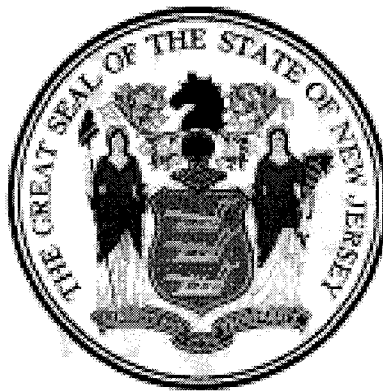


# **STATE OF NEW JERSEY**

## ***TAX MAPS***

### ***REGULATIONS AND STANDARDS***



**2008**

***DEPARTMENT OF THE TREASURY***

**DIVISION OF TAXATION**

**VALUATION & MAPPING**

**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**

Chapter 23A, Tax Maps, expires on June 4, 2012.

**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Chapter 23A, Tax Maps, was repealed and Chapter 23A, Tax Maps, was adopted as new rules by R.1985 d.381, effective August 5, 1985.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.

**CHAPTER TABLE OF CONTENTS**

**SUBCHAPTER 1. GENERAL PROVISIONS**

18:23A-1.1 General provisions, scope, tax map and standards defined  
 18:23A-1.2 Approval of tax maps  
 18:23A-1.3 Aerial photographs and surveys  
 18:23A-1.4 Size of tax map sheets  
 18:23A-1.5 Scales  
 18:23A-1.6 Key map or sheet  
 18:23A-1.7 Detail sheets  
 18:23A-1.8 Sheet numbers  
 18:23A-1.9 Block numbers  
 18:23A-1.10 Lot numbers  
 18:23A-1.11 Property lines  
 18:23A-1.12 Boundary lines of municipalities  
 18:23A-1.13 Boundaries of special taxing districts  
 18:23A-1.14 Dimensions and area of lots  
 18:23A-1.15 Streets, roads, highways  
 18:23A-1.16 Rights-of-way and easements  
 18:23A-1.17 Railroads  
 18:23A-1.18 Rivers, streams, riparian grants  
 18:23A-1.19 Marshes, timberlands, mines, and other features having material influence on land values  
 18:23A-1.20 Exempted lands

18:23A-1.21 Titles  
 18:23A-1.22 Names of property owners  
 18:23A-1.23 Surveys  
 18:23A-1.24 Supplementary field surveys  
 18:23A-1.25 Review procedures employed by Property Administration  
 18:23A-1.26 Outline maps  
 18:23A-1.27 Maintenance of tax maps  
 18:23A-1.28 Condominiums  
 18:23A-1.29 Flood hazards  
 18:23A-1.30 Miscellaneous assessments  
 18:23A-1.31 Air rights

**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-

veyor preparing 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. The review or approval of a tax map will be performed on a hard copy (prints and mylars) of the map. 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 or her official approval will be stamped on each mylar.

3. The Property Administration, Tax Map Inspection/Railroad Assessment Section will make a set of prints of each approved tax map to be retained in its file. The mylars 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 mylars shall not be required to have the Director's official stamp.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), deleted a colon following "See", substituted a comma for "and" following "1913" and updated the N.J.S.A. references; in the introductory paragraph of (b), updated the N.J.S.A. reference; rewrote (b)1; in (b)2, inserted "or her" and substituted "mylar" for "tracing"; in (b)3, substituted "Tax Map Inspection/Railroad Assessment" for "Engineering" and "mylars" for "tracings"; and in (b)4, substituted "mylars" for "tracings".

### 18:23A-1.3 Aerial photographs and surveys

(a) It is preferred that aerial photographs of the municipality be used in the preparation of tax maps. If aerial photographs 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. The resolution and horizontal and vertical accuracy of the photographs should be equal to or better than that provided by the Bureau of Geographics Information System, New Jersey Department of Environmental Protection.

(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.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), inserted the first and last sentences and substituted "photographs" for "photography".

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

All completed tax map sheets shall be prepared on mylar, 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 S3).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Substituted "mylar" for "high-grade tracing cloth, film base material or polyester type plastic material" and "S3" for "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 shall use: 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 not to exceed 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 Tax Map Inspection/Railroad Assessment 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 that cannot be clearly shown on a smaller scale, a supplemental sheet(s), drawn to a larger scale may be used to show properties in a minor settlement or development. If space allows, a small development also may be detailed as an inset.

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

In (a)1, substituted "shall use" for the hyphen following "districts" and "not to exceed" for "of" preceding "1 inch = 200 feet"; in (a)3, substituted "Tax Map Inspection/Railroad Assessment" for "Engineering"; and rewrote (c).

#### 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 S4):

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, right-of-ways of major public utilities, airports, large 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 S4);

9. Title block (See Standards, Page S3);

10. Revision block (See Standards, Page S4). Revision block shall be shown on Key or Index Sheet and must contain the name and license number of the New Jersey Licensed Surveyor who made the revisions, the date of the revisions and, if needed, the revised detail sheet numbers.

11. Statement as follows: "To show conditions as of (date)"; this statement must appear in the Title Block;

12. The certification statement and seal of the New Jersey Licensed Land Surveyor shall be shown on the mylar;

13. The following statement shall be shown on the Key Sheet: "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. Ample space shall be provided for the use of a three-inch by four-inch Director's approval stamp (See Standards, Pages S3 and S4).

(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 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, Tax Map Inspection/Railroad Assessment Section.

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

In the introductory paragraph of (a) and in (a)8, substituted "S4 for "S4"; in (a)3, inserted "rights-of-ways of" and deleted "rights-of-way" following "utilities"; in (a)9, substituted "S3" for "S3"; added (a)10; deleted former (a)12; recodified former (a)10 and (a)11 as (a)11 and (a)12; rewrote (a)11 and (a)12; in (a)13, substituted "The following statement shall be shown on the Key Sheet" for "A statement similar to the following"; rewrote (a)14; in (c), deleted "topographic" preceding "features"; and in (d), substituted "Tax Map Inspection/Railroad Assessment" for "Engineering".

#### 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.

(b) The grid system shall not be used to detail a tax map.

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

(d) Tax map sheets must align with each other when laid out. Sheet matching will be checked for formal approval.

(e) Ample space shall be provided for the use of a three-inch x four-inch Director's Approval Stamp.

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

Recodified last sentence of (a) as new (b); recodified former (b) and (c) as (c) and (d); rewrote (d); and added (e).

#### 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 corners, outside of the borderline. A

supplemental tax map sheet shall show 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, Pages S6 and S7).

(b) Along the inside of each borderline shall be marked the number of each adjoining detail sheet. (See Standards, Page S5).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), substituted "show" for "bear" and "Pages S6 and S7" for "Page S6 and S7"; and in (b), substituted "S5" for "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) Block numbers shown on the tax map must correspond with the block numbers on the assessor's current tax list.

1. The division of an old block number shall be shown by using the decimal system in this manner—1.01, 1.02, etc.; no alpha-numeric block numbers will be permitted.

Example (1):

Old block number 100 is split by a freeway into four blocks, yet the identity of old block 100 must be retained. The new block numbers would 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 would have the blocks numbered 101, 102, etc. Sheet 2 would have blocks numbered 201, 202, etc.

(c) Each block shall be bounded by streets, highways, rivers and prominent streams, which are considered natural block limits. Artificial block limits shall be shown by heavy solid lines and marked "Block Limit" or "B.L.". (See Standards, Pages S1 and S6)

1. Artificial block limits may be established along a property line or lines.

2. Artificial block limit lines shall be the same weight as Natural Block Limit Lines.

3. In no case shall any block be so extended that it will include lands on both sides of any street, highway, prominent stream, another block, or any alley exceeding 20 feet in width.

4. 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 \_\_, S14, S15 and S16).

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

(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 S12).

(g) If blocks as shown on an original tax map are later subdivided, each subdivision must 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 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 S8).

(h) Block numbers can be assigned to high-rise condominiums (over three floors) (See Standards, Page S28).

(i) No alpha-numeric block numbers will be allowed.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Rewrote (b) and (c); in (d), substituted a comma for "and" following "distinctive" and inserted "and shown only once"; in (f), inserted the first occurrence of "shall" and substituted "S12" for "62"; in (g), substituted "must" for "shall" and substituted "Again, if" for "Again if the" and "S8" for "58"; rewrote (h); and added (i).

### 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 (See Standards, Pages S13 and S14).

(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 and be easily distinguishable from block numbers.

(d) Lot numbers shall be placed on the lots in a consistent format.

(e) If used, development lot numbers and historic lot numbers shall be lighter in appearance and less noticeable than the current lot numbers used on the tax map. Development lot numbers shall be illustrated in the Legend on the Key Sheet (See Standards, Page S12).

(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 S12).

(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 S9).

(h) If a lot or any portion of 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 S33).

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

In (a), inserted "shall", deleted "N.J.S.A. 40:146-27;" following "grants" and substituted "Pages S13 and S14" for "Pages 63 and 64"; rewrote (c); in (d), substituted "consistent format" for "systematic manner"; rewrote (e); in (f), substituted "S12" for "62"; in (g), substituted "S9" for "59"; in (h), inserted "or any portion of a lot"; and in (i), substituted "S33" for "83".

#### 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-1.11 Property lines

(a) Property lines of lots on a tax map shall be shown by a solid line only, lighter and thinner than that used for streets, roads, and artificial block limits (See N.J.A.C. 18:23A-1.9(c)).

(b) When a waterline (that is, rivers, lakes, bays and other bodies of water) are used as a property line, they shall be shown with a solid line and labeled "P/L".

(c) If used, development lot lines and historic lot lines must be shown with lighter dashed lines than the current lot line. (See Standards, Page S12).

(d) Solid lines are to be used for property limits only.

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 "Block and property lines". Rewrote (a) through (c); and added (d).

#### 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, Tax Map Inspection/Railroad Assessment 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 determination by appointed commissioners as to the location of any disputed lines pursuant to N.J.S.A. 40A:13-1 et seq.

(b) Boundary lines of the municipality shall be shown by a very prominent, heavy dash and double dotted line (See Standards, Page S1).

(c) Along each portion of the boundary line of the municipality shall be shown the name and limit of each adjacent municipality and county, 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. When assessment of a lot extends beyond the municipal boundary line in either direction, an assessment line shall be shown. These lines should be pointing to the assessing municipality (See Standards, Pages S1 and S14).

(e) Any lot with a partial lease must have the leased areas indicated with dashed lines (including dimensions). If areas are larger than one acre, the acreages shall be shown (See Standards, Page S37).

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

In (a)1, substituted "Tax Map Inspection/Railroad Assessment" for "Engineering"; rewrote (a)2; deleted (a)3; in (b), substituted "S1" for "37"; in (c), inserted "and county,"; rewrote (d); and added (e).

**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 all 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, for example, 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) shall be shown after the deed dimension, for example, 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 right-of-way distances shall be shown on the tax map. Frontage dimensions shall be taken and shown along the right-of-way of the road.

(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 though several lots in different blocks are covered by one deed, the area of each lot shall be shown separately (See Standards, Page S10).

(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" (or "T") 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 S5).

(i) Overlapping lot lines and dimensions shall be shown in accordance with descriptions appearing in the last deed of record for each parcel. All lines in an overlap area are to be dashed (See Standards, Pages S34 and S35). In addition, a reference note locating the overlap by block and lot numbers is required.

(j) All gores require a lot number.

(k) 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 must be shown (See Standards, Pages S1 and S37).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), substituted "all" for "rectangular lots and all deed dimensions of irregulars"; in (c)1 and (c)2, substituted ", for example," for ". Thus"; in (c)2, substituted "shall" for "may"; rewrote (c)3; in (f), substituted "S10" for "60"; rewrote (h) and (i); added new (j); recodified former (j) as (k); and in (k), substituted "S1 and S37" for "S1 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 S1).

(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 separate lot numbers or shall be shown with dashed lines. (See Standards, Pages S1, S11, S26 and S36).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), substituted "S1" for "S1"; and in (d), substituted "separate lot numbers" for "a separate lot number" and "Pages S1, S11, S26 and S36" for "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. If the width is unknown, a scaled dimension shall be used.

(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 S15).

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 S15).

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 S14).

(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 S39).

(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.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a), added the last sentence; in (b), inserted commas preceding and following "therefore"; in (b)1 and (b)2, substituted "S15" for "65"; in (b)3, substituted "S14" for "64"; and in (c), substituted "S39" for "89".

#### 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, Tax Map Inspection/Railroad Assessment Section.

(b) The railroad property as assessed by the State will be shown in its three categories: namely Class I (Main Stem), Class II (Second Class) and Class III (Passenger Use) (See Standards, Page S16).

(c) Railroad property may be shown in the same manner as outlined under "Rights-of-way and Easements," N.J.A.C. 18:23A-1.16(b)2 (See Standards, Pages S14 and S15). 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 available, upon application, to the Property Administration, Tax Map Inspection/Railroad Assessment Section, as permitted by the Open Public Records Act, N.J.S.A. 47:1A-1 et seq.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Rewrote the 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 S17).

(c) A single solid line shall be used to indicate a body of water that is also a property limit, provided it is marked "P/L" (See Standards, Page S19).

(d) On navigable and tidal waters, dimensions will indicate distances to the extent of ownership only (See Standards, Page S18).

(e) Riparian grants, leases, and licenses shall be indicated with a solid line and assigned lot numbers (See Memorandum dated April 21, 1988, from Deputy Attorney General Harry Haushalter to Ivan Hafkowitz, Chief, Engineering Section, Division of Taxation, Standards, Page S17).

Example: Where a property owner also has a riparian grant, lease or license, the area, lease or license shall be shown as a lot and assigned a subscript number to the present lot number (See Standards, Page S19). Parcels detailed from "Claims Maps" adopted by the Tidelands Resource Council must indicate such information. A note shall be placed on the tax map sheet showing name, number and date of a claims map (A useful explanation concerning the manner of reflecting a Riparian interest on a tax map may be found on page 21 of an Attorney General Opinion dated April 21, 1988, and on page S20 of the Standards. The A.G. Opinion may be obtained from the Tax Map Inspection/Railroad Assessment Section of Property Administration).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (b), substituted "S17" for "67"; rewrote (c); in (d), substituted "S18" for "62"; and rewrote (e).

#### 18:23A-1.19 Marshes, timberlands, mines, and other features having material influence on land values

If required by the municipality, the tax map may show with a light dotted line the outlines of features that may have a material influence on land values, such as marshes, timberlands, active mines, quarries, clay pits and agricultural or farm lands.

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Deleted designation (a) and (a)1 and (a)2.

#### 18:23A-1.20 Exempted lands

(a) All lots actually exempted from taxation shall be marked with the word "exempted" and numbered sequentially in accordance with the appropriate lot and block numbers.

(b) Every parcel designated "Exempted" must indicate the reason for exemption (for example, disabled veteran, school, church, municipal ownership).

(c) Any lot with a partial exemption must have the exempted limits indicated with dashed lines (including dimensions). If partially exempted areas are larger than one acre, the acreage shall be shown along with the dimensions (See Standards, Page S38).

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

#### 18:23A-1.21 Titles

(a) All tax map sheets must contain in the lower right-hand corner and within the borderlines, a title giving the name of the municipality, name of county, date of making, scale of the individual sheet, and the name and address of the New Jersey Licensed Land Surveyor who made the tax map (See Standards, Page S3).

(b) Location of the title other than as described in (a) above will be permitted if a reasonable explanation is indicated and approval granted after contacting the Tax Map Inspection/Railroad Assessment Section, Division of Taxation at the address stated in the Standards book.

(c) The "To show conditions as of (date)" statement shall be shown. This date shall match the latest date in the revision block.

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

#### 18:23A-1.22 Names of property owners

(a) The names of owners of acreage lots in rural townships may be shown on the mylars in pencil if the local authorities so desire.

(b) Where the transfer of property is active and changes in ownership are frequent, the names of owners should be omitted.

Amended by R.2007 d.99, effective June 4, 2007.  
See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).  
In (a), substituted "mylars" for "tracings".

#### 18:23A-1.23 Surveys

(a) Where required on surveyed tax maps in locating "control points" for aerial photographs, surveys can be made with any degree of accuracy desired by the local authorities, but errors shall not exceed the following limits:

1. Measuring in city and suburban areas, error not to exceed 0.1 feet in 1,000 feet;
2. Measuring in rural districts, flat country, error not to exceed 0.5 feet in 1,000 feet;
3. Measuring in rural districts, rough and hill country, error not to exceed 1.0 feet in 1,000 feet.

#### 18:23A-1.24 Supplementary field surveys

Supplementary field surveys shall be made where property lines cannot be determined from deed descriptions or other available suitable information in order to insure the proper location and size of all lots shown on the tax map.

#### 18:23A-1.25 Review procedures employed by Property Administration

(a) The Property Administration, Tax Map Inspection/Railroad Assessment Section, will review and note corrections to be made by the tax map maker.

(b) Corrections to be made on the tax map will be listed on a correction sheet or sheets so provided, and will be shown on marked-up prints of the map when prints are provided by the tax map maker.

(c) The Tax Map Inspection/Railroad Assessment Section reserves the right to ask for corrections in compliance with requirements of these rules during any period or periods of the reviewing procedure involved in the preparation of any tax map.

(d) When the map is inspected for formal certification and found to be in compliance with this chapter, the mylars will be given a serial number and certification stamp.

(e) For the purpose of this Section's review procedure, the individual tax map sheets should not be fastened together or bound in any manner or printed on both sides.

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

In (a) and (c), substituted "Tax Map Inspection/Railroad Assessment" for "Engineering"; in (a), inserted a comma following "Section"; in (b), inserted "correction" and "marked-up" and substituted "when" for "if"; rewrote (d); and in (e), deleted the comma following "together".

#### 18:23A-1.26 Outline maps

(a) "Outline maps" are ordinarily only a temporary expedient; their use is permitted only in townships, and only after permission is obtained from the Director, Division of Taxation (See N.J.S.A. 54:1.15(3)).

(b) The provisions of the rules for other types of tax maps are to apply to "outline maps".

#### 18:23A-1.27 Maintenance of tax maps

(a) The Director, Division of Taxation, has full control over the preparation, maintenance, and revision of all tax maps however prepared (See N.J.S.A. 54:1-15(d)).

(b) An approved tax map shall be maintained and revised as specified in this section.

(c) Current maintenance and revision of tax maps shall be achieved by reviewing the map whenever any land transfer occurs. A revision block shall be set forth on a key map indicating the following:

1. Date, name, and license number of New Jersey Licensed Land Surveyor who made revisions (not the name of firm or company) and date of last revision;

2. The dates will indicate when last revisions were made on the tax map;

3. If Detail Sheets show revision blocks, the information will indicate the last revision on that sheet only in the same manner as on the key map. The Division recommends revision blocks on all sheets detailing the changes that occurred to each sheet over time.

(d) The Formal Opinion 1959—No. 6 by the Attorney General of the State of New Jersey required New Jersey Licensed Land Surveyors to seal and to certify all tax maps made and filed in this State. Therefore, the maintainer of a tax map shall also be a New Jersey Licensed Land Surveyor.

(e) If any sheet of a tax map has been completely revised due to new roads, land developments or other improvements, it should be re-checked and re-stamped by the Tax Map Inspection/Railroad Assessment Section of the Division of Taxation. A similar procedure should follow with any newly created tax map sheets.

(f) Any tax map, previously approved and later revised and re-submitted for re-approval, must conform to the latest tax map rules.

(g) In cases of renumbering blocks and lots, a map size sheet may be attached to the tax map for a cross reference list.

(h) On or before January 10th of each year, every municipal tax assessor shall file with the county board of taxation, a duplicate copy of a municipal tax map which conforms to the block and lot designations reflected on the current year's tax list. Each municipality shall provide for the preparation of yearly revisions of the tax map. The municipal tax assessor shall be responsible for providing the municipality's New Jersey Licensed Land Surveyor with deeds and/or subdivision maps necessary for the revision. However, if any year in which no revisions were required to be made to a municipal tax map, the county board of taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a duplicate copy of the tax map with the board for that year.

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

Rewrote (b) and (c)3; in (d), substituted "Therefore" for "Thus"; and rewrote (e), (f) and (h).

### 18:23A-1.28 Condominiums

(a) Lot numbers shall be assigned to all lots having condominiums. Separate condominium units shall be shown as indicated in the filed "Master Deed." Lot acreages shown on such lots will indicate "Total" (area included) or "Common Element" (area not included) under condominium units.

1. Detailing condominium units shall be performed as follows:

i. Assign lot numbers to all individually assessed condominium units, if more than one lot number is shown to a unit area, then either an indication of floor levels or lot lines between the numbers to indicate front-to-back or side-to-side units must be shown (See Standards, Page S26A);

ii. Condominiums and townhouses can be detailed on a subsheet. The footprint of the building must be shown on the Detail Sheet with dashed lines (See Standards, Page S26B);

iii. Dashed lines shall be used to show all private streets, courts, parking areas, swimming pools, etc.;

iv. Alphabetical designations shall not be used in reference to numerical designations to define lots. However, unit types or models can be labeled as A, B, C, D, etc., but shall be inset on a map in lighter print than used for lot numbers (See Standards, Pages S26C);

v. Show legend on detail sheet which will contain every detail of the condominium models indicating size and dimensions (See Standards, Pages S26C). When using qualifying numbers, the block number, lot number, qualifying number, unifying number if needed, and square footage, shall all be shown;

vi. Where unattached car garages are detailed and the condominium units numbers are 30, 31, 32, the respective garage numbers shall be 30.01, 31.01, and 32.01 or assign next consecutive unit numbers (See Standards, Pages S30 and S31); and

vii. Qualifying numbers can be used. However, alphanumeric combinations cannot be used, that is, COA, COA-1, CO1-A. Qualifiers that can be used are CO1, COO1, COO2, etc. (See Standards, Page S26C).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Rewrote the section.

### 18:23A-1.29 Flood hazards

(a) Where applicable, the tax map must show boundaries of flood hazard areas with dashed lines, as indicated except that alternatively, such boundaries may be shown by the current Flood Insurance Rate Maps (FIRM), so that New Jersey is consistent with the national standard, which requires the use of the FIRM maps.

(b) Additional information, such as acreage and/or dimensions should indicate flood hazard limits (See Standards, Pages S21 and S22).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Rewrote (a); and in (b), substituted "S21 and S22" for "71 and 72".

**18:23A-1.30 Miscellaneous assessments**

Where applicable the tax map must indicate areas of coastal wetlands, encroachments, solar rights, etc., in the same manner as indicated for flood hazard areas with dashed lines (See Standards, Pages S21 and S22).

Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

Substituted "must" for "shall" and "S21 and S22" for "71 and 72".

**18:23A-1.31 Air rights**

(a) When subject to assessment and taxation, air rights must be shown on tax maps in accordance with the following:

1. The area included in the air rights should be bounded by dashed lines and inscribed with the words "Air Rights."

2. The lot number of the parcel subject to air rights shall also be the number assigned to the air rights with a decimal added commencing with "01".

Example: Lot 15 is subject to air rights in favor of an independently owned parking lot atop a building. The parking lot will appear as lot 15.01 (See Standards, Page S23).

