

## 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 Chapter 23A was repealed and replaced with new rules by R.1985 d.381.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.

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## 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.

#### 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);
6. Actual field surveys by a tax map maker, a New Jersey Licensed Land Surveyor, to ascertain the proper location of a lot.

**18:23A-1.4 Size of tax map sheets**

All completed tax map sheets shall be prepared on high-grade tracing cloth, film base material or polyester type plastic material, 36 inches long by 24 inches wide. Each sheet shall have a border with margins of one inch around the upper, lower and right sides, and a three inch margin on the left side (See Standards, Page 53).

**18:23A-1.5 Scales**

(a) Maps shall be drawn to the following scales, depending on lot sizes, density and classification of the municipality:

1. City and urban districts—1 inch = 50 feet and 1 inch = 100 feet; however, large parcels of land such as airports or industrial tracts should be detailed at a scale of 1 inch = 200 feet or 1 inch = 400 feet, depending on size. Example: No parcel of land over 15 acres should be detailed at a scale of 1 inch = 50 feet.

2. Rural districts—1 inch = 200 feet and 1 inch = 400 feet;

3. Large tracts, such as Federal, State, county, municipal and airfields, may be detailed on the key map or separate detail sheets at scales to be agreed upon by the Engineering Section, the municipality and the tax map maker.

(b) The same scale shall be used on all detail sheets throughout the taxing district, but where special conditions require the use of more than one scale, this shall be done as indicated in (a) above.

(c) On tax map sheets with large parcels, a supplemental sheet, or sheets, drawn 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. If space allows, a small development also may be detailed as an inset.

**18:23A-1.6 Key map or sheet**

(a) A Key Sheet shall be prepared for each map to a small scale which shall show the following data (See Standards, Page 54):

1. The boundary lines of the entire municipality, including bearings and distances when available;

2. The names and limits of all adjacent municipalities and counties;

3. 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;

4. The limits of special taxing districts within the municipality;

5. The outline and number of each detail sheet;

6. The outline and number of each block;

7. The meridian, true and magnetic, including declination on key sheet only;

8. Legend (See Standards, Page 54);

9. Title block (See Standards, Page 53);

10. Statement as follows: "To show conditions as of date)";

11. The certification and seal of the New Jersey Licensed Land Surveyor;

12. A space for the director's approval stamp;

13. 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, wills, and are to be used for assessment purposes only";

14. Revision block (See Standards, Pages 53 and 54).

(b) One or more Key Sheets may be used to properly show the required data.

(c) The Key Sheet shall be drawn to a scale that shows the proper relationship of topographic features such as roads, railroads, streams, etc.

(d) 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 Property Administration, Engineering Section.

**18:23A-1.7 Detail sheets**

(a) 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 and railroads, etc. should be used as sheet limits unless it is impractical to do so. The grid system shall not be used to detail a tax map.

(b) A true meridian shall be drawn on each detail sheet.

(c) Tax map sheets must match each other when laid out together.

**18:23A-1.8 Sheet numbers**

(a) The sheets of a tax map shall be numbered consecutively, and the sheet number shall be placed in the upper and lower right-hand corner, outside of the borderline. A supplemental tax map sheet shall bear the original sheet number with a number added as a subscript. For example: If an original sheet numbered "9" is subdivided or a supplemental sheet is needed they would become 9, 9.01, 9.02, etc. (See Standards, Page 56 and 57).

(b) Along the inside of each borderline shall be marked the number of each adjoining detail sheet. (See Standards, Page 55).

#### 18:23A-1.9 Block numbers

(a) All blocks in the municipality shall be assigned block numbers set forth in numerical sequence commencing with the number "1".

(b) 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 reassessment information for each individual municipality.

1. The division of an old block number may be shown by using the decimal system in this manner—1.01, 1.02, etc.;

Example (1):

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 must be designated as Block Number 100.01, 100.02, 100.03, and 100.04.

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

Example (2):

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 encountered.

(c) Each block shall 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 solid lines and marked "Block Limit" or "B.L."

1. Artificial block limits may be established along a property line or lines;
2. In no case shall any block be so extended that it will include lands on both sides of any street, highway, prominent stream, or another block;
3. Where rights-of-way of public utilities or railroads are assigned a block number to apply to their entire length, no other block shall be so extended that it will include lands on both sides of said rights-of-way or railroads (See N.J.A.C. 18:23A-1.16 and Standards, Pages 64, 65, 66 and 88).

