

(g) Class 4C: "Apartments" designed for the use and enjoyment of five families or more.²

(h) Class 5A: "Railroad Class I" means real property consisting of the length of main stem of a railroad in each taxing district.

(i) Class 5B: "Railroad Class II" means all real property used for railroad purposes which is not Class I or Class III.

(j) Class 6A: "Personal Property Telephone" means tangible goods and chattels exclusive of inventories used in the business of telephone companies.

(k) Class 6B: "Personal Property Telegraph" means tangible goods and chattels exclusive of inventories used in the business of telegraph companies.

(l) Class 6C: "Personal Property Messenger Service" means tangible goods and chattels exclusive of inventories used in the business of messenger services.

(m) Class 15A: "Public School Property" means real property owned by federal, state, county or local governments or their agencies used for public education.

(n) Class 15B: "Other School Property" means real property owned by a non-governmental, non-profit corporation used for educational purposes.

(o) Class 15C: "Public Property" means real property owned by federal, state, county or local governments or their agencies and devoted to public uses.

(p) Class 15D: "Church and Charitable Property" means real property owned by religious and charitable organizations actually and exclusively used in the work of the organizations.

(q) Class 15E: "Cemeteries and Graveyards" means real property solely devoted to or held for use as a cemetery, graveyard or burial ground.

(r) Class 15F: "Other Exempt" means real property exempt from taxation but not described in any of the foregoing classes.

¹ For definitions of Agricultural Use and Horticultural Use see Reg. 16:12-10.100(c) and (g) of the Regulations Governing The Valuation, Assessment and Taxation of Land Under the "Farmland Assessment Act of 1964".

² While Classes 4A, 4B and 4C are required to be separately designated on the tax list, the aggregate of these classes will be indicated as Class 4 ("Other") for the purpose of the table of equalized valuations (school aid table).

18:12-2.3 Tax list page summaries; recapitulation of property

(a) The assessor shall prepare a summary containing the valuations as they appear in his tax list and duplicate for both taxable and exempt properties. In addition, the assessor shall prepare an alphabetical index listing the taxpayer by name. The summaries will pertain to the property classification code as described in section 1 of this subchapter.

(b) The assessor shall make provisions for a summary of deduction amounts for veterans, senior citizens, disabled citizens, surviving spouses and widows of veterans. There shall also be a summary setting forth the number of parcels and the exemption amounts for the following:

1. Air pollution control;
2. Water pollution control;
3. Fallout shelter;
4. Sewerage treatment control;
5. Water supply control;
6. Household improvement;
7. Solar energy;

8. Commercial/Industrial improvement.

(c) The assessor shall prepare a summary of special tax districts such as fire, garbage, sewer, light and water.

18:12-2.4 Insertion of building description code on line items

The assessor of each taxing district shall include in the tax list the applicable building description code designation for each line item and such inclusion shall be in accordance with the building description code appearing below.

BUILDING DESCRIPTION CODE

FORMAT

Stories:
S Prefix S with number of stories

Structure:
Al Aluminum siding
B Brick
CB Concrete block
F Frame
M Metal
RC Reinforced concrete
S Stucco
SS Structural steel
St Stone
W Wooden

Style:
A Commercial
B Industrial
C Apartments
D Dutch Colonial
E English Tudor
F Cape Cod
L Colonial
M Mobile home
R Rancher
S Split level
T Twin
W Row home
X Duplex
Z Raised rancher
O Other
2 Bilevel
3 Trilevel

Garage:
AG Attached garage
UG Unattached garage
Note: Number of cars is prefixed to Code.

Example: 15SST L 2AG means 1½ stories; stone; colonial; 2 car attached garage.

18:12-2.5 Separate line item for farm property assessment

Where a portion of a parcel of farmland is assessed under the provision of the Farmland Assessment Act as Farm (Qualified), Class 3B, and another portion of the parcel is assessed as Farm (Regular), Class 3A, each said portion must be shown on the tax list as a separate line-item. All

farm real property improvements should be included under classification 3A.

Cross References

See Section 16:12-10.230 of the Regulations Governing the Valuation, Assessment and Taxation of Land under the Farmland Assessment Act of 1964.