3. The elevation above ground to be shown when available (See Standards, Page S23).

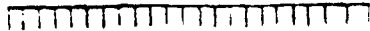





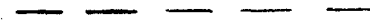


















Amended by R.2007 d.99, effective June 4, 2007.

See: 38 N.J.R. 3753(a), 39 N.J.R. 2271(a).

In (a)1, substituted "bounded" for "circumscribed" and "Air Rights." for "Air Rights."; and in the second paragraph of (a)2 and in (a)3, substituted "S23" for "73".

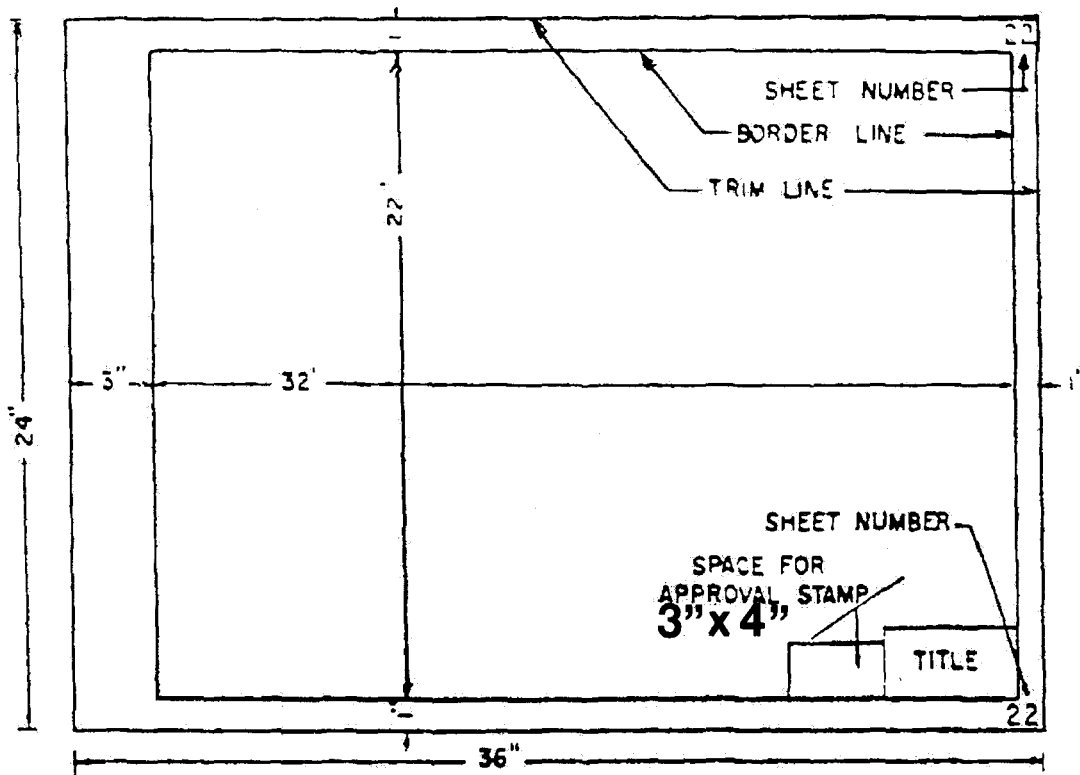
## TYPICAL LINE WEIGHTS & SYMBOLS

(for 1"=100' detail sheets)

	SYMBOLS	PEN SIZE
ASSESSMENT LINE		00
ARTIFICIAL BLOCK LIMIT		3
BLOCK LIMIT LINE (ON DETAIL SHEETS)		3
BLOCK LIMIT LINE ( ON KEY MAP)		2
BOUNDARIES OF SPECIAL TAXING DISTRICTS		1 & 3
COUNTY LINE		5
DEVELOPMENT LOT LINE		00
EASEMENT OR LEASED LINE		00
FLOOD HAZARD AREA-F.H.A.		2
LOT LINE (PROPERTY LINE)		0 or 1
MUNICIPAL BOUNDARY LINE		4
PIERHEAD OR BULKHEAD LINE (LABELED)		1
PIERHEAD OR BULKHEAD LINE (LABELED) (WHEN USED AS A BLOCK LIMIT LINE)		3
REVISION BLOCK LINE		1
SHEET BORDER LINE		8
SHEET LIMIT LINE (ON KEY MAP)		2
SHEET MATCH LINE		00
SHEET TRIM LINE		00
SPACE FOR APPROVAL STAMP		1
STATE LINE		6
STREAM & WATER LINES		00
STREAM AND WATER LINES (IF LOT LINE)		00 or 1
STREETS AND ROADS		3
TITLE BLOCK LINE		3
WETLAND AREA - W.L.A.		2

SUGGESTED LETTERING GUIDE  
(for 1"=100' detail sheets)

	<u>LEROY GUIDE</u>	<u>PEN SIZE</u>
TAX MAP SHEET NOS:	500	5
KEY MAP " "	500	5
DETAIL SHEET NUMBERS ON KEY MAP ①	350	4
BLOCK NUMBERS ON KEY MAP [1]	175 to 240	2 to 3
BLOCK NUMBERS ON DETAIL SHEETS [28]	175 to 350	2 to 3
LOT NUMBERS ON DETAIL SHEETS	120 to 240	0 to 3
LOT DIMENSIONS & ACREAGE	80 to 175	00 to 2
<u>TITLE BLOCK:</u>		
TAX MAP	350	4
NAME OF MUNICIPALITY	290	4
COUNTY & STATE OF NEW JERSEY	200	2
NAME OF L.S. & FIRM	290	4
ADDRESS & OTHER INFO.	200	2
CERTIFICATION	100	0
NAMES OF MUNICIPALITIES ON KEY MAP	200 to 350	2 to 3
NAMES OF COUNTIES ON KEY MAP	200 to 350	2 to 3
LEGEND & OTHER INFO. ON KEY MAP	200	2
REVISION BLOCK	100	0
STREET NAMES ON KEY MAP	100 or lower	0
STREET NAMES ON DETAIL SHEETS	200 (if 1"=100')	2
(LEROY GUIDE AND PEN SIZE MAY DIFFER ON TAX MAP SHEETS, DEPENDING ON SHEET SCALE).		



STANDARD TAX MAP SHEET

**TAX MAP**

**TOWNSHIP OF MENDHAM**

MORRIS COUNTY, NEW JERSEY

SCALE 1" = \_\_\_\_\_ (DATE)

**(NAME OF N.J. LICENSED L.S.)**

(ADDRESS - STREET AND CITY)

\* TO SHOW CONDITIONS AS OF \_\_\_\_\_ (DATE)

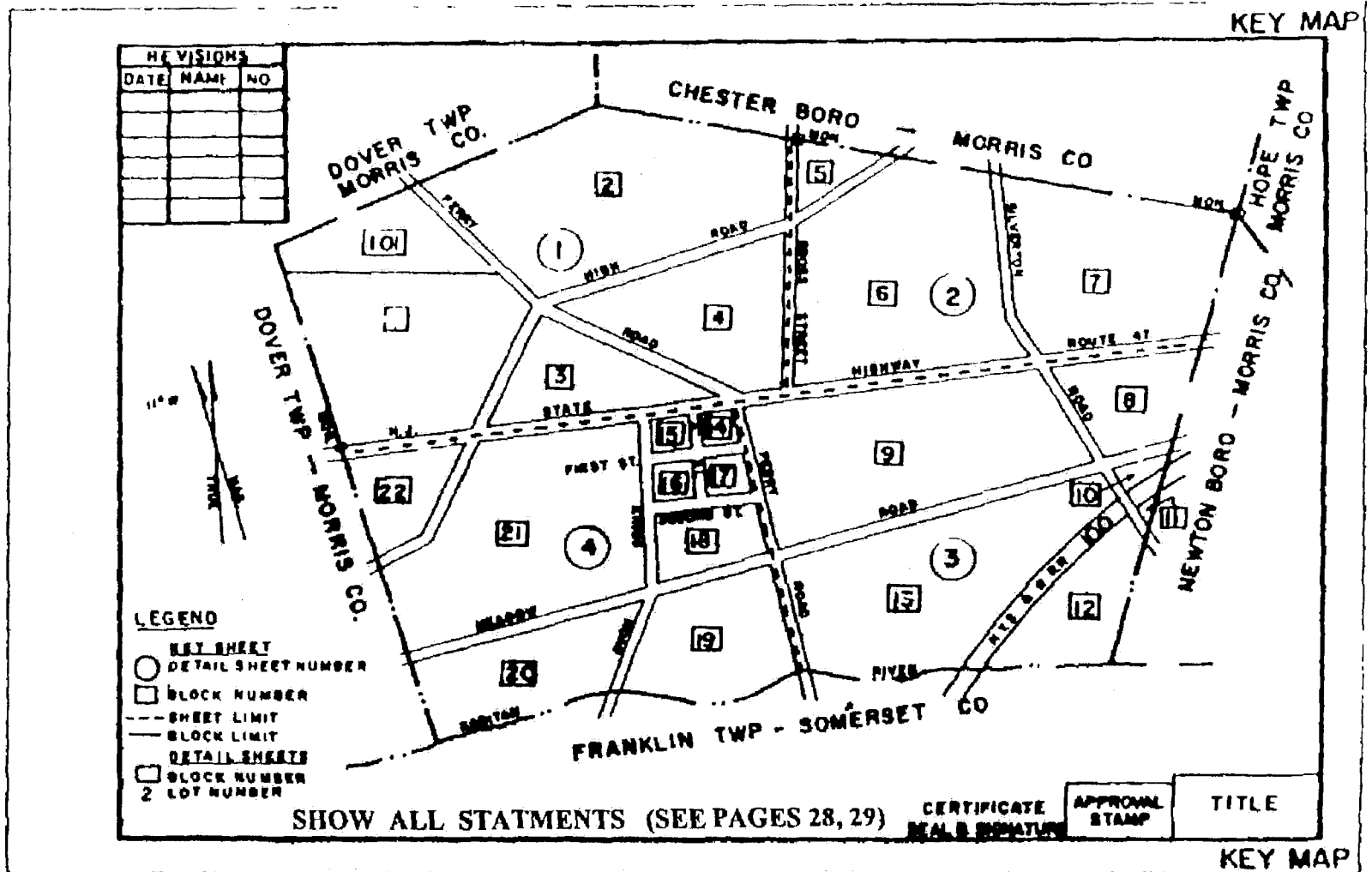
6

\* SEE SHEET ONLY

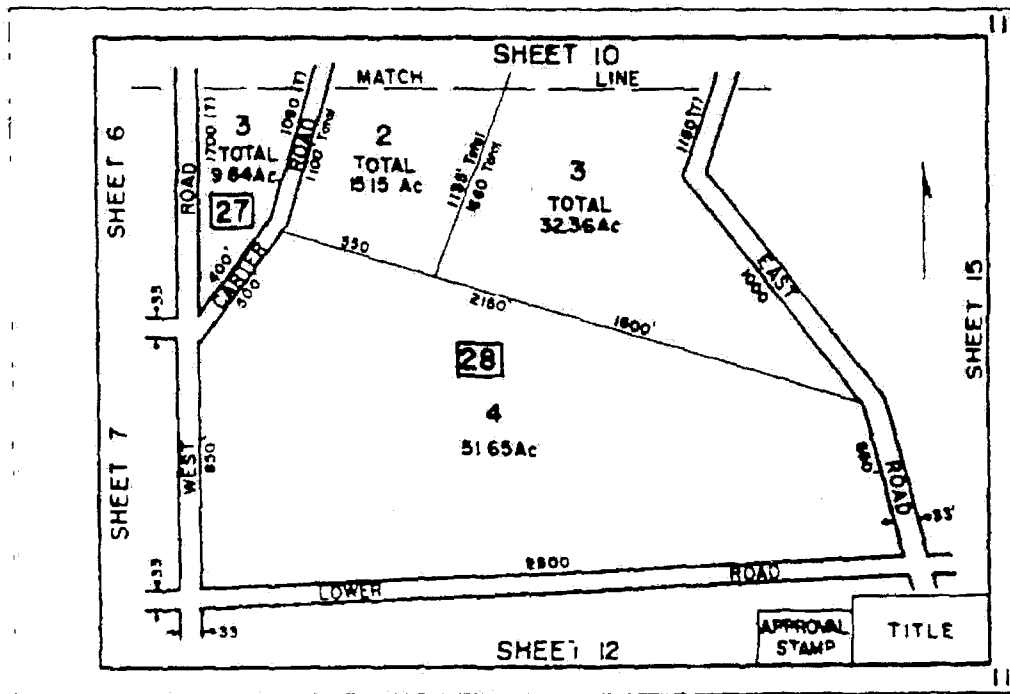
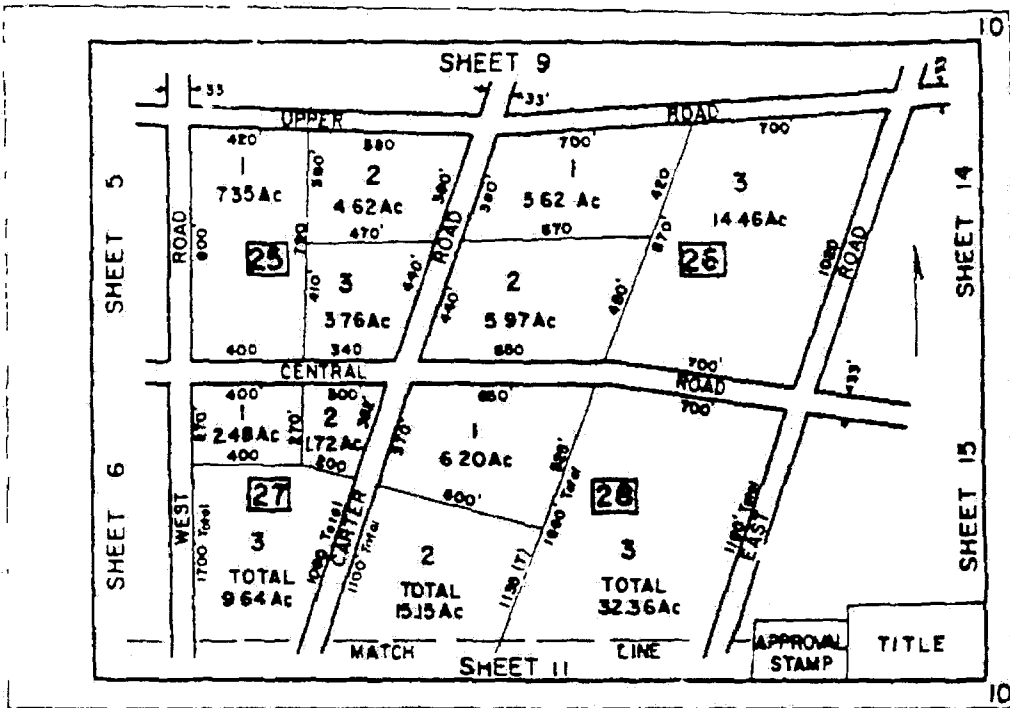
TYPICAL TITLE BLOCK

TYPICAL KEY SHEET

S 4

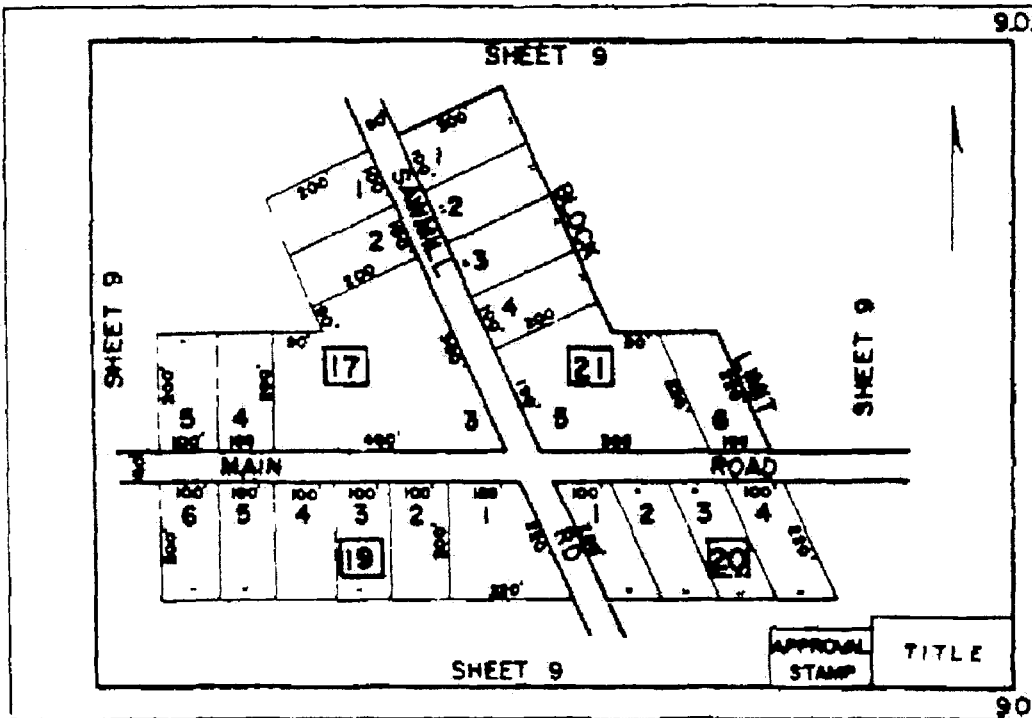
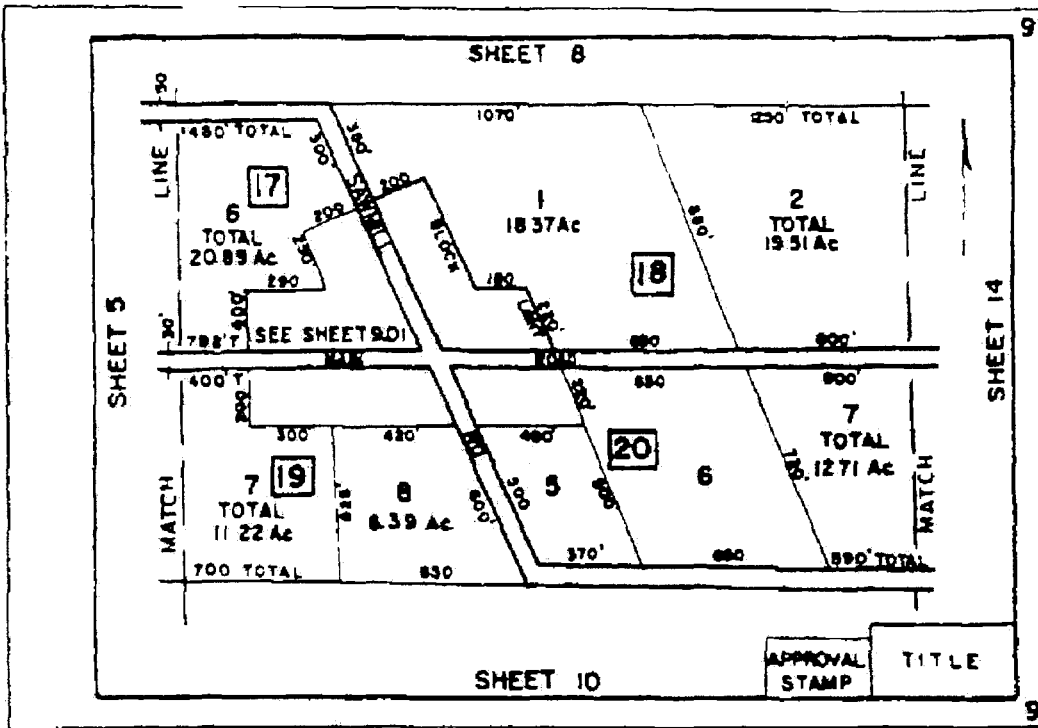




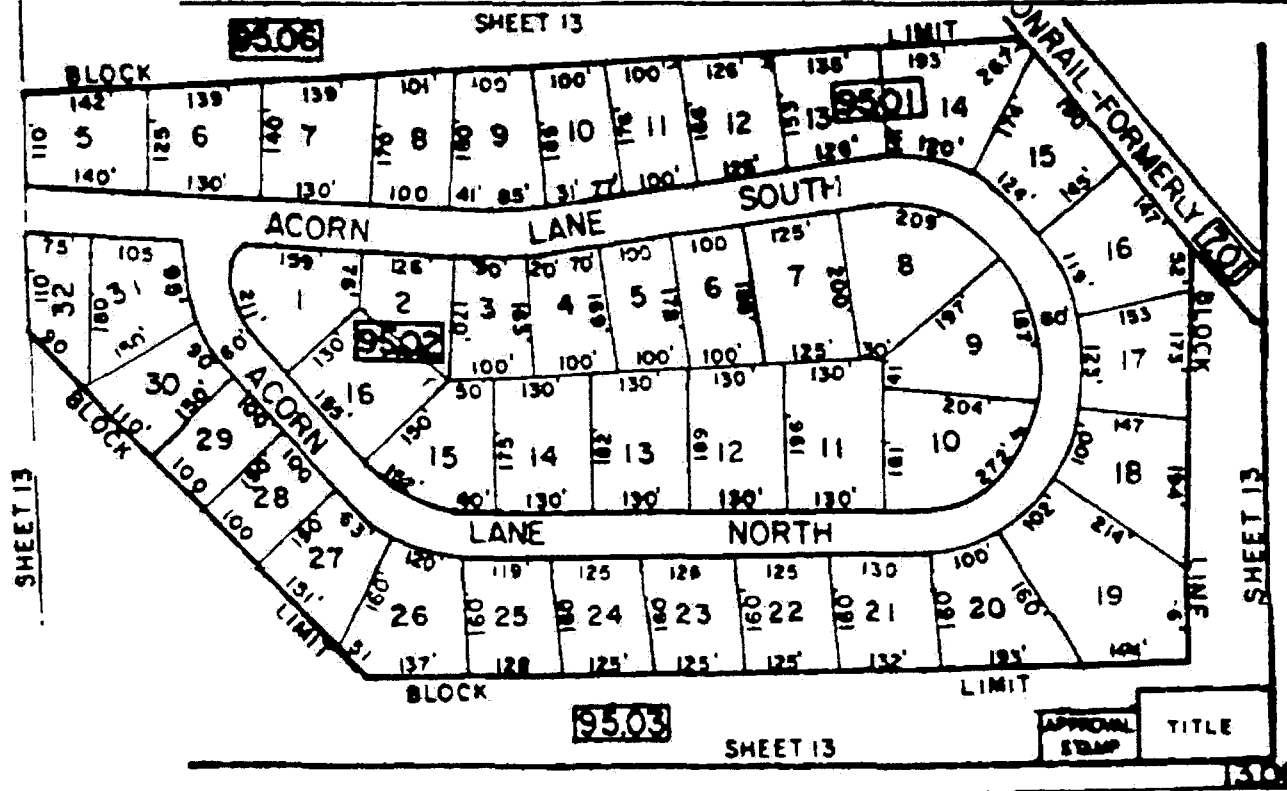
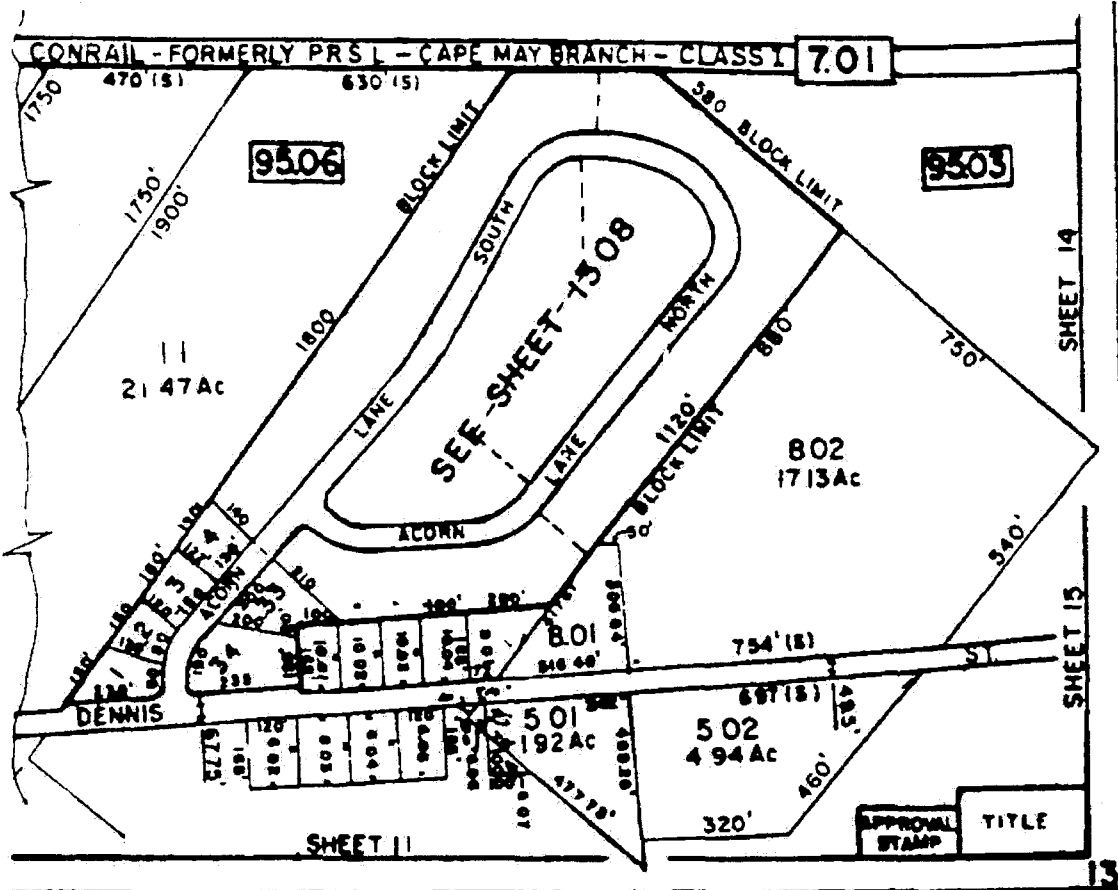


