PROPERTY ADMINISTRATION

2017 WORK CALENDAR

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 2017

A-Assessor **C-Collector** **FO-Finance Officer** **CY-Calendar Year (January 1-December 31)**
CBT-County Board of Taxation **SFY-State Fiscal Year (July 1-June 30)**

DATES	CODE	** July 1998 edition	HANDBOOK FOR N.J. ASSESSORS	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.	608.07	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.	805.07	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.	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 2017 with the county board of taxation for the tax administrator's review.	616.07	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.	605.03	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.	414.17	94-755	54:4-4.4
January 10 (by)	A,CBT	Assessor to file assessment lists and duplicates with county board of taxation.	103.01(1); 312.01	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.	608.07	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.	1005.02	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.	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 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(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 forty-five (45) days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments. 54:4-63.11;54:4-63.39

January 2017

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

FEBRUARY 2017

A-Assessor **C-Collector** **FO-Finance Officer** **CY-Calendar Year (January 1-December 31)**
CBT-County Board of Taxation **SFY-State Fiscal Year (July 1-June 30)**

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	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.	1101.01	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.	1101.01	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.	403.07	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.	502.19		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.	105.34	94-268 **N.J.A.C.** 18:12A-1.3(l)2	54:3-16
Feb.10 (on, before, or after)	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 FA-1 forms filed to apply for Farmland Assessment for Tax Year 2017 (as the tax administrator deems necessary) and forward them to Property Administration in district order no later than February 15 of the same tax year.	616.07	94-871 **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

Appeals to the Tax Court from the judgment of the county board of taxation shall be made within forty-five (45) days from the date fixed for final decisions by the county board of taxation on appeals from added assessments and assessors' omitted assessments. 54:4-63.11 54:4-63.39

January

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February 2017

March

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
CLERKS - REMINDERS The Rutgers International Institute for Municipal Clerks (IIMC) workshops are available on several dates throughout the year. For further information or to register, please visit the Center for Government Services Internet Website at www.cgs.rutgers.edu.	**ASSESSORS-REMINDERS** -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		**C.T.A. EXAMINATION ANNOUNCEMENT** Tax Assessor Certification exam date is March 25, 2017. Filing deadline is February 23, 2017. Filing fee: $10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton, NJ 08695-0240		**ASSESSORS - REMINDER** Contact the IAAO Education Department at (816) 701-8115 for information on various seminars, conferences, and workshops. Refer to Fair and Equitable, IAAO's monthly member magazine. IAAO/IPTI Journal of Property Tax Assessment and Administration is IAAO's quarterly journal. **www.iaao.org**	
ASSESSORS, COUNTY BOARD OF TAXATION MEMBERS - REMINDER Assessors, county tax administrators and board of taxation members can download the newest Center for Government Services Assessment and Appraisal Administration Program course brochure at **http://cgs.rutgers.edu/sites/ce-drupal01.rutgers.edu.cgs/files/cgs/docs/aa-brochure-sp12.pdf.** Contact Senior Program Coordinator Pamela Chappelle of the Center for Government Services at (732) 932-3640 ext. 622 or 646 or by e-mail at **pmorley@docs.rutgers.edu** for further information.			**1**	**2**	**3**	**4**
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19	**20** **PRESIDENT'S DAY**	**21**	**22**	**23** Filing Deadline for C.T.A. Examination	**24**	**25**
26	**27**	**28**			**ASSESSORS - REMINDER** 11th Annual Monmouth Conference sponsored by the Monmouth County Assessor's Association, a one-day seminar devoted to assessment issues, will be held on February 2, 2017 at the Sheraton Eatontown Hotel, Eatontown, NJ . For additional information, please contact Monmouth County Assessor Association President William J. Fitzpatrick at (732) 294-2041. Email: wfitzpatrick@twp.freehold.nj.us	

MARCH 2017

A-Assessor C-Collector 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		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
March 1 (on or before)	C	On or before March 1, 2017, all recipients of a property tax deduction for Tax Year 2016 must file a Post-Tax Year Statement (form PD5) with the tax collector acknowledging income for 2016 and anticipated income for 2017.	403.07	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.	1007.04	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.	1007.05	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]	1007.05	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 17	FO	Extend date for introduction of CY municipal and county budgets per LFN 2016-20			
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, Division of Local Government Services, 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.			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
Rules of the Tax Court, 8:4-1(a)(1)