(d) Block numbers shall be made prominent and distinctive and placed near the center of each block.

(e) There shall be no duplication of a block number within a municipality.

(f) Block numbers used on filed maps which are located within the municipality may be shown but 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 Standards, Page 62).

(g) If blocks as shown on an original tax map are later subdivided, each subdivision shall bear the original block number with a number added as a subscript. For instance: If an original block number 16 is later subdivided into three blocks, they would become block numbers 16.01, 16.02 and 16.03. Again if the block 16.01 is further subdivided into several new blocks, they would become 16.01, 16.04, 16.05, etc., that is, one area retaining a number of the area that was subdivided and other areas would take the next consecutive number of the block with prefix number 16 (See Standards, Page 58).

(h) Block numbers shall be assigned to high-rise (over three floors) condominiums (See Standards, Page 78).

#### 18:23A-1.10 Lot numbers

(a) 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 Standards, Pages 63 and 64).

(b) Lot numbers shall be consecutive in each block, commencing with the number "1". In those areas covered by a filed development 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.

(c) Lot numbers shall be shown in smaller and lighter figures than those used for block numbers and easily distinguishable therefrom.

(d) Lot numbers shall be placed on the lots in a systematic manner.

(e) 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 Standards, Page 62).

(f) 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 several lots, depending on the circumstances and preferences of the local officials. However, the method adopted should be used throughout the entire tax map (See Standards, Page 62).

(g) If lots as shown on an original tax map are later subdivided, each subdivision shall generally bear the original lot number with a number added as a subscript. For example: If an original lot numbered 3 is subdivided into two lots, they would become lot numbers 3.01 and 3.02. Any later subdivision of former lot 3 would take the next consecutive numbers 3.03, 3.04, etc. (See Standards, Page 59).

(h) If a lot is completely detailed on one detail sheet, the lot shall not be detailed on any adjoining detail sheet or sheets.

(i) When applicable, lot numbers shall be assigned to areas on which mobile homes are situated, and the designated lot numbers should be part of the numbers previously assigned to the lot on which the individual mobile homes are located. For example: The mobile homes referred to as No. 1, No. 2, No. 3, etc., within the mobile home park area listed as Lot 1 on the tax map, should be listed as being situated on Lots 1.01, 1.02, 1.03, etc. Detailing of the individual mobile home sites is permissible. The approximate location of the mobile home sites or lots should be indicated by a thin dashed line on the tax map (See Standards, Page 83).

#### 18:23A-1.11 Block and property lines

(a) 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 artificial block limits.

(b) Property lines along streets, rivers, lakes, bays, and any other bodies of water should be clearly shown with a solid line.

(c) 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 dashed line (See Standards, Page 62).

#### 18:23A-1.12 Boundary lines of municipalities

(a) Boundary lines of the municipality shall be determined either by running traverse lines in the field or from other reliable sources.

1. If traverses are run, they shall be closed and the computations may be requested by the Property Administration, Engineering Section for review.

2. Reliable sources may be defined as recent tax maps of the adjoining municipalities, old maps and description 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).

3. A description of the boundary lines of the municipality shall be furnished to this Branch when the tax map is submitted for review.

(b) Boundary lines of the municipality shall be shown by a very prominent, heavy dash and double dotted line (See Standards, Page 37).

(c) 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.

(d) Tax maps must show a special assessment line for properties (lots) assessed on both sides of the municipal boundary (See Standards, Pages 51 and 64).

#### 18:23A-1.13 Boundaries of special taxing districts

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

#### 18:23A-1.14 Dimensions and area of lots

(a) The deed width and depth dimensions of rectangular lots and all deed dimensions of irregular lots shall be shown on properties assessed as lots.

(b) All deed dimensions of acreage lots are required.

(c) A scaled distance may be used where the deed distance is unknown and cannot be determined at a reasonable cost.

1. In the case where scaled distances are used, the indication (S) shall be used after the dimension. Thus 1505' (S). Distances determined by scaling should be rounded off to the nearest foot.

2. Where the deed distance is in conflict with the surveyed or scaled distance, the indication (D) may be shown after the deed dimension. Thus 1666.26' (D).

