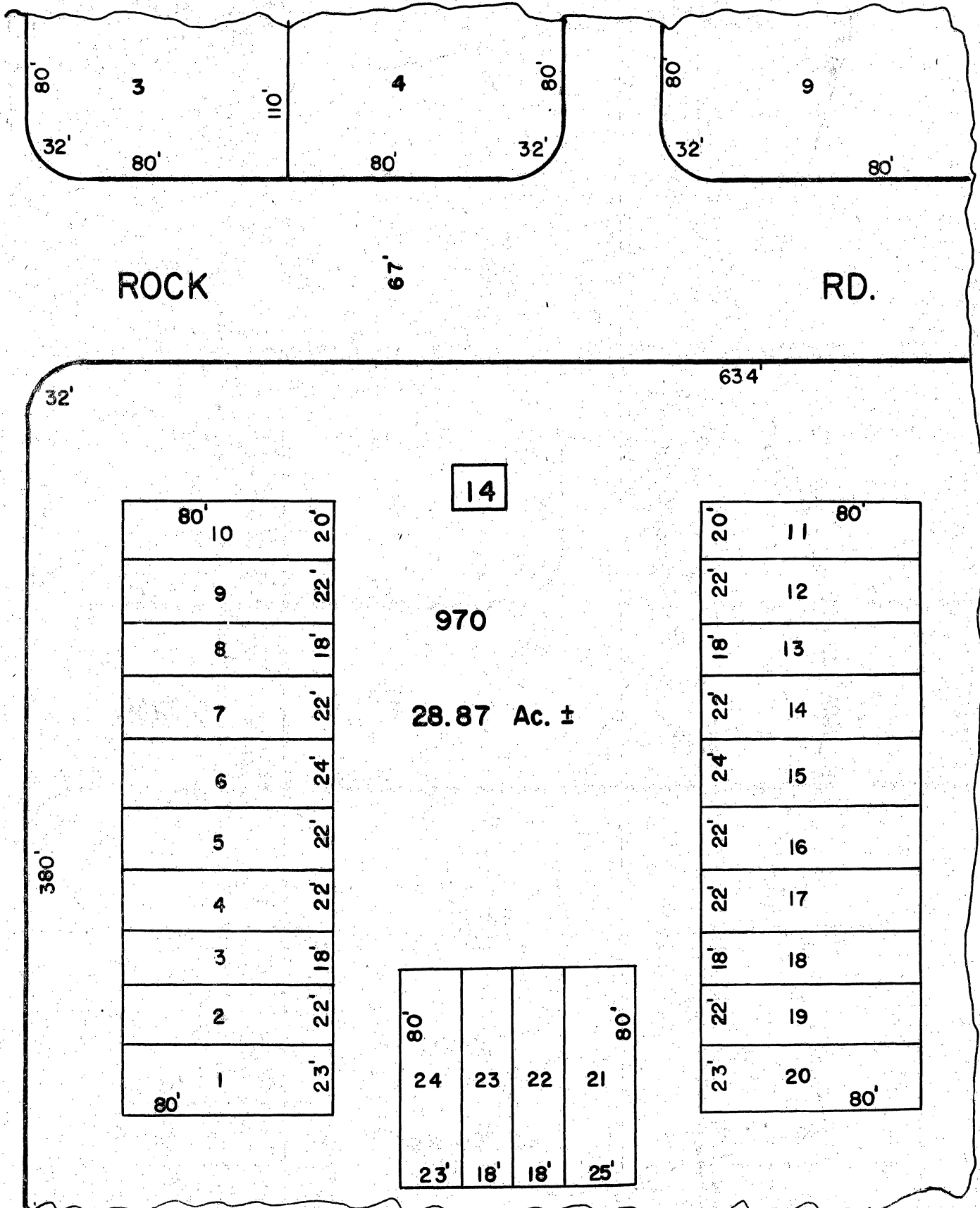
SHEET 17



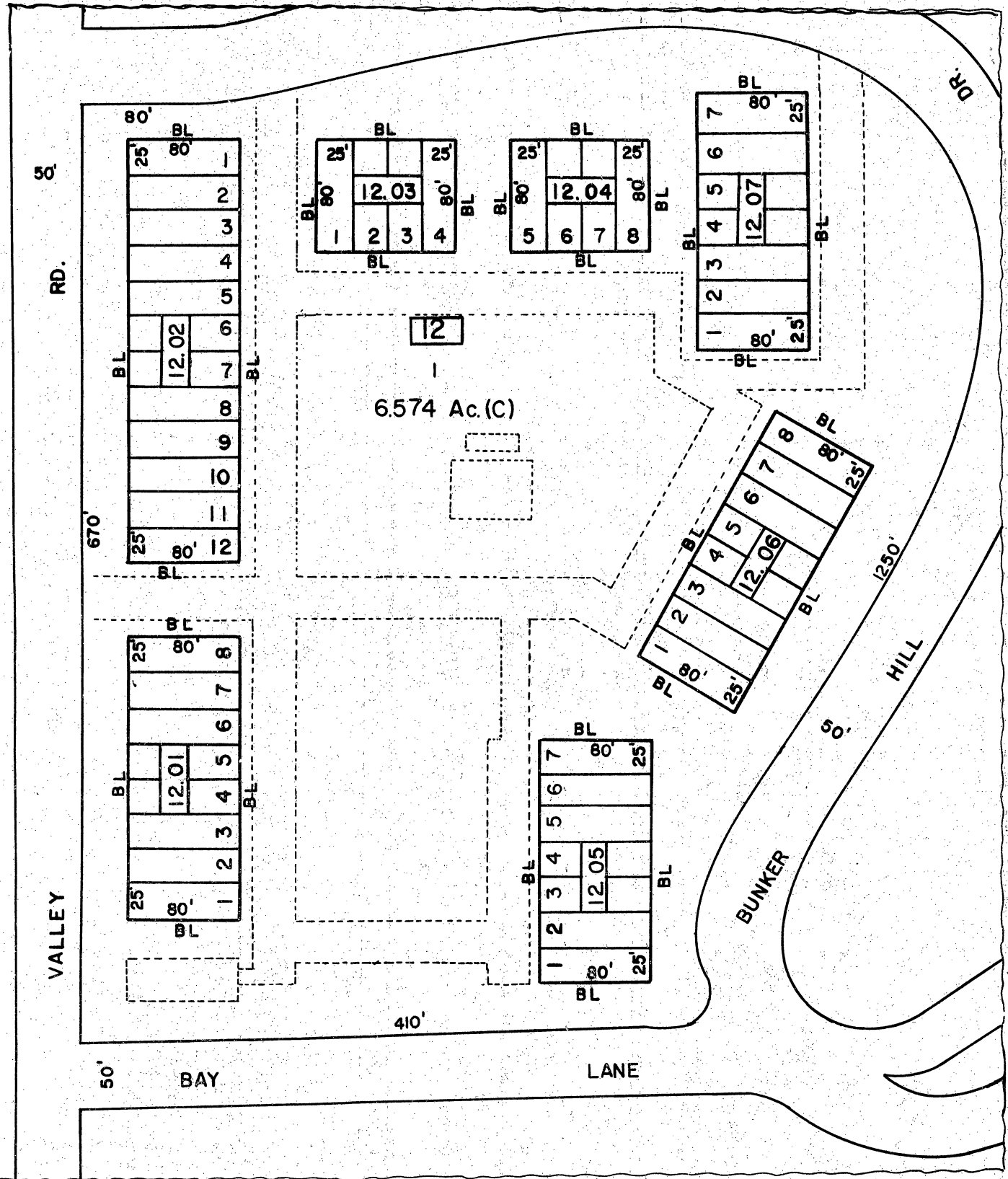
DETAILING OF FLOODPLAIN AREAS - FPA



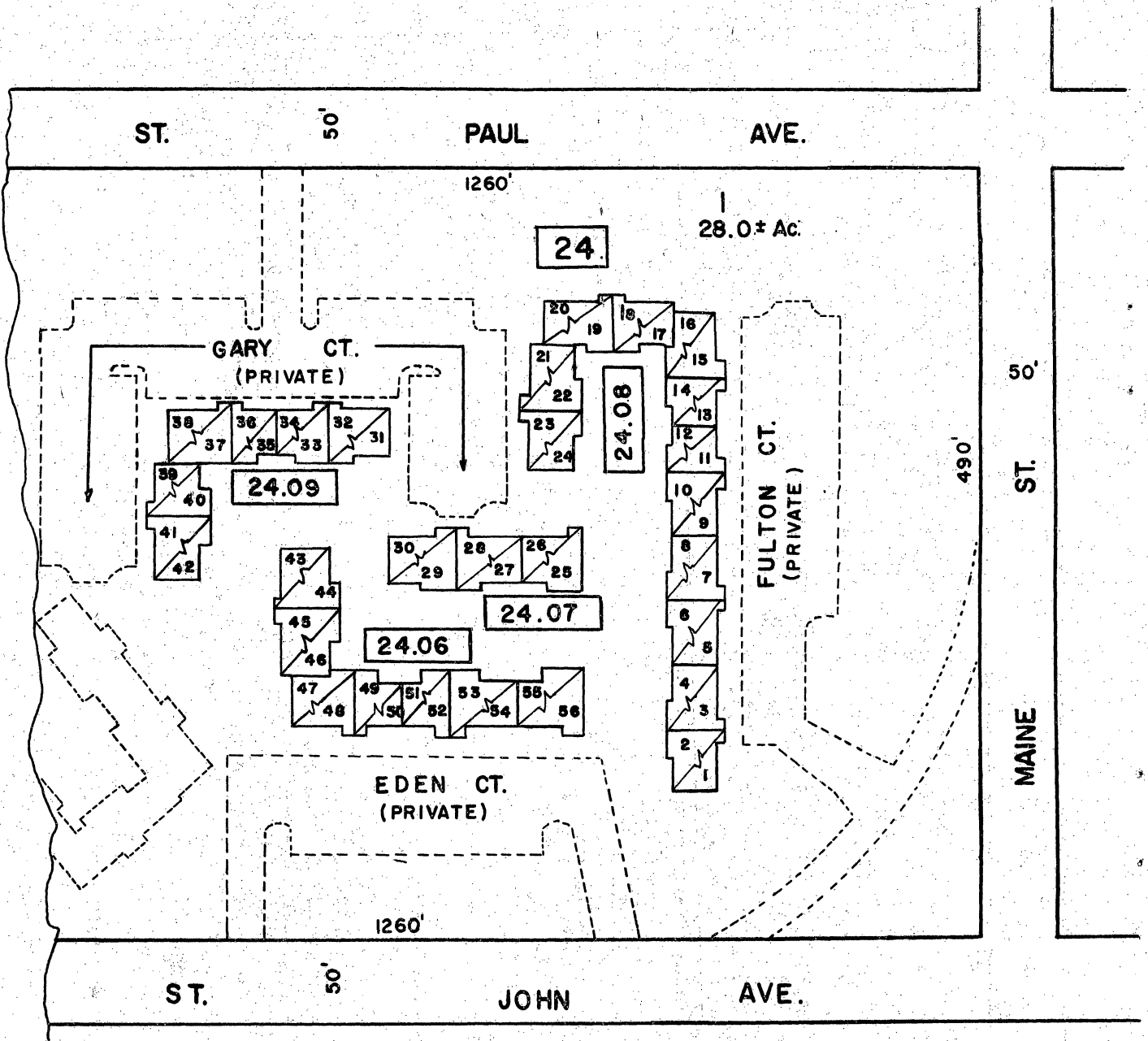
