

MONMOUTH COUNTY ASSESSORS



ONLY FOR **Real Property Assessment Demonstration Programs** Chapter 15, Laws of 2013

2017 Work Calendar

Monmouth Assessors and Monmouth County Board of Taxation

N.J. DEPARTMENT OF THE TREASURY
Division of Taxation

Not For Use For Assessor Exam

December

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February

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January 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Earn Continuing Education credits throughout 2017 -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association and the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		ASSESSORS - REMINDER Sign up for the MyNewJersey Portal at http://www.state.nj.us to access official information including news, directives, listings, forms, manuals, and other correspondence from the Division of Taxation in the Document Library. Assessors and county board personnel are notified by e-mail when new documents are posted onto the portal. Contact Chris Beitz at (609) 341-2708 or Taxation.PropAdmin@treas.nj.gov .		ASSESSORS - REMINDER For information concerning Continuing Education courses, Contact Marjorie Abrams at (609) 292-8291. Fifty (50) credits in a five-year cycle; thirty (30) credits in a three-year cycle. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Local Property Tax Website at www.state.nj.us/treasury/taxation/lpt/assessor_edu.shtml .		
1 NEW YEAR'S DAY	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16 MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED)	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Real Property Assessment Demonstration Program

FEBRUARY 2017

A-Assessor C-Collector
 CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
 SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR ASSESSORS' N.J. ASSESSORS LAW MANUAL	<u>N.J.S.A.</u>
February 1 _(after)	A,CBT	The assessor or county board of taxation shall notify each taxpayer by mail within thirty days of any change to the assessment. A taxpayer shall have forty-five days to file an appeal upon issuance of a notification of a change in assessment.	1101.01	94-274 54:4-38.1 94-922b 54:3-21
February 1	A,CBT	Tax appeals are heard February, March and April.		
February 1 _(no later than)	A,CBT	Assessor shall complete Part A of form E/A-4 for each property subject to a tax agreement under Chapter 441, P.L. 1991, and file the form with the county tax administrator.	502.19	40A:21-16
February 1 _(on or before)	A,CBT	County tax administrator to summarize assessors' office hours and furnish this schedule to the Director of the Division of Taxation.	105.34	94-268 54:3-16 <u>N.J.A.C.</u> 18:12A-1.3(l)2
February 15 _(no later than)	CBT	County tax administrator shall review FA-1 forms filed to apply for Farmland Assessment for Tax Year 2017 (as the tax administrator deems necessary) and forward them to Property Administration in district order no later than February 15 of the same tax year.	616.07	94-871 54:4-23.21 <u>N.J.A.C.</u> 18:15-2.6(b)
Appeals to the Tax Court from the judgment of the county board of taxation shall be made within forty-five (45) days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments.				54:4-63.11 54:4-63.39

January

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February 2017

March

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	ASSESSORS-REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is March 25, 2017. Filing deadline is February 23, 2017. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton, NJ 08695-0240			ASSESSORS - REMINDER Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to Fair and Equitable, IAAO's monthly member magazine. IAAO/IPTI Journal of Property Tax Assessment and Administration is IAAO's quarterly journal. www.iaao.org
ASSESSORS, COUNTY BOARD OF TAXATION MEMBERS - REMINDER Assessors, county tax administrators and board of taxation members can download the newest Center for Government Services Assessment and Appraisal Administration Program course brochure at http://cgs.rutgers.edu/sites/ce-drupal01.rutgers.edu/cgs/files/cgs/docs/aa-brochure-sp12.pdf . Contact Senior Program Coordinator Pamela Chappelle of the Center for Government Services at (732) 932-3640 ext. 622 or 646 or by e-mail at pmorley@docs.rutgers.edu for further information.			1	2	3	4
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12	13	14	15	16	17	18
19	PRESIDENT'S DAY	21	22	Filing Deadline for C.T.A. Examination	23	24
26	27	28				ASSESSORS - REMINDER 11th Annual Monmouth Conference sponsored by the Monmouth County Assessor's Association, a one-day seminar devoted to assessment issues, will be held on February 2, 2017 at the Sheraton Eatontown Hotel, Eatontown, NJ. For additional information, please contact Monmouth County Assessor Association President William J. Fitzpatrick at (732) 294-2041. Email: wfitzpatrick@twp.freehold.nj.us

MARCH 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES CODE

HANDBOOK FOR ASSESSORS'
N.J. ASSESSORS LAW MANUAL N.J.S.A.

March 1 A,CBT Tax appeals are heard February, March and April.

March 31_(on or before) CBT County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised by taxation, is not received.

