

VII

ADDED AND OMITTED ASSESSMENTS

701. Added Assessments

701.1 Purpose. The purpose of the added assessment law is to permit the taxation of real property which becomes taxable during the year following the regular assessment date of October 1. If there were no such law, many properties would escape taxation for a period of several months until the next regular assessment date arrived.

REFERENCES:

N.J.S.A. 54: 4-23a.

701.2 Property taxable. Two types of property are affected by the added assessment law with special provisions affecting newly constructed singly family dwellings:

- (1) Structural changes - New structures, additions to existing structures, and improvements of existing structures are under the added assessment law if they are completed during the year subject to the restriction cited in paragraph 701.55. A structure is completed when it is ready for the purpose for which it was built. This does not mean that the structure actually must be in use; it is taxable when it is ready for use.
- (2) Properties formerly exempt - All real properties which cease during the year to be exempt are taxable under the added assessment law. Sales or leases to a non-exempt owner, changes in use, or any other occurrence during the year which alters the basis on which the exemption was granted, will make the property subject to the added assessment law.

REFERENCES:

N.J.S.A. 54: 4-23a, 54: 4-63.1 to 54: 4-63.3, 54: 4-63.26 to 54: 4-63.30.

L.P.T.B. Bulletin 1.

Handbook, sec. 322.2, par. 701.53, 701.54.

701.3 Property not taxable. Added home improvements which have qualified under the Home Improvements Tax Exemption Law (see Section 328.1 et seq.) as well as added improvements or project which have qualified under the commercial and industrial improvements exemption and abatement laws (see Section 329.1 et seq.) are not subject to added assessment.

701.4 Location of property. The assessor should use every available means to locate property which is subject to the added assessment law.

701.41 Building permits. Building permits are an important source of information because they usually indicate the creation of new property values. The assessor and the building inspector should work closely together in devising procedures that will keep the assessor informed of all new permits issued. In making use of the permits, the assessor should proceed cautiously, for in many instances the dollar value listed may not reflect accurately the full value of the construction underway. It is important that the assessor follow up on every building permit. A separate data sheet should be prepared for each construction job for which a building permit has been issued. The data sheet should include:

- (1) the location of the property by block and lot number.
- (2) the name and address of the owner.
- (3) the name of the contractor.
- (4) the nature of the job done.
- (5) a diagram of the structure with dimensions.
- (6) notes on the type of construction and other specifications.
- (7) the reported estimate of cost.

- (8) the amount of the present assessment .
- (9) the date of completion .
- (10) space for showing the added assessment made upon completion
and the new total assessment .

The use of such a data sheet will permit the assessor to keep track of all new construction and will aid in the preparation of the Added Assessment List.

REFERENCES:

Local Property Tax Bureau News, March, 1954, p.1.
Handbook, sec. 701.6.

701.42 Abstracts of deeds. A review of all abstracts of deeds will help the assessor to locate properties which, through sale to a non-exempt owner, have lost their exempt status.

REFERENCES:

Handbook, par. 502.31.

701.43 Other sources of information. The Further Statement, required to be filed every third year for each parcel of exempt property, is designed to check whether the property still is entitled to exemption. Changes in the use of exempt property frequently may be indicated in newspaper articles. Realtors and other persons familiar with property use in the community also are a source of information. Where a change of use of exempt property is indicated, the assessor should investigate carefully. If such action is justified by the facts, an added assessment should be made to place the property on the tax rolls. The certificate of occupancy, required by ordinance in many municipalities, will give the assessor a convenient check on the date on which a property is completed and ready for use.

REFERENCES:

Handbook, sec. 322.1.

701.5 Application of added assessments and taxes. All taxable real property must be valued as of October 1 of the pretax year. In the case of structures which are in the process of construction on this date, the assessment frequently is called a "partial assessment" and is based upon the proportion of the final value which is present on October 1. The added assessment, which eventually is established upon completion of the structure, is based upon the value which has been added between October 1 and the date of completion. The amount of the added assessment and tax depends upon the date and the manner in which the property becomes taxable.

