

PROPERTY ADMINISTRATION



2009 WORK CALENDAR

Municipal Assessors and Collectors, County Boards of Taxation, and Finance Officers of New Jersey

DEPARTMENT OF THE TREASURY
Division of Taxation

DEPARTMENT OF COMMUNITY AFFAIRS
Division of Local Government Services

JANUARY 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer		CY-Calendar Year (January 1-December 31)	SFY-State Fiscal Year (July 1-June 30)	
DATES	CODE	** July 1998 edition	(1989 third edition)	ASSESSORS HANDBOOK	**ASSESSORS' LAW MANUAL	N.J.S.A.
January 1 _(on or before)	A	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.		502.23	93-993	54:1-15
January 1	A,C,CBT	The county board of taxation shall hear and determine added and omitted assessment appeals within 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 of the bulk mailing of tax bills for added and omitted assessments, the collector 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. The county board of taxation may at any time apply to the Director of the Division of Taxation for an extension of time within which the appeal(s) may be heard and determined.		701.9; 703.8	94-965 95-001	54:4-63.11 54:4-63.11a 54:4-63.39
January 1 _(by)	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. 1991.				40A:21-16
January 1 _(by)	A,CBT	Assessor to file one copy of each Farmland Assessment application (form FA-1) for Tax Year 2009 with the county board of taxation for the tax administrator's review.			94-871	54-4-23.21 N.J.A.C.18:15-2.6(b)
January 1 _(by)	FO	All municipal audits must be completed and filed within six months after close of fiscal year if on SFY.				40A:5-4
January 1	C	Unpaid real property taxes become a lien if on CY. Accrue to Tax Title Lien Ledger.				54:5-6
January 1	FO	Transfers of prior year's appropriation permitted during the first three months of this year if on CY.				40A:4-59
January 1	FO	Governing body to adopt cash management plan; adopt resolution(s) designating depository(ies). Resolution for facsimile signatures.				40A:5-14
January 1	FO	Ascertain bond of municipal collector and treasurer of school monies.				54:4-122.4; 18A:17-32
January 10 _(before)	A	Assessor, if prior to January 10 given property owner's notice of material depreciation of any building or other structure that occurred after October 1 and before January 1, after examination and inquiry, shall determine the value of such real property as of January 1 and assess the same according to such value.		204.25	94-917	54:4-35.1
January 10 _(on or before)	A	Assessor to file copies of Initial and Further Statements with county board of taxation.		320.4	94-755	54:4-4.4
January 10 _(by)	A,CBT	Assessor to file assessment lists and duplicates with county board of taxation.		102.3(1); 407.2	94-916	54:4-35
January 10 _(on or before)	A,CBT	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.		502.23	93-993	54:1-15; N.J.A.C.18:23A-1.27(h)
January 10	A,CBT	Assessor to file two copies of form SR-3A with the county board of taxation.		1002.21	94-878	54:4-26
January 10 _(on or before)	A,CBT	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.			94-920	54:4-36.1
January 10 _(after)	C,CBT	County board of taxation may permit tax collector to have custody of tax duplicate.			94-946	54:4-55.1
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.				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.			94-753a	54:4-3.139 40A:21-11
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.			94-268	N.J.A.C.18:12A-1.3(l)1
January 30 _(before)	FO	Chief financial officer ascertains temporary appropriations budget if on CY.				40A:4-19
January 31 _(by)	CBT,FO	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
January 31 _(by)	FO	Annual Debt Statement due by chief financial officer.				
January 31 _(by)	FO	Copies of Form W-2 to employees, Form W-3 to Internal Revenue.				

Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 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

DECEMBER						
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January 2009

FEBRUARY						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>Jan. 4 - FQ 10 - FM 17 - LQ 26 - NM</p>	<p>ASSESSORS - REMINDER For information concerning Continuing Education courses, contact Krista Tracey at (609) 943-4409. 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 Internet Website: www.state.nj.us/treasury/taxation/lpt/localtax.shtml</p>		<p>ASSESSORS - REMINDERS -Earn Continuing Education credits throughout 2009 -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, file SR-6 -Tax Map maintenance -Meeting of the governing body and County Assessors' Association -Process building permits, new property record cards, added assessments, OPRA Requests, COAH form N-RDF</p>		<p>ASSESSORS - REMINDER Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to <i>Fair & Equitable</i>, IAAO's monthly member magazine. <i>IAAO/IPTI Journal of Property Tax Assessment and Administration</i> is IAAO's quarterly journal. www.iaao.org</p>	
<p>COLLECTORS - REMINDER Executive Board meeting, Tax Collectors and Treasurers Association of New Jersey (TCTANJ), January 15, 2009. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.</p>		<p>COLLECTORS, FINANCE OFFICERS, CLERKS - REMINDERS -Idle funds invested? -Property tax deductions on searches? -Farmland Assessment exemptions on searches? -County Association dues paid? -State Association dues paid? -Earn 15 Continuing Education credit hours every two years for tax collectors; 30 credit hours every two years for finance officers; 20 credit hours every two years for clerks.</p>		<p>NEW YEAR'S DAY 1</p>	<p>2</p>	<p>3</p>
4	5	6	7	8	9	10
4/361	5/360	6/359	7/358	8/357	9/356	10/355
11	12	13	14	15	16	17
11/354	12/353	13/352	14/351	15/350	16/349	17/348
18	MARTIN LUTHER KING, JR.'S BIRTHDAY (observed) 19	20	21	22	23	24
18/347	19/346	20/345	21/344	22/343	23/342	24/341
25	26	27	28	29	30	31
25/340	26/339	27/338	28/337	29/336	30/335	31/334

