

changed the name of the Juvenile Justice Commission (JJC) to the Youth Justice Commission (YJC). The newly designated YJC administers N.J.A.C. 13:90 through 13:103. The YJC has requested and the Office of Administrative Law (OAL) has agreed to administratively update all references to the Juvenile Justice Commission or JJC to the Youth Justice Commission or YJC, as appropriate, throughout these chapters in the New Jersey Administrative Code. Other attendant changes and updates will also be made as part of this notice of administrative changes. The rule text and attendant changes will not be printed in the New Jersey Register, but will be included in the New Jersey Administrative Code updates starting with Code Update 05-19-25 and continuing until all chapters have been updated in the New Jersey Administrative Code.

## TRANSPORTATION

### (a)

#### **DIVISION OF CAPITOL PROGRAM SUPPORT OFFICE OF FIXED GUIDEWAY SAFETY OVERSIGHT Notice of Readoption Fixed Guideway State Safety Oversight Readoption with a Technical Change: N.J.A.C. 16:53E**

Authority: N.J.S.A. 27:1A-5, 27:1A-6, 27:25-8.c, 48:2-12, and 52:14D-6; 49 U.S.C. § 5329(e) and (k); and 49 CFR Part 674.

Authorized By: Joseph D. Bertoni, Deputy Commissioner,  
Department of Transportation.

Effective Dates: April 22, 2025, Readoption;  
May 19, 2025, Technical Change.

New Expiration Date: April 22, 2032.

**Take notice** that, pursuant to N.J.S.A. 52:14B-5.1.c, the rules pertaining to Fixed Guideway Systems State Safety and Security Oversight, N.J.A.C. 16:53E, are readopted with a technical change and shall continue in effect for a seven-year period. The rules were scheduled to expire on June 4, 2025. The Department of Transportation has reviewed the rules and determined that they should be readopted, with a technical change to update the website, because they are necessary, reasonable, adequate, and responsive for the purpose for which they were originally promulgated. Therefore, pursuant to N.J.S.A. 52:14B-5.1.c(1), these rules are readopted and shall continue in effect for a seven-year period.

This chapter establishes the State's oversight of the safety of rail fixed guideway systems through the Department, designated as the State's oversight agency by Executive Order No. 65 (1997), which conform to the requirements established pursuant to 49 U.S.C. § 5329(e) and (k). The Office of Fixed Guideway Oversight in the Department is responsible for the administration of this chapter.

**Full text** of the technical change follows (addition indicated in boldface **thus**; deletion indicated in brackets [thus]):

#### **SUBCHAPTER 3. SAFETY PLAN**

##### **16:53E-3.1 Safety plan requirements**

(a) (No change.)

(b) Every transit agency shall develop and implement a written safety plan that complies with the requirements of the New Jersey Department of Transportation Safety Oversight Program Standard (NJDOT SSOPS) for each fixed guideway system it operates. Copies of the NJDOT SSOPS may be obtained on the Department's website at: <http://www.state.nj.us/transportation> [www.nj.gov/transportation](http://www.nj.gov/transportation) or in person at:

New Jersey Department of Transportation  
Office of Fixed Guideway Oversight  
1035 Parkway Avenue  
PO Box 600  
Trenton, New Jersey 08625-0600  
Phone: 609-963-2090

or by email at:  
[NJOFGSSO@dot.nj.gov](mailto:NJOFGSSO@dot.nj.gov)

## TREASURY—TAXATION

### (b)

#### **DIVISION OF TAXATION**

##### **Local Property Tax: General Provisions**

##### **Readoption with Amendments: N.J.A.C. 18:12**

Proposed: February 3, 2025, at 57 N.J.R. 227(a).

Adopted: April 23, 2025, by Marita Sciarrotta, Acting Director,  
Division of Taxation.

Filed: April 23, 2025, as R.2025 d.065, **without change**.

Authority: N.J.S.A. 54:1-35.1, 54:1-35.35, 54:1-35.36, 54:3-14, 54:4-1, 54:4-8.66d, 54:4-23.21, 54:4-26, 54:1-100, 54:1-106, and 54:50-1.

Effective Dates: April 23, 2025, Readoption;  
May 19, 2025, Amendments.

Expiration Date: April 23, 2032.