3. All dimensions (not in conflict with surveyed or scaled distance) shall indicate deed dimensions. No abbreviation or rounding of deed dimensions is permitted. Dimensions shall be given in feet and hundredths of a foot, where possible. However, where deed dimensions indicate a distance to the center of a road the calculated distance to the side line of the road or both the centerline and the sideline distances will be shown on the tax map.

(d) The area of each lot over one acre shall be given in acres and hundredths of an acre (decimal form) where possible. Lots with areas of under one acre may show such acreage or square foot area if required.

(e) Deed areas may be used where substantially correct. Where the deed area is incorrect, the surveyed area should be shown, but the deed area may also be shown for comparative purposes. Example: 1600.60 Ac ± (S). 1490.10 Ac

± (D). It is necessary to deduct road areas from the deed area to obtain actual assessment areas.

(f) Even through several lots in different blocks are covered by one deed, the area of each lot shall be shown separately (See Standards, Page 60).

(g) Where a lot extends across a Detail Sheet border but does not go beyond the limit of the sheet, the entire lot shall be shown on that Detail Sheet. Remove borderline where lot extends beyond.

(h) Where a lot must be shown in part on two or more detail sheets, the word "Total" shall be added to the acreage and dimensions to indicate that the acreage and dimensions shown include also that portion of the lot shown on other detail sheets (See Standards, Page 55).

(i) Overlapping lot lines and dimensions shall be shown in accordance with descriptions appearing in the last deed of record for each parcel (See Standards, Pages 84 and 85).

(j) Any lot with a partial lease shall have the leased areas indicated with dashed lines (including dimensions). If areas are larger than one acre, the acreage shall be shown (See Standards, Pages 51 and 87).

#### 18:23A-1.15 Streets, roads, highways

(a) All dedicated streets, roads and highways shall be shown by a solid line, considerably heavier than the lines used to show lot lines (See Standards, Page 51).

(b) The proper and correct names of all streets, roads and highways shall be shown on Key Sheets and Detail Sheets.

(c) The widths of all streets, roads, alleys and highways when known or determinable shall be shown on the Detail Sheets.

(d) Private and vacated streets shall be shown as lots with a separate lot number or shall be shown with dashed lines. (See Standards, Pages 51, 61, 76 and 86).

#### 18:23A-1.16 Rights-of-way and easements

(a) The rights-of-way and easements of all public utilities shall be shown with their widths and types (that is, private, sewer utility, etc.) set forth on the affected Detail Sheets.

(b) If the rights of way are owned in fee and are therefore assessable, they may be detailed in one of the following methods:

1. 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 Standards, Page 65).

2. 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 Standards, Page 65).

3. Each portion of a right-of-way limited by roads, streets, etc. may be assigned a separate block number in which case the right-of-way shall be shown with a heavy solid block limit line (See Standards, Page 64).

(c) 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 the easement shall be included as part of the lot through which it runs (See Standards, Page 89).

(d) The name of the owner or user of all rights-of-way of easements shall be shown, such as Public Utility, Sewerage Authority, etc.

#### 18:23A-1.17 Railroads

(a) Tax maps must show all railroads with their correct names and locations as shown on railroad valuation right-of-way maps of the Property Administration, Engineering Section.

(b) The railroad property as assessed by the State will be shown in its two categories: namely Class I (Main Stem) and Class II (Second Class) (See Standards, Page 66).

(c) Railroad property may be shown in the same manner as outlined under "Rights-of-way and Easements, Par. 2" (See N.J.A.C. 18:23A-1.16; See Standards, Pages 64 and 65). However, the method adopted shall be used throughout the entire tax map.

(d) Prints of the railroad lands as assessed by the State of New Jersey may be obtained, upon application, at a minimal cost from the Property Administration, Engineering Section.

#### 18:23A-1.18 Rivers, streams, riparian grants

(a) Tax maps shall show all rivers and streams with their proper names on the Key Sheet or Sheets and on the respective Detail Sheets.

(b) Dashed and triple dotted lines shall be used to show rivers, streams and similar bodies of water (See Standards, Page 67).

(c) A single solid line shall be used to indicate a small stream when it is also a property line, provided it is marked "P/L" (See Standards, Pages 68 and 69).

(d) On navigable and tidal waters, dimensions shall indicate distances to the extent of ownership only (See Standards, Page 62).