February

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March 2017

April

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
COLLECTORS - REMINDER Executive Board meeting, TCTANJ, March 16, 2017. Crown Plaza Hotel located at exit 8 of the NJ Turnpike in Monroe Township	**ASSESSORS- REMINDER** 15th Annual "Tax Appeal 2017" Seminar of the NJ - IAAO will be held on March 9, 2017 at the Forsgate Country Club, Monroe Township, NJ. For additional information, please contact Frederick Millman at (848) 333-0344.		**REMINDERS** Examination date for certification of Registered Municipal Clerks (R.M.C.) is April 5, 2017. Examination date for Certified Public Works Manager (C.P.W.M.) is April 19, 2017. Contact the Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 633-6349 for application forms and additional information. **www.nj.gov/dca/lgs.**			
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19	**20** Spring Begins at 6:29 A.M. EDT	**21**	**22**	**23**	**24**	**25** **C.T.A. EXAM**
26	**27**	**28**	**29**	**30**	**31**	

APRIL 2017

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		HANDBOOK FOR N.J. ASSESSORS	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 2017 and thereafter, taxpayers and taxing districts may appeal assessed valuations to the county board of taxation on or before April 1, or forty-five (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 $1,000,000, taxpayer or taxing district may file a complaint directly with the Tax Court on or before April 1, or 45 (forty-five) days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later.	1105.01	94-274	54:3-21
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.	1105.01	94-274	54:3-21
April 1 (on or before)	C	Collector to mail Notice of Disallowance of 2016 property tax deduction when Post-Tax Year Statement either is not filed or reveals income in excess of $10,000.	403.09(2)	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.	202.04	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.	202.04	94-511	54:4-2.27
April 15 (not later than)	CBT	County board of taxation files form SR-3A with Property Administration.	1005.02		54:4-26 **N.J.A.C.** 18:12A-1.17(4)
April 21	FO	Extended date for adoption of CY municipal and county budgets per LFN 2016-20			
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 2017

May

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28	29	30	31			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		**ASSESSORS-REMINDER** Society of Professional Assessors (SPA), April 7, 2017 at the Holiday Inn Hasbrouck Heights - Meadowlands, 283 NJ 17, Hasbrouck Heights, NJ 07604. For additional info., please contact Robert Layton, at (201) 336-6300 or visit www.societyofassessors.org		**REMINDERS** Examination date for certification of Registered Municipal Clerk (R.M.C.) is April 5, 2017. Examination date for Certified Public Works Manager (C.P.W.M.) is April 19, 2017. 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 or call (609) 633-6349 for application forms and additional information. www.nj.gov/dca/lgs.		**1**
2	**3**	**4**	**5**	**6**	**7**	**8**
9	**10**	**11**	**12**	**13**	**14** **GOOD FRIDAY**	**15**
16	**17**	**18**	**19**	**20**	**21**	**22**
23	**24**	**25**	**26**	**27**	**28**	**29**
30	**FINANCE OFFICERS-REMINDER** Mini Conference of GFOA, Jumping Brook Country Club, Neptune, NJ April 28, 2017. Additional information visit: www.gfoanj.org					

MAY 2017

A-Assessor **C-Collector** **FO-Finance Officer** **CY-Calendar Year (January 1-December 31)**
CBT-County Board of Taxation **SFY-State Fiscal Year (July 1-June 30)**

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	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 $1,000,000, by filing a complaint directly with the Tax Court.	1105.01	94-274	54:3-21
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, 2017.	403.08	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
1st 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 their successor is duly elected.	109.02 109.03		**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
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 governing body resolution.			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 certifies 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.	313	94-941	54:4-52
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 2017 aggregate assessed valuation for each municipality.	109.10(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.	313.02	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