701.51 Structures completed between October 1 and January 1. A new structure or an addition to or alteration of an old structure, which is completed after October 1 and before January 1, is valued as of the first day of the month following the date of completion. If the value on the first of the month following the date of completion is greater than the assessed value placed on the structure on October 1 of the pretax year, an added assessment for the difference must be made. In the case of an added improvement completed in this period, two separate added assessments are required. Both assessments will be filed with the county board of taxation the following October 1. A prorated added assessment would be determined for November and December (or for December only if the improvement was completed during November) of the year in which such an improvement was completed. The tax rate for the year of completion would be applied against this added assessment. Still another added assessment would be levied for the full 12 months commencing with January 1 following the date of completion of the improvement. The tax rate for the year following the year of completion would be applied to the 12 month added assessment. Examples are shown as follows:

EXAMPLE 1: In a county where real property assessments are set at 100% of the true value a \$45,000 structure other than a single family, residential dwelling (see paragraph 701.55) is started March 1, 1983, is 80% complete on October 1, 1983, and is fully completed on October 25, 1983. A partial assessment would be made as of October 1, 1983 and placed on the 1984 Tax List as follows:

<u>Land</u>	<u>Improvement</u>	<u>Total</u>
\$5,000	\$36,000 - Partial	\$41,000

An added assessment for the value of the completed structure prorated for the remaining two months (November and December) of 1983 would be levied in the following manner:

<u>Land</u>	<u>Improvement</u>	<u>Total</u>
-----	\$7,500	\$7,500

In order to reflect the assessment of the added value accruing between October 1, 1982 and October 25, 1983, two separate added assessments will be required, both of which will be filed with the county board of taxation on October 1, 1984.

As stated above a prorated added assessment will be determined for November and December, 1983, in the amount of \$7,500 (2/12 x \$45,000) - covering the two-month period remaining in the tax year 1983, and will be placed on a list known as the "Added Assessment, 1983", to be filed with the county board of taxation on October 1, 1984.

An additional added assessment will be levied in the amount of \$9,000 for the full twelve months of 1984, and will be placed on the regular Added As-

assessment List for 1984. The \$9,000 figure represents the difference between the full taxable value of the structure completed (\$45,000) and the partial assessment of \$36,000 reflecting the completion status of the property on October 1 of the pretax year.

The owner of the property, therefore, will receive (3) tax bills during 1984 as follows:

- (a) A tax bill based on the partial \$41,000 assessment (\$5,000 - Land; \$36,000 - Building, partial) computed by applying the 1984 tax rate;
- (b) a tax bill based on the added assessment of \$9,000 for the full twelve months of 1984 computed by applying the 1984 rate;
- (c) a third tax bill based on the 1983 prorated added assessment of \$7,500. The amount of this tax is computed by applying the 1983 tax rate.

EXAMPLE 2: A fully completed property is originally assessed as of October 1, 1983 and placed on the 1984 Tax List as follows:

<u>Land</u>	<u>Improvement</u>	<u>Total</u>
\$5,000	\$35,000	\$40,000

An added improvement is completed on October 25, 1983, on which there is placed an added assessment of \$2,400 before proration.

<u>Land</u>	<u>Improvement</u>	<u>Total</u>
----	\$2,400	\$2,400

In order to reflect the assessment of the added improvement completed October 25, 1983, two separate added assessments will be required, both of which will be filed with the county board of taxation on October 1, 1984.

A prorated added assessment will be determined for November and December, 1983, in the amount of \$400 - $(2/12 \times \$2,400)$ - covering the two-month period remaining in the tax year 1983, and will be placed on a list known as the "Added Assessment List, 1983". An additional added assessment will be levied in the amount of \$2,400 for the full twelve months of 1984, and will be placed on the regular Added Assessment List for 1984.

The owner of the property, therefore will receive three (3) tax bills during 1984 as follows:

- (1) A normal tax bill based on the original \$40,000 assessment completed by applying the 1984 tax rate;
- (2) a tax bill based on the added assessment of \$2,400 for the full twelve months of 1984 computed by applying the 1984 rate;
- (3) a third tax bill based on the 1983 prorated added assessment of \$400. The amount of the tax is computed by applying the 1983 tax rate.

REFERENCES:

N.J.S.A. 54:4-63.2.

Assessors' Law Manual, 54:4-63.2.

L.P.P.U.B. Guidelines, November 19, 1974.

Handbook, par. 701.5, 701.6.

