MONMOUTH COUNTY ASSESSORS



ONLY FOR Real Property Assessment Demonstration Programs

Chapter 15, Laws of 2013

2018 Work Calendar

Monmouth Assessors and Monmouth County Board of Taxation

DEPARTMENT OF THE TREASURY

Division of Taxation

Not For Use For Assessor Exam

JANUARY 2018

| A-Assessor CBT-County Board o | C-Collector of Taxation | | CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30) | | | |
|--|-------------------------|--|--|--------------------------------|-------------------------|--|
| DATES | CODE | ** July 1998 edition (1 | 1989 third edition) | HANDBOOK FOR N.J. ASSESSORS | | N.J.S.A. |
| January 1 _(on or before) | Α | On or before January 1 of the year following the year in which a tax map is approved, the taxing district must file a duplicate of the map with the county clerk or county register of deeds. | | 608.07 | 93-993 | 54:1-15 |
| , | A,C,CBT | The county board of taxation shall hear and determine added and omitted assessment appeals with one month after the last day for filing such appeals; provided, however, that appeals from added assessments or assessor's omitted assessments may be made directly to the Tax Court 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 and omitted assessments, whichever is later, if the aggregate assessed valuation of the property exceeds \$750,000. Within ten days of the completion the bulk mailing of tax bills for added and omitted assessments, the collector of the taxing district shill with the county board of taxation a certification setting forth the date on which the bulk mailing very completed. The county board of taxation may at any time apply to the Director, Division of Taxation extension of time within which the appeal(s) may be heard and determined. | ore of nall was for an | 805.07 | 94-965 95-001 | 54:4-63.11 54:4-63.11a 54:4-63.39 |
| , (0)) | A,CBT | By January 1 of the tax year, county tax administrator shall provide sufficient copies of form E/A-4 to assessors of municipalities having adopted tax agreement ordinances pursuant to Chapter 441, P.L | | 502.19 | | 40A:21-16 |
| January 1 _(by) | A,CBT | Assessor to file one copy of each Farmland Assessment application (form FA-1) for Tax Year 2018 with the county board of taxation for the tax administrator's review. | | 617.05 | 94-871 | 54-4-23.21 N.J.A.C. 18:15-2.6(b) |
| January 10 _(before) | Α | Assessor, if prior to January 10 given property owner's notice of material depreciation of any buildin other structure that occurred after October 1 and before January 1, after examination and inquiry, sl determine the value of such real property as of January 1 and assess the same according to such v | hall | 605.03 | 94-917 | 54:4-35.1 |
| January 10 _(on or before) | Α | Assessor to file copies of Initial and Further Statements with county board of taxation. | | 412.21 | 94-755 | 54:4-4.4 |
| January 10 _(on or before) | | Assessor to file a duplicate copy of a municipal tax map with county board of taxation. In any year in which no revisions were required to be made to a tax map, the county board of taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a copy of the tax map with the board for that year. | | 608.07 | 93-993 | 54:1-15; N.J.A.C. 18:23A-1.27(h) |
| January 10 January 10 _(on or before) | A,CBT A,CBT | Assessor to file two copies of preliminary form SR-3A with the county board of taxation. Assessor files with the county board of taxation a statement of the estimated total amount of approved veteran and property tax deductions allowable against taxes. | | 1005.02 | 94-878 94-920 | 54:4-26 54:4-36.1 |
| January 10 _(by) | A,CBT | Assessor provides county tax administrator with assessed value of new construction and improvements the local municipal purpose rate and the allowable increase to the budget cap for the municipality on forms CNC-1 and CNC-2 (original and two copies). Current law now allows fire districts to "add-on" the tax value of new construction to their tax levy base. | | 104.02 | | 40A:4-45.2a 40A:4-45.44; 40A:4-45.45 |
| January 10 _(by) | A,CBT | Assessor to file "U.E.Z. Exemption Report" and five-year Limited Exemption Report with county board of taxation, printed out of MOD IV. | | 504.12 | 94-753a | 54:4-3.139 40A:21-11 |
| January 15 _(before or on) | ₎ A,CBT | A taxpayer or a taxing district may appeal assessed valuations to the county board of taxation on or before January 15, or forty-five (45) days from the date the bulk mailing of notification of asses completed in the taxing district, whichever date is later. Where assessed valuation of property subjective exceeds \$1,000,000, taxpayer or taxing district may file a complaint directly with the Tax Court on of the tax year. | ect to the appeal | | | 54:3-21 |
| January 15 _(before) | A,CBT | If a petition of appeal or a complaint is filed on January 15 or during the nineteen (19) days next preceding January 15 a taxpayer or a taxing district shall have twenty (20) days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation. | | | | 54:3-21 |
| January 25 _(on or before) | A,CBT | Assessor shall furnish the county tax administrator with a schedule of office hours and availability for appointments, and post this information in municipal building in a conspicuous place. | | 105.34 | 94-268 | 54:3-16 N.J.A.C. 18:12A-1.3(I)1 |
| January 31 _(by) | СВТ | County tax administrator shall forward one copy of CNC-1 and CNC-2 to the municipal finance officer and one copy to the Director, Local Government Services. | | | | 40A:4-45.2a |
| | | nent of the county board of taxation shall be made within forty-five (45) days from the date fixed for final als from added assessments and assessors' omitted assessments. | I decisions | | | 54:4-63.11;54:4-63.39 |