**Summary** of Public Comment and Agency Response:

**No comments were received.**

##### **Federal Standards Statement**

The rules readopted with amendments do not set forth requirements that exceed those imposed by Federal law. The rulemaking represents policies of the State of New Jersey regarding implementation at N.J.S.A. 54:1-35.35 et seq., and 54:4-1 that are independent of Federal requirements or standards. Accordingly, no Federal standards analysis is required.

**Full text** of the readopted rules can be found in the New Jersey Administrative Code at N.J.A.C. 18:12.

**Full text** of the adopted amendments follows:

#### **SUBCHAPTER 1. CATEGORIES OF NONUSABLE DEED TRANSACTIONS**

##### **18:12-1.1 Categories enumerated**

(a) The following deed transactions are not usable in determining assessment-sales ratios pursuant to N.J.S.A. 54:1-35.1 et seq.:

1.-4. (No change.)

5. Transfers that did not occur within the sampling period. Sampling period is defined as the period from July 1 to June 30, inclusive, preceding the date of promulgation of the Director's Table of Equalized Valuation, except as otherwise stated. The recording date of the deed within this period is the determining date since it is the date of official record.

i. Where the date of deed or date of formal sales agreement occurred prior to January 1, next preceding the commencement date of the sampling period and the recording date was within the sampling period, the sale shall be deemed outside the sampling period and nonusable;

6. (No change.)

7. Sales of property substantially improved subsequent to assessment and prior to the date of sale, and for which an added assessment has been or will be imposed;

8.-20. (No change.)

21. Sales of low/moderate income housing as established pursuant to the New Jersey Fair Housing Act, N.J.S.A. 52:27D-301 through 329.20;

22.-24. (No change.)

25. Transfers in which the full consideration is less than or equal to \$100.00, as the term "consideration" is defined in the Realty Transfer Fee Act, at N.J.S.A. 46:15-5.c;

26.-29. (No change.)

30. Sales in which multiple parcels are conveyed collectively in one transaction and those parcels are not part of a single economic unit;

31. (No change.)

32. Sales of a property for which the assessment is based on a property record card description that substantially deviates from the actual property as sold, but would not be subject to an added assessment. These errors in records must result in a substantial change in assessment in the subsequent tax year;

33. Sales of qualified farmland or currently exempt or abated property;

34. Sales of property in which its designated property class on the tax list is not reflective of the actual use of the parcel;

35. Sales of property subject to an exception, reservation for the grantor's benefit, restriction, or that otherwise transfers less than the full rights of ownership; and

36. Sales of property for which:

i. The assessment is not reflective of the municipality's assessment practice; or

ii. The individual sale to assessment ratio is excessively high or low, and its individual sale to assessment ratio is so disproportionate to the ratios of other usable sales that its inclusion in the sales-ratio study would substantially impact the overall municipal ratio.

(b) Transfers that meet the criteria enumerated at (a)1, 3, 9, 10, 15, 17, 26, 28, 30, and 35, should generally be excluded but may be used if after full investigation it clearly appears that the transaction was a sale between a willing buyer, not compelled to buy, and a willing seller, not compelled to sell, with all conditions requisite to a fair sale with the buyer and seller acting knowledgeably and for their own self-interests, and that the transaction meets all other requisites of a usable sale.

## SUBCHAPTER 2. PREPARATION AND FILING OF LOCAL PROPERTY TAX LIST AND DUPLICATE

### 18:12-2.3 Tax list page summaries; recapitulation of property

(a) The assessor shall prepare a summary containing the valuations as they appear in the tax list and exempt property list and duplicate for both taxable and exempt properties. In addition, the assessor shall prepare an alphabetical index listing the taxpayer by name and an alphabetical index listing every property by street name of property location. In addition, the assessor shall prepare an alphabetical list showing the owners of exempt property separately. The summaries will pertain to the property classification code as described at N.J.A.C. 18:12-2.1.

(b)-(c) (No change.)

### 18:12-2.7 Hackensack Meadowlands District designations

(a)-(b) (No change.)

(c) The assessor shall indicate property located within the boundaries of the Hackensack Meadowlands District, by adding the letters "HM" as a qualification code in the column of the tax list captioned "Block No. Lot No. Qualification Account No."

