

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/PARTIAL ASSESSMENTS
(N.J.S.A. 40A:4-45.44 et seq.)

MUNICIPALITY _____

COUNTY _____

FIRE DISTRICT CODE: _____

TOTAL NUMBER OF FIRE DISTRICTS _____

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments.
FOR REFERENCE ONLY. \$ _____ (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not. _____ (2)

DATE

ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred). _____ (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45). \$ _____ (4)

DATE

TAX COLLECTOR SIGNATURE

INSTRUCTIONS FOR COMPLETION OF FORM CNC-3 CERTIFICATION OF NEW CONSTRUCTION IN A FIRE DISTRICT

1. Line 1 is for the aggregate assessed value for the fire district for the current tax year filed on January 10 of the tax year (fire district value on October 1 *before* added assessments). This line is provided FOR REFERENCE ONLY.

2. **For each** fire district - Line 2 is the total valuation (*not prorated*) of new construction and improvements from the current Added Assessment List filed on October 1 in the tax year *minus the total of any added assessment tax appeal reductions from the prior year*. **Do not** add or deduct the total of any added assessment tax appeal increases from the total valuation. **Do not** include omitted added assessments, prior year added assessments, omitted assessments, or property that was transferred from the exempt list to the taxable list. Also, **do not** include any land, subdivided or not, on the CNC-3 form.

3. Line 3 is for entering the actual fire district tax rate as certified for the current tax year.

4. Line 4 is the product of multiplying line 2 by line 3 WHERE THE RATE IS EXPRESSED AS A DECIMAL EQUAL TO DOLLARS PER HUNDRED.

FILING AND DISPOSITION OF FORMS

1. For each FIRE DISTRICT IN THE MUNICIPALITY, the assessor completes line 1 and 2, provides date and signature, then **immediately forwards the CNC-3 form to the tax collector for completion of lines 3 and 4**. The tax collector then provides date and signature of each CNC-3 Fire District Certification by October 25 of the tax year. If there are no added assessments, partial assessments and new construction to report, the assessor and collector are still required to file this form entering the word "NONE" across the front of the form and providing date and signatures to the form.

2. The assessor maintains one copy of each CNC-3 Fire District form, and forwards the original to the tax collector for completion. The tax collector forwards one copy to the board of commissioners of the designated fire district (contact information is available from the municipal clerk or chief financial officer), and one copy of each fire district form to the Director, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 by November 1.