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January 2018

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| 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. | | 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 Property Administration Website at http://www.state.nj.us/treasury/taxation/lpt/recert.shtml. | | COUNTY BOARDS, ASSESSORS - REMINDER Post the Property Taxpayer Bill of Rights (Chapter 128, P.L. 2017) on your official website. |
| | NEW YEAR'S DAY | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED) | 16 | 17 | 18 | 19 | 20 |
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Real Property Assessment Demonstration Program

FEBRUARY 2018

| 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 | ı | HANDBOO N.J. ASSESSORS | OK FOR ASSES LAW MANUAL | | |
| February 1 _(after) | A,CB1 | 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 94-922b | 54:4-38.1 54:3-21 | |
| February 1 | A,CBT | Tax appeals are heard February, March and April. | | | | |
| February 1 _(no later than) | A,CB1 | 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 | 6 | |
| February 1 _(on or before) | A,CB1 | County tax administrator to summarize assessors' office hours and furnish this schedule to the Director, Division of Taxation. | 105.34 | 94-268 <u>N.J.A.C.</u> 18: | 54:3-16 12A-1.3(I)2 | |
| February 15 _(no later than) | СВТ | County tax administrator shall review FA-1 forms filed to apply for Farmland Assessment for Tax Year 2018 (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. | 617.05 | 94-871 N.J.A.C. 18: | 54:4-23.21 15-2.6(b) | |
| | | the judgment of the county board of taxation shall be made within forty-five (45) days from the y 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 2018

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| | ASSESORS-REMINDERS -Process SR-1As promptly, accuReview accumulative sales listifile SR-6 -Tax Map Maintenance -Meeting of County Assessors' A -Meeting of the governing body -Public relations activity -Process building permits, new p added assessments, OPRA Req | ngs, myNewJersey Portal, ssociation roperty record cards, | Tax Assessor Certification e Filing deadline is February 22, 2 Property Ad Attention: Asses PO B | on ANNOUNCEMENT exam date is March 24, 2018. 2018. Filing fee: \$10.00. Write to: dministration sors' Certification ox 240 108695-0240 | Contact the IAAO E (816) 701-8115 for seminars, confere Refer to Fair and Equitable, In IAAO/IPTI Journal of Property T IAAO's qu | RS - REMINDER ducation Department at information on various ences, and workshops. AO's monthly member magazine. ax Assessment and Administration is arterly journal. .i.aao.org |
| ASSESSORS, COUNTY BOARD OF Assessors, county tax administrators download the newest Center for Go Appraisal Administration P www.cgs.rutgers.edu/programs/as Coordinator Pamela Chappelle of th (732) 932-3640 ext. 622 or 646 or by e-further inf | and board of taxation members can vernment Services Assessment and ogram course brochure at sessment. Contact Senior Program e Center for Government Services at mail at pmorley@docs.rutgers.edu for | | | 1 | 2 | 3 |
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| 1 | 1 12 | 13 | 14 | 15 | 16 | 17 |
| 1 | 8 19 PRESIDENT'S DAY | 20 | 21 | Filing Deadline for C.T.A. Examination | 23 | 24 |
| 2 | 5 26 | 27 | 28 | | 12th Annual Monmouth Confe County Assessor's Associati assessment issues, will be held o Eatontown Hotel, Eatontown, N contact Howell Township | RS - REMINDER rence sponsored by the Monmouth on, a one-day seminar devoted to on February 8, 2018 at the Doubletree J. For additional information, please Assessor, Gregory Hutchinson ghutchinson@twp.howell.nj.us |

