

CLAIM FOR PROPERTY TAX EXEMPTION FOR AUTOMATIC FIRE SUPPRESSION SYSTEMS

Chapter 309, Laws of 1983 (N.J.S.A. 54:4-3.130 et seq.)

MUNICIPALITY: _____

COUNTY: _____

Section A: OWNER	Section E: TECHNICAL SITE DATA
Owner's Name: _____ Mailing Address: _____ City: _____ State: _____ Zip: _____ Block: _____ Lot: _____ Qual.: _____	Water Supply Source: _____ Method of Alarm/Suppression System Supervision: _____ <div style="text-align: right;">Number</div>
Section B: LOCATION OF PROPERTY	
If location of property is different than above, complete this section Street Address: _____ City: _____ State: _____ Zip: _____ Block: _____ Lot: _____ Qual.: _____	
Section C: GENERAL CONTRACTOR	
Name: _____ Telephone Number: _____ Mailing Address: _____ City: _____ State: _____ Zip: _____ Fire Protection Equipment, NJ Uniform Construction Code Permit No.: _____ Fire Protection Equipment, NJ Div. of Fire Safety Installer No.: _____ Fire Alarm Contractor No.: _____ Exp. Date: _____ Home Improvement Contractor Registration No. or Exemption Reason (if applicable): _____ Federal Emp. ID No.: _____ Fax: _____	Alarm Systems <input type="checkbox"/> System <input type="checkbox"/> 110v Interconnected <input type="checkbox"/> CO Detectors/110v Alarm Devices (i.e., smoke, heat, pulls, water/flow) _____ Supervisory Devices (i.e., tampers, low/high air) _____ Signaling Devices (i.e., horns/strobes, bells) _____ Other Devices: _____
Section D: FIRE PROTECTION CHARACTERISTICS	
Use Group: Present _____ Proposed _____ Construction Class: Present _____ Proposed _____ Fire Alarm System: <input type="checkbox"/> New <input type="checkbox"/> Existing <input type="checkbox"/> Addition <input type="checkbox"/> Alteration Location of Panel: _____ Fire Suppression/Standpipe System: <input type="checkbox"/> New <input type="checkbox"/> Existing <input type="checkbox"/> Addition <input type="checkbox"/> Alteration Location of Main Control Valve: _____	Suppression Systems Fire Pump ___ GPM Type _____ Dry Pipe/Alarm Valves _____ Pre-Action Valves _____ Sprinkler Heads (Wet & Dry) _____ Standpipes _____ Pre-Engineered Systems Wet Chemical _____ Dry Chemical _____ CO ₂ Suppression _____ Foam Suppression _____ FM200 Suppression _____ Other: _____
COST OF ELIGIBLE AUTOMATIC FIRE SUPPRESSION SYSTEM: \$ _____	
<i>NOTE: Detailed cost breakdown of the proposed automatic fire suppression installation must be attached to this form.</i>	
Section F: Certification	
The following declaration is submitted in accordance with the provisions of N.J.S.A. 54:4-3.130 et seq., and I certify it is true to the best of my knowledge and belief and fully understand that such declaration will be considered as if made under oath, and, as to a false declaration shall be subject to the penalties as provided by law for perjury.	
Contractor/Installer Signature: _____ Print Name: _____ Date: _____ Owner Signature: _____ Print Name: _____ Date: _____	
To the Tax Assessor: I hereby certify this application has been <input type="checkbox"/> approved/ <input type="checkbox"/> disapproved.	
Municipal Construction Official: _____ Date: _____	
I have reviewed this application/certification and I <input type="checkbox"/> accept/ <input type="checkbox"/> reject this claim for exemption.	
Municipal Assessor: _____ Date: _____	

FILE THIS FORM WITH THE MUNICIPAL CONSTRUCTION CODE OFFICIAL

1. DEFINITIONS (N.J.S.A. 54:4-3.130)

As used in this act:

"Automatic fire suppression system" means a mechanical system designed and equipped to detect a fire, activate an alarm, and suppress or control a fire without the necessity of human intervention and activated as a result of a predetermined temperature rise, rate of rise of temperature, or increase in the level of combustion products.