18:12-2.6 Veteran, senior citizen, disabled citizen and surviving spouse deductions

(a) Approval of a tax deduction should be indicated by designating the claimant as "V" in the case of veteran, by "W" in the case of a veteran's or serviceman's widow, by "S" in the case of a senior citizen, by "D" in the case of a disabled citizen, and by "R" in the case of a surviving spouse.

(b) In the case of multiple ownership of a property for which tax deduction is claimed, each line item of the tax list and duplicate must reflect the total number of owners and the number of veterans, veterans' and servicemen's widows, senior citizens, disabled citizens and surviving spouses.

18:12-2.7 Hackensack Meadowland District designations¹

(a) The assessor or board of assessors for the taxing districts of Carlstadt, East Rutherford, Little Ferry, Lyndhurst, Moonachie, North Arlington, Ridgfield, Rutherford, South Hackensack and Teterboro all in Bergen County; and Jersey City, Kearny, North Bergen and Secaucus, all in Hudson County, shall review the 1969 municipal real property tax list and shall indicate for each parcel of property whether or not such parcel is located within the boundaries of the Hackensack Meadowlands District, and in preparing the Tax List for the tax year 1970 and for each tax year thereafter for the aforementioned taxing districts shall, in addition to furnishing all other information required on the Tax List, indicate for each parcel of property whether or not such parcel is located within the boundaries of the Hackensack Meadowlands District, i.e., the area within the jurisdiction of the Hackensack Meadowlands Development Commission as such area is described in Section 4 of the Hackensack Meadowlands Reclamation and Development N.J.S.A. 13:17-63.

(b) In the case of a parcel of property located within the boundaries of the Hackensack Meadowlands District, the assessor or board of assessors shall indicate such fact by adding the letter "HM" to the lot number or to the lot number suffix in the column of the Tax List captioned "Block No. Lot No."

(c) When the boundary of the Hackensack Meadowlands District divides a lot of land, the entire lot shall be included within the district.

As amended, R.1969, d.11, effective October 23, 1969.

See: 1 N.J.R. 24(a).

¹ Section 61 of the Hackensack Meadowlands Reclamation and Development Act (N.J.S.A. 13:17-63) provides, as follows:

"(a) In preparing the list of owners of taxable property pursuant to Revised Statutes 54:4-24, the assessor of each constituent municipality shall indicate in the list for each parcel of property whether or not it is located regulations prescribed by the Director of the Division of Taxation.

"(b) When the boundary of the district divides a lot of land, the entire lot shall be included within the district".

Authority

N.J.S.A. 13:17-63.

18:12-2.8 Tax list and instructions

(a) Reproduced and made a part hereof are the real property tax list and accompanying instructions.

Editor's note: Graphics which were filed with these rules are not reproduced herein. Information on such data may be obtained from the Division of Taxation, West State and Willow Streets, Trenton, N.J. 08625.

(b) These instructions describe the form and content of the real property tax list and duplicate for each tax year as prescribed by the Director of the Division of Taxation.

1. The size of the tax list and duplicate should be 14 inches by 17 inches. Each page of a tax list should provide for 14 line items.

i. Page headings:

(1) Title: "REAL PROPERTY TAX LIST"; An identical list shall also be prepared which shall serve as the assessor's duplicate.

(2) Page number;

(3) Taxing district name and number;

(4) County name and number;

(5) County percentage level.

ii. Columnar headings: The following headings shall appear on the real property tax list and duplicate.

(1) Column 1—Line number: This column assigns a line number to a particular parcel of property for identification in billing and other purposes. Each line must be consecutively numbered on every page.

(2) Column 2—Block number, lot number, qualification code and account number: Insert the block and lot number of the parcel and the qualification code if any. Qualification codes are shown on the real property tax list under the legend. The account number, if used, shall be entered in this column.

(3) Column 3—Land dimensions, acreage, property classification, building description code and additional lots: Insert land dimensions of lot or lots or the acreage where applicable, appropriate building description code, and the appropriate property classification.

(4) Column 4—Owner's name: Insert owner's name, mailing address and zip code, property location, billing code, type of zoning as shown on zoning map of taxing district, and tax map page.