MARCH 2018

| A-Assessor C-Collector CBT-County Board of Taxation | | MARON 2010 | 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 | 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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March 2018

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| ASSESSORS- REMINDER 16th Annual "Tax Appeal 2018" Seminar of the NJ - IAAO will be held on March 8, 2018 at the Forsgate Country Club, Monroe Township, NJ. For additional information, please contact Frederick Millman at (848) 333-0344. | | | | 1 | 2 | 3 |
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| 18 | | Spring Begins at 12:15 P.M. EDT | 21 | 22 | 23 | C.T.A. EXAM |
| 25 | 26 | 27 | 28 | | 30 GOOD FRIDAY | 31 |

APRIL 2018

| A-Assessor | C-Co | llector |
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| 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 | N.J.S.A. |
|------------------------------------|---------|---|--------------------------------|--------------------------|-----------|
| April 1 _(on or before) | 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 _(by) | 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 _(on or before) | CBT | County board of taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director, Division of Taxation, each assessor and municipal clerk. | 202.04 | 94-511 | 54:4-2.27 |

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April 2018

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| ASSESSORS-REMINDERS -Process SR-1As promptly, accuratel -Review accumulative sales listings, i -Tax Map maintenance -Meeting of County Assessors' Assoc -Meeting of the governing body -Public relations activity -Process building permits, new prope assessments, OPRA Requests | myNewJersey Portal, file SR-6 | Society of Professional Assess Holiday Inn Hasbrouck Heigh Hasbrouck Heights, NJ 0760 contact Robert Layton, a | S-REMINDER sors (SPA), April 6, 2018 at the ts - Meadowlands, 283 NJ 17, 44. For additional info., please at (201) 336-6300 or visit lassessors.org | held on April 29-May 3, 2018 a President is Virginia "Ginny" contact Millville City Assesso | t the Boston Marriott Quincy Hote Thompson, of Manchester, MA. I | sessing Officers, Conference will be I, Quincy, MA. The 2018 N.R.A.A.O. For conference information, please 825-7100 ext. 7280 or by email at |
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MAY 2018