"Commissioner" means the Commissioner of the Department of Community Affairs.

"Enforcing agency" means the enforcing agency in any municipality provided for under the "State Uniform Construction Code Act," P.L.1975, c. 217 (C. 52:27D-119 et seq.) and regulations promulgated thereunder.

"Board of appeals" means the municipal or county board provided for under the "State Uniform Construction Code Act," P.L.1975, c. 217 (C. 52:27D-119 et seq.) and regulations promulgated thereunder.

2. EXEMPTION (N.J.S.A. 54:4-3.131)

An automatic fire suppression system installed after the effective date of this act in a residential, commercial, or industrial building and certified by the enforcing agency as an automatic fire suppression system shall be exempt from taxation under chapter 4 of Title 54 of the Revised Statutes.

3. INSPECTION (N.J.S.A. 54:4-3.132)

The enforcing agency shall have the right to make an inspection of the premises which are the subject of the claim for exemption under this act. The enforcing agency may at any time inquire into the right of a claimant to the exemption and for that purpose may require the filing of a new application or the submission of any proof necessary to determine the right of the claimant to the continuation of the exemption.

4. ISSUANCE OF CERTIFICATE, COMMENCEMENT OF EXEMPTION (N.J.S.A. 54:4-3.133)

The enforcing agency shall certify that an automatic fire suppression system is exempt from taxation ... when the equipment, facility, or system installed was designed primarily as an automatic fire suppression system in accordance with regulations prescribed by the commissioner. The certificate shall be submitted to the claimant; one copy of the certificate shall be retained on file by the enforcing agency and one copy shall be sent to the assessor of the taxing district in which the building equipped with the automatic fire suppression system is located. The exemption from taxation for the automatic fire suppression system shall commence in the tax year following the year in which certification has been granted.

5. REVOCATION (N.J.S.A. 54:4-3.134)

The enforcing agency, after giving notice to the holder of an automatic fire suppression system certificate, may revoke the certificate whenever any of the following appears:

- a. The certificate was obtained by fraud or misrepresentation;
- b. The claimant for tax exemption has failed substantially to proceed with the construction, reconstruction, installation or acquisition of an automatic fire suppression system;
- c. The mechanical system to which the certificate relates has ceased to be used for the primary purpose of providing automatic fire suppression and is being used for a different primary purpose;
- d. The claimant for tax exemption hereunder has so departed from the equipment, design and construction previously certified by the enforcing agency that, in the opinion of the enforcing agency, the automatic fire suppression system is not suitable and reasonably adequate for the purpose of providing automatic fire suppression.

6. APPEAL INFORMATION (N.J.S.A. 54:4-3.135)

- a. A person aggrieved by an action of the enforcing agency may seek review before the board of appeals.
- b. A person aggrieved by an action of the Director of the Division of Taxation may seek a review before the Director of the Division of Taxation pursuant to the "Administrative Procedure Act," P.L.1968, c. 410 (C. 52:14B-1 et seq.).
- c. A person aggrieved by an action of the assessor may appeal to the county board of taxation or the tax court, as appropriate.

7. AMOUNT OF EXEMPTION (N.J.S.A. 54:4-3.136)

The owner of real property equipped with a certified automatic fire suppression system may have exempted annually from the assessed valuation of the real property a sum equal to the remainder of the assessed valuation of the real property with the automatic fire suppression system included, minus the assessed valuation of the real property without the automatic fire suppression system.

NOTE: This form is promulgated by the Director of the Division of Taxation in the Department of the Treasury, as required by law, and may not be altered without approval of the Director. Reproduction of this form is permitted provided it is the same content and format.