701.52 Structures completed between January 1 and October 1. A new structure, or an addition to or alteration of an old structure, which is completed after January 1 and before October 1, is valued as of the first day of the month following completion. If the value upon completion is greater than the assessed value placed on the structure on October 1 of the pretax year, an added assessment based on the difference must be made. The added assessment is prorated according to the number of full months remaining in the tax year. For example, in a county where real property assessments are set at 100 per cent of true value, a \$40,000 structure is started on August 1, 1983, is 20 per cent complete

on October 1, 1983, and is fully completed on March 22, 1984. The 1984 partial assessment on the structure would be \$8,000. An added assessment of 9/12 of \$32,000 or \$24,000 would be made as of April 1, 1984 and entered on the Added Assessment List to be filed on October 1, 1984. The regular taxes due for 1984 would be the 1984 tax rate times the partial assessment, \$8,000. The added taxes, due on November 1, 1984, would be the 1984 tax rate times the added assessment, \$24,000.

REFERENCES:

N.J.S.A. 54:4-63.3
L.P.T.B. Bulletin 1.
Handbook, par. 701.5, 701.6.

701.53 Real property sold by a municipality. Real property sold by a municipality to a non-exempt owner is treated in the same manner as structures completed during the year. If the sale takes place after October 1 and before January 1, the property is valued by the assessor as of the first day of the month following the sale, and is prorated for either the one or two months remaining in the tax year as the case may be. The tax rate for the year when the property was sold by the municipality would be applied against this prorated assessment. A separate added assessment list for any 1 or 2 month prorated assessments from the pretax year would be filed with the county board of taxation on October 1 next following. Still another entry would be made on the regular added assessment list for the full year next following the sale. If the sale takes place after January 1 and before October 1, the property is valued as of the first day of the month following the sale and the added assessment is prorated according to the number of full months remaining in the tax year and entered on the regular added assessment list for that year.

REFERENCES:

N.J.S.A. 54:4-63.2, 54:4-63.3.
L.P.T.B. Bulletin 1.
Local Property Tax Bureau News, May, 1953, p.1.
Handbook, par. 701.51, 701.52.

701.54 Real property formerly exempted. Real property formerly exempted which ceases to be exempt during the year is treated in a manner generally similar to that applied to newly completed structures. If the exemption ceases after October 1 and before January 1, the assessment is made as of the first day of the month following loss of the exemption, and is prorated for either the one or two months remaining in the tax year as the case may be. The tax rate for the year during which the exemption ended would be applied against this prorated assessment. Still another entry would be made in this case on the regular added assessment list for the full tax year next following the end of the exemption. A separate added assessment list for the 1 or 2 month prorated assessments for the pretax year would be filed with the county board of taxation on October 1 next following, together with the regular added assessment list for the tax year. If the exemption ceases after January 1 and before October 1, the assessment is made as of the first day of the month following the end of the exemption and is prorated according to the number of full months remaining in the tax year. An exception to the regular procedure for added assessments must be noted:

- (1) Real property which ceases to be exempt is not valued by the assessor during the tax year for purposes of establishing the assessment.... The value placed upon the property in the Exempt Property List, filed with the county board of taxation on January 10 of each year, must be continued for the balance of the tax year when the property becomes taxable. It is essential that the assessor place a realistic value upon all exempt property in order that the correct sum in taxes will be derived from the assessment if the exemption ceases. It is important to note that upon reinstating exempt property on the tax rolls the assessor is required to give notice to the land-owner. The court has held that such failure of notification is a violation of due pro-

cess and any resulting added or omitted assessment is invalid.

REFERENCES:

N.J.S.A. 54: 4-63.26 to 54: 4-63.20.

Reg. 1/1954, par. 6.

Local Property Tax Bureau News, January, 1960, p.2.

Handbook, 322.2, 322.3, 701.51, 701.52.

City of Camden v. Camden Masonic Ass'n, 9 N.J. Tax 331, (July, 1987).

701.6 The Added Assessment List. The assessor must enter all added assessments on an Added Assessment List, which is filed, together with a duplicate, with the county board of taxation on October 1 of each tax year. Added Assessments should be determined throughout the year as new properties become taxable. If the assessor has kept a continual check on all construction underway and all property transfers the compilation of the Added Assessment List will be a simple matter. However, if the task is deferred until just before October 1, the assessor will be faced with a difficult problem in locating all new taxable values, determining when they became taxable, and calculating the correct added assessment. In any year in which added improvements have been completed or property has been sold by a municipality as no longer needed for public use, or exempt property has ceased to be exempt subsequent to October 1 and prior to December 1 of that year, such property shall be prorated for the remaining whole months in that year and placed on a separate added assessment list for that year, which will be filed with the county board of taxation on October 1 of the following year. Such property is to be taxed at the tax rate applicable for the year in which such such property was sold by the municipality as no longer needed for public use, or the year in which such exempt property ceased to be exempt, or the year in which such added improvements were completed. Property becoming taxable in this time period is subject also to added assessment for the full 12 months of the following year at the following year's tax rate (see paragraph 701.51).