**TYPICAL ADJOINING DETAIL SHEETS**

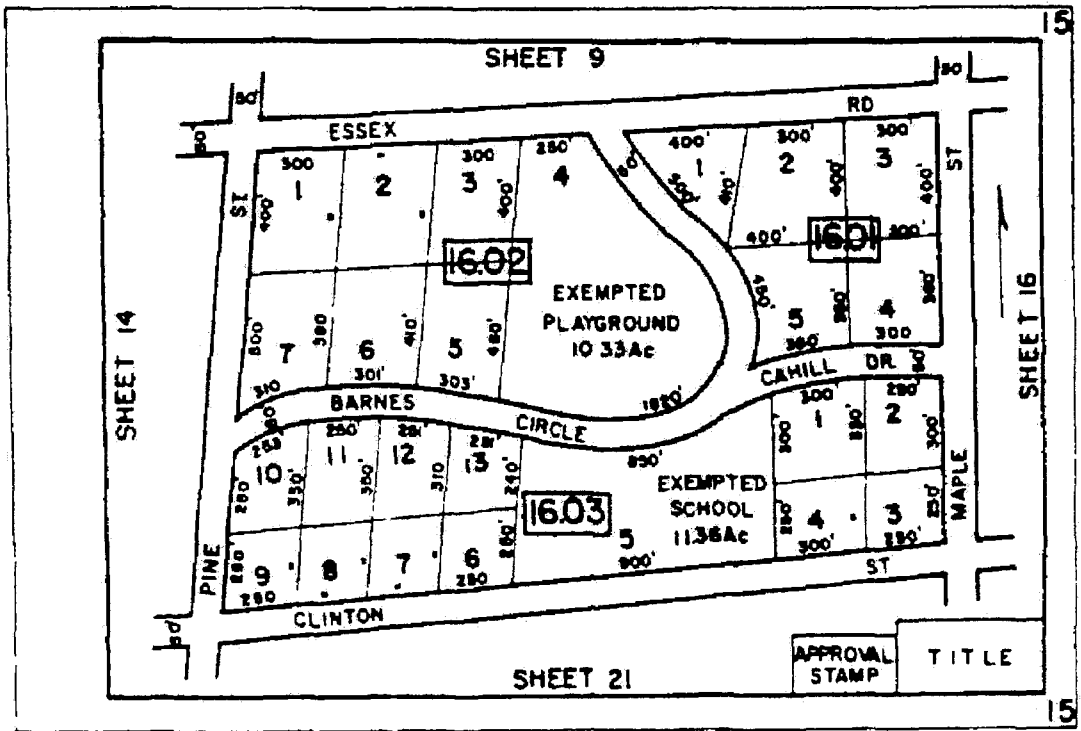
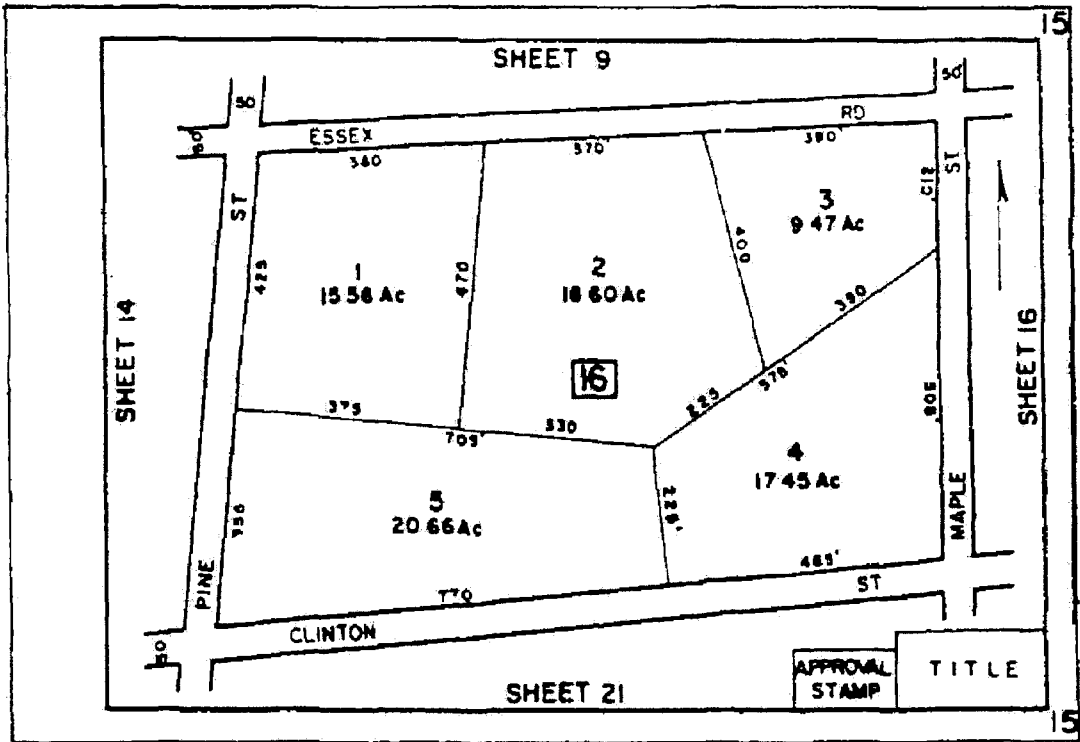
CERTAIN LOTS ARE PARTIALLY DETAILED ON BOTH SHEETS ON THESE PARTICULAR LOTS, EACH PART OF THE LOT SHALL SHOW THE LOT NUMBER, THE WORD "TOTAL" AND THE TOTAL ACREAGE (SEE BLOCK 27 LOT 3, ALSO BLOCK 28 LOTS 2 & 3)



**SUPPLEMENTAL SHEET  
FOR  
MINOR DEVELOPMENT OR SETTLEMENT**

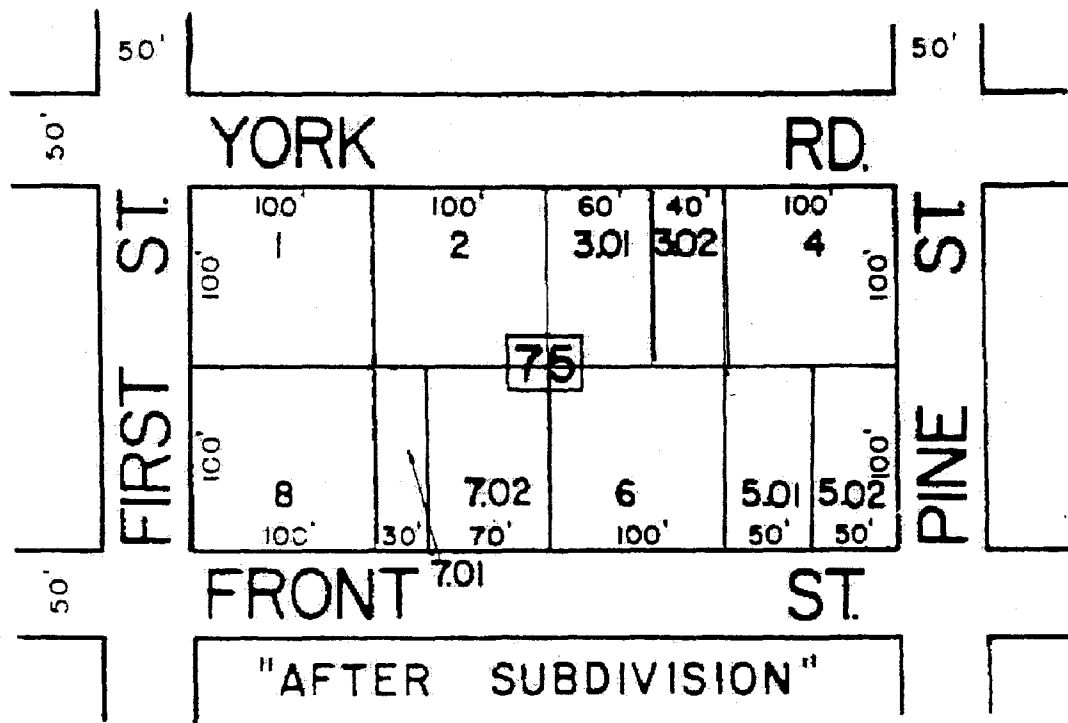
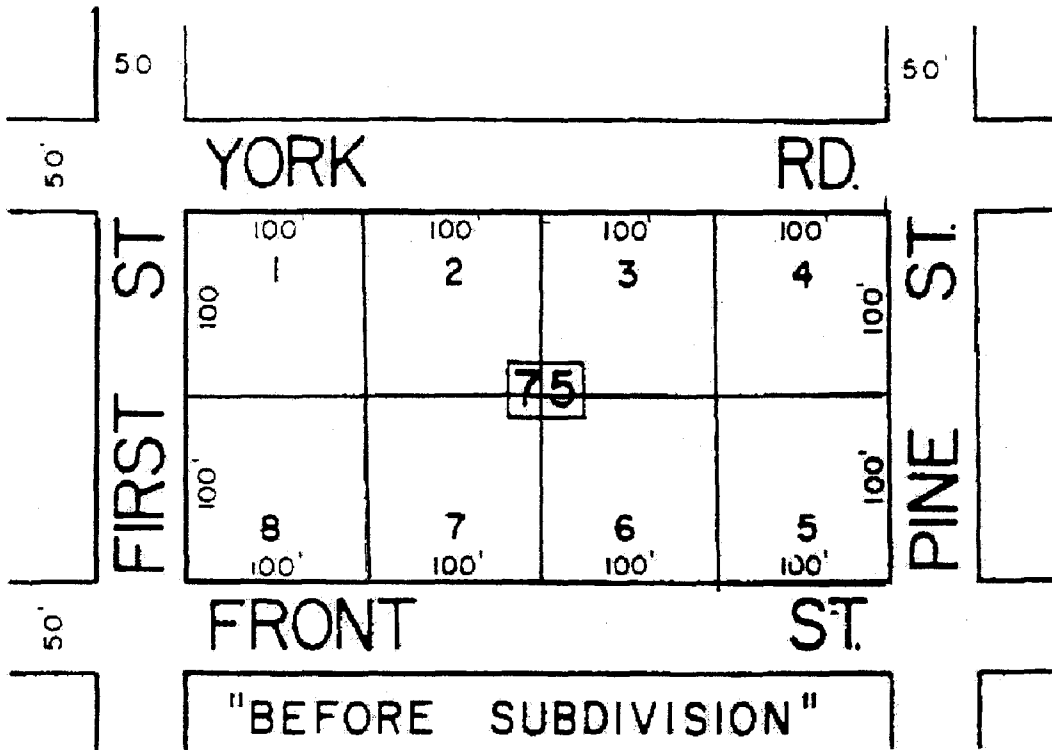


SUPPLEMENTAL SHEET FOR A SUBDIVISION



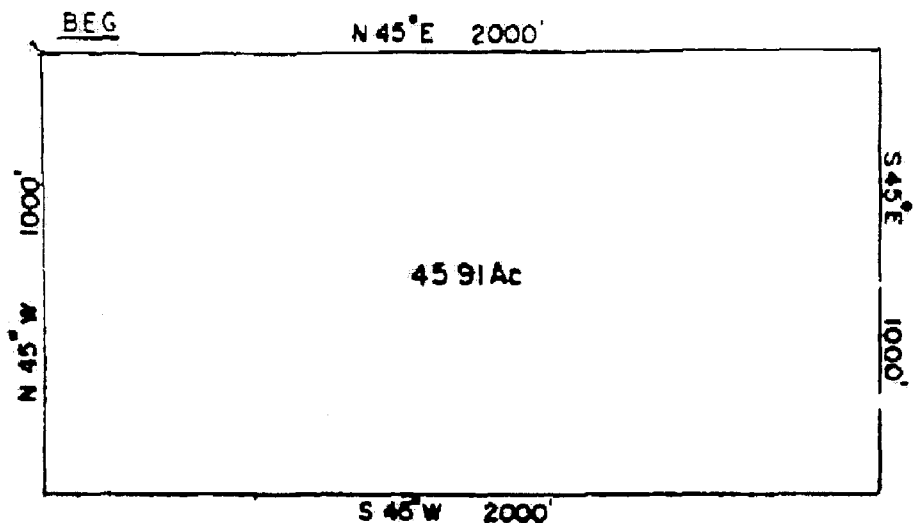
## SUBDIVISION OF A BLOCK

NOTE NUMBER SUBSCRIPTS ADDED TO BLOCK NUMBERS

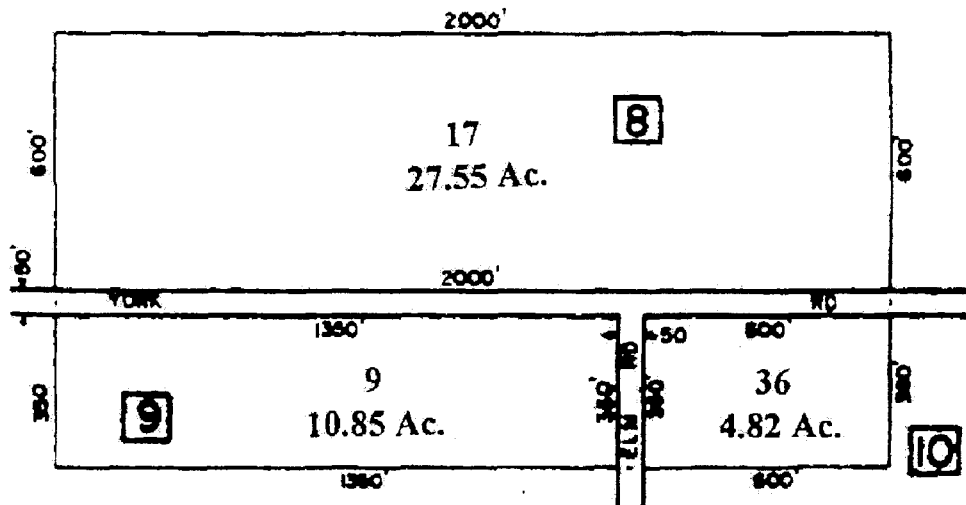


**SUBDIVISION OF LOTS**

NOTE DECIMAL SYSTEM



**DEED PLOTTING**

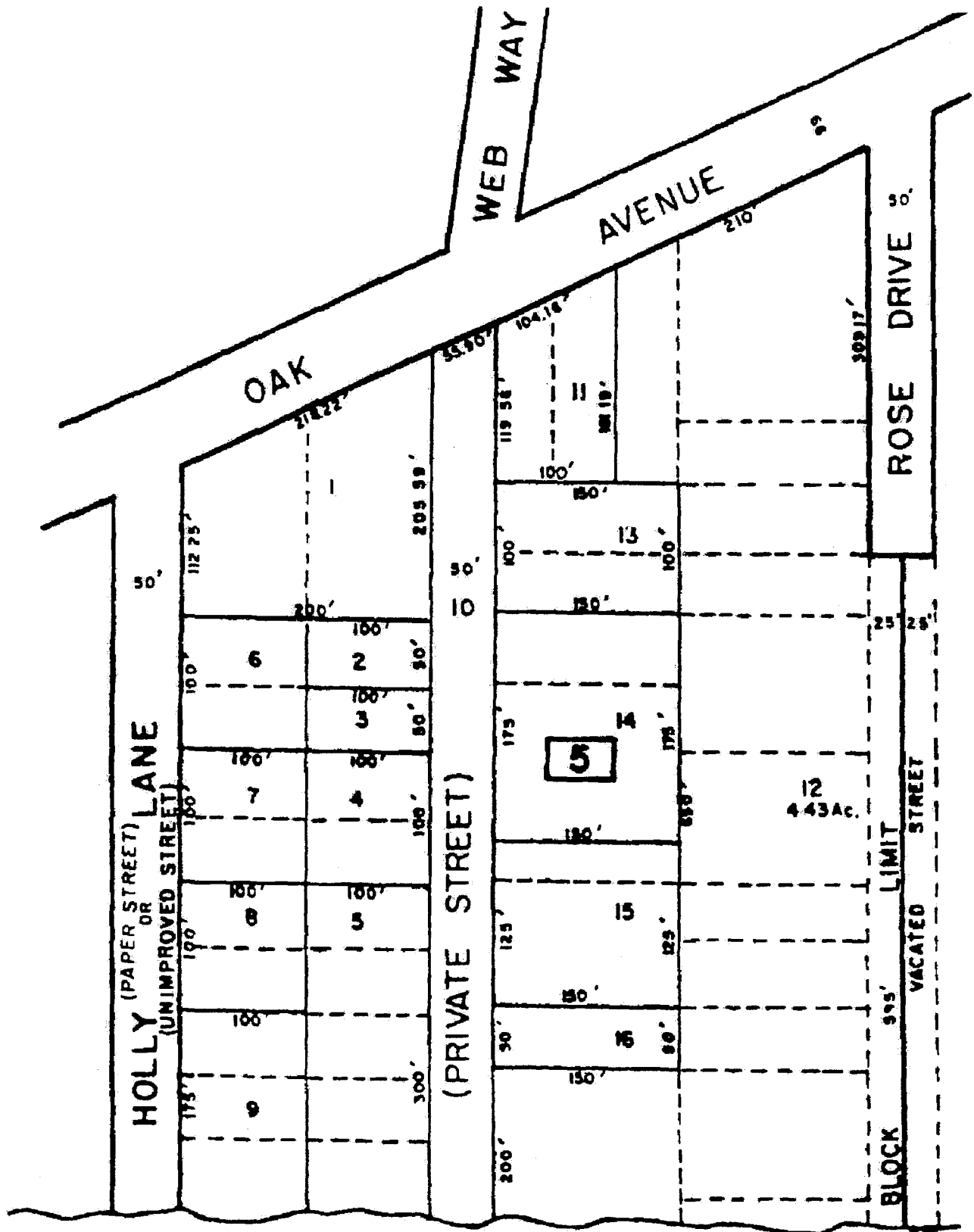


**DEED AS DETAILED ON A TAX MAP**

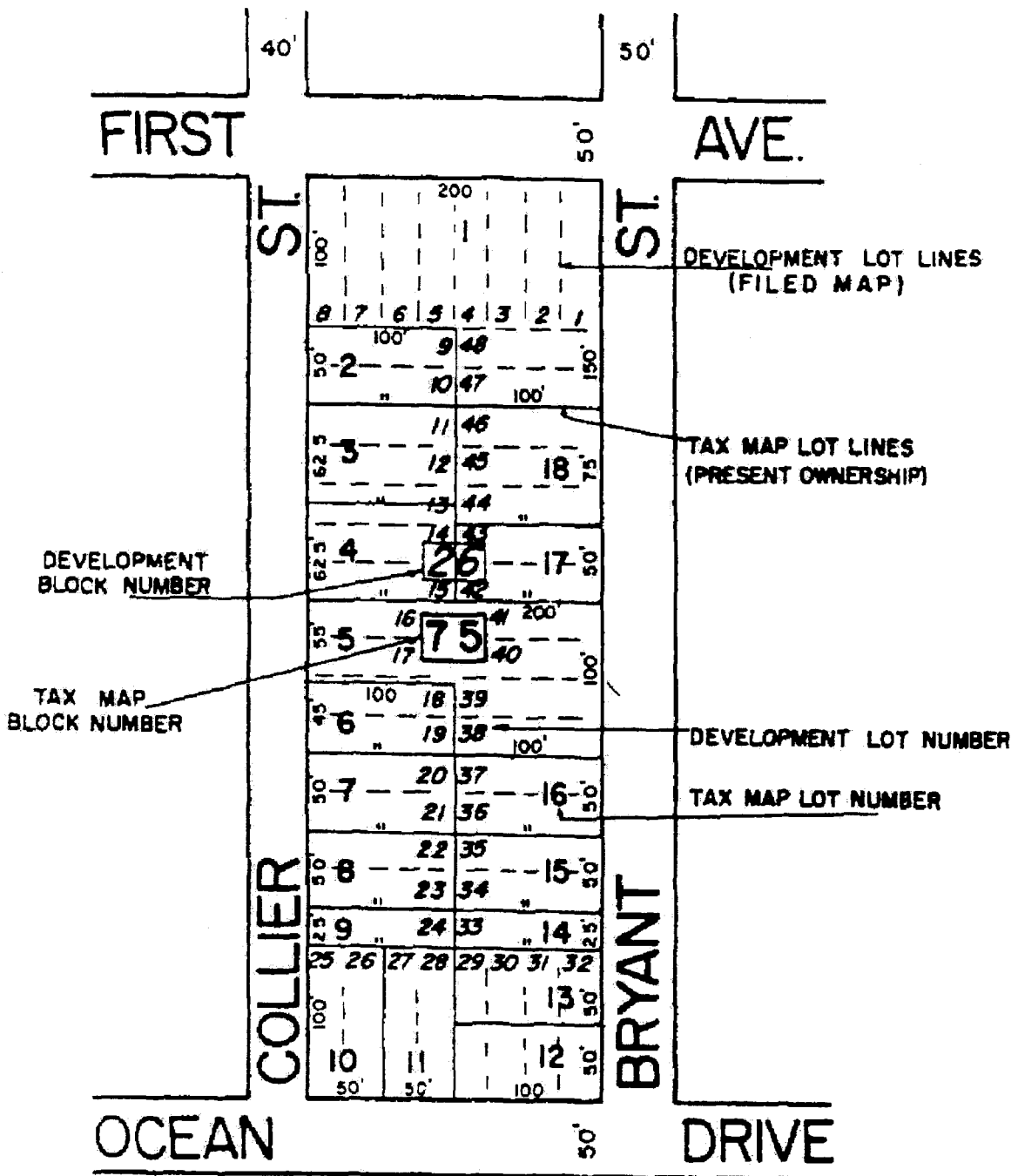
EACH PART IS GIVEN A LOT NUMBER IN ITS PARTICULAR BLOCK,  
ALSO THE ORIGINAL ACREAGE IS DIVIDED, DEDUCTING ROAD AREA