DETAILING OF FLOODPLAIN AREAS - FPA

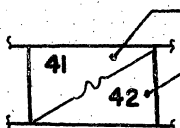


DETAILING OF CONDOMINIUMS (TOWNHOUSES)  
METHOD # 1

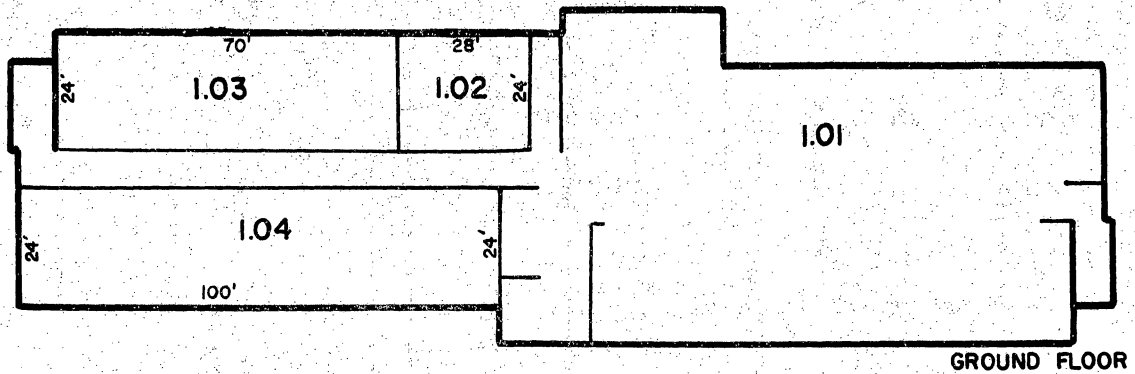
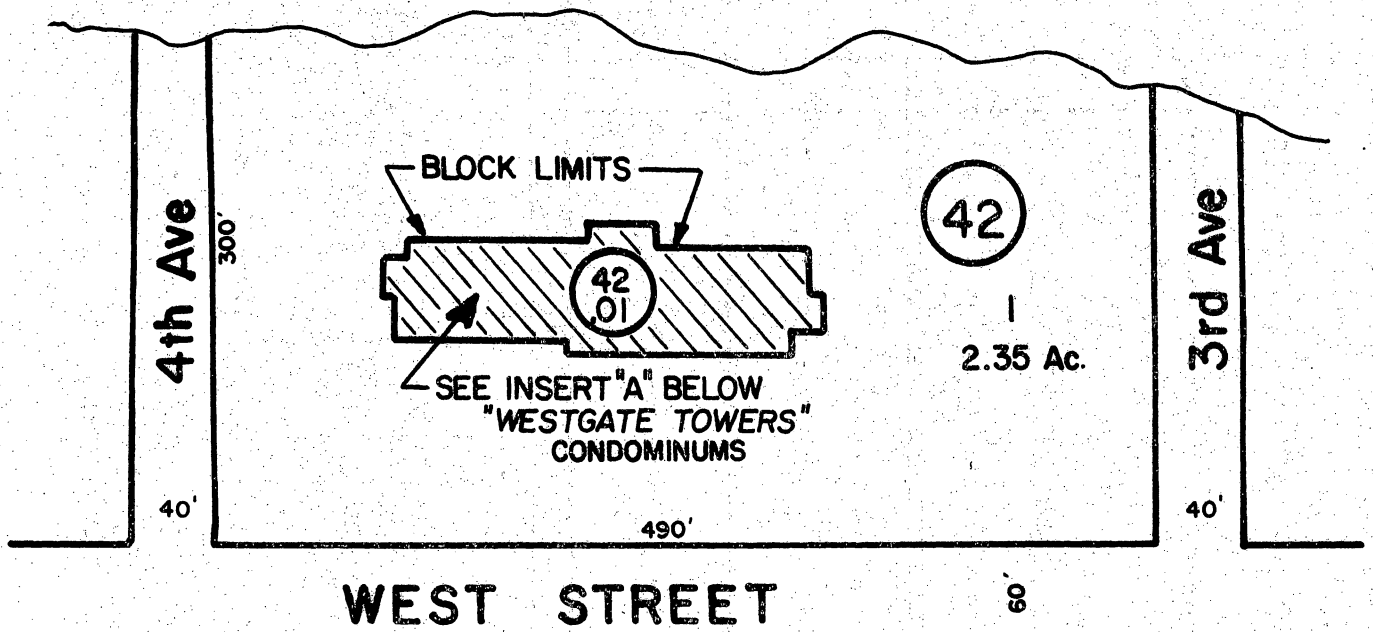


DETAILING OF CONDOMINIUMS (ALTERNATE METHOD # 2 )



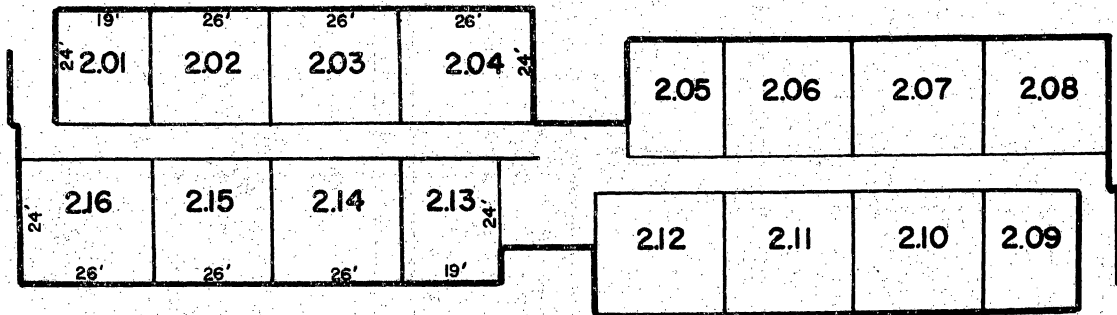

 ODD NUMBERS INDICATE SECOND FLOOR UNITS  
 EVEN NUMBERS INDICATE FIRST FLOOR UNITS  
 THIN DIAGONAL LINE INDICATES TWO - LEVEL CONDOMINIUMS