REFERENCES:

N.J.S.A. 54: 4-63.5.

Local Property Tax Bureau News, March, 1954, p.1.
Handbook, par. 407.41 to 407.43, 701.51, 701.52, 701.53.

701.7 Taxes based on added assessments. The county board of taxation reviews the Added Assessment List submitted by the assessor and, on or before October 10, must deliver the duplicate, with any revisions or corrections, to the municipal tax collector. The collector must issue bills to the taxpayers at least a week prior to November 1 of the tax year. Bills are payable on November 1, and are delinquent if not paid by that date.

REFERENCES:

N.J.S.A. 54:4-63.5 to 54:4-63.8.
Handbook, par. 407.53.

701.8 Notification of taxpayers. Because of the short period of time between the issuance of the tax bills based on added assessments and the date on which the taxes must be paid, it is very desirable that the assessor notify each taxpayer of the added assessment and the probable tax due as soon as the amount can be estimated. Since the municipal tax rate is known by May 3, it will be a simple matter for the assessor to multiply the rate by the added assessment to find the taxes that will be due on November 1. Although not required by law, this step by the assessor will be of considerable assistance to the taxpayer and will help the assessor improve his public relations.

REFERENCES:

N.J.S.A. 54:4-55.
Local Property Tax Bureau News, August-September, 1959, p.2.

701.9 Appeals of added assessments. Taxpayers and taxing districts which believe that their added assessments are not equitable may appeal the assessments to the county board of taxation on or before December 1 of the tax year. The county board must hear the appeal and render judgment within one month after the last day for filing such appeals. If the taxpayer is dissatisfied with the judgment of the county board, he may file a further appeal to the Tax Court within 45 days. Except for the dates of filing, all appeals of

added assessments follow the same procedures for regular appeals from real property assessments, as outlined in Chapter XI of this Handbook.

REFERENCES:

N.J.S.A. 54:4-63.11.
Rules of the Tax Court, 8:4-1(a)(2).
Handbook, Chapter XI.

702. Omitted Assessments

702.1 Purpose. The purpose of the omitted assessment law is to provide for the taxation of real and personal property which, through error, has been omitted from assessment. Two methods are available under the statutes for levying an omitted assessment; the regular method; and the alternate method. They will be discussed separately here (see Sections 703.1 and 705.1).

703. Omitted Assessments - Regular Method

703.1 Property taxable. Any taxable property which has been omitted from assessment during the current tax year or the previous year may be assessed under the omitted assessment law.

The omitted assessment procedure also is used for the assessment and collection of rollback taxes due under the Farmland Assessment Act (see paragraph 504.63).

REFERENCES:

N.J.S.A. 54:4-9.3, 54:4-23.9, 54:4-63.12.
Local Property Tax Bureau Bulletin No. 2, hereafter L.P.T.B. Bulletin 2.
Handbook, sec. 322.1 to 322.2, 504.63.
Farmland Reg. 18:15-7.6, 18:15-7.7, 18:15-7.10.

703.2 Complaint. The levying of an omitted assessment may be initiated by the county board of taxation through the adoption of a resolution, or by a complaint, filed at any time with the county board by the tax collector, the municipal governing body, or any taxpayer of a taxing district. The complaint or resolution must specify the property and the year during which it is alleged to have been omitted from assessment. Although the assessor is not named specifically as a proper

complainant in laws pertaining to the regular omitted assessment procedure, he should take the initiative in notifying the governing body of any omitted properties which he discovers or proceed to levy an omitted assessment under the Alternate Method (see Section 705.1). Under the Regular Omitted procedure the governing body then may file the complaint and prevent any taxable properties from escaping taxation. No standardized complaint form is prescribed for all counties.

REFERENCES:

N.J.S.A. 54:4-63.13.

L.P.T.B. Bulletin 2.

Easthampton Tp. v. Maimon Smith, 9 N.J. Tax 602 (Tax Court, 1988).

703.3 County board of taxation action. Upon receipt of a complaint, the county board of taxation schedules a hearing. At least five days notice of the hearing must be given in writing to the owner of the property alleged to have been omitted. The notice must indicate the time and place of the hearing and must identify the property involved. After hearing the complaint, the county board of taxation renders judgment as to the validity of the complaint, sets the amount of the assessment, and forwards copies of the judgment to the assessor and to the owner of the property.