BLOCK 8, LOT 17 =	27.55 Ac
BLOCK 9, LOT 9 =	10.85 Ac
BLOCK 10, LOT 36 =	4.82 Ac
	<u>43.22 Ac</u>
ROAD AREA	- 2.69 Ac
	<u>45.91 Ac</u>

**DETAILING OF A SINGLE DEED WHICH  
IS SPLIT BY ROADS  
(ADJUSTED DEED ACREAGE)**



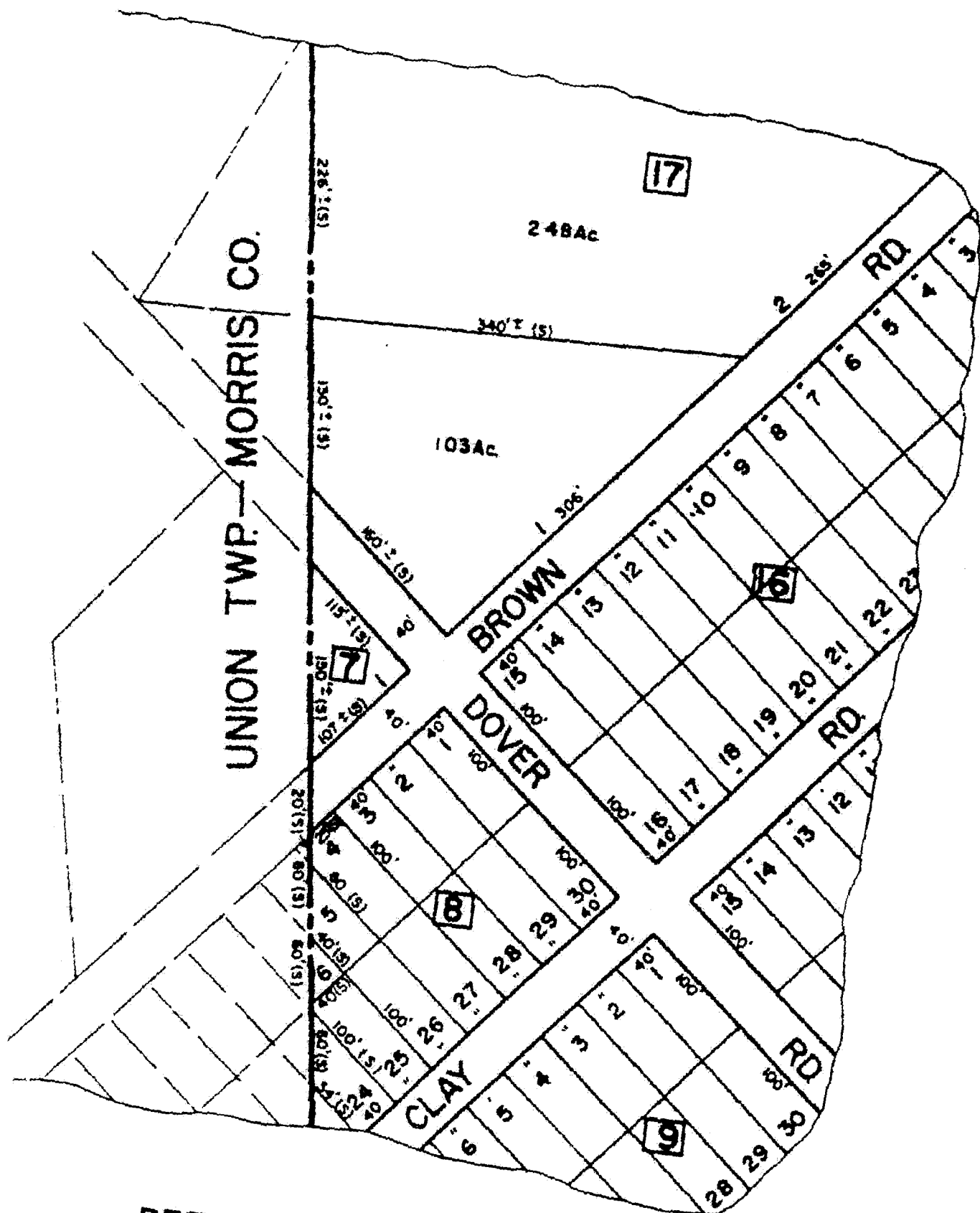
DETAILING OF UNIMPROVED STREETS,  
VACATED AND PRIVATE STREETS



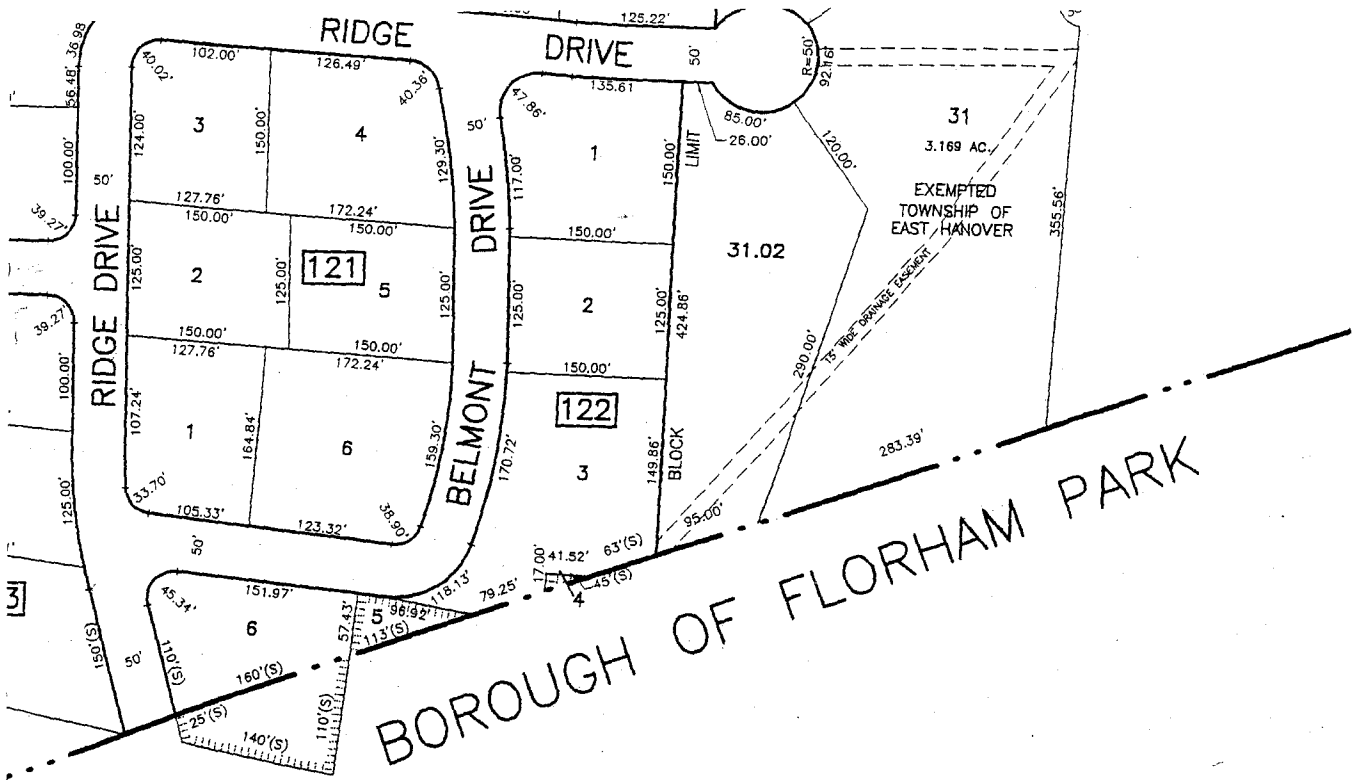
## TYPICAL BLOCK IN LAND DEVELOPMENT

ONE METHOD OF DETAILING, SHOWING BOTH THE TAX MAP LOTS AND LOT NUMBERS AND THE DEVELOPMENT MAP DATA





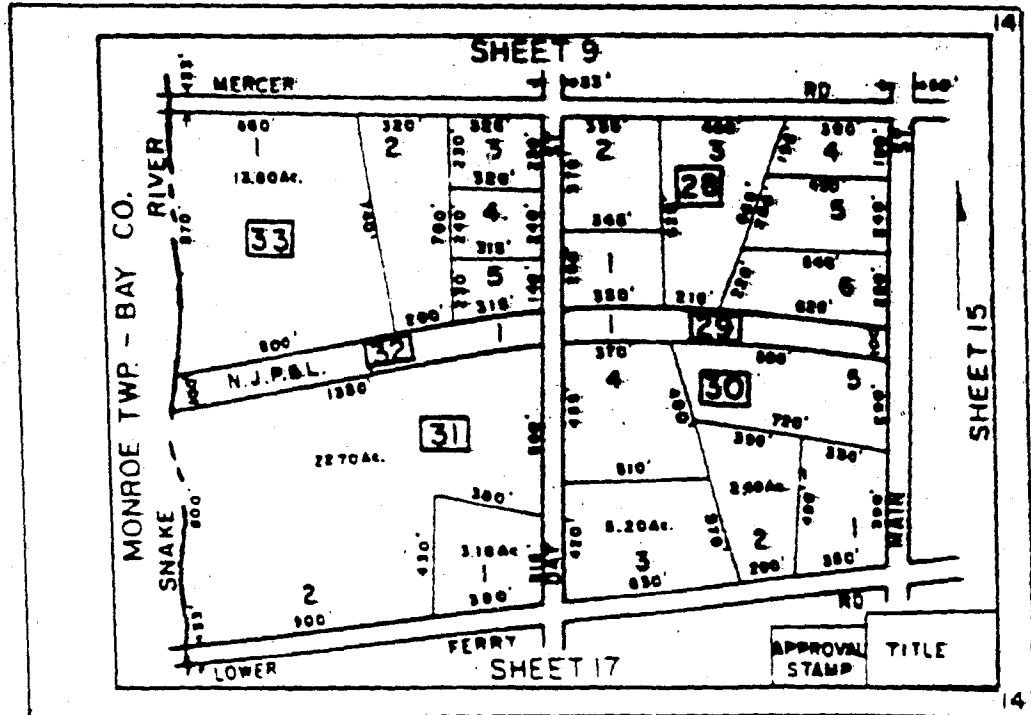
DETAILING OF LOTS ALONG A  
MUNICIPAL BOUNDARY



## DETAILING OF LOTS ALONG A MUNICIPAL BOUNDARY

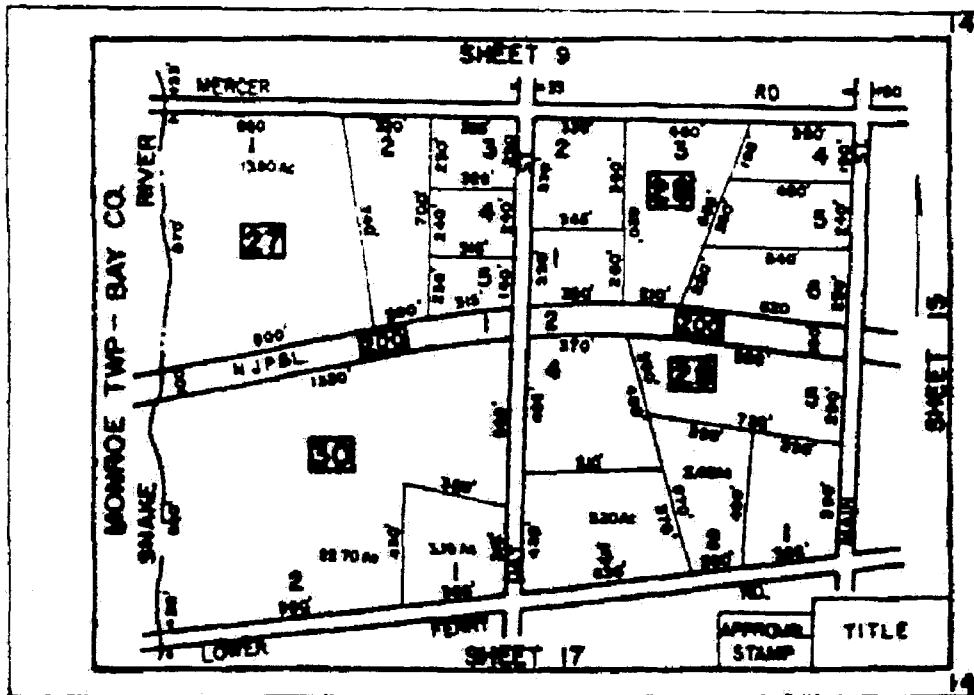
(SPECIAL ASSESSMENT LINE INDICATION)

FOR PROPERTIES (LOTS) ASSESSED ON BOTH SIDES OF MUNICIPAL BOUNDARY



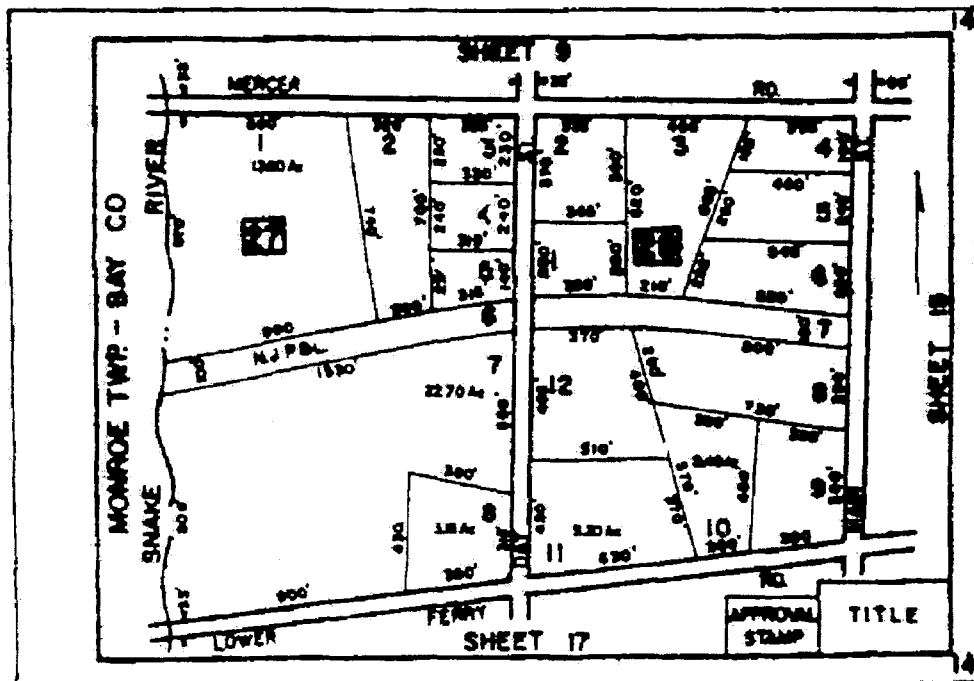
## METHOD (A) OF DETAILING PUBLIC UTILITY RIGHTS OF WAY

ASSIGN SEPARATE BLOCK NUMBERS TO ENTIRE LENGTH OF THE RIGHT OF WAY. LOT NUMBERS ARE ASSIGNED TO AREAS IN EACH BLOCK



## METHOD (B) OF DETAILING PUBLIC UTILITY AND RAILROAD RIGHT OF WAYS

ASSIGN SEPARATE BLOCK NUMBER TO ENTIRE LENGTH OF THE RIGHT OF WAY LOT NUMBERS ARE ASSIGNED CONSECUTIVELY ALONG THE LENGTH OF THE RIGHT OF WAY

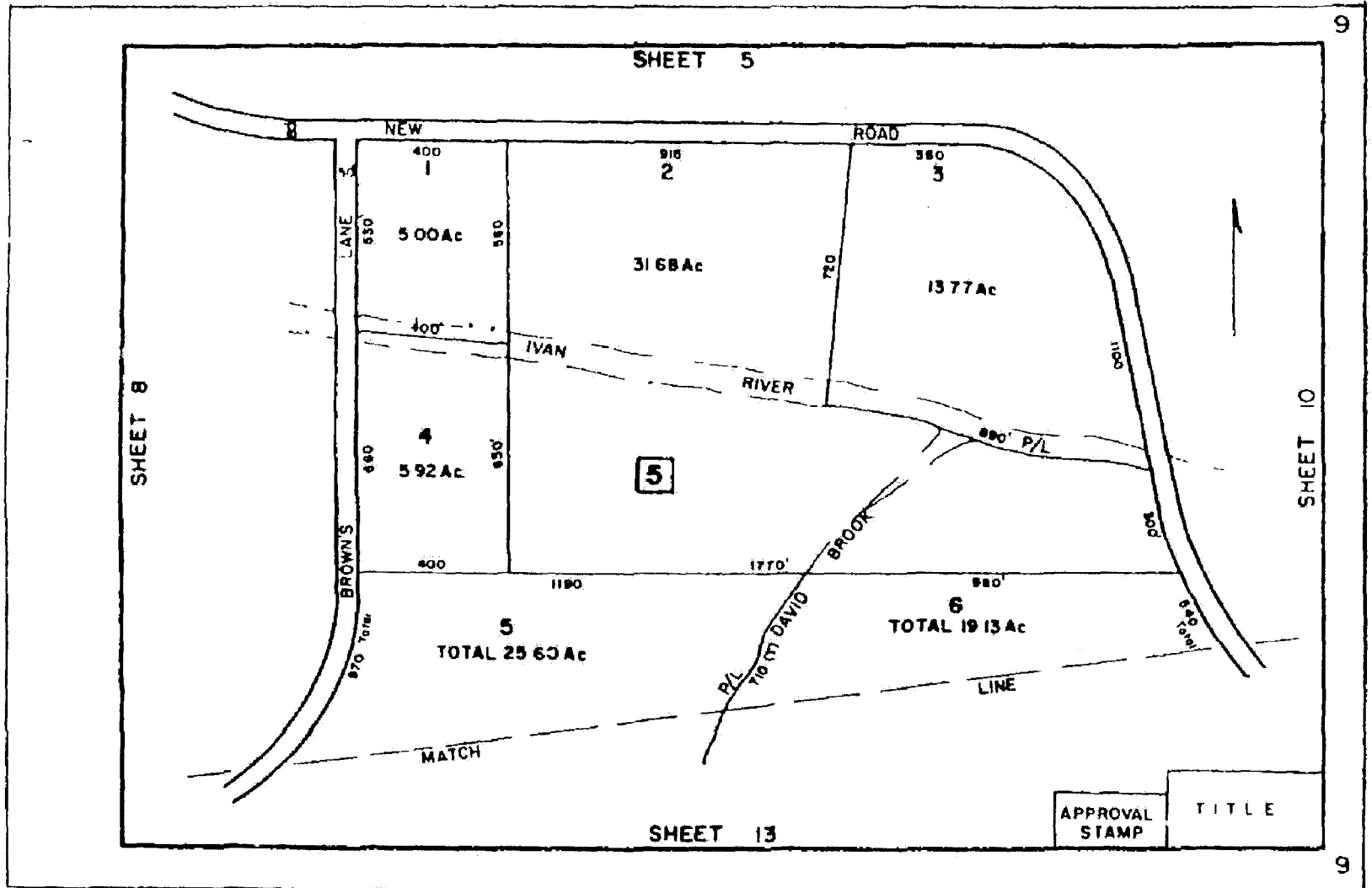


## METHOD (C) OF DETAILING PUBLIC UTILITY AND RAILROAD RIGHT OF WAYS

ASSIGN LOT NUMBERS TO THE LOTS OF THE RIGHT OF WAY TO CONFORM WITH THE SCHEME OF LOT NUMBERING THROUGHOUT THE MAP

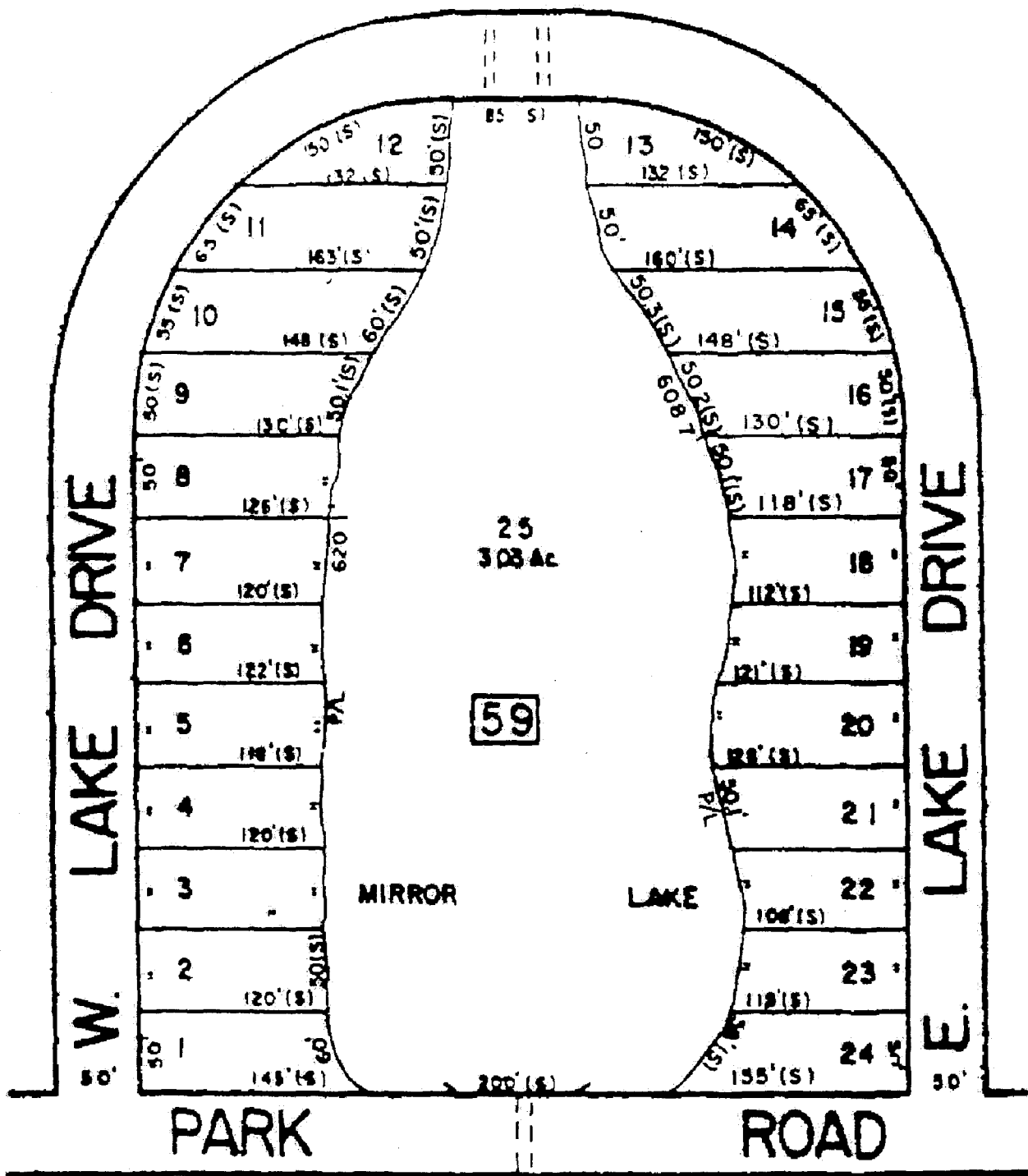
DETAILING OF RIVERS, STREAMS, ETC.