DETAILING OF CONDOMINIUMS (ALTERNATE METHOD \* 3)



BLOCK NO. 42.01

"WESTGATE TOWERS" CONDOMINIUMS

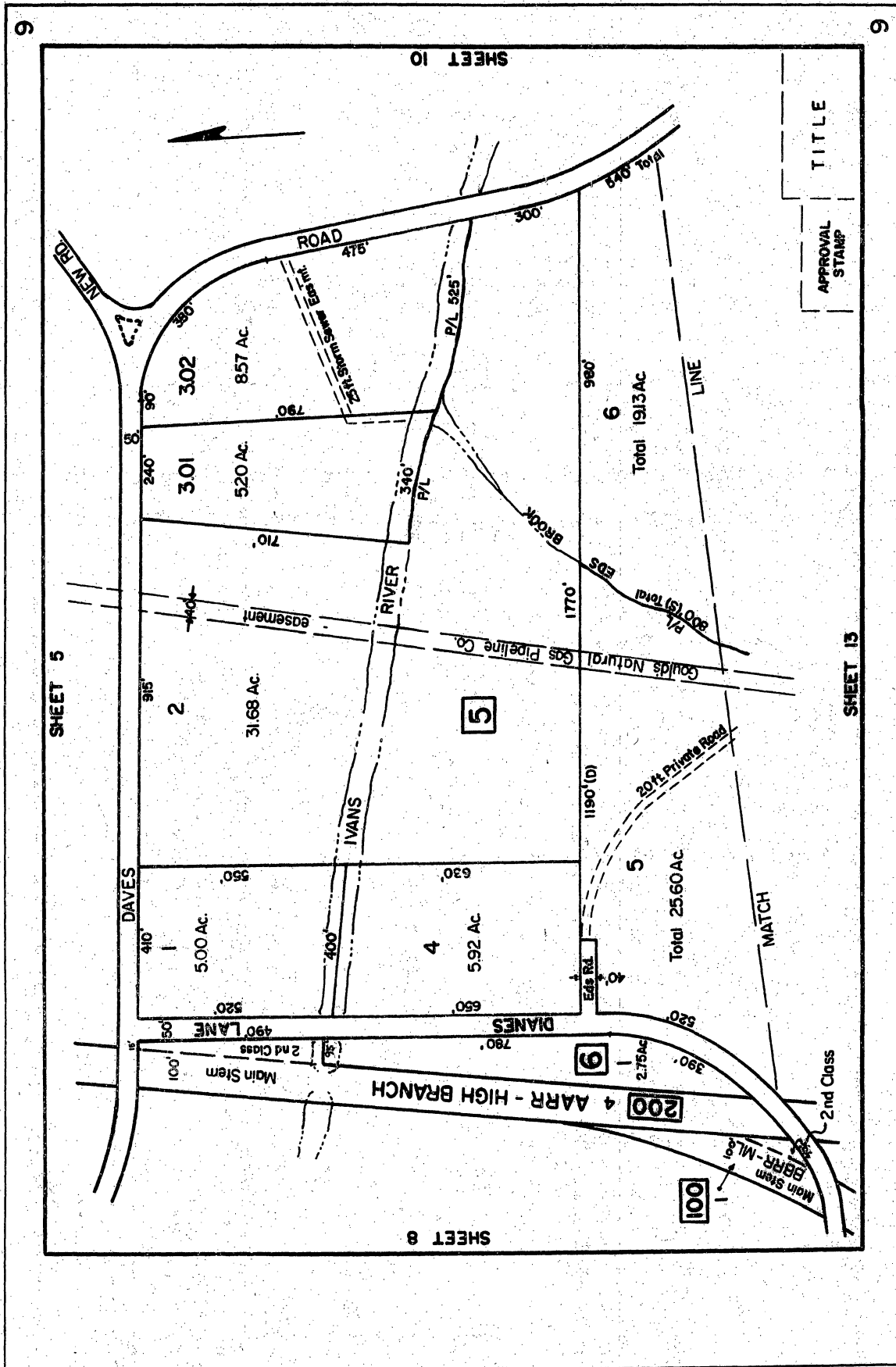


INSERT "A"  
SCALE: 1" = 40'

LOT NUMBERS:  
 3rd Floor Units = 3.01 thru 3.16  
 4th " " 4.01 " 4.16  
 11th " " 11.01 " 11.16

TYPICAL - FLOORS 2nd thru 11th

# DETAILING OF HIGH-RISE CONDOMINIUMS



# MISCELLANEOUS DETAILS

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