January 6 - Epiphany

January 20 - Inauguration Day

FEBRUARY 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Feb.1 _(prior)	A	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes.		94-922b	54:4-38.1
Feb.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.		94-274 94-922b	54:4-38.1 54:3-21
Feb.1	A,CBT	MOD IV master file sent to Property Administration via appropriate medium.			
Feb.1 _(on or before)	C	Forward Annual Post-Tax Year Statement (form PD5) to recipients of prior year property tax deduction.	303.37	94-803	54:4-8.44a
Feb.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.			40A:21-16
Feb.1	C	First installment of taxes due.		95-014	54:4-66a
Feb.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.		94-268 N.J.A.C. 18:12A-1.3(l)2	
Feb.1 _(on or before)	A,CBT	County board of taxation certifies to the Division of Taxation and State Treasurer the amount to which each qualified Highlands municipality is entitled.			54:1-85
Feb.10 <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
Feb.10 _(on or before)	FO	Chief financial officer files Annual Financial Statement if on CY.			40A:4-5
Feb.10 _(on or before)	FO	Introduction and approval of the municipality's Annual Budget if on CY.			40A:4-5
Feb.15 _(no later than)	CBT	County tax administrator shall review the FA-1 forms filed to apply for Farmland Assessment for Tax Year 2009 (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.		94-871 N.J.A.C. 18:15-2.6(b)	54:4-23.21
Feb.15	FO	First installment of county taxes due.		95-027	54:4-74
Feb.15	C,FO	County taxes on added and omitted assessments payable by municipality.		95-027 94-964 94-976	54:4-74 54:4-63.10 54:4-63.22
Feb.15 _(on or before)	A,CBT	Upon request of certified amounts of Highland revenues by the county board of taxation, State Treasurer certifies to each qualified municipality its property tax stabilization amount.			54:1-85
Appeals to the Tax Court from the judgment of the county board of taxation shall be made within 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 2009

MARCH						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>Feb. 2 - FQ 9 - FM 16 - LQ 24 - NM</p>	<p>ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, 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, COAH form N-RDF</p>		<p>C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is March 28, 2009. Filing deadline is February 26, 2009. Filing fee is \$10.00. Write to Property Administration, Attention: Assessors' Certification, PO Box 251, Trenton, NJ 08695-0251 or download application forms at www.state.nj.us/treasury/taxation/lpt/recert.shtml</p>		<p>FINANCE OFFICERS-REMINDER Executive Board meeting, New Jersey Government Finance Officers Association (GFOA of NJ) will be held at the Jumping Brook Country Club in Neptune, NJ on February 13, 2009. For additional information, contact GFOA of NJ Recording Secretary Edmund J. Grant, Jr., CFO, Cape May County at (609) 465-1170 or by telefax at (609) 463-0587. www.gfoanj.org</p>	
1 32/333	2 33/332	3 34/331	4 35/330	5 36/329	6 37/328	7 38/327
8 39/326	9 40/325	10 41/324	11 42/323	LINCOLN'S BIRTHDAY 12 43/322	13 44/321	14 45/320
15 46/319	WASHINGTON'S BIRTHDAY (observed) 16 47/318	17 48/317	18 49/316	19 50/315	20 51/314	21 52/313
22 53/312	23 54/311	24 55/310	25 56/309	Filing Deadline for March 28 C.T.A. Examination 26 57/308	27 58/307	28 59/306
<p>ASSESSORS - REMINDER 3rd Annual Monmouth Conference sponsored by the Monmouth County Assessor's Association, a full-day seminar focused on the practical applications of Chapter 101, discussion of the Non-Residential Development Fee Act and other issues, will be held on February 19, 2009 at the Sheraton Hotel, Eatontown, NJ. For information, please contact Scott R. Imbriaco, Tinton Falls Borough Assessor at (732) 542-3400 extension 223. For directions to the hotel, visit www.sheratoneatontown.com.</p>				<p>ASSESSORS - REMINDER Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to <i>Fair & Equitable</i>, IAAO's monthly member magazine. IAAO/IPTI <i>Journal of Property Tax Assessment and Administration</i> is IAAO's quarterly journal. www.iaao.org</p>		

February 1 - Super Bowl Sunday February 2 - Groundhog Day February 14 - Saint Valentine's Day February 24 - Mardi Gras February 25 - Ash Wednesday

MARCH 2009

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

FO-Finance Officer

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

DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
March 1 _(on or before)	C	On or before March 1, 2009, all recipients of a property tax deduction for Tax Year 2008 must file a Post-Tax Year Statement (form PD5) with the tax collector acknowledging income for 2008 and anticipated income for 2009.	303.37	94-803	54:4-8.44a
March 1	C	File tax collector's Annual Statement of Receipts if on CY.		95-043	54:4-91
March 1 _(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.	1003.33	94-269	54:3-17
March 10 _(before)	A,CBT	County board of taxation must complete hearings, held before March 10 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.	1003.34	94-270	54:3-18
March 10	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	1003.34	94-271	54:3-19
March 15 _(on or around)	FO	Chief financial officer files application for State Library Aid with State Library and local library.			18A:74-1 et seq.
March 20 _(not later than)	FO	Public hearing: statutory adoption date of Annual Municipal Budget if on CY. Copies of budget, as adopted, in such form and quantity as Local Finance Board determines, shall be transmitted to the Director, DLGS, and made available in print for public inspection at the local library, within three days after adoption. The adopted budget shall be provided for public inspection on the local unit's website, if one exists, and made available online and in print in a "user friendly" summary format using plain language. Local Finance Board to promulgate format.			40A:4-10
March 30	FO	Municipality's payment: Consolidated Police and Firefighter's Pension Fund "Pension-Increase Fund." Annual payment if on SFY.			
March 31 _(on or before)	C	Reconciled tax bill, second installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is May 1.			54:4-66.4
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

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

March 2009

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APRIL						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>March 4 - FQ 10 - FM 18 - LQ 26 - NM</p>	<p>ASSESSORS- REMINDER 9th Annual "Tax Appeals 2009" Seminar of the NJ - IAAO will be held on March 19, 2009 at the Forsgate Country Club, Monroe Township, NJ. For additional information, please contact J. Stephen Walters, Upper Freehold Township Assessor at (732) 842-7039.</p>	<p>REMINDERS Examination date for certification of Registered Municipal Clerks (R.M.C.) is April 16, 2009. Examination date for Certified Public Works Manager (C.P.W.M.) is April 24, 2009. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs.</p>		<p>COLLECTORS - REMINDER Examination for certificate of Tax Collector (C.T.C.) is scheduled for April 1, 2009. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs.</p>		
1 60/305	2 61/304	3 62/303	4 63/302	5 64/301	6 65/300	7 66/299
<p>Daylight Saving Time begins at 2:00 a.m.</p>	9 68/297	10 69/296	11 70/295	12 71/294	13 72/293	14 73/292
15 74/291	16 75/290	17 76/289	18 77/288	19 78/287	<p>Spring begins at 7:44 a.m. EDT</p>	21 80/285
22 81/284	23 82/283	24 83/282	25 84/281	26 85/280	27 86/279	28 C.T.A. EXAM
29 88/277	30 89/276	31 90/275	<p>CLERKS-REMINDER The International Institute for Municipal Clerks (IIMC) professional education programs will be held in March 2009. The initial Certified Municipal Clerk (CMC) will be held on March 24-27, 2009; the senior level Master Municipal Clerk (MMC) on March 26-27, 2009. Both courses will be held at the Sayreville Fire Academy, Sayreville NJ. To register, contact Rutgers University, Center for Government Services at (732) 932-3640 extension 648 or visit www.policy.rutgers.edu/cgs.</p>		<p>COLLECTORS - REMINDER Executive Board meeting, TCTANJ, March 19, 2009. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.</p>	