S 17



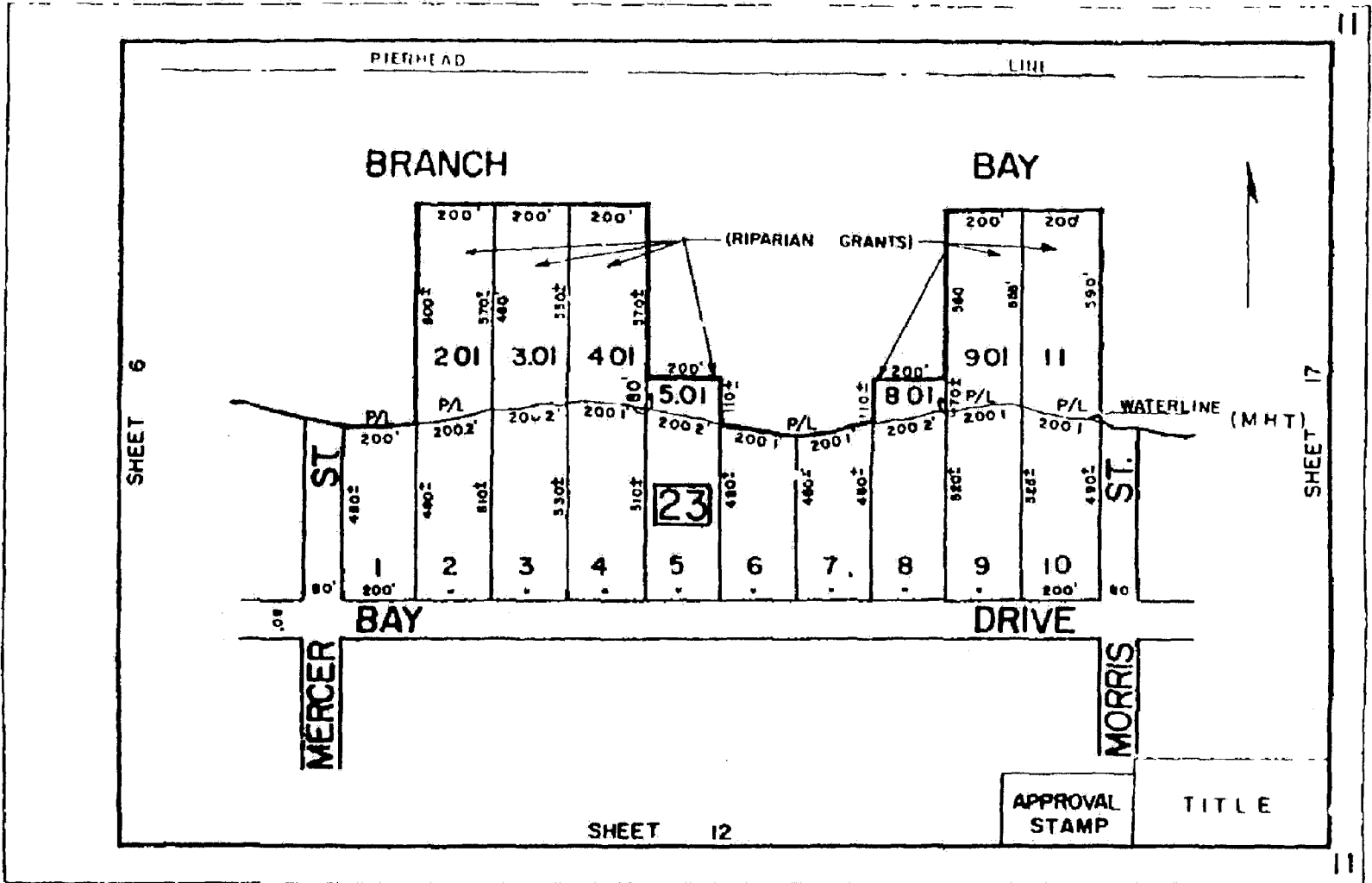
1 LOTS 1 & 4 - DEEDS READ TO CENTER OF RIVER  
 2 LOT 2 - DEED CROSSES BOTH RIVER AND BROOK

3 LOT 3 - DEED READS TO FAR SIDE OF RIVER  
 4 LOTS 5 & 6 - DEEDS READ TO BROOK



LAKES, PUBLIC OR PRIVATE, MUST BE DETAILED AS LOTS OR PARTS OF LOTS

DETAILING RIPARIAN GRANTS  
AND BEACH AREAS



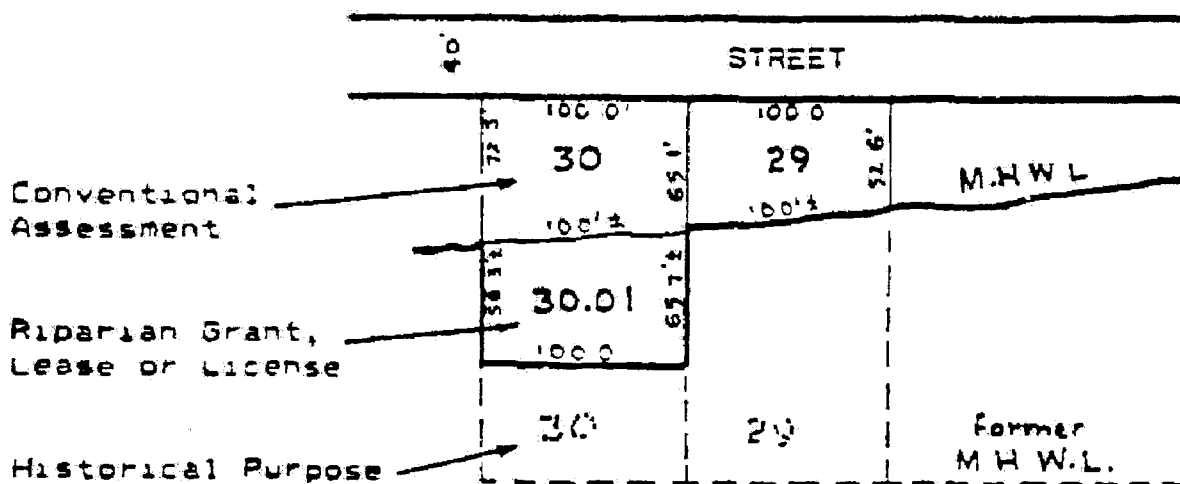
## Detailing of Riparian Property

- 1 It is important to identify M.H.W.L. (no debris line) Refer to O'Neal case.
- 2 Uplands should be shown conventionally and M.H.W.L. should be shown as a solidline.

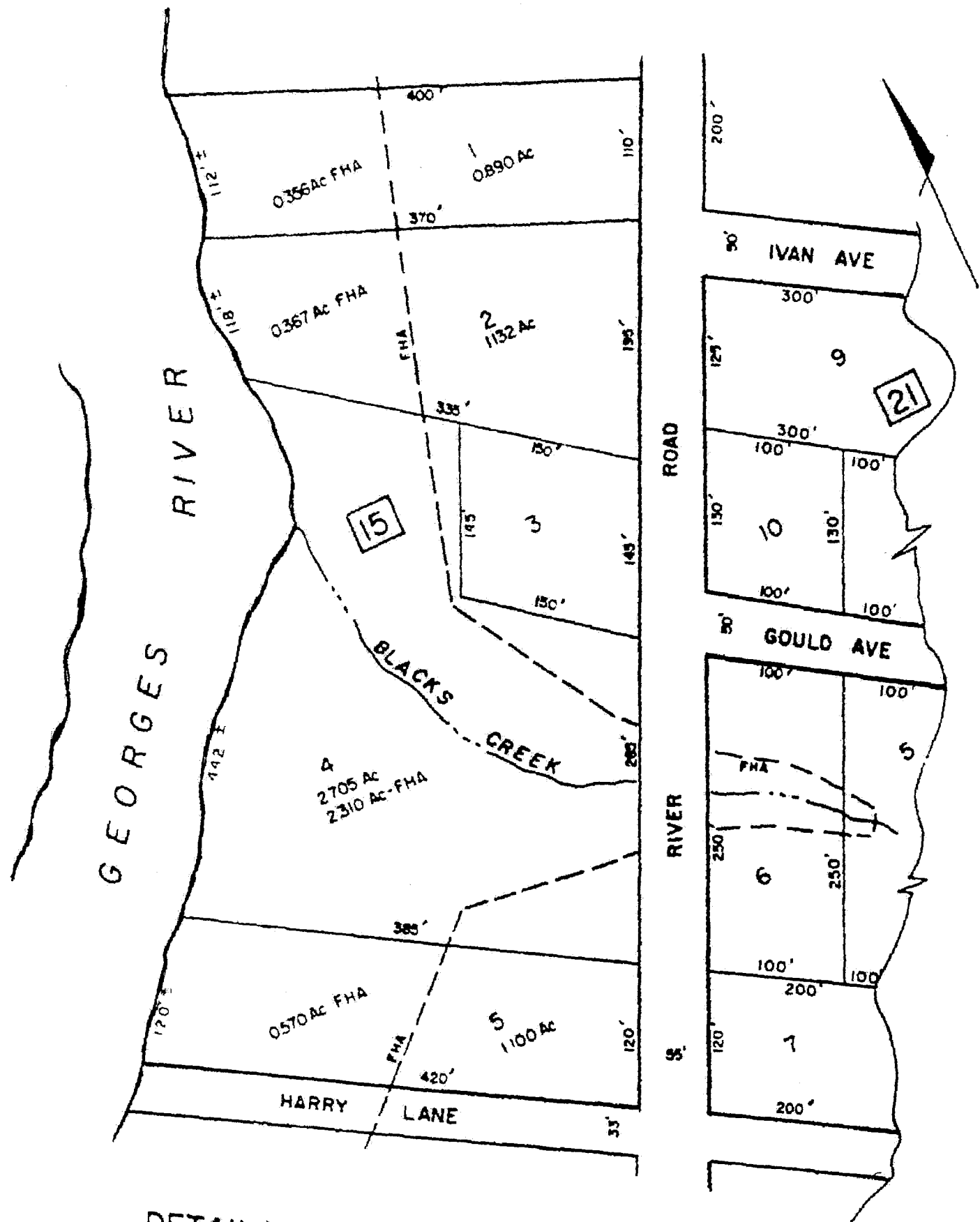
If State has issued a grant, lease or license that area should be plotted and assessed separately and identified as such by block and lot number. Submerged lands that previously were detailed as lots should be shown as a dashed line for historical purposes.

If property (State, County or Municipal) is used by someone, it should be assessed for occupancy interest and identified by block and lot number.

Note: All dimensions must be shown (including acreages over one acre).

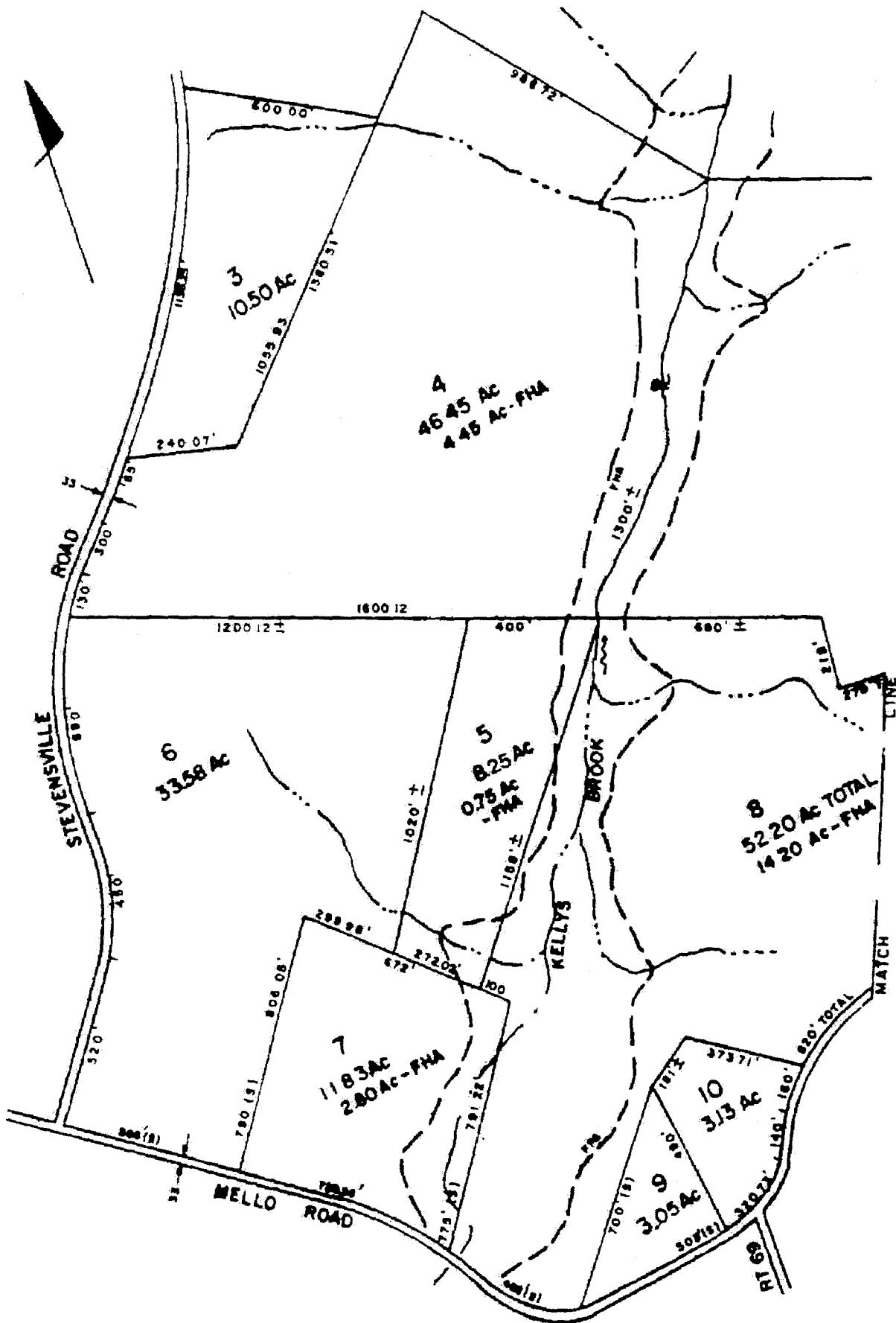


M H W L (Mean High Water Line)

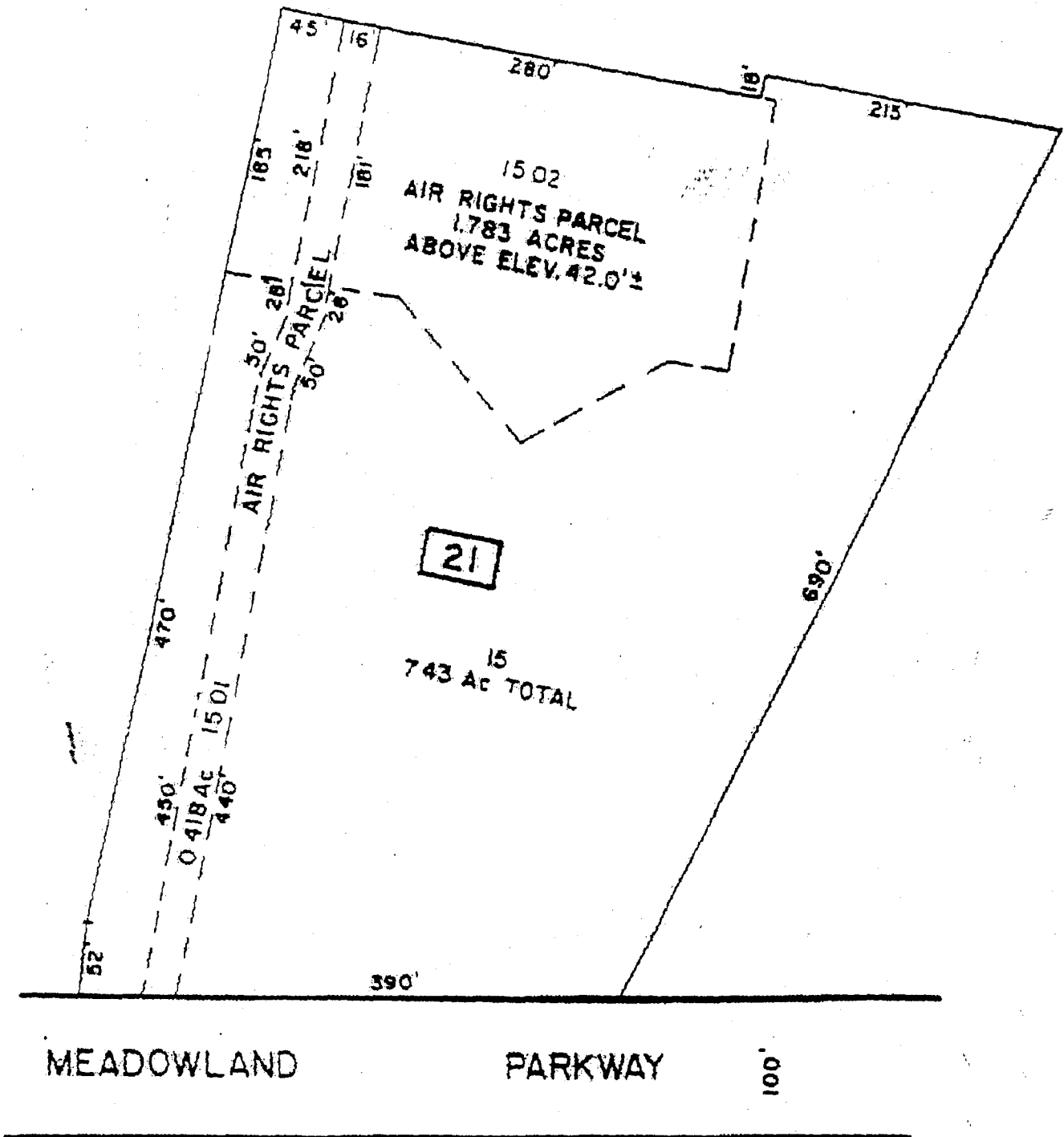


DETAILING OF FLOOD HAZARD AREAS - FHA

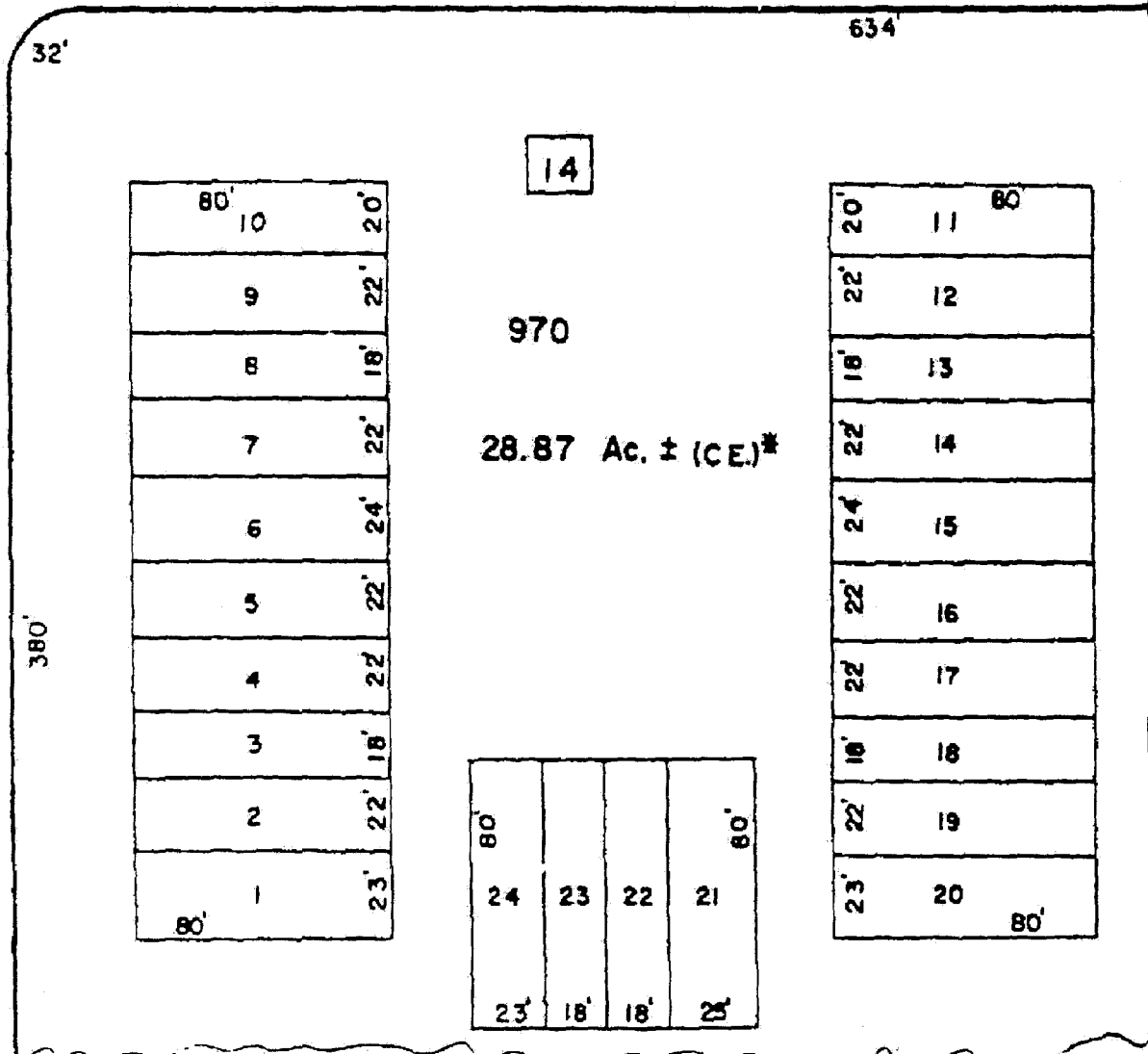
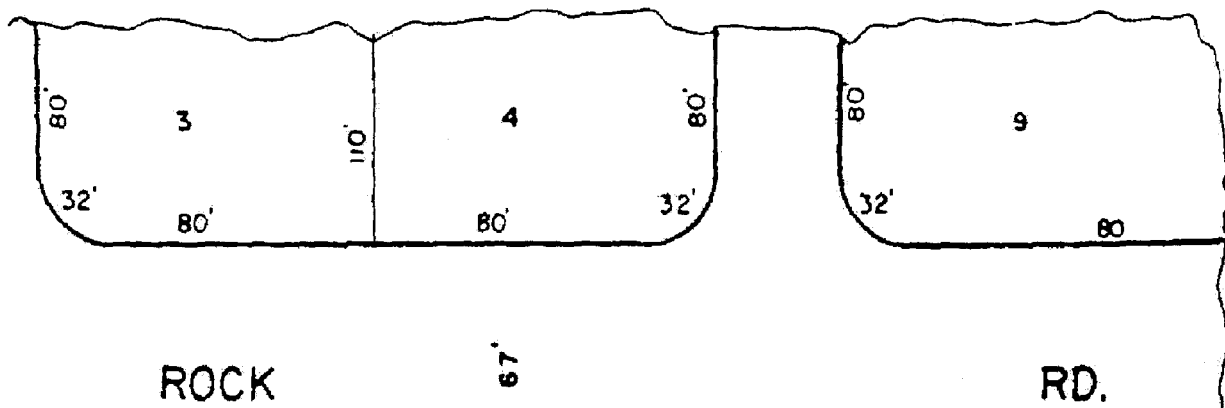