| | | MAY 2018 | | | |
|-------------------------------------|-------------------|--|----------------|-----------------|--|
| A-Assessor | C-Collector | | | | ry 1-December 31) |
| CBT-County Bo | ard of Taxation | | SFY-State F | iscal Year (Jul | ly 1-June 30) |
| DATES | CODE | | HANDBOOK FOR | | |
| | | | N.J. ASSESSORS | | |
| May 1 _(by) | A,CBT | Assessor shall designate to the county board of taxation the properties that | | 94-814c | 54:4-8.57 et seq. |
| | | 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 | 109.02 | | N.J.A.C. 18:12A-1.2(e) |
| | | in May of each year and elect from its members a president who | 109.03 | | |
| | | shall hold office for one year, or until a successor is duly elected. | | | |
| May 5 _(by) | A,CBT | Assessor to file assessment lists and duplicates with county board of taxation. | | | 54:4-35 |
| May10 | A,CBT | MOD IV Master file sent to Property Administration via appropriate medium. | | | |
| May 10 _(after) | C,CBT | County board of taxation may permit tax collector to have custody of tax duplicate. | | | 54:4-55.1 |
| May15 _(by) | CBT | The clerk of the county board of chosen freeholders shall transmit to the | | | |
| 3 (-), | | 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 th | at | | |
| | | year for county purposes. The county board shall apportion the tax among the taxing | | | |
| May 15 _{(on or before} | \ CBT | County board of taxation to notify Director, Division of Local Government Services, | | | |
| or of the lone | , | 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 | | | 54:3-18 |
| y . o (belole) | .,, | 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. | | | |
| May 15 _(by) | A,CBT | County tax administrator shall submit copy of equalization table to | | | 54:3-17 |
| may ro(by) | 71,001 | county board of taxation, mail copy to the assessor of each district, | | | 04.0 11 |
| | | to the Division of Taxation; two copies to the Director, Local | | | |
| | | Government Services, and post a copy at the courthouse. | | | |
| May 20 _(on or before) | CRT | County board of taxation fills out a table of aggregates copied from the | 313 | 94-941 | 54:4-52 |
| Widy 20 (on or before) | ODI | assessors' duplicates and the certifications of the Director, | 010 | J-1 J-1 | 04.4 02 |
| | | Division of Taxation relating to second-class railroad property. | | | |
| May 23 _(on or before) | CRT | Members of the county board of taxation shall sign the Table of Aggregates | 313.02 | 94-941 | 54:4-52 |
| ividy 23 (on or before) | ОВТ | and transmit it to the county treasurer who shall file, print in its entirety, and | 313.02 | 34-341 | 3 4.4- 32 |
| | | transmit certified copy to the Director, Division of Taxation, the State | | | |
| | | Auditor, the Director, 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. | | | |
| May 25 | CBT | Following confirmation of the county equalization table, county board of taxation | | | |
| Way 25 | CDI | 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} | CRT | County board of taxation to certify general tax rates, developed by dividing | | | 54:4-52 |
| inay or (on or before | , 551 | budgets currently being transmitted to the board for county, municipal and | | | J7.7 ⁻ J2 |
| | | school purposes, by the 2017 aggregate assessed valuation for each municipality. | | | |
| May 31 (not later that | CRT | County board of taxation files final SR-3A forms with Property Administration. | | | 54:4-26, |
| iviay 31 (not later tha | n) OD I | County board of taxation lies linal on Ton Tollins with Floperty Administration. | | | 54.4-26, <u>N.J.A.C.</u> 18:12A-1.17(4) |
| NOTE: | | Complaints (appeals) from judgments that the county board of taxation renders must | | | 54:51A-1 |
| 140 I L. | | be filed with the Tax Court within forty-five (45) days of the service of such judgments | | | 0 1 .01/A⁻1 |
| 1 Complaints from | o county cauchiza | tion table must be filed with the Tax Court within forty five (45) days of promulgation |). | | E4.4 2E 4 |

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

54:1-35.4 Rules of the Tax Court, 8:4-1(a)(1)

| | | | April | | | |
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May 2018

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| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
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| Assessors -Reminder Submit paperwork for renewal certification for assessors on a credit cycle ending June 30th. | | 1 | 2 | 3 | 4 | 5 |
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| 27 | 28 MEMORIAL DAY | 29 | 30 | 31 | | |

| A-Assessor C-Collector CBT-County Board of Taxation DATES CODE | JUNE 2018 | | ear (January 1-De al Year (July 1-Ju ASSESSORS' | |
|--|---|------------------------------|---|------------------------------|
| DATES | | N.J. 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.</u> | A.C. 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, 2017, 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, Handbo o | ok for County E | 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. | 621.01 | | 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 s Director, Division of Taxation for review. | statistics to the | | |

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June 2018

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| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
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| ASSESSORS - REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, my -Tax Map maintenance -Meeting of County Assessors Associal -Meeting of the governing body -Public relations activity -Process building permits, new properly assessments, OPRA Request -Assessors' Association dues must be | yNewJersey Portal, file SR-6 tion y record cards, added | ASSESSORS The Society of Professiona organization dedicated to the standards, theory, and practice w Executive Director is Shelby P | S - REMINDER al Assessors is a non-profit advancement of professional within the assessment profession. Jackson, Ill. Contact the S.P.A. at ord, CT 06492 or online at | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
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| 17 | 18 | 19 | - | 21 Summer Begins at 6:07 A.M. EDT | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| Assessors - Re AMANJ Annual Education cc June 7th and 8th, 2018 at the Nation 399 Monmouth Street, East Windsor, please contact Dennis DeKlerk, AMAN 1257 or by email at ddeklerk@mounl AMANJ Conference Chair, at (73 rpalughi@ptbo | onference will be held al Conference Center located NJ 08520. For additional info., IJ Chair, at (856) 234-6272 ext. tlaurel.com or Robyn Palughi, 2)892-3447 or by email at | | | | | |

