

CHAPTER 23A**TAX MAPS****Authority**

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

Source and Effective Date

R.2007 d.99, effective June 4, 2007.
See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Chapter Expiration Date

In accordance with N.J.S.A. 52:14B-5.1b, Chapter 23A, Tax Maps, expires on June 4, 2014. See: 43 N.J.R. 1203(a).

Chapter Historical Note

Chapter 23A, Tax Maps, was adopted and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 23A, Tax Maps, was readopted as R.1984 d.101, effective March 19, 1984. See: 16 N.J.R. 234(a), 16 N.J.R. 747(d).

Chapter 23A, Tax Maps, was repealed and Chapter 23A, Tax Maps, was adopted as new rules by R.1985 d.381, effective August 5, 1985. 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, Tax Maps, was adopted as new rules by 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 expired on September 4, 1995.

Chapter 23A, Tax Maps, was adopted as new rules by R.1996 d.55, effective February 5, 1996. See: 27 N.J.R. 4166(a), 28 N.J.R. 894(a).

Pursuant to Executive Order No. 66(1978), Chapter 23A, Tax Maps, was readopted as R.2000 d.431, effective September 28, 2000. See: 32 N.J.R. 2662(b), 32 N.J.R. 3997(a). Chapter 23A, Tax Maps, expired on September 28, 2005.

Chapter 23A, Tax Maps, was adopted as new rules by R.2007 d.99, effective June 4, 2007. See: Source and Effective Date. See, also, section annotations.

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SUBCHAPTER 1. GENERAL PROVISIONS**18:23A-1.1 General provisions, scope, tax map and standards 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. The following general provisions apply:

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. A tax map, is 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 riparian grants. In addition to the names of roads, streets, highways and tidal waters listed above, the names of the adjoining counties and adjoining municipalities, rivers, streams, brooks, railroads, right-of-ways and easements shall be indicated in their proper locations on the tax map.

3. These rules are intended to cover the preparation and revision of all types of tax maps.

4. The term "Standards" as used in this chapter, refers to the "Standards" section in the "Tax Maps, Regulations and Standards" booklet published by the Division of Taxation, Tax Map Inspection/Railroad Assessment Section. The Standards are hereby incorporated by reference.

5. 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.

6. 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.

7. 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.

8. The line work and lettering in all tax maps shall be done with black waterproof ink.

9. Computer or mechanical lettering should be used and should be consistent throughout the map.

10. On each Key or Index Sheet the following statement must 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. This date must match the date in the revision block.

11. A new map must have the following certification on the Key or Index Sheet: “I hereby certify that this map and any required survey have 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). If a map has more than one Key or Index Sheet, the certification is to be made on the first Key or Index Sheet only. A signature stamp will not be accepted.

12. 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, date and license number of the New Jersey Licensed Land Surveyor revising the tax map shall be affixed under the above statement on the mylar.

13. Any map in an electronic format prepared for taxation purposes must on each sheet have a statement to indicate the method of preparation and where the original information came from, such as old tax maps, deeds and aerial photographs with their dates or other identifying data. It must contain whether it is digitized, scanned or drawn using Computer Aided Drafting/Design (CAD/D) and Coordinate Geometry (COGO) and must also show the name and license number of the New Jersey Licensed Land Surveyor who supervised the creation of the digital map. If the map is a copy, it must also contain the name of the original preparer and date. The following statements are examples substituting the appropriate word in parenthesis:

i. This sheet is a digitized copy of the tax map prepared by (name) and (date). The original approved map

is on file in the (Engineers) or (Assessors) or (Municipal Clerks) office.

ii. This sheet is a scanned copy of the tax map prepared by (name) and (date). The original approved map is on file in the (Engineers) or (Assessors) or (Municipal Clerks) office.

iii. This map has been drawn using Computer Aided Drafting/Design (CAD/D).

iv. This map has been drawn using Computer Aided Drafting/Design (CAD/D) and Coordinate Geometry (COGO).

v. This map has been redrawn using Computer Aided Drafting/Design (CAD/D) based on the map prepared by (name) and (date).

(b) Modifications to (a)1 through 13 above may be granted with prior written approval of the Division. Approval may be requested by a municipality upon a written request being submitted to the Property Administration Tax Map Inspection/Railroad Assessment Section and shall state the reason for the request, specifying in detail any difficulty in finding information needed, cost incurred to comply with existing standards and guidelines and any time sensitive issues. The Division may request additional information and will provide a response in a timely manner.

Amended by R.2007 d.99, effective June 4, 2007.
See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Section was “General provisions, scope and tax map defined”. In the introductory paragraph of (a), inserted “The following general provisions apply:”; added new (a)2 and (a)4; recodified former (a)2 as (a)3 and former (a)3 through (a)10 as (a)5 through (a)12; deleted former (a)11; rewrote (a)9, (a)10 and (a)11; in the introductory paragraph of (a)12, inserted a comma following “approval”; in the second paragraph of (a)12, inserted “date” and “on the mylar”; and added (a)13 and (b).

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

(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).

1. After the map has been completed and thoroughly checked by the surveyor for compliance with these rules, the map shall be submitted to the Property Administration, Tax Map Inspection/Railroad Assessment Section for examination. Any revisions or corrections found to be necessary shall be made by the New Jersey licensed land sur-