DETAILING OF FLOOD HAZARD AREAS - FHA

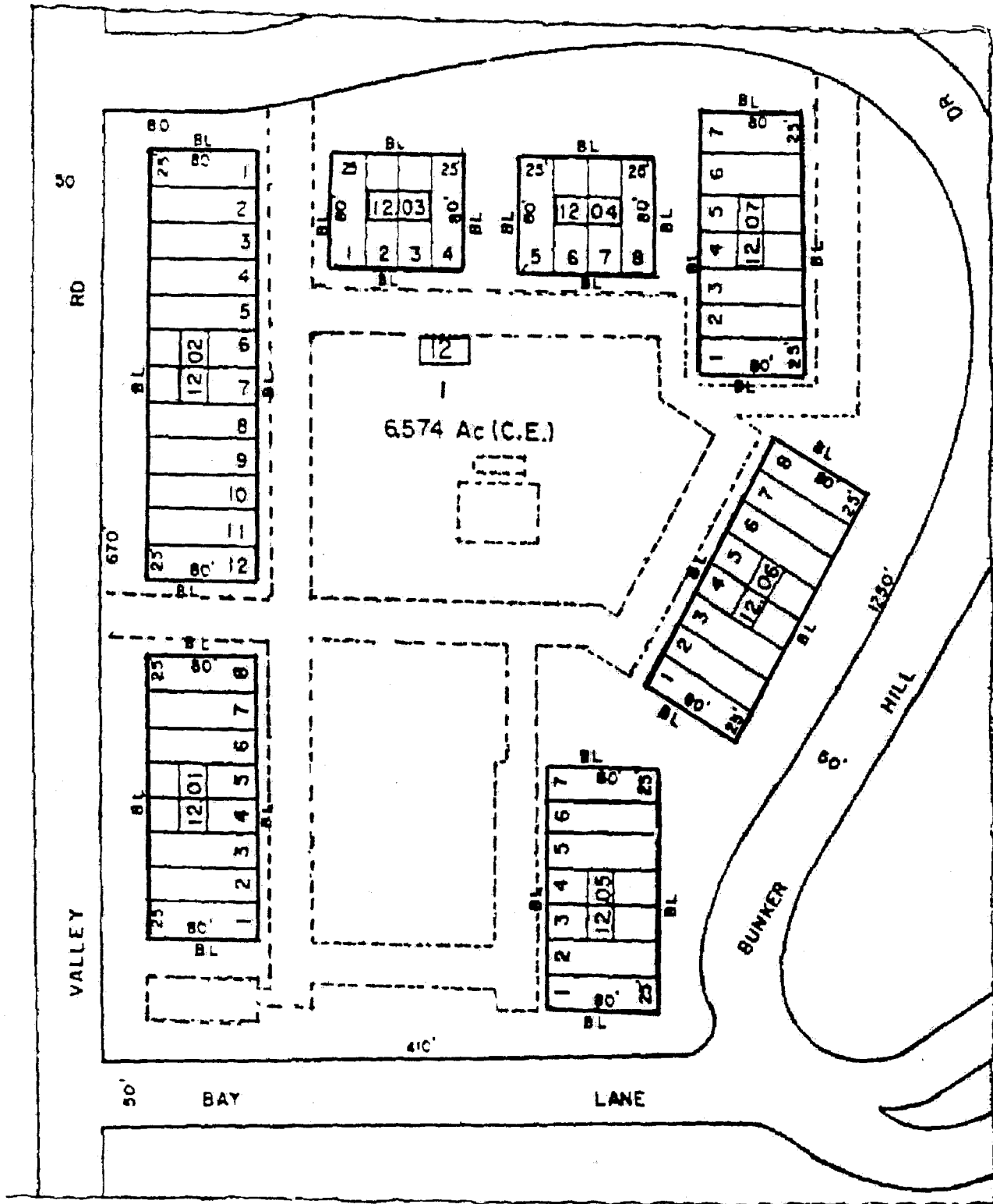


DETAILING OF AIR RIGHTS

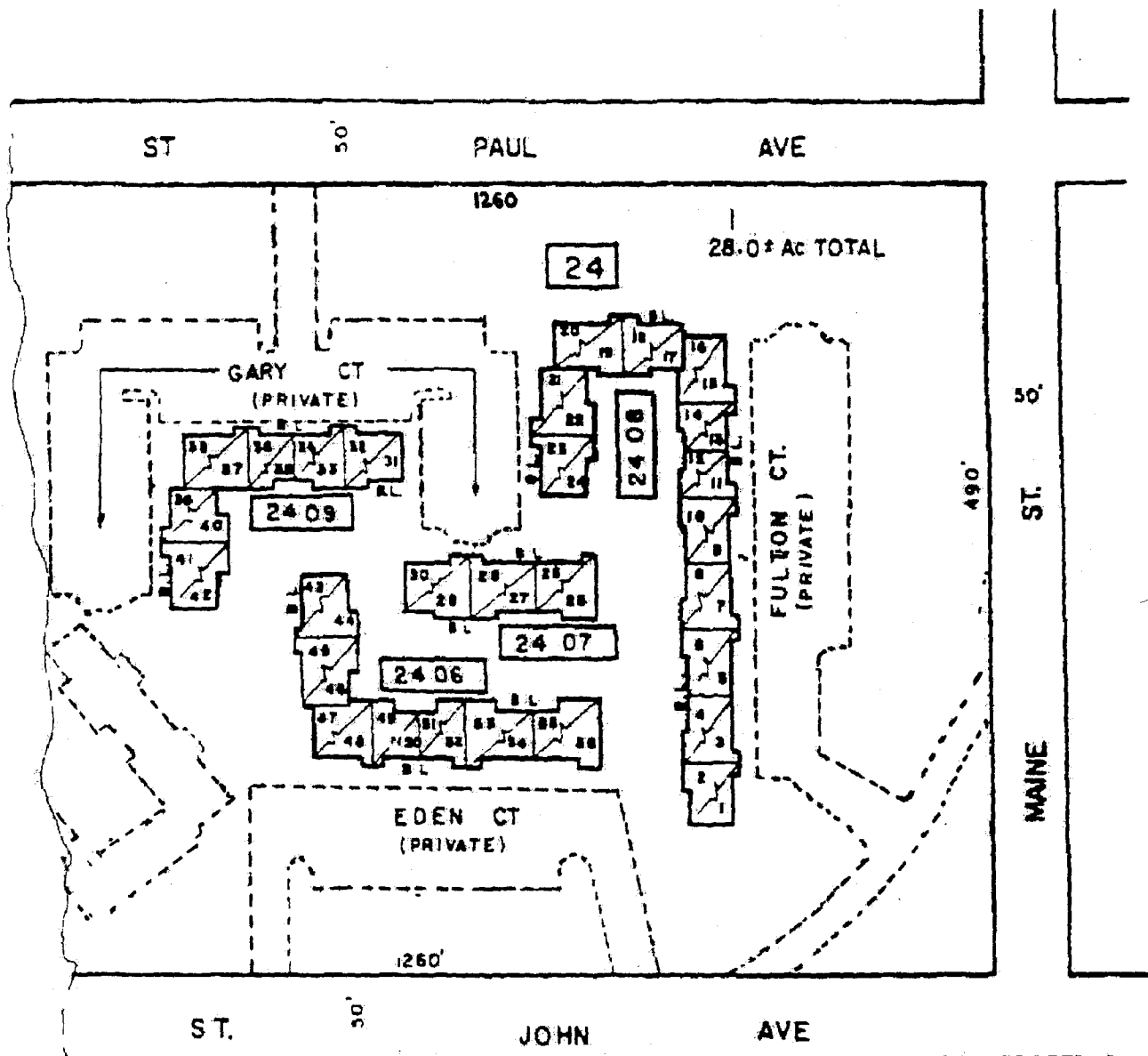


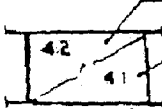
**DETAILING OF CONDOMINIUMS (TOWNHOUSES)**  
**(EXAMPLE # 1) (FEE SIMPLE LOTS)**

\* INDICATE AREA INCLUDED OR NOT INCLUDED UNDER CONDOMINIUM UNITS WORD "TOTAL" INDICATES TOTAL AREA OF CONDOMINIUM DEVELOPMENT, WORD "C E" INDICATES AREAS OUTSIDE OF CONDOMINIUM UNITS, SUCH AS PARKING AREA, DRIVEWAYS, ETC COMMON ELEMENTS WITHOUT AREA UNDER STRUCTURES OF UNIT HOLDERS



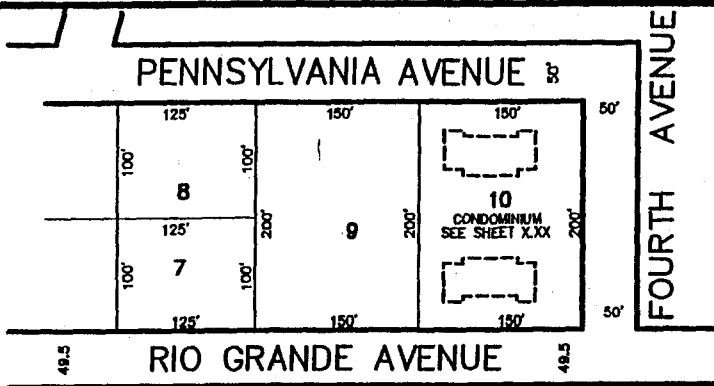
**DETAILING OF CONDOMINIUMS (EXAMPLE # 2)**  
**(FEE SIMPLE LOTS)**




 EVEN NUMBERS INDICATE SECOND FLOOR UNITS  
 ODD NUMBERS INDICATE FIRST FLOOR UNITS  
 THIN DIAGONAL LINE INDICATES TWO-LEVEL CONDOMINIUMS

**DETAILING OF CONDOMINIUMS (EXAMPLE #3)**

(FOR FLOOR PLANS OF DIFFERENT MODELS SEE PAGES 80 & 81)

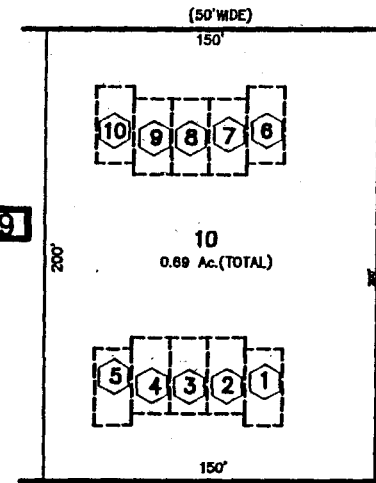


CONDOMINIUM AS SHOWN DETAIL SHEET X  
 (SCALE WOULD BE AS SHOWN IN TITLE BLOCK ON SHEET X)

b

PENNSYLVANIA AVENUE

1519



RIO GRANDE AVENUE

c

# CONDOMINIUM SAMPLE USING QUALIFIERS

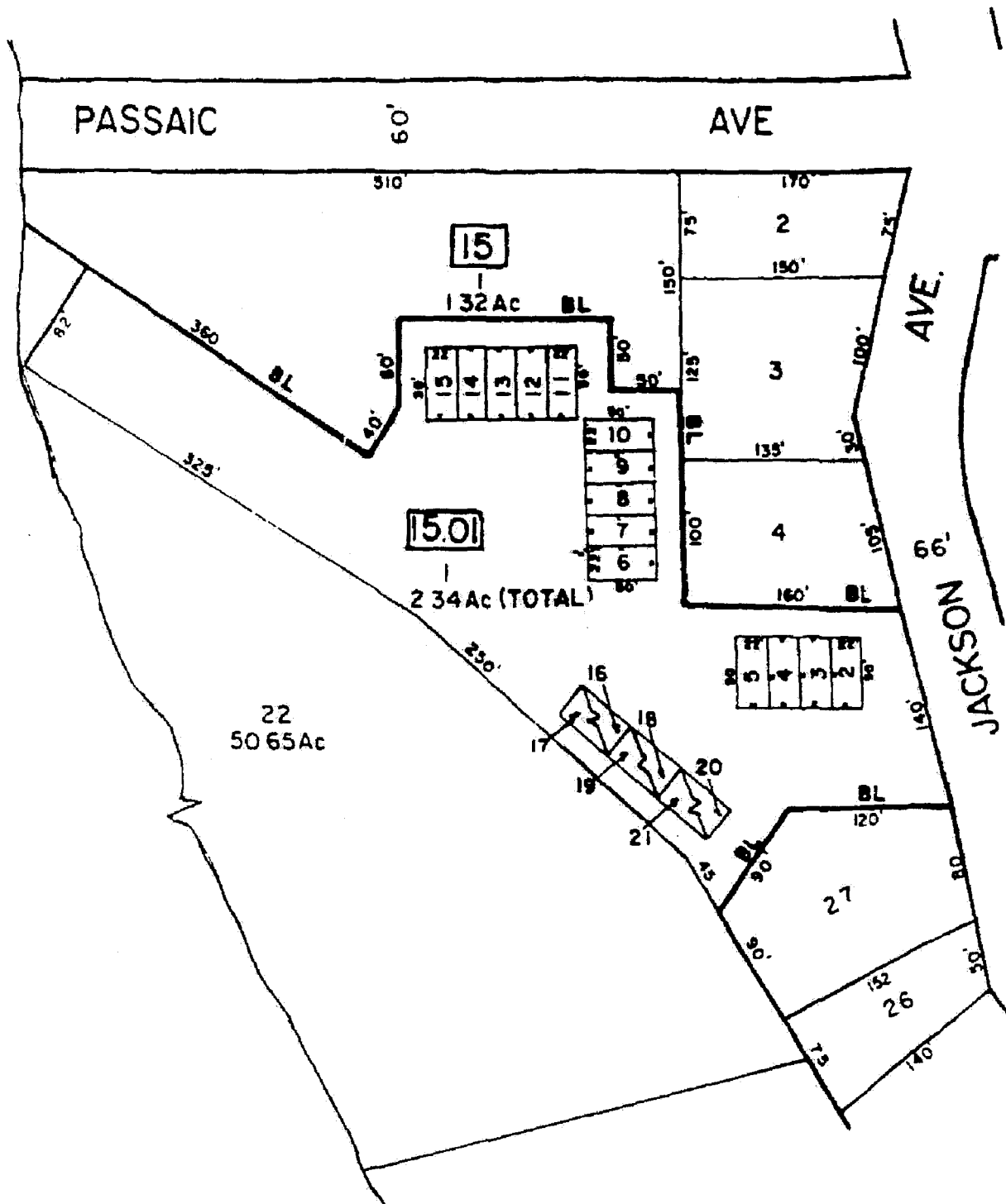
LEGEND  
 = QUALIFIER C0002

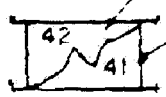
SCALE: 1"=50'

TWIN OAK TOWNHOUSE CONDOMINIUM

BLOCK NUMBER	LOT NUMBER	QUALIFIER	UNIT NUMBER	SQ. FT.
1519	10		A1	1,088
			A2	1,027
			A3	1,027
			A4	1,027
			A5	1,088
			B1	1,088
			B2	1,027
			B3	1,027
			B4	1,027
			B5	1,088

DETAIL OF CONDOMINIUM AS SHOWN DETAIL SHEET X.XX

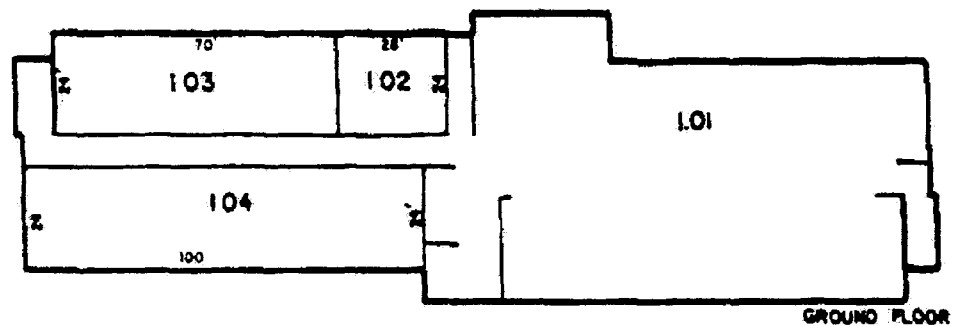
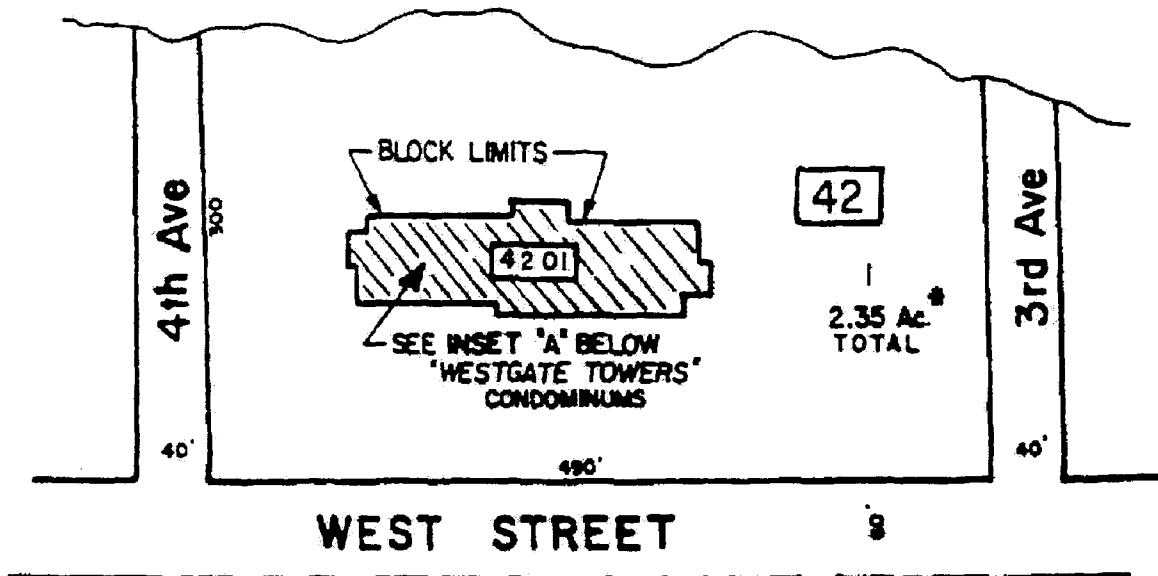



 EVEN NUMBERS INDICATE SECOND FLOOR UNITS  
 ODD NUMBERS INDICATE FIRST FLOOR UNITS  
 THIN DIAGONAL LINE INDICATES TWO LEVEL—  
 CONDOMINIUMS

**DETAILING OF CONDOMINIUMS**

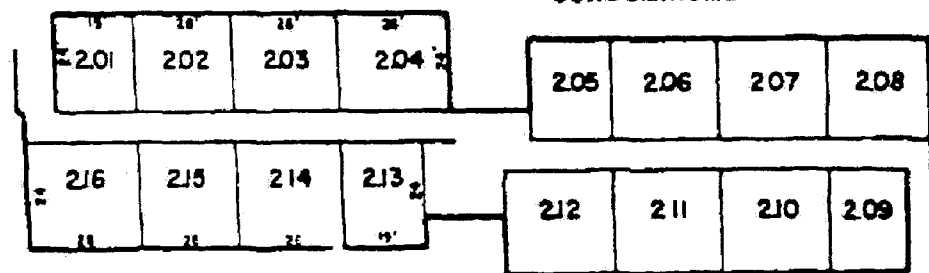
(EXAMPLE #4)

(FOR FLOOR PLANS OF DIFFERENT MODELS SEE PAGES 80 & 81)



BLOCK NO. 4201

"WESTGATE TOWERS"  
CONDOMINIUMS



INSET "A"  
SCALE 1" = 40'

LCT NUMBERS  
3rd Floor Units: 301 thru 316  
4th " " 401 " 416  
11th " " 1101 " 1116