March 10 - Purim (begins at sundown March 9)

March 17 - Saint Patrick's Day

APRIL 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer		CY-Calendar Year (January 1-December 31)	SFY-State Fiscal Year (July 1-June 30)
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL N.J.S.A.
April 1 _(on or before)	FO	Annual Payment Due: Public Employees Retirement System.			
April 1 _(on or before)	A,C,CBT	In non-revalued and non-reassessed municipalities for 2009 and thereafter, taxpayers and taxing districts may appeal assessed valuations to the county board of taxation on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. Where assessed valuation of property subject to the appeal exceeds \$750,000, taxpayer or taxing district may file a complaint directly with the Tax Court on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.	1103.2	94-274	54:3-21 (Chapter 256, P.L. 2007)
April 1	A,CBT	If a petition of appeal or a complaint is filed on April 1 or during the nineteen (19) days next preceding April 1, 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 or a counterclaim with the Tax Court, as appropriate.		94-274	54:3-21
April 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2008 property tax deduction when Post-Tax Year Statement either is not filed or reveals income in excess of \$10,000.	303.36(b)	94-803	54:4-8.44a
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 1 _(on or before)	A,C,CBT	County board of taxation to establish by resolution the percentage level of taxable value of real property.	501.12	94-511	54:4-2.27
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 of the Division of Taxation, each assessor and municipal clerk.		94-511	54:4-2.27
April 15 _(not later than)	CBT	County board of taxation files form SR-3A with Property Administration.	1002.21		54:4-26 N.J.A.C. 18:12A-1.17(4)
April 30 _(by)	C,FO	Local Government Ethics Law: File Financial Disclosure Statement.			40A:9-22.1 et seq.
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 2009

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS - REMINDER Society of Professional Assessors (SPA) New Jersey Symposium, April 3, 2009. Landmark Restaurant, East Rutherford, NJ. For additional information, please contact Shelby P. Jackson III at (203) 294-2000 or visit www.societyofassessors.org .	REMINDERS Examination date for certification of Registered Municipal Clerk (R.M.C.) is April 16, 2009. Examination date for Certified Public Works Manager (C.P.W.M.) is April 24, 2009. Examinations are administered at Thomas Edison State College. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		COLLECTORS - REMINDER Examination for certificate of Tax Collector (C.T.C.) is scheduled for April 1, 2009. Applications must be postmarked thirty days prior to exam date. The examination is administered at Thomas Edison State College. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, 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, COAH form N-RDF	
CLERKS - REMINDER 2009 Educational Conference of the Municipal Clerks' Association (MCANJ) will be held on April 27-30, 2009 at the Tropicana Hotel/Casino, Atlantic City, NJ. For information, contact Conference/MCANJ Co-Chairpersons Joel Popkin, Borough of Neptune City, at (732) 776-7224 or Elaine Kennedy, Eagleswood Township at (609) 296-3040 or visit www.njclerks.org .	FINANCE OFFICERS - REMINDER Executive Board meeting, GFOA of NJ, Jumping Brook Country Club, Neptune, NJ, April 17, 2009. For information, please contact GFOA Recording Secretary Edmund J. Grant, Jr. at (609) 465-1170.		April 2 - FQ 9 - FM 17 - LQ 24 - NM 91/274	2 92/273	3 93/272	4 94/271
5 95/270	6 96/269	7 97/268	8 98/267	9 99/266	GOOD FRIDAY 10 100/265	11 101/264
12 102/263	13 103/262	14 104/261	15 105/260	16 106/259	17 107/258	18 108/257
19 109/256	20 110/255	21 111/254	22 112/253	23 113/252	24 114/251	25 115/250
26 116/249	27 117/248	28 118/247	29 119/246	30 120/245	ASSESSORS - REMINDER Full-day educational seminars sponsored by the Association of Municipal Assessors of New Jersey (AMANJ) focused entirely on Farmland Assessment will be held in April (Part I) and October 2009 (Part II). Specific dates and locations in Northern and Southern New Jersey will be announced. For additional information, please contact J. Stephen Walters at (732) 842-7039 or visit www.amanj.org .	

April 1 - April Fool's Day April 5 - Palm Sunday April 9 - Passover (begins at sundown April 8) April 12 - Easter Sunday
 April 19 - Eastern Orthodox Easter April 22 - Earth Day; Administrative Professionals Day® April 24 - Arbor Day

MAY 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer		CY-Calendar Year (January 1-December 31)	SFY-State Fiscal Year (July 1-June 30)	
DATES	CODE			ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
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.			94-814c	54:4-8.57 et seq.
May 1 _(before or on)	A,CBT	In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, a taxpayer or a taxing district may appeal to the county board of taxation by filing with it a petition of appeal or, if the assessed valuation of the property subject to the appeal exceeds \$750,000, by filing a complaint directly with the Tax Court.		1103.2	94-274	54:3-21 (Chapter 256, P.L. 2007)
May 1 _(by)	CBT	County boards of taxation receive from the Division of Local Government Services the certification of REAP aid due to each eligible local unit for that year.			94-814c	54:4-8.57 et seq.
May 1 _(on or before)	C	Annual Post-Tax Year Statement (form PD5) to be filed with tax collector where property tax deduction recipient was ill or a medical problem existed that prevented timely filing on or before March 1, 2009.		303.37	94-803	54:4-8.44a
May 1	C	Second installment of taxes due.			95-014	54:4-66a
May 1 _(on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on CY.			95-044	54:4-91.1
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 his successor is duly elected.				N.J.A.C. 18:12A-1.2(e)
May 10 _(on or before)	CBT	County tax administrator files form TL-45 with Property Administration providing assessment list filing date, bulk mailing of notification of assessments date, and petition of appeal filing deadline for each municipality within the county.			94-922b 94-274	54:4-38.1 54:3-21 (Chapter 256, P.L. 2007)
May 11	C	Commence sale of property for delinquent property taxes and other municipal liens if on SFY.				54:5-19
May 13 _(on or before)	C,FO	SFY municipality must establish preliminary municipal tax levy by resolution of the governing body.				40A:4-12.1
May 15 _(on or before)	C	Collector to furnish the Director, Division of Taxation with list of delinquent property taxpayers for taxes due and payable for preceding year and amounts of such delinquencies.			94-814x	54:4-8.64
May 15	FO	Second installment of county taxes due.			95-027	54:4-74
May 19 _(on or before)	FO	School district to certify to county board of taxation amount appropriated for school purposes.			94-929	54:4-45
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.		408.1	94-941	54:4-52
May 20 _(on or before)	C	For REAP recipients, in the Table of Aggregates, a tax credit rate shall be affixed using the calculation of total REAP aid divided by the total taxable value of (qualified) residential property.				
May 20 _(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 2009 aggregate assessed valuation for each municipality.		105.6(4)	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.			94-941	54:4-52