40A:4-16

February

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>ASSESSORS- REMINDER 15th Annual "Tax Appeal 2017" Seminar of the NJ - IAAO will be held on March 9, 2017 at the Forsgate Country Club, Monroe Township, NJ. For additional information, please contact Frederick Millman at (848) 333-0344.</p>			1	2	3	4
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19	20 Spring Begins at 6:29 A.M. EDT	21	22	23	24	25 C.T.A. EXAM
26	27	28	29	30	31	

Real Property Assessment Demonstration Program

APRIL 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
April 1 <small>(on or before)</small>	A,C,CBT	County board of taxation to establish by resolution the percentage level of taxable value of real property.	202.04	94-511	54:4-2.27
April 1	A,CBT	Tax appeals are heard February, March and April.			
April 1 <small>(by)</small>	CBT	The clerk of the county board of chosen freeholders shall transmit to the county board of taxation a statement of the total amount appropriated to be raised for current expenses, debt and interest, and all amounts to be raised by taxation in that year for county purposes. The county board shall apportion the tax among the taxing districts.		94-925 94-926	54:4-41
April 10 <small>(on or before)</small>	CBT	County board of taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director of the Division of Taxation, each assessor and municipal clerk.	202.04	94-511	54:4-2.27

NOTE: Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of service of such judgments.

54:51A-1

March						
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April 2017

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests						1
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9	10	11	12	13	14 GOOD FRIDAY	15
16	17	18	19	20	21	22
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30	ASSESSORS-REMINDER Society of Professional Assessors (SPA), April 7, 2017 at the Holiday Inn Hasbrouck Heights - Meadowlands, 283 NJ 17, Hasbrouck Heights, NJ 07604. For additional info., please contact Robert Layton, at (201) 336-6300 or visit www.societyofassessors.org					

Real Property Assessment Demonstration Program

MAY 2017

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE		CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)	HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u> 54:4-8.57 et seq.
May 1 ^(by)	A,CBT	Assessor shall designate to the county board of taxation the properties that have been identified as residential property, together with a certification that the assessor has made good faith efforts in so identifying those properties.				
1 st business day in May	CBT	County board of taxation shall organize on the first business day in May of each year and elect from its members a president who shall hold office for one year, or until a successor is duly elected.		109.02 109.03		<u>N.J.A.C.</u> 18:12A-1.2(e)
May 5^(by) May 10	A,CBT A, CBT	Assessor to file assessment lists and duplicates with county board of taxation MOD IV Master file sent to Property Administration via appropriate medium.				54:4-35
May 10^(after) May 15^(by)	C,CBT CBT	County board of taxation may permit tax collector to have custody of tax duplicate. The clerk of the county board of chosen freeholders shall transmit to the county board of taxation a statement of the total amount appropriated to be raised for current expenses, debt and interest, and all amounts to be raised by taxation in that year for county purposes. The county board shall apportion the tax among the taxing districts.				54:4-55.1
May 15^(on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised by taxation, is not received.				
May 15^(before)	A,CBT	County board of taxation must complete hearings, held before May 15 of the tax year for the purpose of reviewing the equalization table, with respect to the several taxing districts of the county. At the first hearing, any taxing district may object to the ratio or valuation fixed for any other district, but the board shall make no increase in any valuation as shown in the table without giving a hearing, after three days' notice, to the governing body of the taxing district affected.				54:3-18
May 15^(by)	A,CBT	County tax administrator shall submit copy of equalization table to county board of taxation, mail copy to the assessor of each district, to the Division of Taxation; two copies to the Director, Local Government Services, and post a copy at the courthouse.				54:3-17
May 20 ^(on or before)	CBT	County board of taxation fills out a table of aggregates copied from the duplicates of the several assessors and the certifications of the Director of the Division of Taxation relating to second-class railroad property.		313	94-941	54:4-52
May 23 ^(on or before)	CBT	Members of the county board of taxation shall sign the Table of Aggregates and transmit it to the county treasurer who shall file, print in its entirety, and transmit certified copy to the Director of the Division of Taxation, the State Auditor, the Director of the Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.		313.02	94-941	54:4-52
May 25	CBT	Following confirmation of the county equalization table, county board of taxation must send copies to all taxing districts in the county, to the Director, Division of Taxation, to the Tax Court, and two copies to the Director, Division of Local Government Services. ¹				
May 31^(on or before)	CBT	County board of taxation to certify general tax rates, developed by dividing budgets currently being transmitted to the board for county, municipal and school purposes, by the 2016 aggregate assessed valuation for each municipality.				54:4-52
May 31^(not later than)	CBT	County board of taxation files final SR-3A forms with Property Administration.				54:4-26, <u>N.J.A.C.</u> 18:12A-1.17(4) 54:51A-1
NOTE:		Complaints (appeals) from judgments that the county board of taxation renders must be filed with the Tax Court within forty-five (45) days of the service of such judgments.				54:1-35.4 Rules of the Tax Court, 8:4-1(a)(1)

¹ Complaints from a county equalization table must be filed with the Tax Court within forty-five (45) days of promulgation.