TYPICAL -  
FLOORS 2nd thru 11th

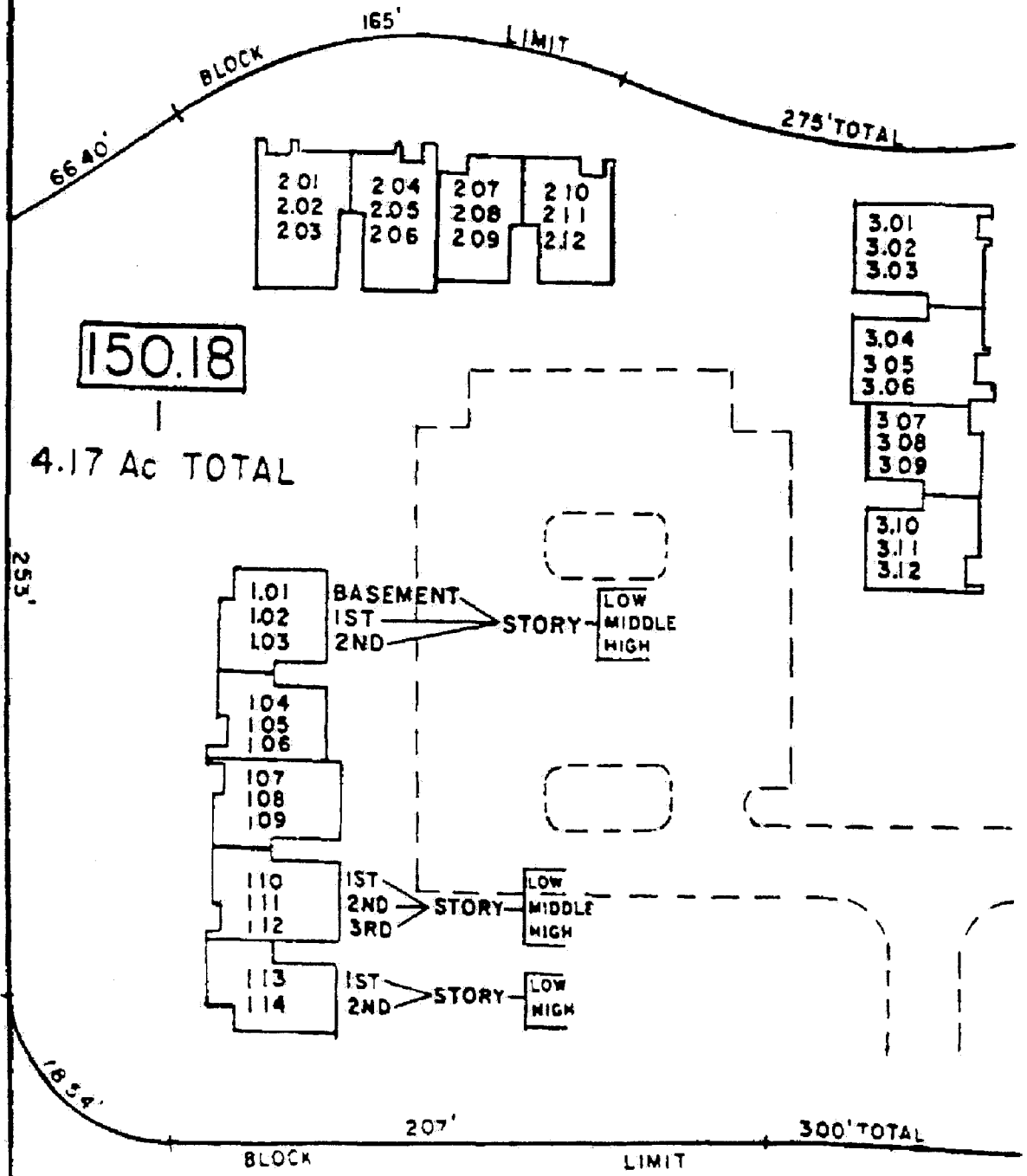
**DETAILING OF HIGH - RISE CONDOMINIUMS**  
(EXAMPLE #5)

\* SEE PAGE #74



SOMERDALE

ROAD

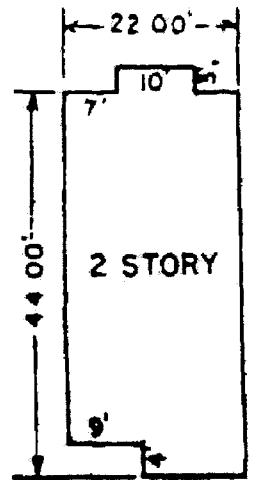
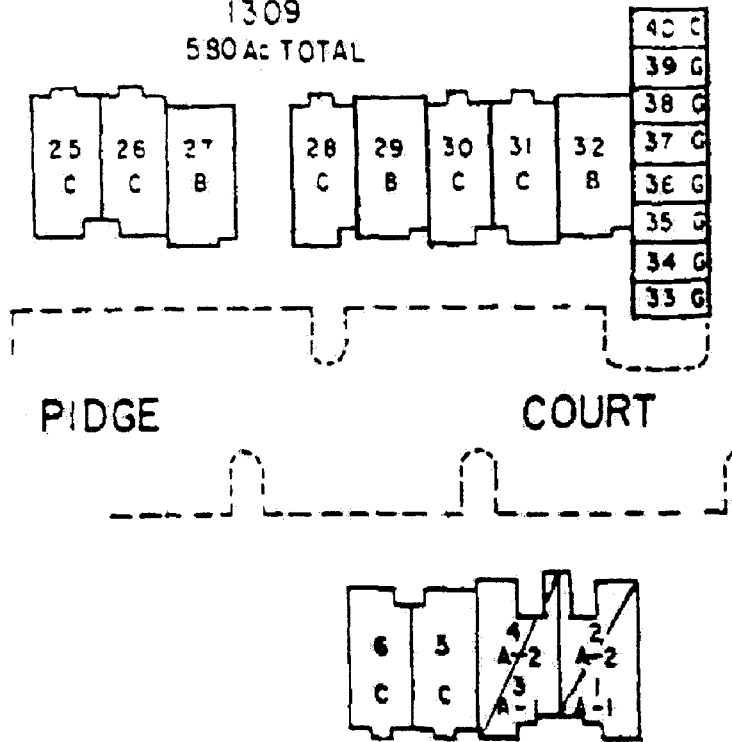


**DETAILING OF CONDOMINIUMS**  
(EXAMPLE #6)

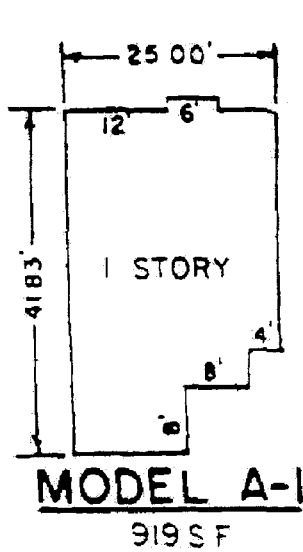
3 STORY CONDOMINIUMS WITHOUT BLOCK NUMBERS  
ASSIGNED TO BUILDINGS AS SHOWN ON PAGES 75 & 76  
(FOR FLOOR PLANS OF DIFFERENT MODELS SEE PAGES 80 & 81)

26

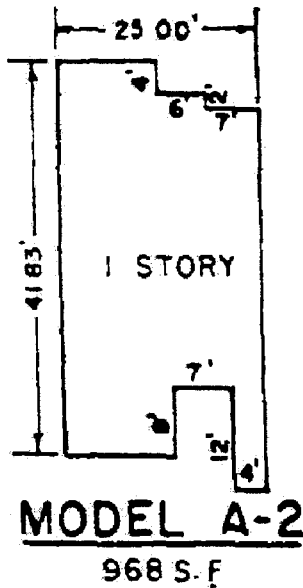
1309  
590 AC TOTAL



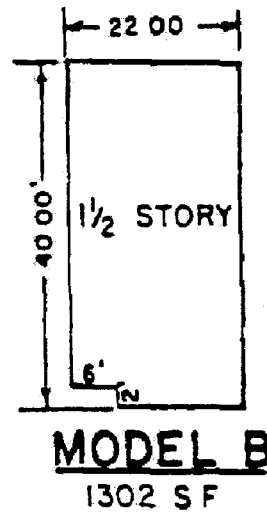
**MODEL C**  
1924 S F



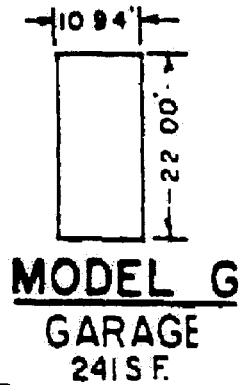
**MODEL A-1**  
919 S F



**MODEL A-2**  
968 S.F

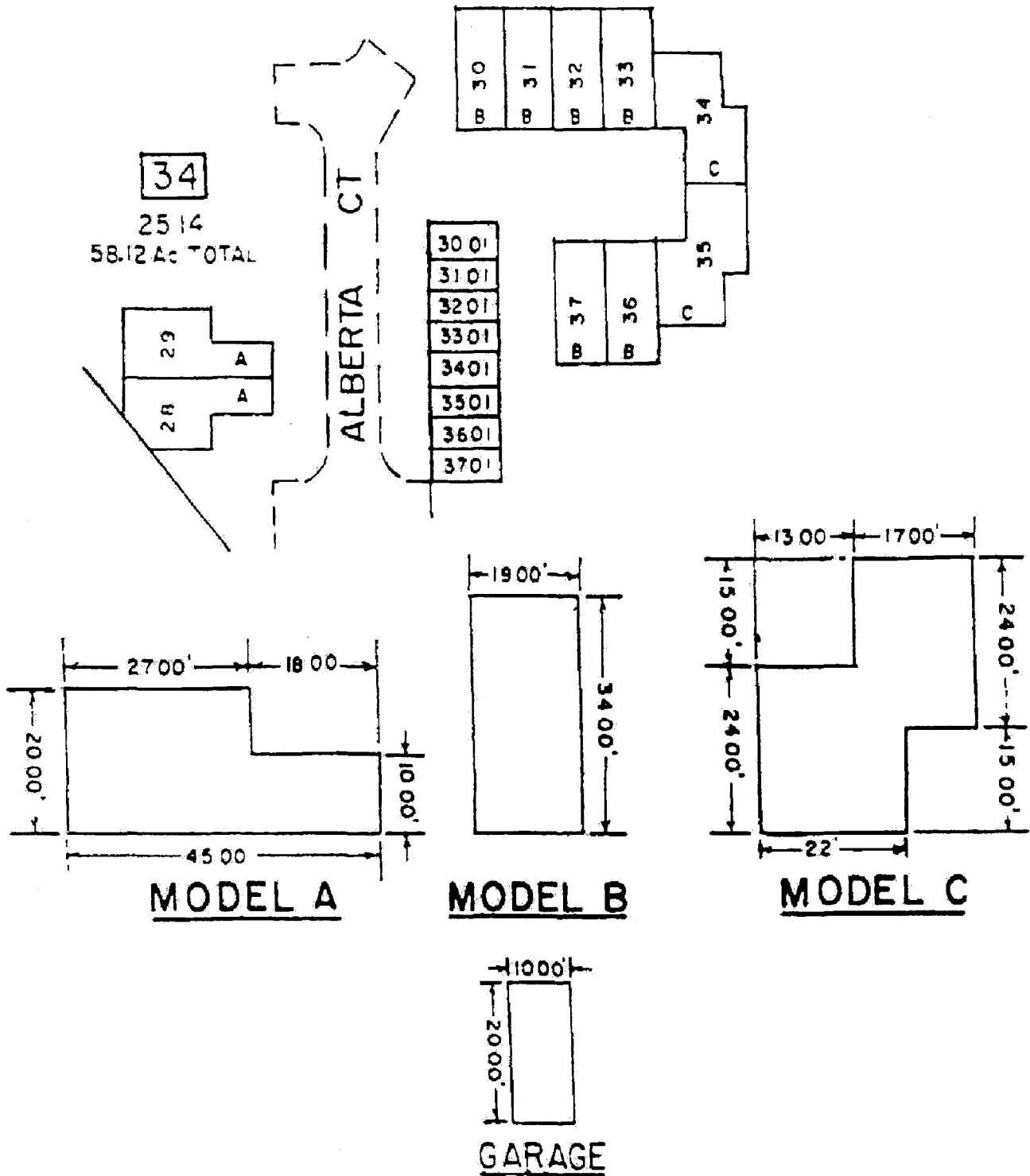


**MODEL B**  
1302 S F



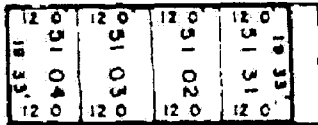
## DETAILING OF DIFFERENT CONDOMINIUM MODELS AND GARAGES (EXAMPLE #7)

FLOOR PLANS OF DIFFERENT MODELS SHALL BE SHOWN IF ASSESSING PRACTICE REQUIRE SUCH INFORMATION USE ADDITIONAL TAX MAP SHEETS IF NECESSARY TO SHOW INSETS OF FLOOR PLANS. ASSIGN NEXT CONSECUTIVE UNIT NUMBER TO EVERY GARAGE AS SHOWN ABOVE OR USE DECIMAL SYSTEM FOR EXAMPLE UNIT NUMBER 30 WOULD HAVE GARAGE NUMBER 30.01 (SEE PAGE #1). CAUTION SHOULD BE USED TO AVOID LOT NUMBER DUPLICATION

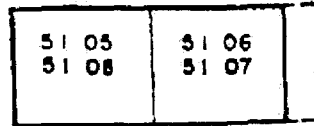


## DETAILING OF DIFFERENT CONDOMINIUM MODELS AND GARAGES (EXAMPLE #8)

FLOOR PLANS OF DIFFERENT MODELS SHALL BE SHOWN IF ASSESSING PRACTICE REQUIRE SUCH INFORMATION. USE ADDITIONAL TAX MAP SHEETS IF NECESSARY TO SHOW INSETS OF FLOOR PLANS. USE DECIMAL SYSTEM TO ASSIGN NUMBERS TO ALL GARAGES. FOR EXAMPLE UNIT NUMBER 30 WOULD HAVE GARAGE NUMBER 30.01 OR ASSIGN NEXT CONSECUTIVE UNIT NUMBER (SEE PAGE 80). CAUTION SHOULD BE USED TO AVOID LOT NUMBER DUPLICATION.

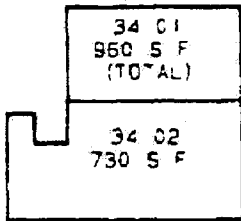


FIRST FLOOR

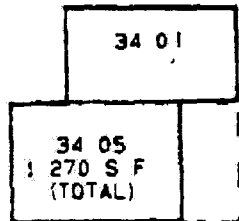


SECOND & THIRD FLOOR

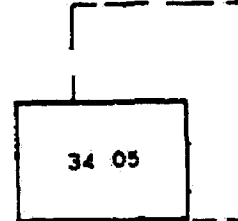
" OCEAN DUNES, A CONDOMINIUM "  
 BLOCK 39 LOT 51  
 1" = 30'



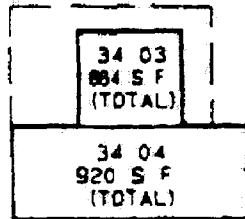
FIRST FLOOR



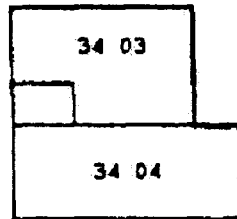
SECOND FLOOR



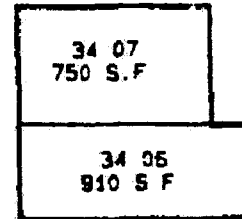
THIRD FLOOR



FIRST FLOOR

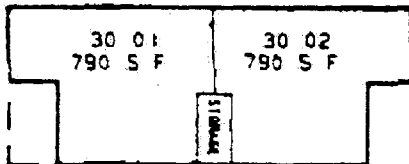


SECOND FLOOR

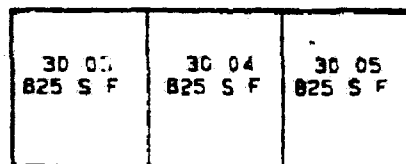


THIRD FLOOR

" ST CHARLES, A CONDOMINIUM "  
 BLOCK 40 LOT 34  
 1" = 30'



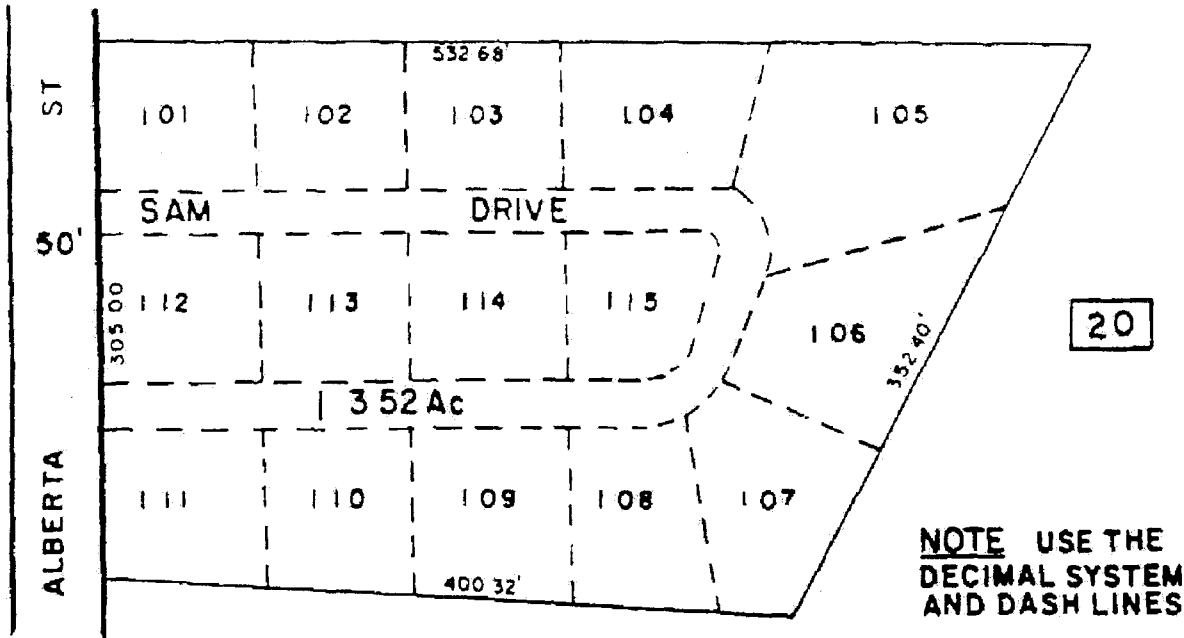
FIRST FLOOR



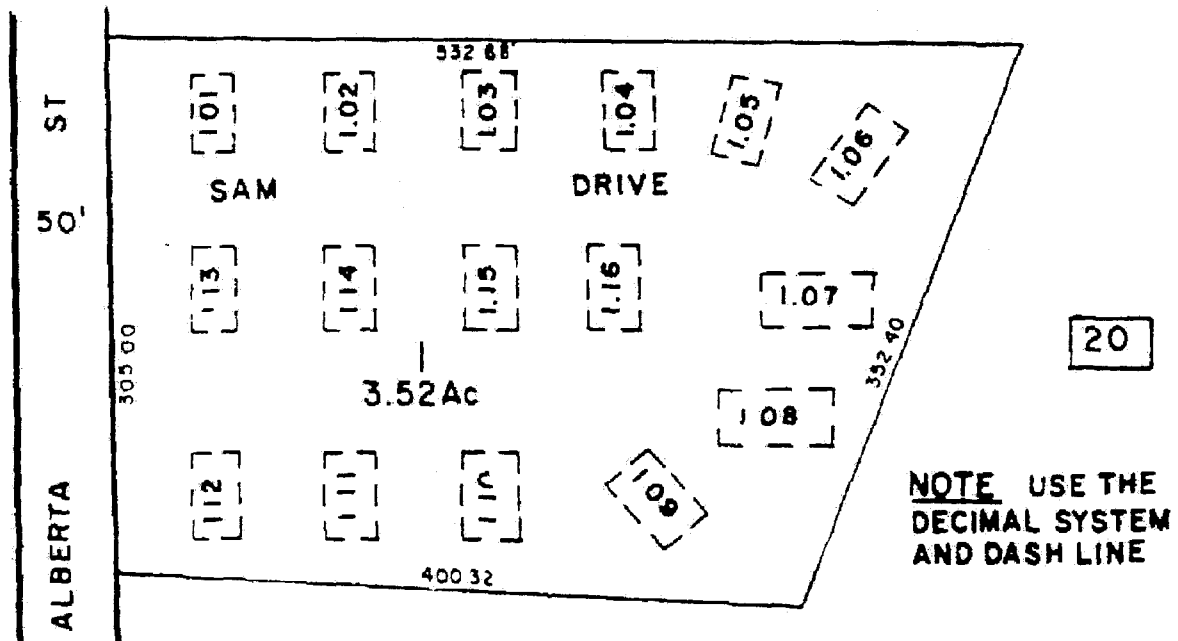
SECOND FLOOR

" SEASIDE CARTERET, A CONDOMINIUM "  
 BLOCK 43 LOT 30  
 1" = 30'