CY-Calendar Year (January 1-December 31)

94-025

54:1-35

54:4-8.71

JULY 2018

C-Collector

A-Assessor

July 15 (on or before)

CBT-County Board of Taxation SFY-State Fiscal Year (July 1-June 30) **DATES** CODE HANDBOOK FOR ASSESSORS' LAW MANUAL N.J.S.A. N.J. ASSESSORS A, CBT July 1 MOD IV Master file sent to Property Administration via appropriate medium. July 1 (on or before) Α On or before July 1, 2018, the assessor shall mail to each taxpayer 617.02 94-865 54:4-23.15a whose land has been assessed for Tax Year 2018 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 2019 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2018. 2nd Tuesday in July **CBT** State Equalization Table prepared. 94-024 54:1-34;

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 2018

| | August | | | | | | | | |
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| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--------|--|--|---|--|----------|
| 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.cgs.rutgers.edu/programs/assessment | | ASSESSORS - REMINDERS -Process SR-1A's promptly, accura- Review accumulative sales listing -Tax Map maintenance -Meeting of County Assessors's As- Meeting of the governing body -Public relations activity Process building permits, new propassessments, OPRA Requests | s, myNewJersey Protal,file SR-6 | IAAO's unique series of webina needed education conveniently ibudget. Covering all trends in the webinars can provide the re assessors and their staffs require additional information, visit t | ars may provide assessors with and at a reasonable price for any e tax assessment industry IAAO's levant and timely knowledge e for their continued success. For the IAAO Internet Website at a/divisions/dlgs/programs/ | |
| 1 | 2 | 3 | INDEPENDENCE DAY | 5 | 6 | 7 |
| 3 | 9 | 10 | 11 | 12 | 13 | 14 |
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| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | Sign up for the MyNewJersey F access official information incl forms, manuals, and other corr Taxation in the Document Libra personnel are notified by e-mail onto the portal. Contact Chri | DS OF TAXATION - REMINDER Portal at http://www.state.nj.us to luding news, directives, listings, espondence from the Division of ary. Assessors and county board when new documents are posted s Beitz at (609) 341 - 2708 or lmin@treas.nj.gov | | |

AUGUST 2018

| A-Assessor C-Colle CBT-County Board of T | | | 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 (on or before) | A | All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act in Tax Year 2019 must file an application (form FA-1) with the assessor. | 616.03 | 94-861 | 54:4-23.1 et seq. | |
| August 5 (on or before) | Α | Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2018 Table of Equalized Valuations for State School Aid on or before August 5. | | | | |
| August 25 (by) | CBT | Director, Division of Taxation completes the State Equalization Table. | 94-024 | 54:1-3 | 4 | |

| | | | July | | | |
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August 2018

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| County Boards of Taxatio The 47th Annual Conference of the Association (NJACTB) is schedul information on this conference, (973) 285-6709 or PMarsh@co.mo Website at ww | n, Assessors-Reminder New Jersey County Tax Board de for August 27-31, 2018. For please contact Patty Marsh at rris.nj.us or visit the Association's | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | Filing Deadline for C.T.A. Examination | 24 | 25 |
| 26 | 27 | | 29 | 30 | 31 | |
| C.T.A. EXAMINATION Tax Assessor Certification exam Filing deadline is August 23, 201 Property Adn Attention: Assessor PO Box Trenton, NJ 0 | n date is September 22, 2018. 8. Filing fee: \$10.00. Write to: ninistration ors' Certification (240 | ASSESSOR - REMINDERS -Process SR-1As promptly, accReview accumulative sales, my -Tax Map maintenance -Meeting of County Assessors's -Meeting of the governing body -Public relations activity -Process building permits, new p assessments, OPRA Requests | New Jersey Portal, file SR-6 Association | | | |

SEPTEMBER 2018

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 | N.J.S.A. |
|---------------------------------|--|--------------------------------|--------------------------|---------------------|
| September 1 (on or before) 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. | 617.03 | 94-853 | 54:4-23.6(d) |
| September 1 (on or before) A | Form PT-10 for tangible business personal property returns of local exchange telephone companies filed. On or before September 1, 2018 with respect to Tax Year 2019, 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 (on or before) 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 2019 with assessor. | 703.09 | 94-532 | 54:4-2.48 |
| September 10 (on or before) 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 (on or before) 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, Division of Taxation, the State Auditor, the Director, 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 |