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. 54:51A-1

APRIL						
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May 2009

JUNE						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 1 - FQ 9 - FM 17 - LQ 24 - NM 30 - FQ	ASSESSORS - REMINDER 44th Annual Seminar of the Society of Professional Assessors, (SPA), May 4, 2009. Newport Harbor Hotel and Marina, Newport, Rhode Island. Executive Board meeting and annual election of officers will be held. Approval of continuing education credits is pending. The 2008-2009 SPA President is Richard A. Cohen, Chairman, Board of Appeals, Boston, MA. For seminar information, contact Shelby P. Jackson III at (203) 294-2000 or visit www.societyofassessors.org .		FINANCE OFFICERS - REMINDER Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 4, 2009. Applications must be postmarked thirty days prior to exam date. The exam is administered at Thomas Edison State College. Contact the Certification Unit, Division of Local Government Services, Department of Community Affairs, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		1	2
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123/242	124/241	125/240	126/239	127/238	128/237	129/236
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130/235	131/234	132/233	133/232	134/231	135/230	136/229
17	18	19	20	21	22	23
137/228	138/227	139/226	140/225	141/224	142/223	143/222
24	MEMORIAL DAY (observed)	26	27	28	29	30
144/221	145/220	146/219	147/218	148/217	149/216	150/215
31	ASSESSORS - REMINDER 45th Annual Conference, Northeast Regional Association of Assessing Officers, "Come Ride the Carousel" will be held on May 17-20, 2009 at the Carousel Hotel in Ocean City, Maryland. The 2009 N.R.A.A.O. President is Leslie Pruitt of Princess Anne, MD. For conference information, please contact Stafford Township Assessor James A. Mancini at (609) 597-1000 extension 8546 or visit www.nraao.org .		COLLECTORS AND TREASURERS- REMINDER Annual Spring Conference, Tax Collectors and Treasurers Association of New Jersey (TCTANJ). Tropicana Hotel/Resort, Atlantic City, NJ, May 19-21, 2009. For additional information, please contact Kammie L. Verdolina at (609) 693-3302 extension 226 or visit www.tctanj.org .		TAX	
151/214						

May 1 - May Day

May 5 - Cinco de Mayo (Mexico); National Teachers Day
 May 18 - Victoria Day (Canada)

May 21 - Ascension Thursday

May 10 - Mother's Day

May 31 - Pentecost Sunday

May 16 - Armed Forces Day

JUNE 2009

A-Assessor CBT-County Board of Taxation DATES	C-Collector CODE	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30) ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A. N.J.A.C. 18:12A-1.2(c)
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.			
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 (Chapter 119, P.L. 2008)
June 1 _(on or before)	C	Disallowed property tax deduction recipients required to repay deduction previously granted.	303.37	94-803	54:4-8.44a
June 1	C	Disallowed property tax deduction claims, if unpaid, become real property liens.			
June 1 _(on or before)	C	Disallowed property tax deduction recipients required to repay deduction previously granted.	303.37	94-803	54:4-8.44a
June 1 _(on or before)	C	Collector to mail Notice of Disallowance of 2008 property tax deduction when Post-Tax Year Statement is not filed, or reveals income in excess of \$10,000, for those recipients whose illness or medical problem prevented timely filing on or before March 1, 2009.	303.36(b)	94-803	54:4-8.44a
June 1 _(on or before)	A	Assessor must notify all claimants of property tax deductions disallowed for the current tax year that the deduction has not been granted (form PD4).	303.36(a)	94-803	54:4-8.44a N.J.A.C.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.	407.25	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 Mon. 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.	206.13		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.		94-811	54:4-8.52
June 21	FO	Supplemental Energy Tax Receipts payment if on CY.			Per certification by Director, DLGS
June 30	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on CY.		95-045	54:4-91.2
June 30	FO	Finance officer to verify school levy payments at end of school fiscal period between paying municipality and recipient school district treasurers. Municipal treasurer or other authorized paying officer makes payment verifications.			
June 30	C	Last day for holding tax sale of prior year's delinquent taxes and other municipal liens if on SFY.			54:5-19
June 30	FO	All revenues to treasurer by officials handling monies in SFY.			
June 30	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.			54:4-66.3
June 30 _(on or before)	C	Mailing of estimated tax bill, third installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.			54:4-66.4
June 30	FO	Close out petty cash account to budget appropriation if SFY.			

June 2009

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JULY						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>June 7 - FM 15 - LQ 22 - NM 29 - FQ</p>	<p>FINANCE OFFICERS - REMINDER 103rd Annual International GFOA Conference, "<i>Financial Strategies for Challenging Times</i>" will be held on June 28-July 1, 2009 at the Washington State Convention & Trade Center in Seattle, WA. For additional information, contact GFOA of NJ President Alan P. Negreann at (201) 599-6304 or visit www.gfoanj.org.</p>	<p>FINANCE OFFICERS - REMINDER Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 4, 2009. Applications must be postmarked thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs.</p>	<p>ASSESSORS - REMINDERS -Review quarterly Grantor Listing, file SR-6 -Process SR-1A's promptly, accurately -Tax Map maintenance -Meeting of the governing body/ County Assessors' Association -Process building permits, new property record cards, added assessments, OPRA Requests, COAH form N-RDF -Assessors' Association dues must be paid by July 1</p>			
	1	2	3	4	5	6
	152/213	153/212	154/211	155/210	156/209	157/208
7 Assessors' Continuing Education Conference	8 Assessors' Continuing Education Conference	9 Assessors' Continuing Education Conference	10 Assessors' Continuing Education Conference	11	12	13
158/207	159/206	160/205	161/204	162/203	163/202	164/201
14	15	16	17	18	19	20
165/200	166/199	167/198	168/197	169/196	170/195	171/194
Summer begins at 1:46 a.m. EDT	21	22	23	24	25	26
172/193	173/192	174/191	175/190	176/189	177/188	178/187
28	29	30	<p>ASSESSORS-REMINDER The 56th Annual Assessors' Continuing Education Conference will be held on June 7-10, 2009 at Harrah's Resort Hotel in Atlantic City, NJ. For additional information, please contact Linden City Assessor Michael J. Frangella at (908) 474-8544 or visit www.amanj.org.</p>	<p>FINANCE OFFICERS-REMINDER Executive Board meeting of the GFOA of NJ, Jumping Brook Country Club, Neptune, NJ, June 5, 2009. For further information, contact GFOA Recording Secretary Edmund J. Grant, Jr. at (609) 465-1170.</p>	<p>COLLECTORS - REMINDER Executive Board meeting, TCTANJ, June 18, 2009. Robert B. Meyner Reception Center, PNC Bank Arts Center, Exit 116 of the Garden State Parkway, Holmdel, NJ.</p>	
179/186	180/185	181/184				