**DETAILING OF DIFFERENT CONDOMINIUMS (EXAMPLE #9)  
 UNITS WITH MORE THAN ONE FLOOR**

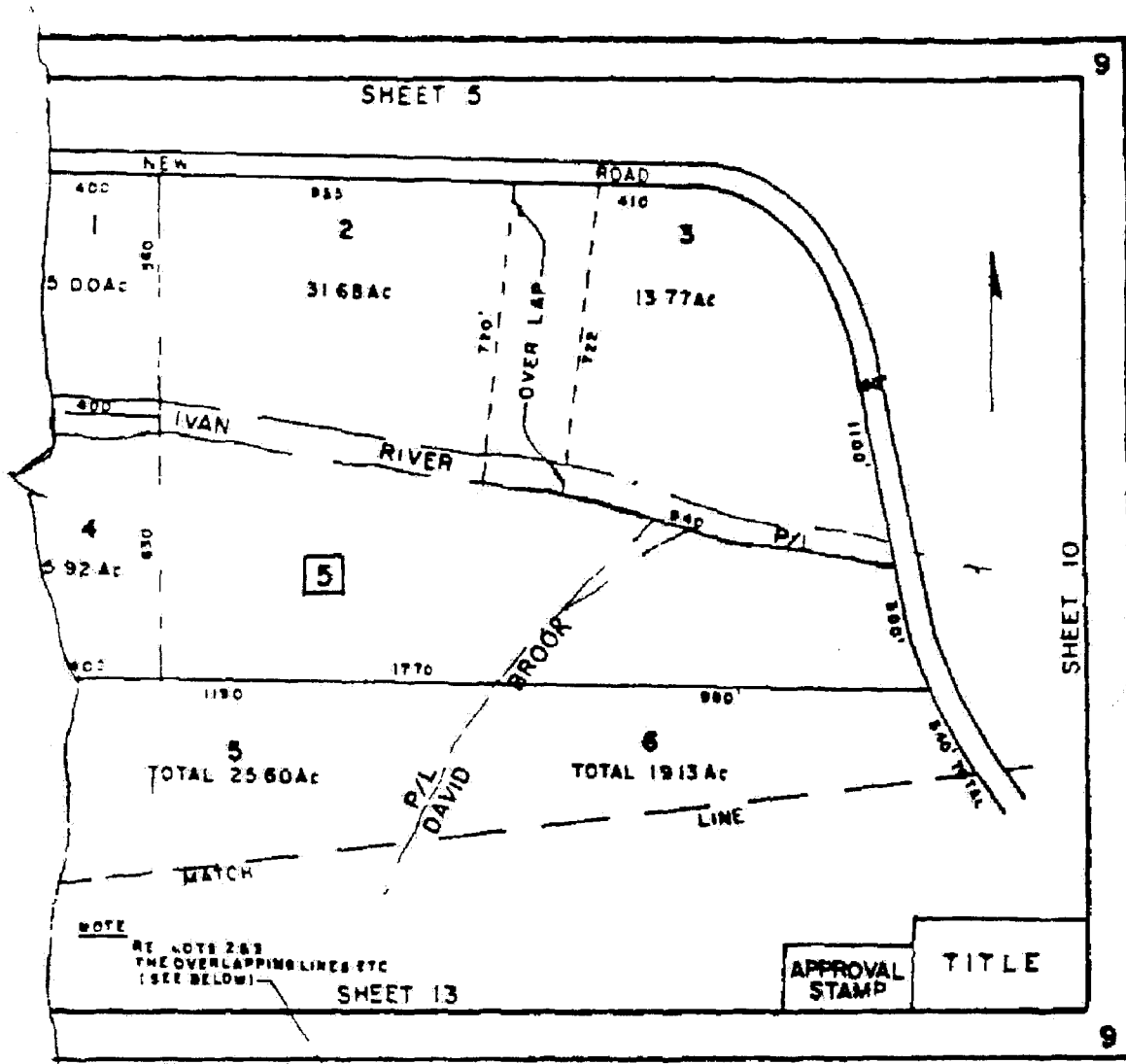


ASSIGN UNIT NUMBERS TO THE MOBILE HOME AREAS TO CONFORM WITH THE SCHEME OF LOT NUMBERING THROUGHOUT THE MAP



ASSIGN UNIT NUMBERS AS ABOVE AND SHOW THE APPROXIMATE LOCATION OF THE MOBILE HOMES

## ALTERNATE METHODS OF DETAILING MOBILE HOME PARKS



**NOTE**

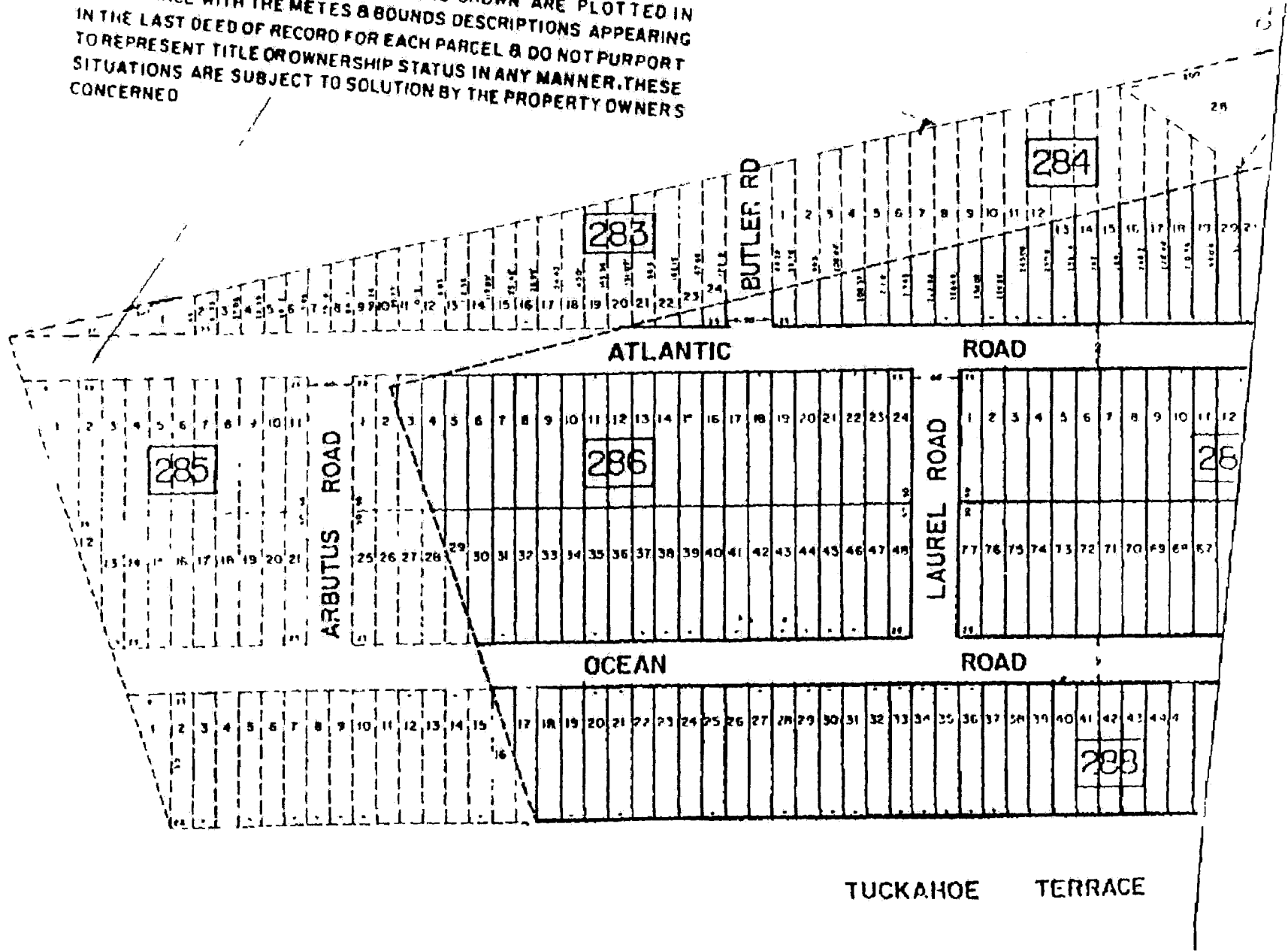
RE LOTS 2 & 3  
 THE OVERLAPPING LINES & DIMENSIONS SHOWN ARE PLOTTED IN ACCORDANCE WITH THE METES & BOUNDS DESCRIPTIONS APPEARING IN THE LAST DEED OF RECORD FOR EACH PARCEL & DO NOT PURPORT TO REPRESENT TITLE OR OWNERSHIP STATUS IN ANY MANNER. THESE SITUATIONS ARE SUBJECT TO SOLUTION BY THE PROPERTY OWNERS CONCERNED

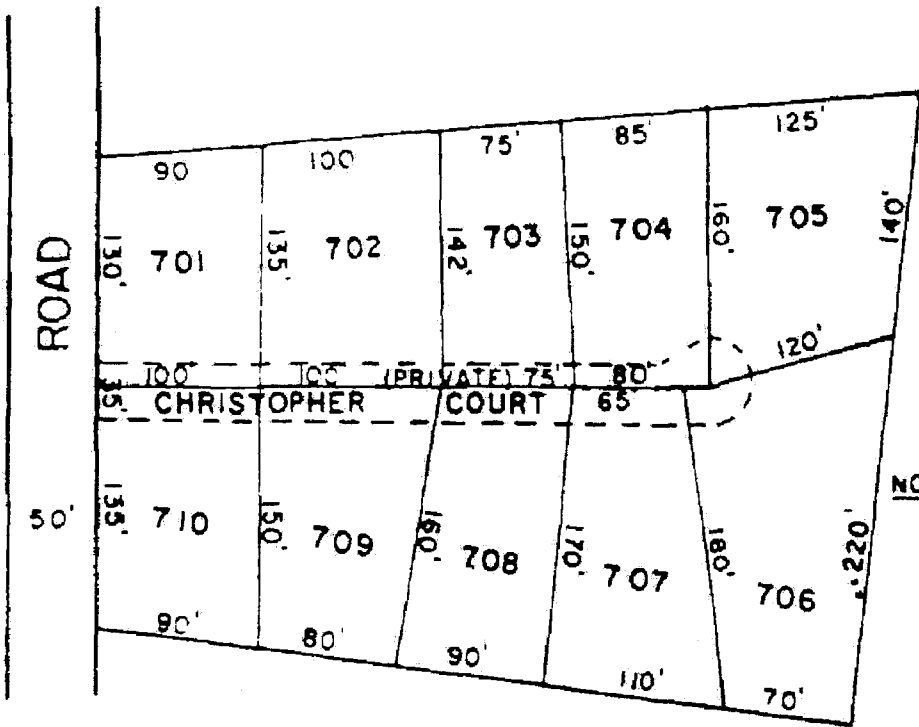
**DEED OVERLAP  
 (EXAMPLE #1)**

THE OVERLAPPING LINES & DIMENSIONS SHOWN ARE PLOTTED IN ACCORDANCE WITH THE METES & BOUNDS DESCRIPTIONS APPEARING IN THE LAST DEED OF RECORD FOR EACH PARCEL & DO NOT PURPORT TO REPRESENT TITLE OR OWNERSHIP STATUS IN ANY MANNER. THESE SITUATIONS ARE SUBJECT TO SOLUTION BY THE PROPERTY OWNERS CONCERNED

S 35

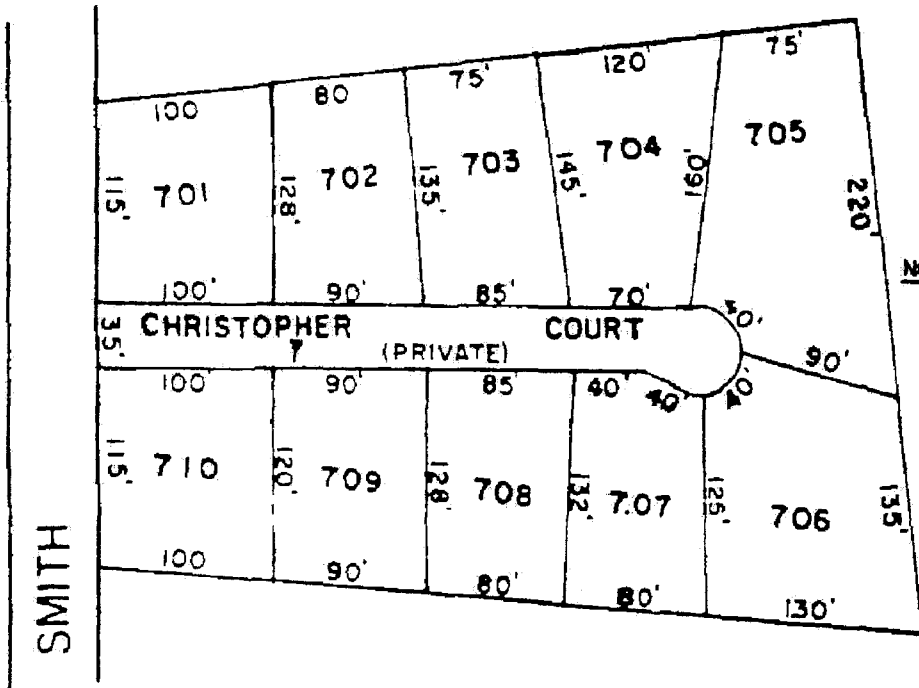
DEED OVERLAP  
(EXAMPLE #2)





2.01

NOTE SHOW STREET AREA AS AN EASEMENT AND LABEL VACATED OR PRIVATE

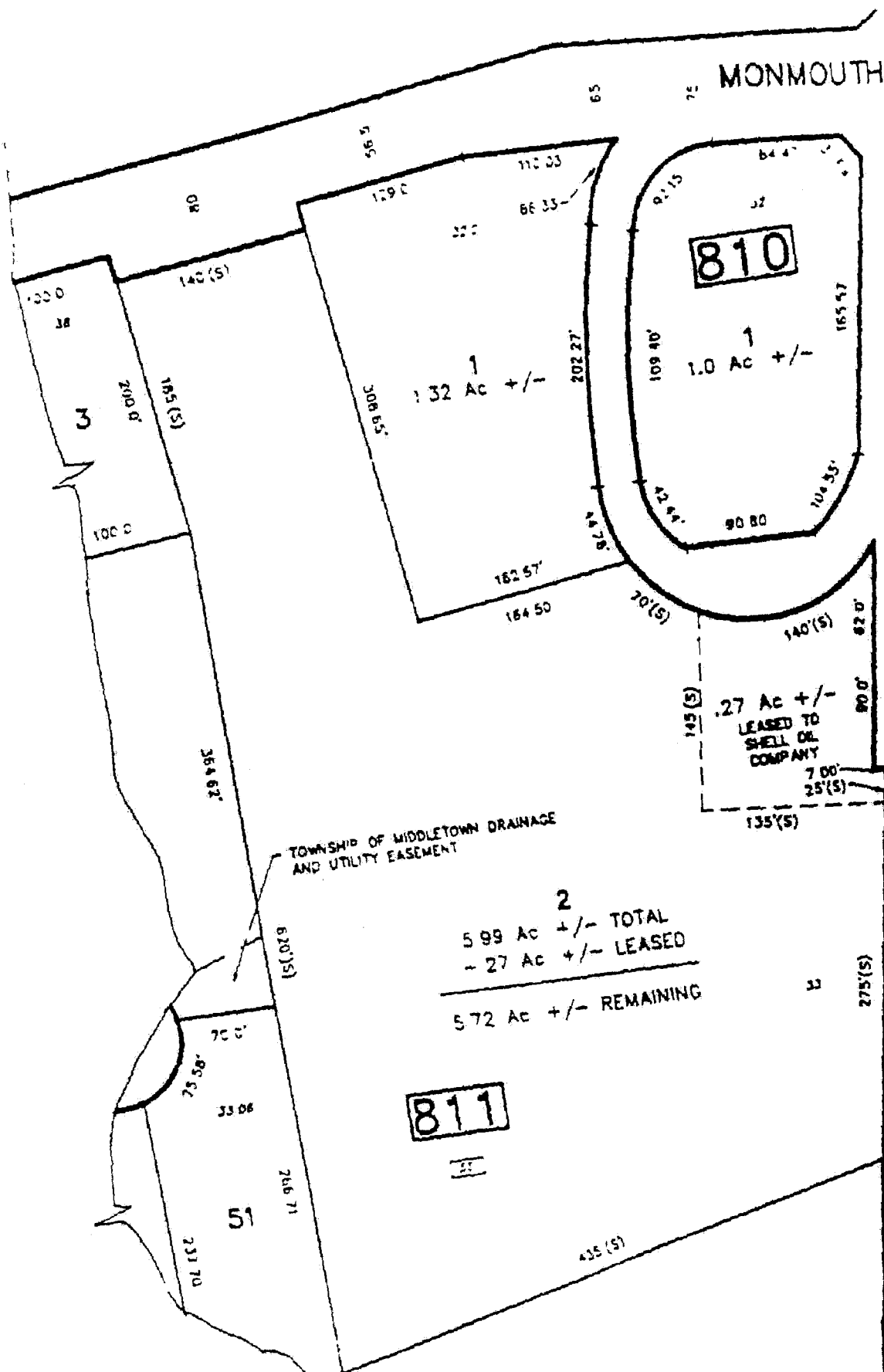


2.01

NOTE SHOW STREET AREA AS A LOT AND LABEL VACATED OR PRIVATE

DETAILING OF PRIVATE ROADS OR VACATED STREETS





**810**

**811**

**PARTIAL LEASED AREAS**

35

ROUTE

37

HIGHWAY

**S 37**

TOWNSHIP OF MIDDLETOWN DRAINAGE AND UTILITY EASEMENT

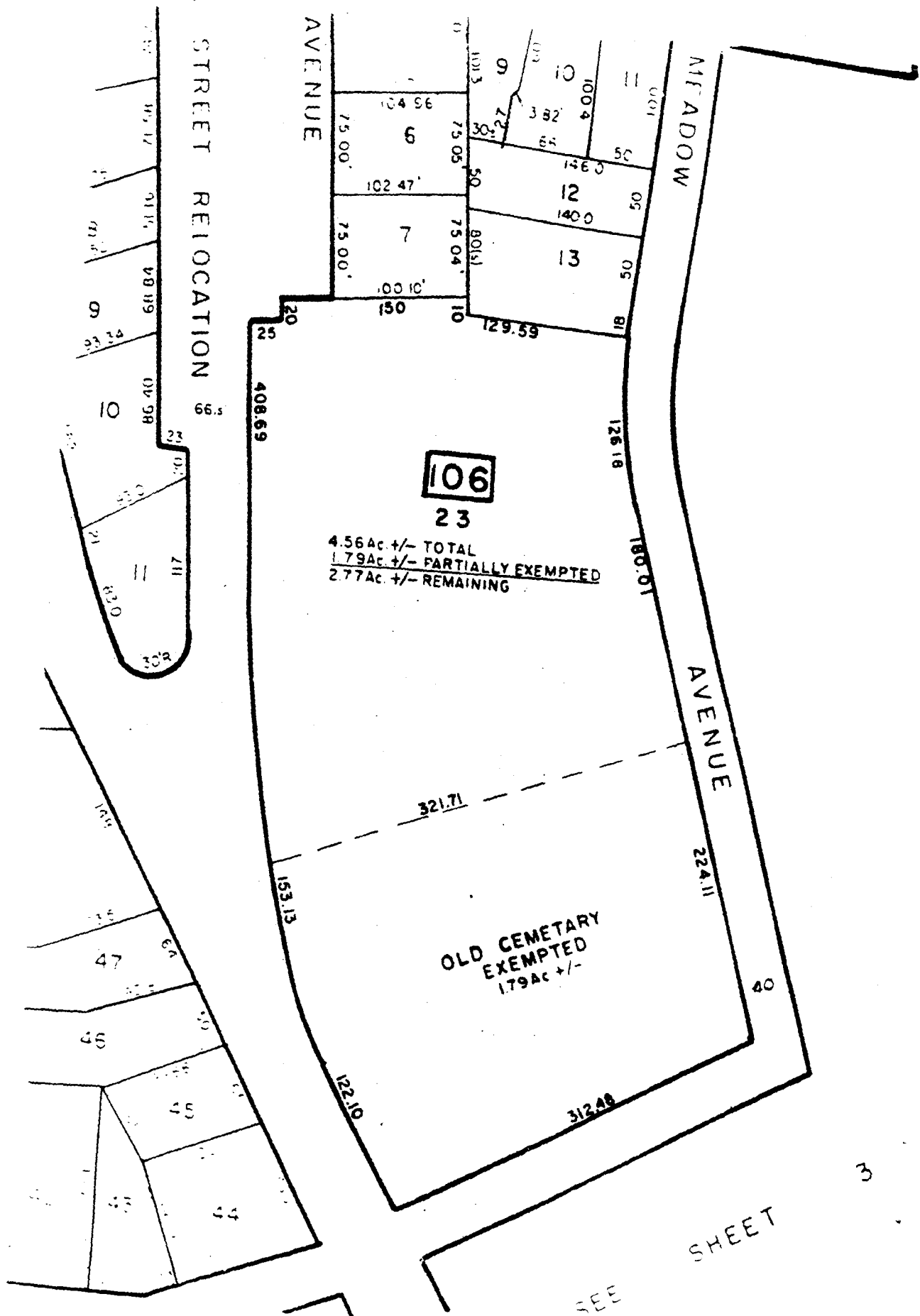
LEASED TO SHELL OIL COMPANY

2  
 5.99 Ac +/- TOTAL  
 - 2.7 Ac +/- LEASED  
 -----  
 3.27 Ac +/- REMAINING

3

51

MONMOUTH



**106**

**23**

4.56 Ac +/- TOTAL  
 1.79 Ac +/- PARTIALLY EXEMPTED  
 2.77 Ac +/- REMAINING

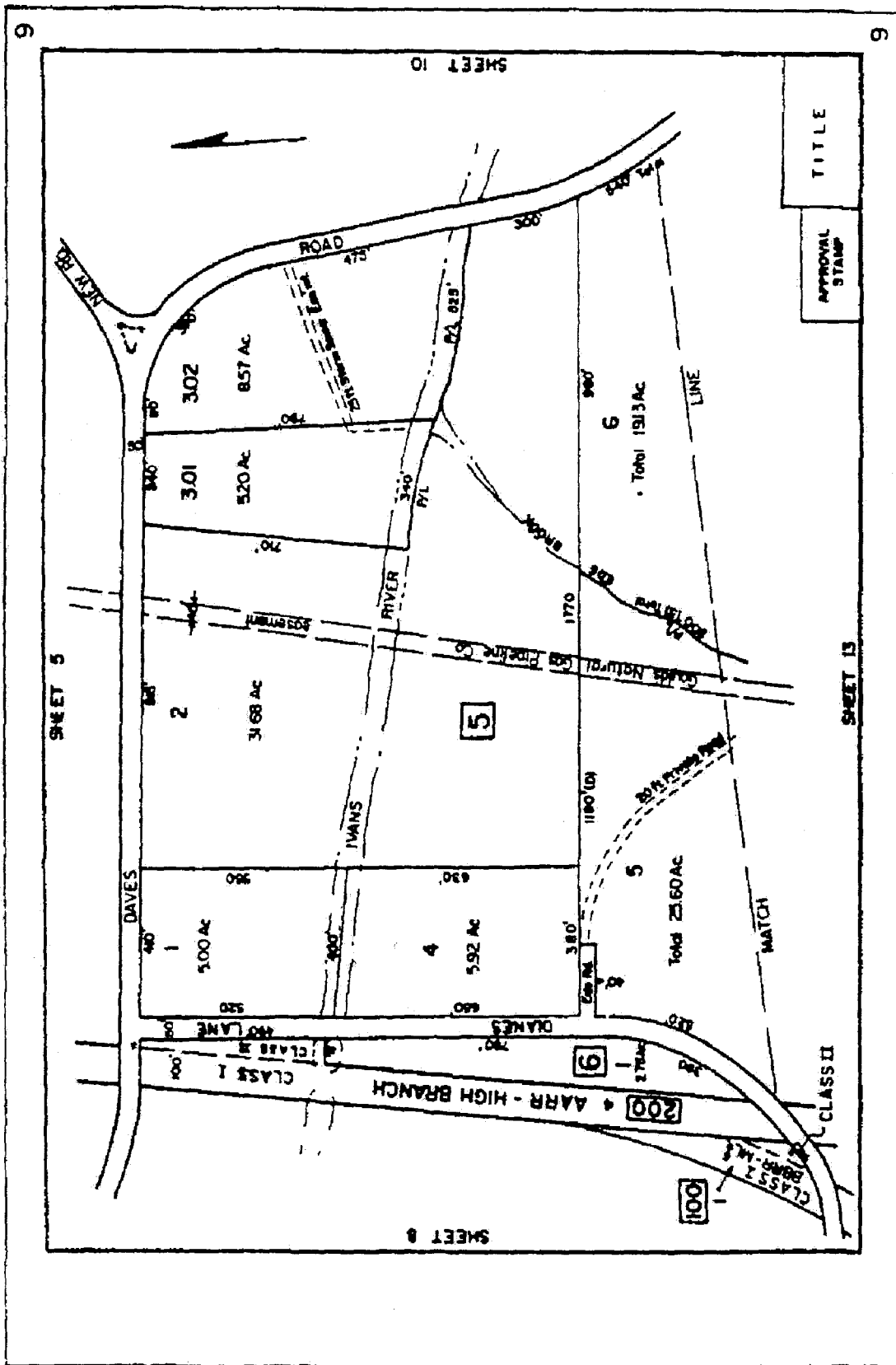
OLD CEMETARY  
 EXEMPTED  
 1.79 Ac +/-

SEE SHEET

3

PARTIALLY EXEMPTED PROPERTY

**S38**



# MISCELLANEOUS DETAILS