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September 2018

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| 30 | ASSESSOR: 84th Annual International G Administration, will be held Minneapolis, MN. For additior Thomas G. Glock at (856) 7 | S-REMINDER Conference on Assessment September 23-26, 2018 in hal information, please contact 83-6655 ext. 149 or visit the e at www.iaao.org. | | | | |

OCTOBER 2018

| | | 33.32 <u>1</u> .23.3 | | | |
|---|---------------------------------------|--|------------------|--|---------------------------------------|
| A-Assessor C-Collecto CBT-County Board of Taxati | | | | ar (January 1-Decembo I Year (July 1-June 30) ASSESSORS' | |
| DATES | CODE | | N.J. ASSESSORS | LAW MANUAL | N.J.S.A. |
| October 1 | А | 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 _(on or before) | Α | 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 _(on or before) | Α | Director, Division of Taxation promulgates Table of Equalized Valuations for State school aid. | 1006.04 | 94-029 | 54:1-35.1 |
| October 1 (on or before) | Α | The State Farmland Evaluation Committee (F.E.C.) publishes its recommended agricultural land values for use with the Farmland Assessment Act. | 618.01 | 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 October 1 | A,C A,CBT | Assessor must file Omitted Assessment List and duplicate with county board of taxation. 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. | 312.14; 805.02 | 94-971 | 54:4-63.19 |
| October 1 _(on or before) | Α | 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 | Α | Exempt real property sold to non-exempt owner or any real property improved | 416.04 | 94-956 | 54:4-63.2 |
| 3010301 1 | , , , , , , , , , , , , , , , , , , , | 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. | 801.02(1) | 94-981 | 54:4-63.28 |
| October 1 | Α | 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 | Α | 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 | Α | 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 _(after) October 6 _(on or before) | A CBT | Assessor notified of structural material depreciation occurring after Oct. 1 and before Jan. 1. 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. | 605.03 | 94-917 | 54:4-35.1 40A:4-16 |
| October 10 _{(on or before} | e) 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 _{(on or before} | A.C.CBT | Assessor/collector provide added assessment certification for fire districts on form CNC-3. | | | 40A:4-45.44 et sec |
| | 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 (on or before | 9) | The State Treasurer annually shall pay and distribute the amount of the Homestead Benefit (Rebate) that the Director, Division of Taxation approves. | | 94-814w | 54:4-8.63 |
| 1 Taxing districts ma | y appeal to the | Tax Court to review Table of Equalized Valuations within forty-five (45) days following its promulgati | on. | 94-029 | 54:1-35.1 |

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

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October 2018

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NOVEMBER 2018

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 | N.J.S.A. |
|--|--------|---|---|--------------------------|---------------------|
| November 1 _(on or before) | A,C,CE | BT Assessor completes form CNC-3 and forwards the original to the tax collector. | | | 40A:4-45.44 et seq. |
| November 1 _(on or before) | A | All new applicants for property tax exemption must file an Initial Statement (form I. 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. | S.) 414.03 | 94-755 | 54:4-4.4 |
| November 1 _(on or before) | Α | Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. | 617.08 | 94-862 | 54:4-23.13b |
| November 1 (on or near) (pre-tax year) | 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. | <i>(</i> | | 54:4-38 |
| November1 (pre-tax year) | A,CBT | Assessor to file Preliminary Assessment lists with county board of taxation. | | | 54:4-35 |
| November 15 _(pre-tax year) | Α | Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes. | | | 54:4-38.1 |
| November 15 _(pre-tax year) | 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 county's website not later than 15 business days after the submission of the preliminary data. | on | | 54:4-38.1 |
| November 25 (on, before, or after) | A,CBT | Within ten days of the completion of the bulk mailing of notification of assessment assessor of the taxing district shall file with the county board of taxation a certisetting forth the date on which the bulk mailing was completed. If a county board of taxation shall mailing of notifications of assessment, the tax administrate board of taxation shall within ten days of the completion of the bulk mailing prekeep on file a certification setting forth the date on which the bulk mailing was | ification ard of taxation or of the county epare and | 94-274 | 54:3-21 |
| End of November | Α | Taxing districts may appeal to the Tax Court to review Table of Equalized Valuation within forty-five (45) days from the day when the Director shall have completed the of a certified copy to the Commissioner of Education, municipal clerks and county | edelivery | 94-029 | 54:1-35.1 |

| October | | | | | | | | |
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November 2018