June 7 - World Environment Day

June 14 - Flag Day

June 21 - Father's Day

JULY 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
July 1	A, CBT	In the event a county board of taxation cannot hear and determine any one or more appeals within the time prescribed in R.S. 54:3-26, the board may at any time apply to the Director of the Division of Taxation for extension of the time within which the appeal or appeals may be heard and determined.		94-287	54:3-26; 54:3-26.1
July 1 <small>(on or before)</small>	FO	Transfers of prior years' appropriation permitted during first three months of this year if on SFY.			40A:4-59
July 1 <small>(by)</small>	FO	All municipal audits must be completed and filed within six months after the close of the fiscal year if on CY.			40A:5-4
July 1 <small>(on or before)</small>	C	Unpaid real property taxes become a lien if on SFY. Accrue to Tax Title Lien Ledger.			54:5-6
July 1 <small>(by)</small>	C	Disallowed property tax deduction, where extension of filing time was granted, is due and payable. If unpaid, constitutes a lien on the property.	303.37	94-803	54:4-8.44a
July 1	A, CBT	MOD IV Master file sent to Property Administration via appropriate medium.			
July 1 <small>(on or before)</small>	A	On or before July 1, 2009, the assessor shall mail to each taxpayer whose land has been assessed for Tax Year 2009 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 2010 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2009.	504.35	94-865	54:4-23.15a
July 5 <small>(on or around)</small>	FO	Annual payment for Municipal Revitalization Program.		Per certification by Director, DLGS	
2 nd Tuesday in July	CBT	State Equalization Table prepared.		94-024 94-025	54:1-34; 54:1-35
July 15 <small>(on or before)</small>		Property tax reimbursement (freeze) payment, as the Director of the Division of Taxation calculates, annually mailed to eligible claimants.			54:4-8.71 (Chapter 119, P.L. 2008)
July 15 <small>(on or before))</small>	FO	Supplemental Energy Tax Receipts payment if on CY.			
July 30 <small>(on or before))</small>	FO	Chief financial officer ascertains temporary appropriations budget if on SFY.			40A4-19
July 31	FO	Chief financial officer files Annual Debt Statement if on SFY.			
July 31	FO	Municipality's payment: Consolidated Police and Firefighter's Pension Fund "Pension-Increase Fund." Annual payment if on CY.			

JUNE						
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July 2009

AUGUST						
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>July 7- FM 15 - LQ 21 - NM 28 - FQ</p>		<p>ASSESSORS - REMINDERS</p> <ul style="list-style-type: none"> -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, 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, COAH form N-RDF 		<p>ASSESSORS - REMINDER</p> <p>A series of conferences, courses, and workshops for municipal assessors will be held in regional locations throughout New Jersey. 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</p>		
			1	2	INDEPENDENCE DAY 3 (observed)	4
			182/183	183/182	184/181	185/180
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186/179	187/178	188/177	189/176	190/175	191/174	192/173
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193/172	194/171	195/170	196/169	197/168	198/167	199/166
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200/165	201/164	202/163	203/162	204/161	205/160	206/159
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207/158	208/157	209/156	210/155	211/154	212/153	

July 1 - Canada Day (Canada)

July 26 - Parents' Day

AUGUST 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
August 1 <small>(on or before)</small>	FO	First installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. First of two REAP payments for eligible municipalities.			Per certification by Director, DLGS
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 2010 must file an application (form FA-1) with the assessor.	504.32	94-861	54:4-23.1 et seq.
August 1	C	Third installment of taxes due.		95-014	54:4-66a
August 1 <small>(on or before)</small>	C,FO	Annual Treasurer of School Monies report.			18A:17-36
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 2010 Table of Equalized Valuations for State School Aid on or before August 5.			
August 10 <small>(on or before)</small>	FO	Introduction and approval of municipality's Annual Budget if on SFY.			40A:4-5
August 10 <small>(on or before)</small>	FO	Chief financial officer files Annual Financial Statement.			40A:4-5 40A:5-12
August 15 <small>(on or before)</small>	CBT	County board of taxation presidents shall annually file a report (form TAS) that contains appeal information and statistics to the Director of the Division of Taxation for her review.		94-256	54:3-5.1
August 15	FO	Third installment of county taxes due.		95-027	54:4-74
August 25 <small>(by)</small>	CBT	Director of the Division of Taxation completes the State Equalization Table.		94-024	54:1-34
August 29	C	File collector's Annual Statement of Receipts if on SFY.		95-043	54:4-91

SEPTEMBER 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
September 1 <small>(on or before)</small>	FO	Second installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Payment of Legislative Initiative Municipal Block Grant.		Per certification by Director, DLGS	
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.	504.32	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, 2009 with respect to Tax Year 2010, 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 the said property is located. "Local exchange telephone company" means a telecommunications carrier providing dial tone and access to 51% of a local telephone exchange.	603.42	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 2010 with assessor.		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.		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.		94-942	54:4-52
September 20 <small>(not later than)</small>	FO	Public hearing: Adoption of Annual Municipal Budget, if on SFY. Copies of budget, as adopted, in such form and quantity as Local Finance Board determines, shall be transmitted to the Director, DLGS, and made available in print for public inspection at the local library, within three days after adoption. The adopted budget shall be provided for public inspection on the local unit's website, if one exists, and made available online and in print in a "user friendly" summary format using plain language. Local Finance Board to promulgate format.			40A:4-10
September 30 <small>(by)</small>	C	Mailing of estimated and reconciled tax bills, whenever a governing body of a municipality operating on a CY determines that the tax collector will be unable to complete the mailings or deliveries by June 14.			54:4-66.3
September 30 <small>(on or before)</small>	C	Reconciled tax bill, fourth installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by June 14.			54:4-66.4

September 2009

AUGUST
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OCTOBER
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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sept. 4 - FM 11 - LQ 18 - NM 26 - FQ		1	2	3	4	5
		244/121	245/120	246/119	247/118	248/117
6	LABOR DAY 7	8	9	10	11	12
249/116	250/115	251/114	252/113	253/112	254/111	255/110
13	14	15	16	17	18	19
256/109	257/108	258/107	259/106	260/105	261/104	262/103
20	21	22 Autumn begins at 5:19 p.m. EDT	23	24	25	C.T.A. EXAM 26
263/102	264/101	265/100	266/99	267/98	268/97	269/96
27	28	29	30	COLLECTORS-REMINDER Examination for certification of Tax Collector (C.T.C.) is scheduled for October 1, 2009. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		
270/95	271/94	272/93	273/92	ASSESSORS-REMINDER 75th Annual International Conference on Assessment Administration, International Association of Assessing Officers (IAAO), "Win, Place and Grow with IAAO" will be held on September 13-16, 2009 at the Galt House Hotel and Suites in Louisville, Kentucky. For additional information, contact Thomas G. Glock, New Jersey IAAO Representative/2009 AMANJ President at (856) 488-7899 or visit www.iaao.org .		
ASSESSORS-REMINDER 75th Annual International Conference on Assessment Administration, International Association of Assessing Officers (IAAO), "Win, Place and Grow with IAAO" will be held on September 13-16, 2009 at the Galt House Hotel and Suites in Louisville, Kentucky. For additional information, contact Thomas G. Glock, New Jersey IAAO Representative/2009 AMANJ President at (856) 488-7899 or visit www.iaao.org .		REMINDER Examination for certification of Public Works Manager (C.P.W.M.) is scheduled for October 23, 2009. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		FINANCE OFFICERS-REMINDER Fall Conference, GFOA of New Jersey. Sheraton Atlantic City Convention Center Hotel, Atlantic City, NJ, September 22-24, 2009. The Conference will be held in the Hotel and at the Atlantic City Convention Center.		CLERKS-REMINDER Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 14, 2009. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .

September 11 - Patriot Day September 13 - National Grandparents' Day September 17 - Citizenship Day
 September 19 - Rosh Hashanah (begins at sundown September 18) September 28 - Yom Kippur (begins at sundown September 27)

OCTOBER 2009

A-Assessor CBT-County Board of Taxation	C-Collector	FO-Finance Officer	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June 30)		
DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
October 1	A,C	Homestead Rebate eligibility is based upon the prerequisites that the applicant meets by 12:01 a.m. on October 1 of the tax year for which the Homestead Rebate is claimed.		94-814c	54:4-8.57 et seq.
October 1	A	Assessor values all real property located in the taxing district for tax purposes as of October 1 of the pretax year.	204.21	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.	304.2	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).	303.2	94-802	54:4-8.44
October 1 _(on or before)	A	Initial application (form F.S.1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.	326.3	94-622	54:4-3.50
October 1 _(on or before)	A	Director, Division of Taxation promulgates Table of Equalized Valuations for State school aid.	1003.21	94-029	54:1-35.1
October 1 _(on or before)	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes its recommended agricultural land values for use with the Farmland Assessment Act.	504.42	94-870	54:4-23.20
October 1	A,C	Assessor must file Added Assessment List and duplicate with county board of taxation.	407.4; 701.6	94-959	54:4-63.5
October 1	A,C	Assessor must file Omitted Assessment List and duplicate with county board of taxation.	407.4; 703.4	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 _(on or before)	A	Initial application (form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.	324.3	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.	322.3 701.5	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	FO	Third installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Full payment of Garden State Trust Aid.	Per certification by Director, Division of Local Government Services		
October 1	A	Assessor certifies that, upon the basis of property assessments as of October 1 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 percent of the total taxable property assessed in the municipality, as provided in the ordinance adopted in accordance with statutory provisions.			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.			52:27D-463
October 1	FO	Chief financial officer certifies revenue statement, description of proposed project(s) etc. for preliminary revenue allocation plan.			52:27D-463
October 1 _(after)	A	Assessor notified of structural material depreciation occurring after Oct. 1 and before Jan. 1.	204.25	94-917	54:4-35.1
October 6 _(on or before)	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 _(on or before)	C,CBT	County board of taxation delivers added and omitted tax duplicates to collectors. Proceed with billing.	701.7 703.5	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 seq.
October 25 _(before)	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.	701.7 703.5	94-961 94-973	54:4-63.7 54:4-63.11 54:4-63.39
October 31 _(on or before)		The State Treasurer annually shall pay and distribute the amount of the Homestead Rebate that the Director of the Division of Taxation approves. Employees who do not enroll in Health Benefits Program when eligible may do so during the annual enrollment period in October. Coverage is effective January 1.		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.

94-029

54:1-35.1

SEPTEMBER						
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October 2009

NOVEMBER						
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22	23	24	25	26	27	28
29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct. 4 - FM 11 - LQ 18 - NM 25 - FQ	CLERKS-REMINDER Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 14, 2009. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .	REMINDER Examination for certification of Certified Public Works Manager (C.P.W.M.) is scheduled for October 23, 2009. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		COLLECTORS-REMINDER Saul Wittes Foundation Educational Seminar, TCTANJ, October 1, 2009; TCTANJ Executive Board meeting, October 15, 2009. Both events will be held at the Robert B. Meyner Reception Center, PNC Bank Arts Center, Holmdel, NJ.	ASSESSORS - REMINDER Connecticut Symposium, Society of Professional Assessors, (SPA), October 29, 2009. Dock & Dine Restaurant, Old Saybrook, CT. For additional information, visit www.societyofassessors.org .	
COLLECTORS-REMINDER Examination for certification of Tax Collector (C.T.C.) is scheduled for October 1, 2009. Applications must be received thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .		ASSESSORS - REMINDER A full-day educational seminar sponsored by the Association of Municipal Assessors of New Jersey (AMANJ) focused entirely on Farmland Assessment will be held in October 2009 as Part II of the April 2009 Farmland Seminar. The specific date and locations in Northern and Southern New Jersey will be announced. For additional information, please contact J. Stephen Walters at (732) 842-7039 or visit www.amanj.org .		1	2	3
277/88	278/87	279/86	280/85	274/91	275/90	276/89
4	5	6	7	8	9	10
281/84	282/83	283/82	284/81	285/80	286/79	287/78
11	COLUMBUS DAY	12	13	14	15	16
288/77	289/76	290/75	288/77	289/76	290/75	291/74
18	19	20	21	22	23	24
291/74	292/73	293/72	294/71	295/70	296/69	297/68
25	26	27	28	29	30	31
298/67	299/66	300/65	301/64	302/63	303/62	304/61

