

ix. Lack of adequate records: A lack of adequate records, such as property record cards, which cause difficulty for the assessor in arriving at a sound assessment, is indicative of the need for a revaluation. The absence of essential information which may affect assessments is detrimental to the valuation process and may impede the maintenance of an assessment list. The absence of information relating to changes made to improvements such as failure of property owners to secure building permits or copies of building permits not being furnished to an assessor is a contributory factor resulting in the lack of uniform assessments.

2. The assessor of a municipality directed to undertake a revaluation shall file with the county tax administrator a written plan detailing measures that are being taken or have been accomplished to comply with the terms and provisions of the approved revaluation order issued by the county board of taxation. The assessor shall submit the report on Form RCR (Revaluation Compliance Report), prescribed by the Director of the Division of Taxation, within 30 days of notice of the order and the first of each month thereafter, until approval of a contract for revaluation has been obtained from the Director of the Division of Taxation.

(c) An assessor proposing to revise and update assessments shall submit an application to perform a reassessment with the county board of taxation:

1. The application shall be completed on Form AFR (Application for Reassessment) as prescribed by the Director of the Division of Taxation.

2. The county board shall review the application within 30 days of its submission and forward a copy to the Director of the Division of Taxation with a recommendation of approval or disapproval. In the case of a recommendation of disapproval, the Director shall be advised of the reason.

3. Within 30 days of receipt of the application and the board's recommendation, the Director shall advise the county tax administrator of his or her determination as to whether the assessor may proceed with the reassessment program. In the case of disapproval, the Director shall specify the reason for his or her determination.

(d) The assessor of a district that has received approval of a contract for revaluation or an application to perform a reassessment shall submit a plan of work to the county tax administrator within 30 days of such approval. Thereafter, a report on the status of the revaluation or reassessment, as the case may be, shall be filed with the county tax administrator every 30 days until the program has been completed and the tax list has been filed with the county board of taxation.

1. The plan of work and revaluation progress report shall be completed on Form POW/RSR (Plans of Work/Revaluation Status Report) as prescribed by the

Director of the Division of Taxation, and include the following information:

i. A listing of all major activities and functions to be performed during the course of the revaluation or reassessment;

ii. An indication, in the case of a revaluation, as to whether the assessor or the revaluation firm will be responsible for the performance of each listed activity or function;

iii. The overall anticipated starting and completion date of each listed activity or function;

iv. The breakdown of units, portion or percentage of work activities or functions that are targeted to be started and completed during each month of the revaluation or reassessment program;

v. The breakdown of units, portion or percentage of work activities or functions that have been completed during the month for which the progress report is being submitted; and

vi. Any revision or change in schedule from the previously submitted plan of work or progress report.

(e) The board shall require that the assessor of a taxing district shall actively participate in any such revaluation program and shall be familiar with all facets of such program.

(f) In case of an approved reassessment, the provisions of N.J.S.A. 54:3-22f shall be applicable with respect to the year in which the program becomes effective.

(g) Where a contract for a revaluation under (a) or (b) above has been entered into by a municipality with an appraisal company, the Director of the Division of Taxation, before approving or disapproving said contract, shall forward a copy thereof to the county tax administrator for his or her review and comment. The county tax administrator shall submit his or her comment respecting the contract to the Director within two weeks. In the event that the county tax administrator fails to respond to said request within the prescribed period, the Director shall proceed with his or her review and approve or disapprove the contract, as provided by law.

As amended, R.1979 d.217, effective June 4, 1979.

See: 11 N.J.R. 263(b), 11 N.J.R. 359(b).

Amended by R.1990 d.339, effective July 16, 1990.

See: 22 N.J.R. 1350(a), 22 N.J.R. 2183(b).

Assessor required to file plan, schedule and monthly status reports; county taxation board and Division approval required for reassessment initiated at municipality.

18:12A-1.15 Practice and procedure

(a) In the absence of a rule covering any matter at issue, the rules of the Tax Court insofar as they may be applicable, shall govern.

(b) The rules applicable to the Tax Court regarding pretrial discovery shall be applicable to the county boards of taxation except as follows:

1. Initial interrogatories shall be served within 10 days following the deadline for filing petitions of appeal with the county board of taxation.

2. The party served with interrogatories shall serve his answers thereto upon the party propounding them within 20 days after service of such interrogatories upon him.