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| | SR-6 -Tax Map maintenance -Meeting of CountyAssessors -Meeting of the governing boo -Public relations activity | Association y v property record cards, added | 103rd Annual Conference of t Municipalities will be held at the in Atlantic City, NJ on Novem information regarding League courses, visit the various web | INDER he New Jersey State League of e Atlantic City Convention Center iber 13-15, 2018. For additional events and continuing education sites including www.njslom.org; tanj.org; www.gfoanj.org. | The International Associatio Change Your Clock, Chan Americans to adopt a simple, alarm and carbon monoxide det back to Standard Time on Sur these batteries is one of the n deaths and injuries. If you cannot department if they can help. Fir you on where to best locate s | MINDER n of Fire Chiefs now employs the ge Your Battery program urging lifesaving habit of replacing smoke ector batteries when changing clocks day, November 4, 2018. Changing nost effective ways to reduce tragic to treach your alarms, ask the local fire efighters may also be able to advise moke alarms and carbon monoxide tectors. |
| | | | | 1 | 2 | |
| | 4 | 5 ELECTION DAY | 7 | 8 | 9 | 10 |
| VETERAN'S DAY | 11 VETERAN'S DAY (OBSERVED) | 2 13 | 14 | 15 | 16 | 17 |
| | 18 1 | 9 20 | 21 | THANKSGIVING DAY | 23 | 24 |
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DECEMBER 2018

A-Assessor

C-Collector

CY-Calendar Year (January 1- December 31)

| CBT-County Board of Taxation | | SFY-State Fiscal Year (| July 1- June 30) | . •., | |
|---|---|--------------------------------|--------------------------|------------------------|--|
| DATES CO | DE | HANDBOOK FOR N.J. ASSESSORS | ASSESSORS' LAW MANUAL | N.J.S.A. | |
| 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. | 617.03 | 94-861 | 54:4-23.13a | |
| December 1 _(on or before) A,C | | 805.07 | 94-965 | 54:4-63.11 | |
| December 1 _(on or before) A,C CB | | 805.07 | 95-001 | 54:4-63.39 | |
| December 20 _(on or before) A,C | County board computes and certifies to the Director, 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 2018 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 2018

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| 27 | 28 | 20 | 30 | 21 | | |

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
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| ASSESSORS-REMINDERS -Process SR-1As promptly, accurate -Review accumulative sales listings, -Tax Map maintenance -Meeting of County Assessors' Assort -Meeting of the governing body -Public relations activity -Process building permits, new proper added assessments, OPRA Requestions. | myNewJersey Portal, file SR-6 ciation erty record cards, | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
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| 16 | 17 | 18 | 19 | | Winter Begins at 5:23 P.M. EST | 22 |
| 23 | 24 | 25 CHRISTMAS DAY | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2018

| Name and Title | Telephone Number | Fax Number | E-Mail Address Website |
|---|--------------------------|----------------|--------------------------|
| | | | www.amanj.org |
| Diane Hesley, Somers Point City, President | (609) 927-9088 ext. 147 | (609) 601-1434 | imtaxed@aol.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 | Iruss@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 | pzipp@zipplaw.com |

NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (NJ- IAAO) - 2018

| Name and Title | Telephone Number | Fax Number | E-Mail Address Website |
|--|-------------------------|----------------|------------------------------|
| | | | 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, III, 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 – 2018 | (732) 244-7400 | (732) 341-5944 | ezanetti@twp.berkeley.nj.us |

NEW JERSEY COUNTY TAX BOARDS ASSOCIATION, INC. (NJACTB) - 2018

| Name and Title | Telephone Number | Fax Number | E-Mail Address Website |
|--|--------------------------|----------------|-------------------------------|
| | | | www.njactb.org |
| Rick Carabelli, Mercer County, President | (609) 438-9063 | (609) 438-9065 | martinmaicre@gmail.com |
| Kelly Heppe, Camden County, Vice President | (856) 225-5238 | (856) 225-5242 | Kheppe@camdencounty.com |
| 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 |
| Marge Nuzzo, Parliamentarian | | | Margenuzzo@gmail.com |
| 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) - 2018