(5) Column 5—Land taxable value.

(6) Column 6—Improvements taxable value.

(7) Column 7—Exemptions: The exemption code and the exemption amount should be inserted in this column. The specific exemptions are as follows:

Code	
A—Air Pollution Control	(N.J.S.A. 54:4-3.56)
P—Water Pollution Control	(N.J.S.A. 54:4-3.56)
F—Fallout Shelter	(N.J.S.A. 54:4-3.58)
S—Certain Water and Sewage Disposal Structures	(N.J.S.A. 54:4-3.59)
W—Water Supply Control	(N.J.S.A. 54:4-3.56)
H—Household Improvement	(N.J.S.A. 54:4-3.72)
C—Solar Energy	(N.J.S.A. 54:4-3.114)
B—Commercial/Industrial Improvement	(N.J.S.A. 54:4-3.97)

(8) Column 8—Net taxable value: Insert the total of columns 5 and 6 minus column 7.

(9) Column 9—Deductions: Approval of a tax deduction should be indicated by designating "V" in the case of a veteran, "W" in the case of a veteran's or serviceman's widow, "S" in the case of a senior citizen, "D" in the case of a disabled citizen and "R" in the case of a surviving spouse. If there are several owners or deductions, indicate this information in this column.

(A) The above information is necessary to determine the proportionate share of the eligible applicant's interest in the property.

(10) Special tax codes: Insert the special tax codes as follows:

- F—Fire
- G—Garage
- S—Sewer
- L—Light
- W—Water

iii. Property classification summary:

(1) The summary of the several real property classes will be prepared on a separate listing. The summary will facilitate the preparation of an accurate sales ratio card (Form SR-3A) for each taxing district in the State.

(2) Note that classification 3 (Farm) has been divided into two sub-classes, Classification 3A (Regular) includes all farmland and farm improvements not subject to the "Farmland Assessment Act of 1964" (P.L. 1964 c.48). Classification 3B (Qualified) includes those lands which are assessed under the Farmland Assessment Act of 1964. Farms listed

under classification 3B are subject to roll-back taxes in the event of a change in use.

iv. Assessor's affidavit—form and content:

(1) See N.J.S.A. 54:4-36 for form of affidavit to be annexed to the Tax List and Duplicate.

(2) When a district-wide adjustment of real property taxable valuations has been completed and put into operations, and such taxable valuations conform to the percentage level established for such year for expressing the taxable value of real property in the county, the assessor should be sure to affix to his assessment list and duplicate the affidavit and additional statement required under N.J.S.A. 54:4-36 (a) and (b), in order that the percentage level as is established for the taxable value of real property in the county may be accepted as the common level for such year. (See N.J.S.A. 54:4-11).

Case Notes

Lifting of sewer ban on new development could not be taken into consideration in determining value of partly completed improvements; no showing that lifting of ban was foreseeable on property's assessing date. 200 43rd Street, L.L.C. v. Union City, 16 N.J.Tax 138 (1996).

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).

Although true value of real property exceeded assessment for certain year, increase in assessment not permitted; true value ratio of property within statutory common level range. Appel v. Englewood, 15 N.J.Tax 537 (1996).

Tax assessor is obligated to first ascertain assessable value of total complex and then allocate where improvements of single economic unit span more than one lot. Mobil Oil Corp. v. Greenwich Tp., 9 N.J.Tax 123 (1986).

SUBCHAPTER 3. PREPARATION AND FILING OF EXEMPT PROPERTY TAX LIST AND DUPLICATE

18:12-3.1 Tax exempt list; format and contents

(a) Each assessor is required to enter in the exempt property list and duplicate, a description of all churches, cemeteries, public buildings and other real property exempt from taxation with the name of the owner and the value of such land and buildings, in accordance with the directions appearing on Form NJPT-03-2.

(b) Reproduced and made a part hereof are the exempt property list and accompanying instructions.

Editor's Note: Graphics which were filed with these rules are not reproduced herein. Information on such

data may be obtained from the Division of Taxation, West State and Willow Streets, Trenton, N.J. 08625.

