

State of New Jersey Tax Map Submittal Process

Taxation currently accepts either traditional paper submittals or digital submittals of tax maps. Additionally, there is a web application that may be used to help expedite the acceptance, review, and approval of digital tax maps. To submit a tax map using the web application, the tax map must be in .dxf (AutoCAD) and .pdf file formats. For the application to properly read and extract information for a digital review, the proper naming format, template layers, block/cell entities, etc. available at [DigitalTaxMap.treasury.nj.gov/help](https://digitaltaxmap.treasury.nj.gov/help) are required to be used when submitting digital tax maps for approval by Taxation.

Should the municipality opt for the traditional paper tax map, the map should be submitted on paper sheets 36" wide by 24" high. It should be addressed to Matthew Loyer, Tax Map Unit and mailed using any one of the following:

Via Regular Mail

NJ Division of Taxation
3 John Fitch Way
PO Box 251
Trenton, NJ 08695-0251

Via USPS Express:

NJ Division of Taxation
Local Property Tax – Tax Maps
PO BOX 251
Trenton, NJ 08695

Via Any Other Overnight Carriers (Ex: UPS, FedEx):

NJ Division of Taxation
Local Property Tax – Tax Maps
3 John Fitch Plaza, 7th Floor
Trenton, NJ 08611

Additionally, the New Jersey Professional Licensed Land Surveyor signing off on the map must include a submittal letter stating the intentions for the map review (Formal Certification, Revaluation, or both). The New Jersey Professional Licensed Land Surveyor's contact information (mailing address, phone number, and email address) must be listed on the submittal letter. Please note that the "To Show Conditions as of..." date on the map should be up-to-date for a review. Taxation will not review an outdated map.

Taxation issues two types of approvals/certifications:

1. Formal Certification – A newly created tax map requires formal certification to be used to taxation purposes. Upon approval by Taxation, the tax map will be stamped and given

a serial number on a set of mylars. After the tax map is stamped and given a serial number, the tax map is ready for use for taxation purposes.

2. Revaluation Inspection – An existing tax map may be submitted for inspection and approval to be used for revaluation purposes. Once the tax map is approved, the municipality may use the tax map in connection with a revaluation. In order to submit the map for **ONLY** a Revaluation Approval, the map must have previously received a Formal Certification from Taxation.

A tax map may be submitted for both Formal Certification and Revaluation Inspection approvals. This simultaneous review would occur when a newly created map will be used for revaluation purposes.

To receive approval from Taxation, the tax map will be subjected to a three part review process: (1) the TMR (Tax Map Regulations), (2) the BLQ (Block Lot Qualifier), and (3) the Railroad review (when applicable). All three parts require separate approvals.

1. The TMR review – check the map against Taxation’s book of regulations and standards, which can be found here:
<http://www.state.nj.us/treasury/taxation/pdf/lpt/taxmapbluebook08.pdf>.
2. The BLQ review – comparison and verification of the tax map to the tax list (MODIV) and vice versa. Each must be a one-to-one match. To ensure that Taxation has the most up-to-date MODIV file, Taxation requires that the municipality (municipal assessor) ask the municipality’s vendor to provide Taxation with the most recent “working MODIV file” prior to submitting the tax map for review.
3. The Railroad review – a review of the Railroad portions of property throughout the municipality.