October 12 - Thanksgiving Day (Canada) October 16 - National Boss Day October 24 - United Nations Day October 31 - Halloween

NOVEMBER 2009

A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation

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

DATES	CODE		ASSESSORS' HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Nov. 1 _(on or before)	A,C, CBT	Assessor completes form CNC-3 and forwards the original to the tax collector.			40A:4-45.44 et seq.
Nov. 1 _(on or before)	C	File tax collector's statement of uncollectable taxes with governing body if on SFY.		95-044	54:4-91.1
Nov. 1 _(by)	A,C, CBT	Assessor to file compliance plan (form CP) for Tax Year 2010 with the county board of taxation and the Division of Taxation, if proposing compliance plan.			54:4-23 N.J.A.C. 18:12A-1.14(i)(2)
Nov. 1	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.	320.1	94-755	54:4-4.4
Nov. 1 _(on or before)	FO	Fourth installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Second installment of REAP aid to eligible municipalities.			Per certification by Director, DLGS
Nov. 1 _(on or before)	A	Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed.	504.36	94-862	54:4-23.13b
Nov. 1	C	Fourth installment of taxes due.		95-014	54:4-66a
Nov. 1	C	Omitted assessment taxes payable.	703.5	94-974	54:4-63.20
Nov. 1	C	Added assessment taxes payable.	701.7	94-962	54:4-63.8
Nov. 1	FO	Receipt of State payments for veterans' and property tax deductions.			54A:10-1
Nov. 1 _(after)	FO	Appropriation transfers during the last two months of fiscal year if CY.			40A:4-58
Nov. 5 _(by)	FO	All school audits shall be completed and filed not later than four months after the end of the school fiscal year.			18A:23-1
Nov. 11	C	Earliest date to commence accelerated sale of property for delinquent property taxes and other municipal liens if on CY.			54:5-19
Nov. 15 _(on or before)	C	The Director, Division of Taxation notifies Homestead Rebate claimants whose rebates have been withheld because of delinquencies that the rebates have been sent to the tax collector to be credited against the claimants' delinquencies.		94-814x	54:4-8.64
Nov. 15	FO	Fourth installment of county taxes due.		95-027	54:4-74
Nov. 15 _(by)	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days following timely promulgation of Table.		94-029	54:1-35.1

November 2009

OCTOBER						
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DECEMBER						
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20	21	22	23	24	25	26
27	28	29	30	31		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>Nov. 2 - FM 9 - LQ 16 - NM 24- FQ</p>	<p>ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, 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, COAH form N-RDF</p>		<p>FINANCE OFFICERS-REMINDER Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 3, 2009. Applications must be postmarked thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 or download application forms at www.nj.gov/dca/lgs.</p>		<p>REMINDER The 94th 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 16-19, 2009. www.njslom.org</p>	
<p>Daylight Saving Time ends at 2:00 a.m.</p> <p>305/60</p>	<p>1</p> <p>306/59</p>	<p>2 ELECTION DAY</p> <p>307/58</p>	<p>3</p> <p>308/57</p>	<p>4</p> <p>309/56</p>	<p>5</p> <p>310/55</p>	<p>6</p> <p>311/54</p>
<p>8</p> <p>312/53</p>	<p>9</p> <p>313/52</p>	<p>10</p> <p>314/51</p>	<p>VETERANS DAY</p> <p>315/50</p>	<p>11</p> <p>316/49</p>	<p>12</p> <p>317/48</p>	<p>13</p> <p>318/47</p>
<p>15</p> <p>319/46</p>	<p>16</p> <p>320/45</p>	<p>17</p> <p>321/44</p>	<p>18</p> <p>322/43</p>	<p>19</p> <p>323/42</p>	<p>20</p> <p>324/41</p>	<p>21</p> <p>325/40</p>
<p>22</p> <p>326/39</p>	<p>23</p> <p>327/38</p>	<p>24</p> <p>328/37</p>	<p>25</p> <p>329/36</p>	<p>THANKSGIVING DAY</p> <p>330/35</p>	<p>26</p> <p>331/34</p>	<p>27</p> <p>332/33</p>
<p>29</p> <p>333/32</p>	<p>30</p> <p>334/31</p>					

Universal Children's Day - November 20

November 29 - First Sunday in Advent

DECEMBER 2009

**A-Assessor C-Collector FO-Finance Officer
CBT-County Board of Taxation**

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

DATES	CODE		ASSESSORS HANDBOOK	ASSESSORS' LAW MANUAL	N.J.S.A.
Dec. 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.	504.32	94-861	54:4-23.13a
Dec. 1 _(by)	C	Mail first and second quarter tax bills for subsequent year if on SFY.		95-010	54:4-66.1
Dec. 1 _(on or before)	A,CBT	Assessors in qualified Highlands municipalities certify to their county boards a report of the assessed values of vacant land parcels in the base year and the assessed value changes of such parcels in the current tax year attributable to successful appeals of assessed values of vacant land to the county board or attributable to a revaluation that the Director of the Division of Taxation approves or a reassessment that the county board approves.			54:1-85
Dec. 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.	701.9	94-965	54:4-63.11
Dec. 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.	703.8	95-001	54:4-63.39
Dec. 1 _(by)	C	Collector to mail tax bill for preliminary first half (following year) where two billings annually if on CY.		95-010e	54:4-64a
Dec. 1 _(on or before)	FO	Final installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.		Per certification by Director, DLGS	
Dec. 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
Dec. 31 _(on or before)	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, so that any errors may be corrected before the filing of the assessment list and duplicate.	1102.2	94-922	54:4-38
Dec. 31 _(on or before)	A,C	Applications for veterans' deductions and property tax deductions for 2010 must be filed with assessor during the pretax year, thereafter with collector during the tax year.	304.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Applications for veterans' deductions and property tax deductions for current year (2009) must be filed with collector.	303.63 303.32	94-785 94-801	54:4-8.13 54:4-8.43
Dec. 31 _(on or before)	C	Last day for holding accelerated sale of prior year's delinquent taxes or other municipal liens if on CY.			54:5-19
Dec. 31	FO	All revenues to treasurer by officials handling monies if on CY.			
Dec. 31	C	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on SFY.			
Dec. 31 _(on or before)	C	Estimated tax bill, first installment, where tax collector in SFY municipality is unable to complete mailing and delivery of tax bills by December 1. Due date is February 1.			54:4-66.4
Dec. 31	FO	Close out petty cash account to budget appropriation if CY.			
Dec. 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 (Chapter 119, P.L. 2008)