REFERENCES:

N.J.S.A. 54:4-63.13, 54:4-63.14.

L.P.T.B. Bulletin 2.

703.4 The Omitted Property Assessment List. If the county board of taxation renders judgment that the property was omitted from assessment for a particular year, the assessor must enter the property and the proper assessment as contained in the judgment rendered by the county board of taxation on the Omitted Property Assessment List which is filed, together with a duplicate, with the county board of taxation on the next October 1.

REFERENCES:

N.J.S.A. 54:4-63.15, 54:4-63.17.

L.P.T.B. Bulletin 2.

Handbook, Sec. 407.5.

703.5 Taxes based on omitted assessments. The county board of taxation reviews the Omitted Property Assessment List submitted by the assessor and, on or before October 10, must deliver the duplicate, with any corrections or revisions, to the municipal tax collector. The collector must issue bills to the taxpayers at least one week prior to November 1. Bills are payable on November 1, and are delinquent if not paid by that date.

REFERENCES:

N.J.S.A. 54:4-63.17 to 54:4-63.20.

L.P.T.B. Bulletin 2.

Handbook, par. 407.53.

703.6 Judgments rendered after October 1. If a judgment on an omitted assessment is not rendered by the county board of taxation until after October 1, the omitted assessment is entered on the Omitted Property Assessment List filed on the following October 1, and taxes are not due until November 1 following that date.

It has been held that for an omitted assessment to be effective for the year it is discovered and reported, and for the year prior to the year it is reported, a judgment of the county board of taxation establishing the omitted assessment must be rendered during the year of discovery of the omission. Merely filing a complaint with the county board of taxation prior to the end of the year of discovery will not suffice for a full two year pick-up of property omitted from assessment. The time limitation for pick-up of an omitted property is computed from the time of the judgment of the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-63.20.

L.P.T.B. Bulletin 2.

Township of East Brunswick v. Raritan River Railroad Company,
Division of Tax Appeals, 1966.

703.7 Notification of taxpayers. Since a copy of the judgment rendered by the county board of taxation must be sent to the owner of an omitted property, there may

be no need for the assessor to notify the taxpayer of the taxes which will be due on November 1. Nevertheless, the assessor will improve his relations with the public if he takes the trouble to make sure that each owner of omitted property understands that he will have taxes due on November 1, only a few days after he receives his tax bill.

REFERENCES:

Handbook, par. 701.8.

703.8 Appeals of omitted assessments. Taxpayers and taxing districts which believe that their omitted assessments are not equitable may appeal the assessments to the Tax Court within 45 days of the date of the county board of taxation judgment establishing the omitted assessment. Except for the date of filing, all appeals of omitted assessments follow the same procedure as other appeals to the Tax Court as outlined in Section 1104.1 et seq. of this Handbook.

REFERENCES:

N.J.S.A. 54:4-63.23.

Rules of the Tax Court, 8:4-1(a)(2).

Handbook, sec. 1104.1.

704. Omitted Added Assessments

704.1 The courts have held that added assessments which, through error, have not been made at the proper time, may be placed on the tax rolls through the omitted property assessment procedure. For example, in a county where real property assessments are set at 100 per cent of true value, a \$40,000 structure, other than a single family residential dwelling (see paragraph 701.55), is started on September 3, 1983, is 10 per cent complete on October 1, 1983 and is finished on June 16, 1984. The partial assessment of \$4,000 is made as of October 1, 1983. An added assessment of 6/12 of \$36,000, or \$18,000, should be made as of July 1, 1984, and placed on the Added Assessment List filed with the county board of taxation on October 1, 1984. However, through oversight, this is not done. At any time before December 31, 1985,

the omission of this added assessment may be brought to the attention of the county board of taxation by the filing of an omitted property complaint. The county board must follow the regular procedure of notice, hearing, and judgment. If the judgment is issued prior to December 31, 1985 sustaining the validity of the complaint, the added assessment should be placed on the Omitted Property Assessment List filed with the county board on the next October 1 following rendering of the judgment by the county board. The taxes due on the following November 1 are calculated by multiplying the omitted added assessment by the tax rate for the year in which the added assessment should have been filed - 1984. In the example described, it is possible that the taxes for a 1984 omitted added assessment might not be due until November 1, 1986.

