

**APPLICATION FOR REASSESSMENT PROGRAM**  
**(TO BE FILED WITH COUNTY TAX ADMINISTRATOR)**

Taxing District \_\_\_\_\_ County \_\_\_\_\_

**SECTION I - GENERAL INFORMATION**

1. Reassessment to be completed \_\_\_\_\_ and filed in tax year \_\_\_\_\_.
2. All values placed on property will be as of October 1, 20\_\_\_\_.
3. Year last revaluation \_\_\_\_\_ and reassessment \_\_\_\_\_ implemented.
4. No. of line items - Class 1 \_\_\_\_\_, 2 \_\_\_\_\_, 3 \_\_\_\_\_, 4 \_\_\_\_\_.

**SECTION II - REASSESSMENT STANDARDS AND PROCEDURES**

Below are a series of statements. The statements generally reflect standards and procedures that must be met or performed during a reassessment program. Please read each statement carefully. If you agree with the statement, place a check mark in the box to indicate agreement. If you disagree entirely or partially with the statement, place a check mark in the box to indicate disagreement. A check mark indicating disagreement requires that a separate sheet be attached to this application to express your reason the statement may not be appropriate or applicable in the proposed reassessment.

**REASSESSMENT PROCEDURE STATEMENTS**

- |                                   |    |   |
|-----------------------------------|----|---|
| <input type="checkbox"/> Agree    | 1. | A diligent attempt will be made to thoroughly inspect the exterior of all improvements to carefully note all pertinent physical property characteristics and accurately obtain or verify outside building dimensions.   |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 2. | A diligent attempt will be made to thoroughly inspect the interior of all improvements to carefully note all pertinent construction components and other physical data respecting condition and layout.   |
| <input type="checkbox"/> Disagree |    |   |
|                                   |    | If disagree, indicate the percentage of interior inspections completed between the last revaluation/reassessment implementation and this reassessment.<br>_____ %   |
| <input type="checkbox"/> Agree    | 3. | A scaled sketch with dimensions of each significant building will be prepared on which building sections, accessories, and story levels or heights will be noted.   |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 4. | The Real Property Appraisal Manual for New Jersey Assessors will be utilized to develop appropriate depreciated replacement costs for all improvements as of the assessment date.   |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 5. | All exempt property assessments will be updated to a current value as of the assessment date.   |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 6. | All land assessments will be updated to a current value as of the assessment date utilizing generally acceptable land valuation procedures.   |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 7. | A land value map shall be developed using appropriate land unit values such as front foot, effective front foot, excess front foot, square foot, acreage value and base or minimum site value.  |
| <input type="checkbox"/> Disagree |    |   |
| <input type="checkbox"/> Agree    | 8. | Sales of all properties deemed to be usable and occurring within the past three years will be analyzed; and significant data extracted from appropriate sales will be utilized in developing pertinent factors, adjustments, tables and/or schedules for determining current market values of property as of the assessment date. |
| <input type="checkbox"/> Disagree |    |   |

- Agree    9.    All owners of income-producing property will be requested to submit income and expense information as provided under N.J.S.A. 54:4-34.
- Disagree
- Agree    10.    All applicable approaches to value will be employed in the valuation process, and values developed will be reconciled to determine a final assessed value of the property as of October 1 of the pretax year.
- Disagree
- Agree    11.    A taxpayer orientation program will be conducted to generally describe the reassessment program and its purpose.
- Disagree
- Agree    12.    A notice will be sent to all taxpayers to inform them of their proposed assessed value and how an appointment may be made to arrange for an informal review.
- Disagree
- Agree    13.    The tax map is up-to-date and has been reviewed and approved by Property Administration within the past three years.
- Disagree

**SECTION III - HYBRID REASSESSMENT**

Place a check mark in this box if any portion of the updating valuation process will be performed by individual(s) other than the assessor and his or her staff on the municipal payroll.

If you placed a check mark in the above box, a copy of the proposal or contract for the performance of such services must be attached to this application. Any contract entered into for valuation of all or a portion of the real property in a municipality is subject to the approval of the Director of the Division of Taxation (or his/her designee).

**SECTION IV - CERTIFICATION AND ACKNOWLEDGMENT**

I hereby declare as tax assessor that the reassessment will be performed as agreed to and stated in this application, and any revision or addendum sheet I have attached. I also fully understand that if I am granted approval to proceed with the reassessment, I will submit monthly reports of the progress and status of the reassessment to the county tax administrator as prescribed in N.J.A.C. 18:12A-1.14(d).

Check if revision or addendum sheet is attached.

\_\_\_\_\_ Date

\_\_\_\_\_ Assessor's Signature

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The \_\_\_\_\_ County Board of Taxation at a meeting held on \_\_\_\_\_, 20\_\_\_\_ has thoroughly reviewed the forgoing application and any attached revision or addendum sheet and recommends \_\_\_\_\_ of the proposed reassessment program.  
(Approval or Disapproval)

\_\_\_\_\_ Date

\_\_\_\_\_ County Tax Administrator

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The foregoing proposal for reassessment is hereby approved/disapproved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, in accordance with N.J.A.C. 18:12A-1.14(c).

\_\_\_\_\_ Assistant Director, Division of Taxation