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May 2017

June						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Assessors -Reminder Submit paperwork for renewal certification for assessors on a credit cycle ending June 30th.	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	MEMORIAL DAY 29	30	31		ASSESSORS - REMINDER 53rd Annual Conference, Northeast Regional Association of Assessing Officers, "Set your sails for a WHALE of Education" Conference will be held on May 21-24, 2017 at the Mystic Hilton Hotel, Mystic, CT. The 2017 N.R.A.A.O. President is Donna L. Ralston, of Norwich, CT. For conference information, please contact Millville City Assessor Brian P. Rosenberger at (856) 825--71000 ext. 7280 or by email at Brian.Rosenberger@Millvillenj.gov or visit www.nraao.org .	

Real Property Assessment Demonstration Program

A-Assessor CBT-County Board of Taxation DATES	C-Collector Board of Taxation CODE	JUNE 2017	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30) HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
June 1 (on or before)	CBT	County tax administrator shall furnish the Director, Division of Taxation with a certified report listing the board of taxation members in office at that time, whether their required courses have been satisfactorily completed by them and, if not, those courses still required to be taken, and shall also indicate the appointment date and expiration date of the term of office of each member.			<u>N.J.A.C.</u> 18:12A-1.2(c)
June 1 (on or before)		File application annually for property tax reimbursement (freeze) with Director, Division of Taxation reflecting prerequisites on December 31 of the tax year for which claim is being made. Review new law increasing income eligibility limits.			54:4-8.70
June 1 (on or before)	A	Where assessor denies an initial PTD application for property tax deduction made with him not later than December 31, 2016, assessor forwards a Notice of Disallowance (form PD4) to claimant stating that the deduction has not been granted for the current tax year.	403.09(1)	94-803	54:4-8.44a 18:14-3.10(a)1
June 3 (on or before)	C,CBT	County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	312.07	94-945	54:4-55
June 5 (on or before)	C,CBT	Collector must complete and forward Certification of Property Tax Deductions (form PD-65.10) and Certification of Veterans Deductions (form VE-WVE-1) in duplicate to the county board of taxation.	Par. 401.24, Handbook for County Boards of Taxation		
2 nd Monday in June	A	If Director, Division of Taxation requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes.	619.08		54:29A-16
June 14 (on or before)	C	Final tax bills to be mailed if on CY; when billed annually, include preliminary taxes of following year. Third and fourth quarter tax bills to be mailed if on SFY.		95-010	54:4-64
June 15 (on or before)	CBT	County board of taxation certifies to Director, Division of Taxation each year the number and total dollar amount of property tax and veterans deductions allowed and disallowed for the current tax year on report forms PD-65.15 and VE-WVE-2.	109.10	94-811	54:4-8.52
June 15 (on or before)	CBT	County board of taxation presidents shall annually file a report (form TAS) that contains appeal information, including municipal breakdown, and statistics to the Director of the Division of Taxation for review.			

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June 2017

July						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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18	19	20	21 Summer Begins at 12:24 A.M. EDT	22	23	24
25	26	27	28	29	30	
	Assessors - Reminder AMANJ Annual Education Conference will be held June 8th and 9th, 2017 at the National Conference Center located 399 Monmouth Street, East Windsor, NJ 08520. For additional info., please contact Dennis DeKlerk, AMANJ Chair, at (856) 234-6272 ext. 1257 or by email at ddeklerk@mountlaurel.com or Robyn Palughi, AMANJ Conference Chair, at (732)892-3447 or by email at rpalughi@ptboro.com.		ASSESSORS - REMINDER The Society of Professional Assessors is a non-profit organization dedicated to the advancement of professional standards, theory, and practice within the assessment profession. Executive Director is Shelby P. Jackson, III. Contact the S.P.A. at P.O. Box 1425, Wallingford, CT 06492 or online at www.societyofassessors.org .		ASSESSORS - REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Request -Assessors' Association dues must be paid by July 1	

Real Property Assessment Demonstration Program

JULY 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
July 1	A, CBT	MOD IV Master file sent to Property Administration via appropriate medium.			
July 1 (on or before)	A	On or before July 1, 2017, the assessor shall mail to each taxpayer whose land has been assessed for Tax Year 2017 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the Act for Tax Year 2018 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2017.	616.08	94-865	54:4-23.15a
2 nd Tuesday in July	CBT	State Equalization Table prepared.		94-024 94-025	54:1-34; 54:1-35 54:4-8.71
July 15 (on or before)		Property tax reimbursement (freeze) payment, as the Director of the Division of Taxation calculates, annually mailed to eligible claimants.			