REFERENCES:

Appeal of the New York State Realty & Terminal Co.,
21 N.J. 90 (1956); 12 A.2d 21.
Local Property Tax Bureau News, August-September, 1953,
p.1; March, 1956, p.1.
Handbook, sections 701, 702, 703.

705. Omitted Assessments - Alternate Method

705.1 An alternate method for the assessment of property omitted from taxation has been provided for. This method is additional to and does not necessarily supersede the old procedure.

705.2 Purpose. The purpose of the alternate method for levying omitted assessments is to enable the assessor himself to pick up and provide for the taxation of property which, through error, has been omitted from assessment. The alternate method differs from regular omitted assessment procedures in that no complaint is required to be filed with the county board of taxation, and no hearing or notice of hearing is required to be given to the taxpayer by the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-63.31 through 54:4-63.40.

705.3 Property taxable. Any taxable property which has been omitted from assessment during the current tax year and the year immediately prior to the current tax year may be assessed by the assessor.

REFERENCES:

N.J.S.A. 54: 4-63.31.

705.4 Assessor's Omitted Property Assessment List. The assessor enters all omitted assessments known to him on the Assessor's Omitted Property List, which is filed together with a duplicate, with the county board of taxation on October 1 of each tax year.

REFERENCES:

N.J.S.A. 54: 4-63.32.

Local Property Tax Bureau News, August, 1968.

705.5 County board of taxation action. The county board of taxation reviews and makes any necessary corrections to the omitted assessment lists and duplicates submitted by the assessor, and on or before October 10, must deliver the corrected duplicate to the assessor and tax collector. The Assessor's Omitted Property List itself is retained by the county board of taxation and becomes a public record.

REFERENCES:

N.J.S.A. 54: 4-63.32.

Local Property Tax Bureau News, August, 1968.

705.6 Action by the assessor. As soon as the assessor receives the certified copy of the Assessor's Omitted Property List from the county board of taxation he must send notice by certified mail to the owners of the property affected stating that property taxes are due as a result of an omitted assessment having been levied, and that the amount of the tax payable may be ascertained from the tax collector.

REFERENCES:

N.J.S.A. 54: 4-63.35.

Local Property Tax Bureau News, August, 1968.

705.7 Taxes based on omitted assessments. As soon as the tax collector receives the omitted assessment duplicate he must issue bills to the taxpayers affected at least a week prior to November 1 of the tax year. Bills are payable on November 1, and are delinquent if not paid by that date.

REFERENCES:

N.J.S.A. 54:4-63.36.

Local Property Tax Bureau News, August, 1968.

705.8 Appeals of omitted assessments. Taxpayers and taxing districts which believe their assessor's omitted assessments are not equitable may appeal the assessments to the county board of taxation on or before December 1 of the tax year. These appeals must be heard by the county board of taxation within 1 month after the last day for filing such appeals. Further appeal may be taken to the Tax Court within 45 days from the date fixed for final decisions by the county board of taxation.

REFERENCES:

N.J.S.A. 54:4-63.39.

Rules of the Tax Court, 8:4-1 (a)(2).

705.9 Tax Search - Informational Requests. The court has held that where a municipal tax search fails to advise of potential added or omitted assessments or rollbacks which may apply to a subject property, a municipality is precluded from imposing liens therefor. Thus, upon request, assessors are required to advise municipal tax search officials of any such prospective liens, using form MTS-1 (1986) (see EXHIBIT VII-1).

EXHIBITS

Handbook for New Jersey Assessors



EXHIBIT VII-1: Municipal Tax Search Information Request Form

MTS-1 (1986)

MUNICIPAL TAX SEARCH
INFORMATION REQUEST*

Date of Request: _____

TO: _____

FROM: _____

PROPERTY: Block: _____ Lot: _____ Qualifier: _____

ADDRESS: _____

Please supply the following information regarding the above referenced property.

If this tax search is on property which has been granted a subdivision approval within the current tax year, provide the original block & lot number.

Block: _____ Lot: _____

Is tax information given for /____/ original or /____/ subdivided lot?

Is the referenced real property subject to any of the following additional assessments:

	YES	NO	NOT KNOWN AT THIS TIME	AMOUNT (IF KNOWN)
Added Assessments	_____	_____	_____	_____
If yes, year(s) _____				
Omitted Assessments	_____	_____	_____	_____
If yes, year(s) _____				
Rollback Assessments	_____	_____	_____	_____
If yes, year(s) _____				

Date

Municipal Tax Assessor

*Assessors must comply with this request pursuant to the provision of N.J.A.C. 18:17-4.1.

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