

Qualifications of an Assessor

Assessors are appointed individually and must fulfill the requirements for State certification pursuant to N.J.S.A. 54:1-35.25, N.J.S.A. 40A:9-146, N.J.S.A. 40A:9-148.

Duties and Responsibilities

Appraisal: Performance of this duty of the Assessor involves determining the taxability and fair market value of all new, existing and improved properties within the municipality. Procedures used include:

1. Field inspection
2. Structural measurement
3. Calculation
4. Sales analysis
5. Market trend studies
6. Income and Expense Analysis

Administration: Administrative responsibilities of the Assessor include:

1. Maintaining and updating assessment records.
2. Tax map maintenance in conjunction with the municipal engineer.
3. State mandated regulations:
 1. Sales analysis for equalization of school aid.
 2. Processing of applications for exemptions or deductions including veterans, Senior Citizens, Disabled Persons and other legally tax-exempt properties.
 3. Inspection of properties and determination of Farmland Assessment applications.
4. Defense of assessment appeals.

Responsibility of Governing Body

This product of the Assessor's efforts is the basis for the largest source of locally generated revenue. The assessment figure is an important part of determining the local share of school

and county taxes. Total Ratable value is also vital to the borrowing capacity of the municipality.

Many other governmental functions depend on the Assessor's records for accurate up-to-date information, such as Planning, Zoning and Construction Code enforcement.

Since the Legislature granted the power to local government to appoint only Certified Assessors, this is their most important function. Once the position is filled by a qualified individual, the governing body should support the Assessor in the proper performance of his statutory responsibilities to the County Board of Taxation and the Director of the Division of Taxation by providing the following items:

1. Adequate compensation and operating funds.
2. Sufficient office and storage space.
3. Office equipment, including fire-resistant cabinets.
4. Field equipment for property inspection and measurement.
5. Qualified professional assistance.

The Reason for Uniformity in Assessments and How it is Accomplished

The reason for uniformity in assessments is that all types and classes of properties are to be assessed at the same rate or ratio of value to the true value of the properties. If all properties are assessed at the same ratio to market value, each taxpayer will be paying a fair share of taxes on each property within the municipality.

This uniformity is accomplished in part by analyzing all sales within the municipality to determine their use in the sales ratio study program. In addition to the ratio study, the Assessor reviews the variations from the average sales ratio to determine uniformity.

Some Things to Remember

1. Your [Collector](#) can answer questions about tax collections; the [Assessor](#) about assessments.
2. The Assessor cannot legally collect tax money.
3. Tax payments may be made to the Tax Collector by mail following instructions on the back of your Tax Bill.

4. Interest is required to be charged on late payments of taxes.
5. When you are issued a Building permit, you may expect visits from both the Assessor and the Construction Code Official, as their duties require.
6. Improvements may be subject to Added Assessments, which begin the 1st of the month following substantial completion, occupancy or use. The Added Assessment list is submitted to the County Tax Board on October 1st, and the tax thereon is due November 1 of the same year.
7. If you wish to demolish an old building, consider its tax cost and usefulness before you tear it down. Remember that any building standing as of October 1st may be taxable for the entire following year. Also a demolition permit is required from the Construction Code Official.

You and Your Assessment

As with almost everything, inflation also causes local government, county government and school costs to rise. The tax rate on your bill is determined by the County Board of Taxation based on budgets submitted by the municipality, county and schools, and the total assessed value of the municipality.

With changes in budgets, tax rates and assessments all affecting the tax you pay, the key to your Real Estate Tax is the bottom line of any budget: "Amount to be raised by Taxation." Presently, state school aid, part of which comes from the State Income Tax, is based on the equalized valuation of assessments.

The State Constitution requires all properties be assessed at "fair market" value. Therefore, it is essential to maintain assessments, keep up with market prices and cope with inflation. At times, market condition warrant Revaluation or Reassessment programs to maintain "fair market value."