June

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July 2017

August

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS - REMINDERS -Process SR-1A's promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors's Association -Meeting of the governing body -Public relations activity Process building permits, new property record cards, added assessments, OPRA Requests		ASSESSORS - REMINDER A series of conferences, courses, and workshops for municipal assessors will be held in regional locations throughout NJ. Call or write: Rutgers University/Center for Government Services 33 Livingston Avenue, Suite 200 New Brunswick, NJ 08901-1979 (732) 932-3640 extension 627; (732) 932-3586 (fax) www.policy.rutgers.edu/cgs		ASSESSORS - REMINDER IAAO's unique series of webinars may provide assessors with needed education conveniently and at a reasonable price for any budget. Covering all trends in the tax assessment industry IAAO's webinars can provide the relevant and timely knowledge assessors and their staffs require for their continued success. For additional information, visit the IAAO Website at www.iaao.org/education/index.cfm .		1
2	3	4 INDEPENDENCE DAY	5	6	7	8
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30	31		ASSESSORS, COUNTY BOARDS OF TAXATION - REMINDER Sign up for the MyNewJersey Portal at http://www.state.nj.us to access official information including news, directives, listings, forms, manuals, and other correspondence from the Division of Taxation in the Document Library. Assessors and county board personnel are notified by e-mail when new documents are posted onto the portal. Contact Chris Beitz at (609) 341 - 2708 or Taxation.PropAdmin@treas.nj.gov			

AUGUST 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
August 1 <small>(on or before)</small>	A	All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act in Tax Year 2018 must file an application (form FA-1) with the assessor.	616.03	94-861	54:4-23.1 et seq.
August 5 <small>(on or before)</small>	A	Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2017 Table of Equalized Valuations for State School Aid on or before August 5.			
August 25 <small>(by)</small>	CBT	Director of the Division of Taxation completes the State Equalization Table.		94-024	54:1-34

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August 2017

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is September 23, 2017. Filing deadline is August 24, 2017. Filing fee: \$10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton NJ 08695-0240		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24 Filing Deadline for C.T.A. Examination	25	26
27	28	29	30	31		
ASSESSOR - REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors's Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments. OPRA Requests		County Boards of Taxation, Assessors-Reminder The 46th Annual Conference of the New Jersey County Tax Board Association (NJACTB) is scheduled for August 28, - September 1, 2017. For information on this conference, please contact Patty Marsh at (973) 285-6709 or PMarsh@co.morris.nj.us or visit the Association's Website at www.njactb.org				

SEPTEMBER 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
September 1 <small>(on or before)</small>	A	The assessor may grant an extension of time for filing form FA-1 where satisfied that failure to file by August 1 was due to illness of the owner, or death of the owner or an immediate member of the owner's family.	616.05	94-853	54:4-23.6(d)
September 1 <small>(on or before)</small>	A	Form PT-10 for tangible business personal property returns of local exchange telephone companies filed. On or before September 1, 2017 with respect to Tax Year 2018, owners of tangible personal property used in business of local exchange telephone systems are required to file returns with the assessor for the taxing district in which said property is located. "Local exchange telephone company" means a telecommunications carrier providing dial tone and access to 51% of a local telephone exchange.	703.09	94-532	54:4-1 54:4-2.48
September 1 <small>(on or before)</small>	A	Form PT-10.1 for tangible business personal property returns for machinery, apparatus, or equipment of a petroleum refinery directly used to manufacture petroleum products from crude oil filed for Tax Year 2018 with assessor.	703.09	94-532	54:4-2.48
September 10 <small>(on or before)</small>	CBT	County board of taxation shall revise the Table of Aggregates to include the tax rate for local taxing purposes for municipalities having adopted the SFY.	109.10(4)	94-941	54:4-52
September 13 <small>(on or before)</small>	CBT	Table of Aggregates shall be transmitted to the county treasurer who shall file, print in its entirety, and transmit certified copy to the Director of the Division of Taxation, the State Auditor, the Director of the Division of Local Government Services in the Department of Community Affairs, the clerk of the Board of Freeholders, and the clerk of each municipality in the county.	313.02	94-942	54:4-52