(d) (No change.)

### 18:12-2.8 Tax list and instructions

(a) This section describes the form and content of the real property tax list and duplicate for each tax year as prescribed by the Director of the Division of Taxation.

1. The size of the tax list and duplicate should be, at a minimum, 8 ½ inches by 11 inches. Each page of a tax list should provide for 14 line items.

i. Page headings:

(1)-(2) (No change.)

(3) Taxing district name and number; and

(4) County name and number.

ii. Column headings: The following headings shall appear on the real property tax list and duplicate.

(1)-(4) (No change.)

(5) Column 5—Land taxable value, improvement taxable value, and total taxable value.

(6) Column 6—Exemptions: Insert the exemption code and exemption amount in this column. The specific exemptions are detailed in the MOD IV User Manual.

(7) Column 7—Net taxable value: Insert the total of columns 5 and 6 minus column 7.

(8) Column 8—Deductions: Approval of a tax deduction should be indicated by designating "V" in the case of a veteran, "W" in the case of

a surviving spouse, surviving civil union partner, or surviving domestic partner of a veteran or serviceperson, "S" in the case of a senior citizen, "D" in the case of a disabled citizen, and "R" in the case of a surviving spouse, surviving civil union partner, or surviving domestic partner. Indicate if there are several owners or deductions in this column to determine the proportionate share of the eligible applicant's interest in the property.

(9) Column 9—Special tax codes: Insert the special tax code as found in the MOD IV User Manual.

(10) Column 10—Number of Units: Insert the dwelling units as defined in the MOD IV User Manual.

(11) Column 11—Deduction Amount, Prior Year Tax, and Current Year First Half Tax: Insert the total dollar amount of property tax deductions for the property, the prior year taxes billed, and the total taxes billed for the first and second quarters of the current year.

iii. (No change.)

iv. Assessor's affidavit—form and content:

(1) (No change.)

(2) When a district-wide valuation program is implemented, and the taxable valuations conform to the county percentage level established for such year, the assessor should affix to his or her assessment list and duplicate, the affidavit and additional statement required pursuant to N.J.S.A. 54:4-36.a and b, in order that the percentage level established for the taxable value of real property in the county be accepted as the common level for such year. (See N.J.S.A. 54:4-2.47.)

## SUBCHAPTER 3. PREPARATION AND FILING OF EXEMPT PROPERTY TAX LIST AND DUPLICATE

### 18:12-3.1 Tax exempt list, taxable personal property list, and railroad property list; format and contents

(a) (No change.)

(b) The size of the exempt property list and duplicate should be at a minimum 8 ½ inches by 11 inches and consist of 14 line items per page.

1. Page headings:

i.-ii. (No change.)

iii. Taxing district name and number; and

iv. County name and number.

2. Column headings: The following headings shall appear on the exempt property list.

i.-v. (No change.)

vi. Column 6—Statute pursuant to which exemption claimed: Assessors are required pursuant to N.J.S.A. 54:4-27 to state the reasons for exemption for each property to which a tax exemption is allowed. The statute pursuant to which an exemption is allowed can be found on Line 6 of a properly executed Initial Statement Form, Form I.S.

vii. (No change.)

viii. Column 8—Land value and improvement value: Insert the true value of the land and true value of improvements to which an exemption is granted. These values should be consistent with full values of other real property in the taxing district in the event the exemption is lost and the property is returned to taxable status.

ix. Column 9—Total exempt value: Insert in this column the sum of the land and improvement values in column 8. The total of all exempt property should agree with the total exempt property as shown in the table of aggregates that is filed with the county board of taxation.

x. Column 10—Special tax codes: Insert the special tax code as found in the MOD IV User Manual.

(c) Assessors are required to enter on the railroads property tax list and duplicate, in the form and content prescribed by the Director of the Division of Taxation, a description of all railroad property with the owner's name and the value of such land and buildings.

(d) The size of the railroad property list and duplicate should be, at a minimum, 8 ½ inches by 11 inches and consist of 14 line items per page.

1. Page headings:

i. Title: "RAILROAD PROPERTY LIST": An identical list shall also be prepared as the assessor's duplicate;

ii. Page number;

iii. Taxing district name and number; and

iv. County name and number.