NOVEMBER						
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December 2009

JANUARY						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec. 2 - FM 8 - LQ 16 - NM 24 - FQ 31 - FM		1	2	3	4	5
		335/30	336/29	337/28	338/27	339/26
6	7	8	9	10	11	12
340/25	341/24	342/23	343/22	344/21	345/20	346/19
13	14	15	16	17	18	19
347/18	348/17	349/16	350/15	351/14	352/13	353/12
20	Winter begins at 12:47 p.m. EST	21	22	23	24	CHRISTMAS DAY
354/11	355/10	356/9	357/8	358/7	359/6	26
27	28	29	30	31	FINANCE OFFICERS-REMINDER Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 3, 2009. Applications must be postmarked thirty days prior to exam date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803. Call (609) 633-6349 for information or download application forms at www.nj.gov/dca/lgs .	
361/4	362/3	363/2	364/1	365/0	ASSESSORS-REMINDERS -Process SR-1A's promptly, accurately -Review quarterly Grantor Listing, 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, COAH form N-RDF	
December 1 - World AIDS Day		December 7 - Pearl Harbor Remembrance Day			December 12 - Hanukkah (begins at sundown December 11)	
December 26 - First day of Kwanzaa; Boxing Day (Canada)				December 31 - New Year's Eve		

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2009

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u> www.amanj.org
Thomas G. Glock, Cherry Hill Township, President	(856) 488-7899	(856) 661-4779	tglock@chtownship.com	
Carol C. Byrne, Tenafly Borough, President-Elect	(201) 568-6100 extension 5532	(201) 569-4957	tax61@bergen.org	
Michele Hennessey, City of Jersey City, Secretary	(201) 547-5130	(201) 547-4949	MBHennessey@JCNJ.org	
Dorothy S. Kreitz, Wayne Township, Treasurer	(973) 694-1800 extension 3226	(973) 694-7004	kreitzd@waynetownship.com	
Blackwell S. Albertson, Jr., Evesham Twp., Sergeant-at-Arms	(856) 985-4333	(856) 985-3695	assessor@evesham-nj.gov	
John R. Lloyd, Esq., Corporate Counsel	(201) 343-5001 extension 113	(201) 343-5181	Jlloyd@nakblaw.com	
Peter J. Zipp, Esq., Corporate Co-Counsel	(732) 605-1000	(732) 605-0700	pzippp@zipplaw.com	

NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (NJ- IAAO) - 2009

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>
Bernard C. Haney, Neptune Township, President	(732) 988-5200 extension 248	(732) 988-4259	bhaney@neptunetownship.org
J. Stephen Walters, Little Silver Borough, Vice President	(732) 842-7039	(732) 842-7459	ahcessr@aol.com
Linda M. Solakian, Lakewood Township, Secretary	(732) 364-2500 extension 5243	(732) 905-5977	lsolakian@lakewoodtwpnj.org
Thomas G. Glock, Cherry Hill Township, Treasurer	(856) 488-7899	(856) 661-4779	tglock@chtownship.com
Patricia M. Nally, Monmouth County, One-Year Director - 2009	(732) 431-7403	(732) 409-4890	pnally@co.monmouth.nj.us
Fred R. Millman, Eagleswood Twp., Two-Year Dir. - 2009-2010	(732) 920-0077	(609) 296-4649	millman1@comcast.net

NEW JERSEY COUNTY TAX BOARD ASSOCIATION (NJCTBA) - 2009

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u> www.njactb.org
Athan A. (Tom) Efstathiou, Jr., Hunterdon County, President	(908) 788-1173	(908) 806-4641	taxboard@co.hunterdon.nj.us	
Richard J. Carabelli, Jr., Mercer County, Vice President	(609) 896-2245	(609) 896-1533	martinmaicre@comcast.net	
Carol M. Dennis, Sussex County, Treasurer	(973) 579-0970 extension 1573	(973) 579-0977	carolmdennis@embarqmail.com	
Melissa D. Pritchett, Warren County, Secretary	(908) 475-6071	(908) 475-6075	PritchettM@njtown.net	
Christopher R. Duryee, Union County, Parliamentarian	(908) 527-4775	(908) 527-4774	cduryee@ucnj.org	
Matthew S. Clark, Monmouth County, Website Information	(732) 431-7402	(732) 409-4890	mclark@co.monmouth.nj.us	

TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (TCTANJ) - 2009

Internet Website:	www.tctanj.org	<u>E-Mail Address</u>
Executive Director:	Vincent A. Belluscio, Jr.	executivedirector@tctanj.org
President:	Nancy L. Nichols, CTC, Kenilworth Borough	taxcollector@kenilworthnj.org
1 st Vice President:	Ronald W. Zilinski, CTC/CMFO, Trenton City	rzilinski@trentonnj.org
2 nd Vice President:	Mary L. Testori, CTC, Plainsboro Township	mtestori@plainsboronj.com
3 rd Vice President:	Jo Anne R. Lambusta, CTC, Brick Township	jlambusta@twp.brick.nj.us
Treasurer:	Elizabeth A. Higgins, CMFO, Harrison Town	bhiggins@townofharrison.com
Corresponding Secretary:	Lisa M. Gerickont, CTC, Manville Borough	lgerickont@manville.nj.org
Recording Secretary:	Suzanne L. Olah, CTC, Millville City	suzanne.olah@millvillenj.gov
Sergeant-at-Arms:	John P. Earley, Union Township (Hunterdon)	taxcollector@uniontwp-hcnj.org
Chaplain:	Kammie L. Verdolina, CTC, Ocean Twp. (Ocean)	taxcollector@townshipofocan.org
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GFOA OF NEW JERSEY (GFOANJ) - 2009

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CFO/Administrator, River Edge Borough	
GFOA President through September 2009	
705 Kinderkamack Road	
River Edge, NJ 07661	
(201) 599-6304; (201) 599-0997 (fax)	

**REMINDERS
COLLECTORS AND FINANCE OFFICERS**

DAILY

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

MONTHLY

DATES

N.J.S.A.

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

2009 PROPERTY ADMINISTRATION WORK CALENDAR

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

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DIVISION OF LOCAL GOVERNMENT SERVICES

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THE 2009 WORK CALENDAR IS ALSO AVAILABLE ON OUR INTERNET WEBSITE:

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