August

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September 2017

October

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
<p>ASSESSORS-REMINDER 83rd Annual International Conference on Assessment Administration, "Assessment Leadership Beyond All Limits," will be held September 24-27, 2017 in Las Vegas, NV. For additional information, please contact Thomas G. Glock at (856) 783-6655 ext. 149 or visit the I.A.A.O.'s Website at www.iaao.org.</p>					1	2	
3	<p>LABOR DAY</p>	4	5	6	7	8	9
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
					<p>Autumn begins at 4:02 P.M. EDT</p>	<p>C.T.A. EXAM</p>	
24	25	26	27	28	29	30	

Real Property Assessment Demonstration Program

OCTOBER 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
October 1	A	Assessor values all real property located in the taxing district for tax purposes as of October 1 of the pretax year.	202.04	94-916	54:4-35
October 1	A,C	All required conditions for a veteran's property tax deduction of up to \$250 must exist as of October 1 of the pretax year.	405.02 405.03	94-787	54:4-8.15
October 1	A,C	Required conditions for property tax deduction must exist as of October 1 of the pretax year (sixty-five years of age for senior citizens, fifty-five years for surviving spouse/civil union partner/domestic partner, or occurrence of disability, by December 31 of the pretax year).	402.02 402.03	94-802	54:4-8.44
October 1 <small>(on or before)</small>	A	Initial application (form F.S.1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.	436.05	94-622	54:4-3.50
October 1 <small>(on or before)</small>	A	Director, Division of Taxation promulgates Table of Equalized Valuations for State school aid.	1006.04	94-029	54:1-35.1
October 1 <small>(on or before)</small>	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes its recommended agricultural land values for use with the Farmland Assessment Act.	616.13	94-870	54:4-23.20
October 1	A,C	Assessor must file Added Assessment List and duplicate with county board of taxation.	312.13; 804.08	94-959	54:4-63.5
October 1	A,C	Assessor must file Omitted Assessment List and duplicate with county board of taxation.	312.14; 805.02	94-971	54:4-63.19
October 1	A,CBT	Assessor to file one copy of "Limited Exemption and Abatement Audit Trail" report with the county board of taxation and one copy with Property Administration.			
October 1 <small>(on or before)</small>	A	Initial application (form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.	431.02	94-633	54:4-3.61
October 1	A	Exempt real property sold to non-exempt owner or any real property improved after October 1 and before January 1 may be valued and assessed as of the first day of the month following completion or sale of said property.	416.04 801.02(1)	94-956 94-981	54:4-63.2 54:4-63.28
October 1	A	The assessor shall determine the true taxable value of an improvement, conversion or construction of property that has applied for exemption and/or abatement.		92-700c	40A:21-1 et seq.
October 1	A	Assessor certifies that, upon the basis of property assessments as of October 1 of of the year preceding the certification, the total taxable property value in all districts designated by the municipality, including the district being proposed in the ordinance, does not exceed 15% or 20% of the total taxable property assessed in the municipality, as provided in the ordinance adopted in accordance with statutory provisions.	509.01		52:27D-462
October 1	A	Assessor provides certification of the proposed preliminary revenue allocation plan and property tax increment base of district, estimate of taxable value of assessed property, statement of tax abatements or exemptions expected to be granted, etc.	509.05		52:27D-463
October 1 <small>(after)</small>	A	Assessor notified of structural material depreciation occurring after Oct. 1 and before Jan. 1.	605.03	94-917	54:4-35.1
October 6 <small>(on or before)</small>	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in SFY municipality) showing amount to be raised by taxation, is not received.			40A:4-16
October 10 <small>(on or before)</small>	C,CBT	County board of taxation delivers added and omitted tax duplicates to collectors. Proceed with billing.	805.03 805.05	94-959 94-917	54:4-63.5 54:4-63.19
October 25 <small>(on or before)</small>	A,C,CBT	Assessor/collector provide added assessment certification for fire districts on form CNC-3.			40A:4-45.44 et seq.
October 25 <small>(before)</small>	C,CBT	Added and omitted assessment bills to be mailed at least one week before November 1. Within ten days of completion of the bulk mailing of tax bills for added and omitted assessments, the collector shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed.	805.05	94-961 94-973	54:4-63.7 54:4-63.11 54:4-63.39
October 31 <small>(on or before)</small>		The State Treasurer annually shall pay and distribute the amount of the Homestead Benefit (Rebate) that the Director of the Division of Taxation approves.		94-814w	54:4-8.63

¹ Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following its promulgation.