2. Column headings: The headings for the railroad property list shall be the same as the first nine columns of the real property tax list provided at (b)2i through ix above.

(c) Assessors are required to enter on the taxable personal property list and duplicate list, in the form and content prescribed by the Director of the Division of Taxation, a description of all taxable business personal property with the owner's name and the value of such land and buildings.

(f) The size of the taxable personal property list and duplicate should be, at a minimum, 8 ½ inches by 11 inches and consist of 14 line items per page.

1. Page headings:

i. Title: "TAXABLE PERSONAL PROPERTY LIST": An identical list shall also be prepared as the assessor's duplicate;

ii. Page number;

iii. Taxing district name and number; and

iv. County name and number.

2. Column headings: The following headings shall appear on the taxable personal property list:

i. Column 1—Line number: This column assigns a line number to a particular parcel of property for identification in billing and other purposes. Each line must be consecutively numbered on every page.

ii. Column 2—Block number, lot number, qualification code, and account number: Insert the parcel block and lot number and the qualification code, if any. Qualification codes are shown on the real property tax list in the legend. Enter the account number, if used, in this column.

iii. Column 3—Property description and class: Insert a description of the property and its classification, pursuant to N.J.A.C. 18:12-2.2.

iv. Column 4—Owner's name: Insert owner's name, mailing address, zip code, and property location.

v. Column 5—Reported depreciated book value: Insert the depreciated book value as reported by the taxpayer on the annual return filed with the assessor, pursuant to N.J.S.A. 54:4-2.48.

vi. Column 6—Average assessment ratio: Insert the appropriate ratio of assessed to true value for the taxing district. If the municipality has undergone a district-wide valuation program for the current tax year, enter the county percentage level of assessments. If the municipality has not undergone a district-wide valuation program, insert the lesser of the county percentage level or the Director's average ratio determined, pursuant to N.J.S.A. 54:1-35.1 et seq.

vii. Column 7—Taxable value of tangible personal property: Insert the total of column 5 multiplied by column 6.

#### SUBCHAPTER 4. REVALUATION OF REAL PROPERTY BY APPRAISAL FIRMS

##### 18:12-4.4 Appraisal firm: required information to be submitted

(a) An appraisal firm seeking approval from the Director to become a New Jersey revaluation firm shall submit the following information annually:

1.-9. (No change.)

10. A breakdown of general staff resources of the firm with regard to field/building enumerators and clerical office personnel;

11. An indication that the firm is able to secure a surety bond for the completion of revaluation work performed under contract; and

12. A list of all owners, officers, principals, supervisors, employees, contractors, or other persons associated with the firm who possess a Tax Assessor Certificate (CTA).

##### 18:12-4.5 Conflict of interest

(a) A contract submitted to the Director shall include the following provisions with respect to officers, stockholders, and employees of the firm:

1. No commissioner or employee of a county board of taxation within the county shall have any interest whatsoever, directly or indirectly, as an officer, stockholder, or employee, or in any other capacity of the firm. The assessor or any deputy assessor of the taxing district shall not have any interest whatsoever, directly or indirectly, as an officer, stockholder, or employee, or in any other capacity of the firm.

2. No company referred to at N.J.A.C. 18:12-4.4(a)7 shall represent any property owner or taxpayer filing a tax appeal with respect to a revaluation by the firm.

##### 18:12-4.8 Standards for revaluation

(a) Any firm engaged in the revaluation of all of the real property in a municipality shall comply with the standards and conditions set forth in this subchapter. The revaluation firm acts as the agent of the assessor and all determinations made by the firm shall be submitted to, and approved by, the assessor.

1.-6. (No change.)

7. The firm shall include real property identification material on properly labeled individual property record cards similar in form and content to those illustrated in the current Real Property Appraisal Manual.

8.-9. (No change.)

10. Every contract shall include the following items representing progress and control of operations:

i. A commencement date and a completion date, the latter not later than November 1. Assessment notices shall not be sent prior to November 10, except in a municipality in a county operating under the alternate assessment calendar, pursuant to N.J.S.A. 54:1-104, 54:1-86 through 100, and 54:1-105, the assessment notices shall be sent no later than November 15. Taxpayer's reviews shall be completed not later than December 15;

ii.-v. (No change.)

11.-17. (No change.)