Internet Website: www.tctanj.org **Executive Director:** Vincent A. Belluscio, Jr. President: Michele A. Adams, CTC, Maple Shade Twp. 1st Vice President: Rachellyn Mosher, CTC, Lopatcong. Twp. 2nd Vice President: Linda M. Canavan, CTC, Saddle River Borough, Icanavan@saddleriver.org 3rd Vice President: Carol M. Dileo, CTC, Toms River Twp. Jeanette Larrison, CTC/CMFO, Holmdel Twp. Treasurer: Corresponding Secretary: Keri R. Stencel, CTC, Keyport Borough Recording Secretary: Effie E. Pressley, CTC, Lakewood, Twp. Sergeant-at-Arms: Paul M. Lesniak, CTC/CMFO, Elizabeth City Chaplain: Mary Picariello, CTC, North Hanover Twp. Membership Services Director: Jeanne K. Decker General Counsel: Keith A. Bonchi, Esq.

E-Mail Address

executivedirector@tctanj.org madams@mapleshade.com mosherrr@lopatcongtwp.com cdileo@tomsrivertownship.com jlarrison@holmdeltownship-nj.com kstencel@keyportonline.co epressley@lakewoordnj.gov plesniak@elizabethnj.org mpicariello@northhanovertwp.com membership@tctanj.org kbonchi@gmslaw.com

GFOA OF NEW JERSEY (GFOANJ) - 2018

E-Mail Address Website www.gfoanj.org

John G. Donnadio, Esq., Interim Executive Director, GFOA 150 West State Street, Suite 220 Trenton, NJ 08608 (609) 394-1155; (fax) (609) 989-8567 Jon Rheinhardt, CFO, President

Wharton Borough 10 Robert Street Wharton, NJ 07885 (973) 361-8444; (fax) (973) 361-5281 jrheinhardt@whartonnj.com

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January 2019

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| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|---|---|-----------|---|--|---|
| ASSESSORS-REMINDERS -Earn Continuing Education credits th -Process SR-1As promptly, accuratel -Review accumulative sales listings, -Tax Map Maintenance -Meeting of County Assessors' Associated -Public relations activity -Process building permits, new propeous accurate the control of the county Assessors' Associated the county Associated the county Assessors' Associated the county Associated th | ly myNewJersey Portal, file SR-6 | Sign up for the MyNewJersey P access official information incli forms, manuals, and other corre Taxation in the Document Libra personnel are notified by e-mail onto the portal. Contact Chr | | For information concerning C Contact Marjorie Abrams at (60 a five-year cycle; thirty (30) Assessors can find appro- information regarding Co Division of Taxation's Loc | i- REMINDER continuing Education courses, 9) 292-8291. Fifty (50) credits in credits in a three-year cycle. ved courses and additional ntinuing Education on the al Property Tax Website at ury/taxation/lpt/recert.shtml. | COUNTY BOARDS, ASSESSORS - REMINDER Post the Property Taxpayer Bill of Rights (Chapter 128, P.L. 2017) on your official website. |
| | | NEW YEAR'S DAY | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED) | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

QUARTERLY April, July, October, January

15th 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)

8th and 22nd – September through June State formula aid deposit.

Weekly FICA payments.

1st of the month (December-June) Preschool Expansion Aid.

1st of the month (September-June) Additional Abbott v Burke Aid (Abbott districts only).

1st of the month (September-June) Non-public Elementary and Secondary Education Auxiliary Services.

Varies by District Debt service.





2018 MONMOUTH COUNTY 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

Shelly Reilly

| | | Ja | nua | ary | | | | | Fel | ru | ary | 7 | | March | | | | | | | |
|----|----|----|-----|-----|----|----|----|----|-----|----|-----|----|----|-------|----|----|----|----|----|----|--|
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
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2019

| | | A | pr | ıl | | | | | 1 | vla; | y | | June | | | | | | | | |
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| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | |
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| | | Oc | tol | er | | | | 1 | Voz | en | ıbe | r | | December | | | | | | |
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| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 27 | 28 | 29 | 30 | 31 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 29 | 30 | 31 | | | | |

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