September

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October 2017

November

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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8	9 COLUMBUS DAY	10	11	12	13	14
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NOVEMBER 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1-December 31)
SFY-State Fiscal Year (July 1-June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
November 1 <small>(on or before)</small>	A,C, CBT	Assessor completes form CNC-3 and forwards the original to the tax collector.			40A:4-45.44 et seq.
November 1 <small>(on or before)</small>	A	All new applicants for property tax exemption must file an Initial Statement (form I.S.) with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement (form F.S.) by November 1 of every third year.	414.16	94-755	54:4-4.4
November 1 <small>(on or before)</small>	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed.	616.10	94-862	54:4-23.13b
November 1 <small>(on or near) (pre-tax year)</small>	A	Legal advertisement - where and when assessment list may be inspected by any taxpayer to ascertain what assessments have been made, and to confer informally with the assessor as to the correctness of the assessments.			54:4-38
November 1 <small>(pre-tax year)</small>	A, CBT	Assessor to file Preliminary Assessment lists with county board of taxation.			54:4-35
November 15 <small>(pre-tax year)</small>	A	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes.			54:4-38.1
November 15 <small>(pre-tax year)</small>	CBT	County Board of Taxation of the demonstration county shall make the preliminary data electronically accessible to the public by posting the data in searchable form on county's website not later than 15 business days after the submission of the preliminary data.			54:4-38.1
November 15 <small>(on or before)</small>	CBT	County tax administrator files form TL-45 with Property Administration providing preliminary assessment list filing dates.			
November 25 <small>(on, before, or after)</small>	A, CBT	Within ten days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notifications of assessment, the tax administrator of the county board of taxation shall within ten days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed.		94-274	54:3-21
End of November	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days from the day when the Director shall have completed the delivery of a certified copy to the Commissioner of Education, municipal clerks and county tax administrators.	1006.06	94-029	54:1-35.1

October

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November 2017

December

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24	25	26	27	28	29	30
31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	REMINDER 102nd Annual Conference of the New Jersey State League of Municipalities will be held at the Atlantic City Convention Center in Atlantic City, NJ on November 14-16, 2017. For additional information regarding League events and continuing education courses, visit the various websites including www.njslom.org ; www.amanj.org ; www.tctanj.org ; www.gfoanj.org .		ASSESSORS-REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of CountyAssessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessment, OPRA Requests			REMINDER The International Association of Fire Chiefs now employs the Change Your Clock, Change Your Battery program urging Americans to adopt a simple, lifesaving habit of replacing smoke alarm and carbon monoxide detector batteries when changing clocks back to Standard Time on Sunday, November 5, 2017. Changing these batteries is one of the most effective ways to reduce tragic deaths and injuries. If you cannot reach your alarms, ask the local fire department if they can help. Firefighters may also be able to advise you on where to best locate smoke alarms and carbon monoxide detectors.
			1	2	3	4
5	6	7 ELECTION DAY	8	9	10 VETERAN'S DAY (OBSERVED)	11 VETERAN'S DAY
12	13	14	15	16	17	18
19	20	21	22	23 THANKSGIVING DAY	24	25
26	27	28	29	30		

Real Property Assessment Demonstration Program

DECEMBER 2017

A-Assessor C-Collector
CBT-County Board of Taxation

CY-Calendar Year (January 1- December 31)
SFY-State Fiscal Year (July 1- June 30)

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	<u>N.J.S.A.</u>
December 1 (prior to)	A	Assessor may accept FA-1 applications prior to December 1 of the pretax year in cases where the assessed values in the assessment list for the year for which farmland assessment is applied reflect a program of revaluation of all property.	616.05	94-861	54:4-23.13a
December 1 (on or before)	A,C, CBT	Appeals from added assessments may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added assessments, whichever is later.	805.07	94-965	54:4-63.11
December 1 (on or before)	A,C, CBT	Appeals from omitted assessments for current year may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for omitted assessments, whichever is later. annually if on CY.	805.07	95-001	54:4-63.39
December 20 (on or before)	A,CBT	County board computes and certifies to the Director of the Division of Taxation the aggregate decline, if any, in the true value of vacant land, comparing the current tax year to the base year. Aggregate changes so identified are its valuation base.			54:1-85
December 31 (on or before)	A,C	Applications for veterans' deductions and property tax deductions for 2017 must be filed with assessor during the pretax year, thereafter with collector during the tax year.	406.02 403.03	94-785 94-801	54:4-8.13 54:4-8.43
December 31 (on or before)		Eligibility for property tax reimbursement (freeze) shall reflect the prerequisites on December 31 of the tax year for which claim is being made.			54:4-8.70

November						
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December 2017

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21	22	23	24	25	26	27
28	29	30	31			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests	-				1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21 Winter Begins at 11:28 A.M. EDT	22	23
24	25 CHRISTMAS DAY	26	27	28	29	30
31						