3. All discovery shall be completed at least seven days before the scheduled hearing date.

4. Upon motion by any party to an appeal and for good cause shown, the county board of taxation may make any order which justice requires either to protect a party or person from annoyance, embarrassment, oppression or undue burden or expense or to require a party or person to comply with specific discovery demands.

As amended, R.1984 d.330, effective August 6, 1984.
See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

(b) added.

Case Notes

Direct appeal to tax court did not preempt jurisdiction of county tax board. *Union City Associates v. City of Union City*, 223 N.J.Super. 316, 538 A.2d 836 (A.D.1988), certification granted 111 N.J. 607, 546 A.2d 527, reversed 115 N.J. 17, 556 A.2d 769.

Time for seeking review by tax court never commenced running due to failure to serve attorney of record. *Estate of Frankel v. Borough of Hillsdale*, 10 N.J.Tax 213 (1988).

Letter to county board constituted motion for reconsideration. *Ipine Borough v. Gilbert*, 10 N.J.Tax 537 (1989).

Untimely motion for reconsideration failed to toll time for taking appeal. *Alpine Borough v. Gilbert*, 10 N.J.Tax 537 (1989).

18:12A-1.16 Tax assessment lists and duplicates; EDP

(a) All tax assessment lists and duplicates shall be typewritten unless an accounting machine is used. The tax list shall be the original and the tax duplicate shall be an exact copy of the tax list.

(b) With respect to counties employing electronic data processing, all tax assessment lists and duplicates shall be prepared in accordance with the specifications incorporated in the electronic data processing program as developed by the State of New Jersey, Division of Taxation, as modified.

(c) The tax list shall be the original and the tax duplicate (now designated as the intermediate tax duplicate) shall be an exact copy of the tax list.

(d) There shall be an additional list produced which shall be designated as the extended tax duplicate. The extended tax duplicate shall contain the identical information as that which is on the tax list filed on January 10, reflecting the results of any corrections, revisions and additions by the county board of taxation pursuant to N.J.S.A. 54:4-46. In addition, the extended tax duplicate shall reflect the appropriate extensions after having the tax rate applied to the taxable ratables.

(e) All tax lists must comply with the specifications and contain all related reports as set forth by the Local Property and Public Utility Branch.

(f) The administrator of each county board of taxation shall designate the critical dates as to the submission of change forms to effectuate the electronic data processing program, in keeping with the administrative procedure now in force with respect to the EDP program used for the construction of the tax rolls and satellite reports.

(g) All tax lists must comply with the specifications of the Director, Division of Taxation, as promulgated in N.J.A.C. 18:12-1 through 18:12-3. Each board may adopt such procedure as it deems necessary to implement the specifications in the EDP program as adopted by the Director, Division of Taxation.

(h) An approved household improvement exemption (chapter 104, Laws of 1975) shall be indicated on the assessors' tax list and duplicates by the symbol "H". The symbol "H" and the amount of the exemption shall be shown in column seven of the assessors' tax lists and duplicates.

(i) There shall be an additional list produced which shall be designated as the "Chapter 104 Record List". This list shall contain the following data:

1. Name and code numeral of county and taxing district;
2. Name and address of owner;
3. Block number, lot number and qualification code, if any, as shown on the official tax map of the taxing district;
4. Effective date(s) of the exemption(s);
5. Total of exemption(s) for each tax year;
6. Expiration date of each exemption.

Amended by R.1974 d.242, effective August 30, 1974.

See: 6 N.J.R. 327(a), 6 N.J.R. 414(c).

Amended by R.1977 d.131, effective April 14, 1977.

See: 9 N.J.R. 146(a), 9 N.J.R. 245(b).

Case Notes

Seller of municipal tax assessment data and commercial real estate appraiser were entitled to computer copies of county's property tax-assessment list. *Higg-A-Rella, Inc. v. County of Essex*, 141 N.J. 35, 660 A.2d 1163 (1995).

Private company providing access to real estate tax assessment records was entitled to obtain from county copy of master computer tape. *Higg-A-Rella, Inc. v. County of Essex*, 276 N.J.Super. 183, 647 A.2d 862 (A.D.1994), certification granted 139 N.J. 440, 655 A.2d 443, certification granted 140 N.J. 277, 658 A.2d 301, certification granted 140 N.J. 326, 658 A.2d 726, opinion affirmed and remanded 141 N.J. 35, 660 A.2d 1163.