(c) These instructions describe the form and content of the exempt property list and duplicate as prescribed by the Director of the Division of Taxation. The size of the exempt property list and duplicate should be 14 inches x 17 inches. Each page of the list should provide for 14 line items.

1. Page headings:

i. Title: "EXEMPT PROPERTY LIST": An identical list shall also be prepared which shall serve as the assessor's duplicate.

ii. Page number;

iii. Taxing district name and number;

iv. County name and number;

v. County percentage level.

2. Columnar headings: The following headings shall appear on the exempt property list.

i. Column 1—Line number: This column assigns a line number to a particular parcel or property for identification purposes.

ii. Column 2—Block number, lot number, qualification code and account number: Insert the Block and Lot number of the parcel and the qualification code, if any. Qualification codes are shown on the exempt property list under the legend. The account number, if used, should be entered in this column.

iii. Column 3—Name of facility: Insert building description code, property classification, land dimensions, acreage and additional lots.

iv. Column 4—Owner's name: Insert the full name of the owner, his mailing address, the property location which identifies the location by street name and number, the billing code, zoning and the tax map page.

v. Column 5—Identification code: Use the code as shown in the "Exempt Property Identification Code Book" issued by the Division of Taxation. Insert the two appropriate digits which denote ownership. Insert the two appropriate digits which denote the property purpose or use. Also, insert the three appropriate digits which denote specific description.

vi. Column 6—Statute under which exemption claimed: In accordance with the provisions of N.J.S.A. 54:4-27, assessors are required to state the grounds for exemption for each parcel of property to which exemption from taxation is allowed. The citation of the statute under which an exemption is allowed can be found on Line 13 of a properly executed Initial Statement Form, Form IS.

vii. Column 7—Filing date of statement: Insert the date on which the initial statement and/or further statement was filed with the assessor's office as required by law. A further statement, Form FS, is required to be filed every third year following the filing of an initial statement which was the basis for granting the exemption. See N.J.S.A. 54:4-4.4.

viii. Column 8—Land value: Insert the true value of the land to which an exemption has been granted. This will facilitate the conduct of the ongoing statewide statistical study. This value should be consistent with full values of other real property in the taxing district.

ix. Column 9—Improvement value: Insert the true value of all buildings or improvements to which an exemption has been granted.

x. Column 10—Total exempt value: Insert in this column the sum of column 8 and column 9. The total of all exempt property should agree with the total exempt property as shown in the table of aggregates that is filed with the county board of taxation. The exempt property list should be produced in block and lot sequence together with an alphabetical list showing the owner of the exempt property. These lists should be inserted in the back portion of the tax list and duplicate.

Amended by R.1979 d.91, effective March 8, 1979.
See: 11 N.J.R. 100(a), 11 N.J.R. 211(a).

SUBCHAPTER 4. REVALUATION OF REAL PROPERTY BY APPRAISAL FIRMS

18:12-4.1 Definitions

The following words and terms, when used in this subchapter, shall have the following meanings unless the context clearly indicates otherwise.

"Contract" means any agreement between a firm, as defined below, and a municipality for a revaluation or reassessment of all or designated portions of the real property in a municipality.

"Director" means the Director of the Division of Taxation.

"Firm" means any individual, partnership, corporation or other association contracting to perform a revaluation.

18:12-4.2 Authority of the Director; approval of contracts

(a) The Director shall establish standards to be used in the valuation and revaluation of real property for assessment purposes and shall prescribe minimum qualifications for firms engaged in the business of providing such services to municipalities in this State.

(b) Prior to the execution of any contract, a municipality shall submit the contract to the Director for his review. The Director shall make a determination regarding the contract within 30 days of submission.

(c) No firm shall assign or transfer a contract or any interest therein without written permission from the municipality, surety company, county board of taxation and the Director.

(d) No changes will be permitted in the contract except upon mutual consent of the contractual parties and written permission of the surety company and the Director.

18:12-4.3 Appeals from Director's disapproval of contract

(a) Any municipality, firm or individual aggrieved by any determination of the Director respecting a contract may request a formal hearing before the Director who shall render a decision within 30 days of the completion of the said hearing.

(b) Such hearing shall be conducted pursuant to the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq.