



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. BOX 251
TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

May 1, 2020

To: **COUNTY TAX BOARD**

Attached are **Forms PD-65.15 (Part 1 & Part 2) (March 2020)** for Certification by the County Board of Taxation of Property Tax Deductions which must be completed and filed with the Director, Division of Taxation, on or before **June 15, 2020**.

These forms should be prepared from the information certified to you by the respective municipal tax collectors in your county on Form PD-65.10 (March 2020) (copy attached). Since you will be certifying as to the accuracy of the data submitted by the tax collectors, it is mandatory that you review this data prior to completion of Forms PD-65.15 (Part 1 & Part 2). Additionally, **the collector must supply the Property Tax Deduction District Summary to Support Disallowances and Adjustments**. These sheets correspond with Line 4, Line 5, and Line 8 of the PD.65.10 Form. Each sheet requires the block/lot/qualifier, the date, the dollar amount for the senior citizen, disabled person, or surviving spouse and a reason for the disallowance or adjustment. Source data for Section 5 (Summary) Columns 5(a) and 5(b) on Forms PD-65.15 (Part 1 & Part 2) is Section 4 (Summary) Columns 4(a) and 4(b) on Form PD-65.10.

Please be sure to complete both the individual taxing districts' form(s) (Part 1) and the summary of pages form (Part 2) (certification sheet). To ensure uniformity, it is important that you use the summary of pages form (Part 2) (certification sheet) strictly for the page totals shown on each of the individual taxing districts' form(s) (Part 1) for your county.

Please be advised that pursuant to Chapter 85, Laws of 1981, the sum allowed or disallowed for each deduction reported on Form PD-65.10 should not exceed \$250.00.

Please note that Forms PD-65.15 (Part 1 & Part 2) have been designed to reflect any adjustment due to an audit conducted by representatives of the Division of Taxation. Audited districts and the respective county boards of taxation have been notified of the results of the audit. The amount of the adjustment, if any, should have been inserted in Item 7, Column 4(b) on Form PD-65.10 by the collector. For your purposes, any adjustment shown in Item 7, Column 4(b) on Form PD-65.10 should be entered in Column 4(b) on Forms PD-65.15 (Part 1 & Part 2). In addition, please be sure to indicate if the adjustment amount is a plus or a minus.

For your information, tax collectors have been advised that for the purpose of reporting the number of deductions in Columns 1(a), 2(a), 3(a) and 4(a) on Form PD-65.10, although a citizen may receive a partial deduction, he is considered as having received a full deduction and not a fraction of one.

IMPORTANT NOTES: - You are reminded of your audit responsibilities to verify the Line 1 numbers from the tax duplicate and to check all calculations as presented. In the past, many counties were negligent in performing these duties. Municipal collectors have been advised to submit Form PD-65.10 to the County Board of Taxation in duplicate. In turn, one copy of this report is to be submitted to the Director, Division of Taxation along with the completed Forms PD-65.15 (Part 1 & Part 2).

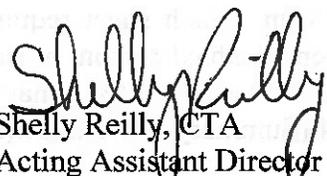
*** Audit adjustments for affected districts must be reflected on your report.**

It is imperative that a paper copy of this report with original signatures be completed and filed by **June 15, 2020** since prompt reimbursement to the municipalities by the State is contingent upon the timely filing of the report.

If you have any questions, please contact Dawn Serrano at 609-341-2702 of the Division of Taxation.

Thank you for your cooperation in this matter.

Sincerely,


Shelly Reilly, CTA
Acting Assistant Director
Property Administration
Division of Taxation

SR:vm
Attachment