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2017

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u> www.amanj.org
Martin Lynch, Manchester Township, President	(732) 657-8121	(732) 657-7237	mlynch@manchestertwp.com	
Michele Hennessey, City of Jersey City, Secretary	(201) 547-5130	(201) 547-4949	MbHennessey@jcnj.org	
Lee Ann Russ, Middle Township, Treasurer	(609) 465-8726	(609) 465-4459	lruss@middletownship.com	
Martin G. Blaskey, III, Haddon Township, Sergeant-at-Arms	(856) 854-1176 ext. 4124	(856) 327-6670	dasfusca@hotmail.com	
John R. Lloyd, Esq., Corporate Co-Counsel	(973) 325-1500	(201) 343-5181	jlloyd@csglaw.com	
Peter J. Zipp, Esq., Corporate Co-Counsel	(732) 605-1000	(732) 605-0700	pzip@zipplaw.com	

NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (NJ- IAAO) - 2017

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u> www.iaao.org
Gregory Hutchinson, Howell Township, President	(732) 938-4500 ext.4325	(732) 414-3244	ghutchinson@twp.howell.nj.us	
Chelsea Skuby, Ocean County, Vice President	(732) 929-2008	(732) 506-5197	cskuby@co.ocean.nj.us	
Sue Davison, Avalon Borough, Secretary	(609) 425-5275		scdavison@hotmail.com	
George R. Brown, Cape May County, Treasurer	(609) 465-1030	(609) 463-6395	georgebrown@gmail.com	
Frederick R. Millman, Pt. Pleasant Beach Boro., 2-Yr. Dir. – 2017-2018	(848) 333-0344	(732) 701-3244	NJIAAO@comcast.net	
Eric Zanetti, Berkeley Township, Director – 2017	(732) 244-7400	(732) 341-5944	ezanetti@twp.berkeley.nj.us	

NEW JERSEY COUNTY TAX BOARDS ASSOCIATION, INC. (NJACTB) - 2017

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u> www.njactb.org
Donald J. Kenny, Hudson County, President	(201) 395-6260	(201) 395-6263	Dkenny@HCNJ.us	
Ernest J. Scheidemann, Passaic County, Vice President	(973) 478-5967	(973) 478-8843	erniebroker@verizon.net	
Carol M. Dennis, Treasurer (retired)	(973) 827-2680		carolmdennis@embarqmail.com	
Melissa D. Pritchett, Warren County, Secretary	(908) 475-6071	(908) 475-6075	Melissa.Pritchett@comcast.net	
Christopher R. Duryee, Union County, Parliamentarian	(908) 527-4775	(908) 527-4774	cduryee@ucnj.org	
Matthew S. Clark, Monmouth County, Website Information	(732) 431-7404 ext. 7402	(732) 409-4890	mclark@co.monmouth.nj.us	

TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (TCTANJ) - 2017

Internet Website:	www.tctanj.org	<u>E-Mail Address</u>
Executive Director:	Vincent A. Belluscio, Jr.	executivedirector@tctanj.org
President:	Michele A. Adams, CTC, Maple Shade Twp.	madams@mapleshade.com
1 st Vice President:	Rachellyn Mosher, CTC, Lopatcong. Twp.	mosherr@lopatcongtpw.com
2 nd Vice President:	Linda M. Canavan, CTC, Saddle River Borough	lcanavan@saddleriver.org
3 rd Vice President:	Carol M. Dileo, Toms River Twp.	cdileo@tomsvrivertownship.com
Treasurer:	Jeanette Larrison, CTC/CMFO, Holmdel Twp.	jlarrison@holmdeltownship-nj.com
Corresponding Secretary:	Lisa M. Truppa, CTC/CMFO, Manville Borough	lisa719truppa@gmail.com
Recording Secretary:	Effie E. Pressley, CTC, Lakewood, Twp.	epressley@lakewoodnj.gov
Sergeant-at-Arms:	Paul M. Lesniak, CTC/CMFO, Elizabeth City	plesniak@elizabethnj.org
Chaplain:	Mary Picariello, CTC, Lakewood Twp.	mpicariello@northhanovertwp.com
Membership Services Director:	Jeanne K. Decker	membership@tctanj.org
General Counsel:	Keith A. Bonchi, Esq.	kbonchi@gmslaw.com

GFOA OF NEW JERSEY (GFOANJ) - 2017

<u>E-Mail Address</u>	<u>Website</u> www.gfoanj.org
Michael Drulis, Executive Director, GFOA 308 West State Street (973) 423-3415; (fax) (973) 778-0270	
Doug Petix, President Millburn Township 308 West State Street Trenton, NJ 08618 (973) 423-3415; (fax) (973) 778-0270 dpetix@cityofnewbrunswick.org	