May 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Assessors -Reminder Submit paperwork for renewal certification for assessors on a credit cycle ending June 30th.	**FINANCE OFFICERS - REMINDER** 111th Annual International GFOA Conference will be held May 21-24 2017 at Colorado Convention Center, 700 14th St., Denver, CO 80202. For additional information, please contact Communications Manager, Natalie Laudadio at (312) 977-9700 ext. 2298 or by e-mail at nlaudadio@gfoa.org.		**FINANCE OFFICERS - REMINDER** Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 7, 2017. Applications must be postmarked thirty days prior to test date. The examination 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 or call (609) 292-9757.		**CLERKS - REMINDER** 2017 International Institute of Municipal Clerks (IIMC) will be held on May 21-24, 2017 in Montreal, Quebec, Canada. For information, contact Director of Member Services Janis Daudt at janis@iimc.com or visit **www.njclerks.org.** (Application to attend this Conference will appear on that website.)	
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28	**29** **MEMORIAL DAY**	**30**	**31**	**ASSESSORS - REMINDER** 53rd Annual Conference, Northeast Regional Association of Assessing Officers, "Set your sails for a WHALE of Education" Conference will be held on May 21-24, 2017 at the Mystic Hilton Hotel, Mystic, CT. The 2017 N.R.A.A.O. President is Donna L. Ralston, of Norwich, CT. For conference information, please contact Millville City Assessor Brian P. Rosenberger at (856) 825--71000 ext. 7280 or by email at Brian.Rosenberger@Millvillenj.gov or visit www.nraao.org.		
COLLECTORS/TREASURERS - REMINDER 50th Annual Spring Conference, Tax Collectors and Treasurers Association of New Jersey (TCTANJ), Topicana Hotel & Casino, Atlantic City NJ, May 16-18, 2017. For additional information, contact TCTANJ Chairperson Mary Picariello at, mpicariello@northhanovertwp.com.		**COLLECTORS-REMINDER** Examination for certification of Tax Collector (C.T.C.) is scheduled for June 28, 2017. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information				

A-Assessor C-Collector FO-Finance Officer **JUNE 2017** **CY-Calendar Year (January 1-December 31)**
CBT-County Board of Taxation **SFY-State Fiscal Year (July 1-June30)**

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
June 1(on or before) \	CBT	County tax administrator shall furnish the Director, Division of Taxation with a certified report listing the board of taxation members in office at that time, whether their required courses have been satisfactorily completed by them and, if not, those courses still required to be taken, and shall also indicate the appointment date and expiration date of the term of office of each member.			**N.J.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)	C	Disallowed deduction recipients required to repay deduction previously granted.	403.07	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	Collector to mail Notice of Disallowance of 2016 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, 2017.	403.09(3)	94-803	54:4-8.44a
June 1 (on or before)	A	Where assessor denies an initial PTD application for property tax deduction made with him not later than December 31, 2016, assessor forwards a Notice of Disallowance (form PD4) to claimant stating that the deduction has not been granted for the current tax year.	403.09(1)	94-803	54:4-8.44a **N.J.A.C.** 18:14-3.10(a)1
June 1(on or before)	FO	Final installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid for SFY Municipalities subject to successful completion of Best Practices.		Per certification by Director, DLGS	
June 3 (on or before)	C,CBT	County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	312.07	94-945	54:4-55
June 5 (on or before)	C,CBT	Collector must complete and forward Certification of Property Tax Deductions (form PD-65.10) and Certification of Veterans Deductions (form VE-WVE-1) in duplicate to the county board of taxation.	Par. 401.24, **Handbook for County Boards of Taxation**		
2nd 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.	619.08		54:29A-16
June 14(on or before)	C	Final tax bills to be mailed if on CY; when billed annually, include preliminary taxes of following year. Third and fourth quarter tax bills to be mailed if on SFY.		95-010	54:4-64
June 15(on or before)	CBT	County board of taxation certifies to Director, Division of Taxation each year the number and total dollar amount of property tax and veterans deductions allowed and disallowed for the current tax year on report forms PD-65.15 and VE-WVE-2.	109.10	94-811	54:4-8.52
June 23	FO	Supplemental Energy Tax Receipts payment if on SFY.		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.			

May

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June 2017

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
COLLECTORS-REMINDER Examination for certification of Tax Collector (C.T.C.) is scheduled for June 28, 2017. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information		**FINANCE OFFICERS - REMINDER** Examination for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for June 7, 2017. Applications must be postmarked thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757.		1	2	3
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18	19	20	21 Summer Begins at 12:24 A.M. EDT	22	23	24
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	Assessors - Reminder AMANJ Annual Education Conference will be held June 8th and 9th, 2017 at the National Conference Center located 399 Monmouth Street, East Windsor, NJ 08520. For additional info., please contact Dennis DeKlerk, AMANJ Chair, at (856) 234-6272 ext. 1257 or by email at ddeklerk@mountlaurel.com or Robyn Palughi, AMANJ Conference Chair, at (732)892-3447 or by email at rpalughi@ptboro.com.		**ASSESSORS - REMINDER** The Society of Professional Assessors is a non-profit organization dedicated to the advancement of professional standards, theory, and practice within the assessment profession. Executive Director is Shelby P. Jackson, III. Contact the S.P.A. at P.O. Box 1425, Wallingford, CT 06492 or online at **www.societyofassessors.org.**		**ASSESSORS - REMINDERS** -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Request -Assessors' Association dues must be paid by July 1	

JULY 2017

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		HANDBOOK FOR N.J. ASSESSORS	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 an extension of the time within which the appeal or appeals may be heard and determined.	1105.12	94-287	54:3-26; 54:3-26.1
July 1 (on or before)	FO	Transfers of prior years' appropriation permitted during first three months of this year if on SFY.			40A:4-59
July 1 (by)	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 (on or before)	C	Unpaid real property taxes become a lien if on SFY. Accrue to Tax Title Lien Ledger.			54:5-6
July 1 (by)	C	Disallowed property tax deduction, where extension of filing time was granted, is due and payable. If unpaid, constitutes a lien on the property.	403.07	94-803	54:4-8.44a
July 1	A, CBT	MOD IV Master file sent to Property Administration via appropriate medium.			
July 1 (on or before)	A	On or before July 1, 2017, the assessor shall mail to each taxpayer whose land has been assessed for Tax Year 2017 under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the Act for Tax Year 2018 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2017.	616.08	94-865	54:4-23.15a
2nd Tuesday in July	CBT	State Equalization Table prepared.		94-024 94-025	54:1-34; 54:1-35
July 15 (on or before)		Property tax reimbursement (freeze) payment, as the Director of the Division of Taxation calculates, annually mailed to eligible claimants.			54:4-8.71
July 15 (on or before)	FO	Supplemental Energy Tax Receipts payment if on CY.			
July 30 (on or before)	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 2017

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

AUGUST 2017

A-Assessor C-Collector 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		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
August 1 (on or before)	FO	First installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.		Per certification by Director, DLGS	
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 2018 must file an application (form FA-1) with the assessor.	616.03	94-861	54:4-23.1 et seq.
August 1	C	Third installment of taxes due.		95-014	54:4-66a
August 1 (on or before)	C,FO	Annual Treasurer of School Monies report.			18A:17-36
August 5 (on or before)	A	Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2017 **Table of Equalized Valuations** for State School Aid on or before August 5.			
August 10 (on or before)	FO	Introduction and approval of municipality's Annual Budget if on SFY.			40A:4-5
August 10 (on or before)	FO	Chief financial officer files Annual Financial Statement if on SFY.			40A:4-5 40A:5-12
August 15 (on or before)	CBT	County board of taxation presidents shall annually file a report (form TAS) that contains county / municipal appeal information and statistics to the Director of the Division of Taxation for review.	109.06	94-256	54:3-5.1
August 15	FO	Third installment of county taxes due.		95-027	54:4-74
August 25 (by)	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

July

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August 2017

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
C.T.A. EXAMINATION ANNOUNCEMENT Tax Assessor Certification exam date is September 23, 2017. Filing deadline is August 24, 2017. Filing fee: $10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton NJ 08695-0240		**1**	**2**	**3**	**4**	**5**
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20	**21**	**22**	**23**	**24** Filing Deadline for C.T.A. Examination	**25**	**26**
27	**28**	**29**	**30**	**31**		
ASSESSOR - REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors's Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		**COLLECTORS - REMINDER** Executive Board meeting, TCTANJ, August 17, 2017. Crown Plaza Hotel located at exit 8 of the NJ Turnpike in Monroe Township	**County Boards of Taxation, Assessors-Reminder** The 46th Annual Conference of the New Jersey County Tax Board Association (NJACTB) is scheduled for August 28, - September 1, 2017. For information on this conference, please contact Patty Marsh at (973) 285-6709 or PMarsh@co.morris.nj.us or visit the Association's Internet Website at www.njactb.org			

SEPTEMBER 2017

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		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
September 1 (on or before)	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 (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.	616.05	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, 2017 with respect to Tax Year 2018, owners of tangible personal property used in business of local exchange telephone systems are required to file returns with the assessor for the taxing district in which said property is located. "Local exchange telephone company" means a telecommunications carrier providing dial tone and access to 51% of a local telephone exchange.	703.09	94-532	54:4-1 54:4-2.48
September 1 (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 2018 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 of the Division of Taxation, the State Auditor, the Director of the Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.	313.02	94-942	54:4-52
September 20 (not later than)	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, Division of Local Government Services, 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.			40A:4-10
September 30 (by)	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 (on or before)	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

August

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September 2017

October

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
FINANCE OFFICERS-REMINDER Fall conference, GFOA, Golden Nugget Casino & Hotel, Atlantic City, NJ September 27-29, 2017. Additional information visit: www.gfoanj.org	**CLERKS-REMINDER** Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 11, 2017. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.		**REMINDER** Examination for Certified Public Works Manager (C.P.W.M.) is scheduled for October 25, 2017. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.		**ASSESSORS-REMINDER** 83rd Annual International Conference on Assessment Administration, "Assessment Leadership Beyond All Limits," will be held September 24-27, 2017 in Las Vegas, NV. For additional information, please contact Thomas G. Glock at (856) 783-6655 ext. 149 or visit the I.A.A.O.'s Internet Website at www.iaao.org.	
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3	**4** **LABOR DAY**	**5**	**6**	**7**	**8**	**9**
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17	**18**	**19**	**20**	**21**	**22** Autumn begins at 4:02 P.M. EDT	**23** **C.T.A. EXAM**
24	**25**	**26**	**27**	**28**	**29**	**30**

OCTOBER 2017

A-Assessor **C-Collector** **FO-Finance Officer** **CY-Calendar Year (January 1-December 31)**
CBT-County Board of Taxation **SFY-State Fiscal Year (July 1-June 30)**

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	ASSESSORS' LAW MANUAL	N.J.S.A.
October 1	A	Assessor values all real property located in the taxing district for tax purposes as of October 1 of the pretax year.	202.04	94-916	54:4-35
October 1	A,C	All required conditions for a veteran's property tax deduction of up to $250 must exist as of October 1 of the pretax year.	405.02 405.03	94-787	54:4-8.15
October 1	A,C	Required conditions for property tax deduction must exist as of October 1 of the pretax year (sixty-five years of age for senior citizens, fifty-five years for surviving spouse/civil union partner/domestic partner, or occurrence of disability, by December 31 of the pretax year).	402.02 402.03	94-802	54:4-8.44
October 1 (on or before)	A	Initial application (form F.S.1) for a blast or radiation fallout shelter tax exemption must be filed with assessor.	436.05	94-622	54:4-3.50
October 1 (on or before)	A	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)	A	The State Farmland Evaluation Advisory Committee (F.E.A.C.) publishes its recommended agricultural land values for use with the Farmland Assessment Act.	616.13	94-870	54:4-23.20
October 1	A,C	Assessor must file Added Assessment List and duplicate with county board of taxation.	312.13; 804.08	94-959	54:4-63.5
October 1	A,C	Assessor must file Omitted Assessment List and duplicate with county board of taxation.	312.14; 805.02	94-971	54:4-63.19
October 1	A,CBT	Assessor to file one copy of "Limited Exemption and Abatement Audit Trail" report with the county board of taxation and one copy with Property Administration.			
October 1 (on or before)	A	Initial application (form WS-1) for water supply and sewerage disposal facilities exemption must be filed with assessor.	431.02	94-633	54:4-3.61
October 1	A	Exempt real property sold to non-exempt owner or any real property improved after October 1 and before January 1 may be valued and assessed as of the first day of the month following completion or sale of said property.	416.04 801.02(1)	94-956 94-981	54:4-63.2 54:4-63.28
October 1	A	The assessor shall determine the true taxable value of an improvement, conversion or construction of property that has applied for exemption and/or abatement.		92-700c	40A:21-1 et seq.
October 1	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 of the year preceding the certification, the total taxable property value in all districts designated by the municipality, including the district being proposed in the ordinance, does not exceed 15% or 20% of the total taxable property assessed in the municipality, as provided in the ordinance adopted in accordance with statutory provisions.	509.01		52:27D-462
October 1	A	Assessor provides certification of the proposed preliminary revenue allocation plan and property tax increment base of district, estimate of taxable value of assessed property, statement of tax abatements or exemptions expected to be granted, etc.	509.05		52:27D-463
October 1	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.	605.03	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.	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 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.	805.05	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 Benefit (Rebate) that the Director of the Division of Taxation approves.		94-814w	54:4-8.63

[1] Taxing districts may appeal to the Tax Court to review **Table of Equalized Valuations** within forty-five (45) days following its promulgation. 94-029 54:1-35.1

October 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
COLLECTORS - REMINDER Executive Board meeting, TCTANJ, October 19, 2017. Crown Plaza Hotel located at exit 8 of the NJ Turnpike in Monroe Township	**REMINDER** Examination for certification of Certified Public Works Manager (C.P.W.M.) is scheduled for October 25, 2017. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.		**COLLECTORS-REMINDER** 19th Annual Saul A. Wittes Foundation Educational Seminar of the Tax Collectors and Treasurers Association of New Jersey (TCTANJ) is scheduled for October 4, 2017. Crowne Plaza Hotel, 390 Forsgate Drive, Monroe, NJ (exit 8A of the New Jersey Turnpike) www.tctanj.org		**CLERKS-REMINDER** Examination date for certification of Registered Municipal Clerks (R.M.C.) is October 11, 2017. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.	
1	**2**	**3**	**4**	**5**	**6**	**7**
8	**9** **COLUMBUS DAY**	**10**	**11**	**12**	**13**	**14**
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29	**30**	**31**				

NOVEMBER 2017

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		HANDBOOK FOR N.J. ASSESSORS	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 (on or before)	A	All new applicants for property tax exemption must file an Initial Statement (form I.S.) with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement (form F.S.) by November 1 of every third year.	414.16	94-755	54:4-4.4
Nov. 1 (on or before)	FO	Fourth installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.			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.	616.10	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.	805.05	94-974	54:4-63.20
Nov. 1	C	Added assessment taxes payable.	805.05	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 (by)	A,CBT	Assessor submits compliance plan (form CP) for Tax Year 2018 with county board of taxation through county tax administrator for approval, if proposing compliance plan.	902.01		54:4-23 **N.J.A.C.** 18:12A-1.14(i)(2)
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.	1006.06	94-029	54:1-35.1

October

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November 2017

December

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	ASSESSORS-REMINDERS -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of CountyAssessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessment, OPRA Requests		**FINANCE OFFICERS-REMINDER** Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 6, 2017. Applications must be postmarked thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.		**REMINDER** The International Association of Fire Chiefs now employs the ***Change Your Clock, Change Your Battery*** program urging Americans to adopt a simple, lifesaving habit of replacing smoke alarm and carbon monoxide detector batteries when changing clocks back to Standard Time on Sunday, November 5, 2017. Changing these batteries is one of the most effective ways to reduce tragic deaths and injuries. If you cannot reach your alarms, ask the local fire department if they can help. Firefighters may also be able to advise you on where to best locate smoke alarms and carbon monoxide detectors.	
REMINDER 102nd Annual Conference of the New Jersey State League of Municipalities will be held at the Atlantic City Convention Center in Atlantic City, NJ on November 14-16, 2017. For additional information regarding League events and continuing education courses, visit the various websites including www.njslom.org; www.amanj.org; www.tctanj.org; www.gfoanj.org.			**1**	**2**	**3**	**4**
5	**6**	**7** **ELECTION DAY**	**8**	**9**	**10** **VETERAN'S DAY (OBSERVED)**	**11** **VETERAN'S DAY**
12	**13**	**14**	**15**	**16**	**17**	**18**
19	**20**	**21**	**22**	**23** **THANKSGIVING DAY**	**24**	**25**
26	**27**	**28**	**29**	**30**	**COLLECTORS-REMINDER** Examination for certification of Tax Collector (C.T.C.) is scheduled for December 19, 2017. Applications must be received thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information	

DECEMBER 2017

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		HANDBOOK FOR N.J. ASSESSORS	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.	616.05	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,C, CBT	Appeals from added assessments may be made to the county board of taxation on or before December 1 of the year of levy, or thirty (30) days from the date the collector of the taxing district completes the bulk mailing of tax bills for added assessments, whichever is later.	805.07	94-965	54:4-63.11
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.	805.07	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 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
Dec. 31 (on or before)	C	Applications for veterans' deductions and property tax deductions for current year (2017) must be filed with collector.	406.02 403.03	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

November

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December 2017

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS - Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map maintenance -Meeting of County Assessors' Association -Meeting of the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		**FINANCE OFFICERS-REMINDER** Examination date for Certified Municipal Finance Officer (C.M.F.O.) is scheduled for December 6, 2017. Applications must be postmarked thirty days prior to test date. Contact the Certification Unit, Department of Community Affairs, Division of Local Government Services, PO Box 803, Trenton, NJ 08625-0803 or call (609) 292-9757 for additional information.		**COLLECTORS - REMINDER** Executive Board meeting, TCTANJ, December 7, 2017. Crowne Plaza Hotel located at exit 8A of the NJ Turnpike in Monroe Township	1	2
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10	11	12	13	14	15	16
17	18	19	20	21 Winter Begins at 11:28 A.M. EDT	22	23
24	25 **CHRISTMAS DAY**	26	27	28	29	30
31	**COLLECTORS - REMINDER** Examination for certificate of Tax Collector (C.T.C.) is scheduled for December 19, 2017. 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 or call (609) 633-6349.					

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

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

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

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, Cape May County, Treasurer	(609) 465-1030	(609) 463-6395	georgebrown@gmail.com	
Frederick R. Millman, Pt. Pleasant Beach Boro., 2-Yr. Dir. – 2017-2018	(848) 333-0344	(732) 701-3244	NJIAAO@comcast.net	
Eric Zanetti, Berkeley Township, Director – 2017	(732) 244-7400	(732) 341-5944	ezanetti@twp.berkeley.nj.us	

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

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

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

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

GFOA OF NEW JERSEY (GFOANJ) - 2017

E-Mail Address	Website
	www.gfoanj.org

Michael Drulis, Executive Director, GFOA
308 West State Street
(973) 423-3415; (fax) (973) 778-0270

Doug Petix, President
Millburn Township
308 West State Street
Trenton, NJ 08618
(973) 423-3415; (fax) (973) 778-0270
dpetix@cityofnewbrunswick.org

December

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January 2018

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Earn Continuing Education credits throughout 2018 -Process SR-1As promptly, accurately -Review accumulative sales listings, myNewJersey Portal, file SR-6 -Tax Map Maintenance -Meeting of County Assessors' Association and the governing body -Public relations activity -Process building permits, new property record cards, added assessments, OPRA Requests		**ASSESSORS - REMINDER** Sign up for the MyNewJersey Portal at http://www.state.nj.us to access official information including news, directives, listings, forms, manuals, and other correspondence from the Division of Taxation in the Document Library. Assessors and county board personnel are notified by e-mail when new documents are posted onto the portal. Contact Chris Beitz at (609) 341-2708 or **Taxation.PropAdmin@treas.nj.gov**.				
	1 **NEW YEAR'S DAY**	2	**3**	**4**	**5**	**6**
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14	**15** **MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED)**	**16**	**17**	**18**	**19**	**20**
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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.	
1st	Collector's report.	54:4-73
1st (on or about)	File monthly report of Treasurer of School Funds.	18A:17-36
7th (after)	Federal Withholding tax deposited; Form 501, depending on payroll cycle.	
10th (by)	CFO's monthly statement of appropriations and expenditures.	
10th (by)	Pension fund employee deduction monthly remittances to State: Police and Firefighters' Retirement System, Public Employees Retirement System, Teacher's Pension and Annuity Fund.	
15th (after)	Federal Withholding tax deposited; Form 501, depending on payroll cycle.	
22nd (after)	Federal Withholding tax deposited; Form 501, depending on payroll cycle.	
24th (by)	New Jersey Health Benefit Fund monthly remittances; municipality and schools.	
28th (after)	Federal Withholding tax deposited; Form 501, depending on payroll cycle.	
End	Detailed monthly statement for all petty cash expenditures.	40A:5-21

QUARTERLY
April, July, October, January

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.

2017 PROPERTY ADMINISTRATION WORK CALENDAR

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

Editor: LaToya Robertson

Co-Editors: Mike Pollard
Christopher Santiago
Judy Miller

DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
PO BOX 803
TRENTON, NJ 08625-0803

Co-Editors: Christine M. Zapicchi, Assistant Division Director
Patricia A. Turin, Supervising Tax Collection Specialist

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

2018

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