December						
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25	26	27	28			

January 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
ASSESSORS-REMINDERS							
-Earn Continuing Education credits throughout 2018 -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association and the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		ASSESSORS - REMINDER Sign up for the MyNewJersey Portal at http://www.state.nj.us to access official information including news, directives, listings, forms, manuals, and other correspondence from the Division of Taxation in the Document Library. Assessors and county board personnel are notified by e-mail when new documents are posted onto the portal. Contact Chris Beitz at (609) 341-2708 or Taxation.PropAdmin@treas.nj.gov .					
	NEW YEAR'S DAY	1	2	3	4	5	
6							
7	8	9	10	11	12	13	
14	MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED)	15	16	17	18	19	
20							
21	22	23	24	25	26	27	
28	29	30	31				

**REMINDERS
COLLECTORS AND FINANCE OFFICERS**

DAILY

N.J.S.A.

- ✓ Deposit all money received within forty-eight hours. 40A:5-15
- ✓ Open Public Records Act (seven-day response to requests). 47:1A-1 et seq.
- ✓ Destruction of Public Records Law. 47:3-15 et seq.
- ✓ Issue tax searches within fifteen days. 54:5-18
- ✓ As needed, payment by municipality of school monies to Treasurer of School Funds. 54:4-75

MONTHLY

DATES

N.J.S.A.

Upon receipt
of Statement Reconcile bank statements for all accounts.

- 1st Collector's report. 54:4-73
- 1st(on or about) File monthly report of Treasurer of School Funds. 18A:17-36
- 7th(after) Federal Withholding tax deposited; Form 501, depending on payroll cycle.
- 10th(by) CFO's monthly statement of appropriations and expenditures.
- 10th(by) Pension fund employee deduction monthly remittances to State:
Police and Firefighters' Retirement System, Public Employees Retirement System,
Teacher's Pension and Annuity Fund.
- 15th(after) Federal Withholding tax deposited; Form 501, depending on payroll cycle.
- 22nd(after) Federal Withholding tax deposited; Form 501, depending on payroll cycle.
- 24th(by) New Jersey Health Benefit Fund monthly remittances; municipality and schools.
- 28th(after) Federal Withholding tax deposited; Form 501, depending on payroll cycle.
- End Detailed monthly statement for all petty cash expenditures. 40A:5-21

QUARTERLY
April, July, October, January

15 th	Social Security quarterly report to State of New Jersey, O.A.S.I.
End	Public Employees Retirement System, Police and Firefighters' Retirement System and Teachers' Pension and Annuity Fund quarterly report.
End (by)	Unemployment Reports.

AS NECESSARY/UNSCHEDULED EVENTS

- ✓ Notify governing body of note and bond sale results.
- ✓ File Supplemental Debt Statement with Director of DLGS with introduction of bond ordinances.
- ✓ Secondary market disclosure of SEC Rule 15c2-12 of material events reflecting on debt obligations.

TREASURER OF SCHOOL FUNDS
School Aid Payments via Automated Clearing House (ACH)

8 th and 22 nd – September through June	State formula aid deposit.
Weekly	FICA payments.
1 st of the month (December-June)	Preschool Expansion Aid.
1 st of the month (September-June)	Additional Abbott v Burke Aid (Abbott districts only).
1 st of the month (September-June)	Non-public Elementary and Secondary Education Auxiliary Services.
Varies by District	Debt service.

2018

2017 PROPERTY ADMINISTRATION WORK CALENDAR

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PROPERTY ADMINISTRATION
PO BOX 251
TRENTON, NJ 08695-0251

Editor: LaToya Robertson

Co-Editors: Mike Pollard
Christopher Santiago
Judy Miller

January							February							March							
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	
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14	15	16	17	18	19	20	11	12	13	14	15	16	17	11	12	13	14	15	16	17	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	18	19	20	21	22	23	24	
28	29	30	31				25	26	27	28				25	26	27	28	29	30	31	

April							May							June							
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8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
29	30						27	28	29	30	31			24	25	26	27	28	29	30	

July							August							September						
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa
	1	2	3	4	5	6						1	2	3	4					1
8	9	10	11	12	13	14	5	6	7	8	9	10	11	2	3	4	5	6	7	8
15	16	17	18	19	20	21	12	13	14	15	16	17	18	9	10	11	12	13	14	15
22	23	24	25	26	27	28	19	20	21	22	23	24	25	16	17	18	19	20	21	22
29	30	31					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

October							November							December							
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	
																					1
							4	5	6	7	8	9	10	2	3	4	5	6	7	8	
							11	12	13	14	15	16	17	9	10	11	12	13	14	15	
							18	19	20	21	22	23	24	16	17	18	19	20	21	22	
							25	26	27	28	29	30		23	24	25	26	27	28	29	
														30	31						

<http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml>