ALTERNATE ASSESSMENT CALENDAR

ONLY FOR BURLINGTON, GLOUCESTER, & MONMOUTH COUNTY ASSESSORS

Chapter 306, Laws of 2017

2026 Work Calendar

Burlington, Gloucester, & Monmouth Assessors and County Boards of Taxation

DEPARTMENT OF THE TREASURY
Division of Taxation

Not For Use For Assessor Exam

JANUARY 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	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	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, Division of Taxation for an extension of time within which the appeal(s) may be heard and determined.	805.07	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 2026 with the county board of taxation for the tax administrator's review.	617.05	54-4-23.21 **N.J.A.C.**18:15-2.6(b)
January 10(on or before)	A	Assessor to file copies of Initial and Further Statements with county board of taxation.	412.21	54:4-4.4
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	54:1-15; **N.J.A.C.**18:23A-1.27(h)
January 10	A,CBT	January Assessor to file two copies of preliminary form SR-3A with the county board of taxation.	**1005.02**	**54:4-26**
10(on or before)	A,CBT	January 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.		54:4-36.1
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	54:4-3.139 40A:21-11
January 15(before or on)	A,CBT	A taxpayer or a taxing district may appeal assessed valuations to the county board of taxation on or before January 15, or forty-five (45) days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever date 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 of the tax year.		**54:3-21**
January 15(before)	A,CBT	If a petition of appeal or a complaint is filed on January 15 or during the nineteen (19) days next preceding January 15 a taxpayer or a taxing district shall have twenty (20) days from the date of service of the petition or complaint to file a cross-petition of appeal with a county board of taxation.		**54:3-21**
January 25(on or before)	A,CBT	Assessor shall furnish the county tax administrator with a schedule of office hours and availability for appointments, and post this information in municipal building in a conspicuous place.	105.34	54:3-16 **N.J.A.C.**18:12A-1.3(l)1
January 31(by)	CBT	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

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

December

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January 2026

February

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Earn Continuing Education credits throughout 2026 -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 Lauren Sparano at (609) 322-6752 or Taxation.PropAdmin@treas.nj.gov.		**ASSESSORS - REMINDER** For information concerning Continuing Education courses, Contact Marjorie Abrams at (609) 322-6712. Fifty (50) credits in a five-year cycle; thirty (30) credits in a three-year cycle. Assessors can find approved courses and additional information regarding Continuing Education on the Division of Taxation's Property Administration Website at http://www.state.nj.us/treasury/taxation/lpt/recert.shtml.		**COUNTY BOARDS, ASSESSORS - REMINDER** Post the Property Taxpayer Bill of Rights (Chapter 128, P.L. 2017) on your official website.
				1 **NEW YEAR'S DAY**	**2**	**3**
4	**5**	**6**	**7**	**8**	**9**	**10**
11	**12**	**13**	**14**	**15**	**16**	**17**
18	**19** **MARTIN LUTHER KING, JR.'S BIRTHDAY (OBSERVED)**	**20**	**21**	**22**	**23**	**24**
25	**26**	**27**	**28**	**29**	**30**	**31**

FEBRUARY 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
February 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	54:4-38.1 54:3-21
February 1	A,CBT	Tax appeals are heard February, March and April.		
February 1(no later than)	A,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
February 1(on or before)	A,CBT	County tax administrator to summarize assessors' office hours and furnish this schedule to the Director, Division of Taxation.	105.34	54:3-16 **N.J.A.C.** 18:12A-1.3(I)2
February 15(no later than)	CBT	County tax administrator shall review FA-1 forms filed to apply for Farmland Assessment for Tax Year 2025 (as the tax administrator deems necessary) and forward them to Property Administration in district order no later than February 15 of the same tax year.	617.05	54:4-23.21 **N.J.A.C.** 18:15-2.6(b)

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 2026

March

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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		**C.T.A. EXAMINATION ANNOUNCEMENT** Tax Assessor Certification exam date is March 21, 2026. Filing deadline is February 19, 2026. Filing fee: $10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton, NJ 08695-0240		**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 https://cgs.rutgers.edu/programs/assessment. Contact Senior Program Coordinator Pamela Chappelle of the Center for Government Services at (848) 932-4732 or by e-mail at pmorley@docs.rutgers.edu for further information.	
	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.					
1	**2**	**3**	**4**	**5**	**6**	**7**
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15	**16** **PRESIDENTS' DAY**	**17**	**18**	**19** Filing Deadline for C.T.A. Examination	**20**	**21**
22	**23**	**24**	**25**	**26**	**27**	**28**

MARCH 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
March 1	A,CBT	Tax appeals are heard February, March and April.		
March 31 (on or before)	CBT	County board of taxation to notify Director, Division of Local Government Services, when copy of budget resolution (in CY municipality) showing amount to be raised by taxation, is not received.		40A:4-16

February

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March 2026

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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15	16	17	18	19	20 Spring Begins at 10:46 A.M.	21 **C.T.A. EXAM**
22	23	24	25	26	27	28
29	30	31	**ASSESSORS- REMINDER** 24th Annual "Tax Appeal 2026" Seminar of the NJ - IAAO will be held on March 5, 2026 at the Forsgate Country Club, Monroe Township, NJ. For additional information, please contact Greg Hutchinson at greg.nj.iaao@gmail.com			

APRIL 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
April 1(on or before)	A,C,CBT	County board of taxation to establish by resolution the percentage level of taxable value of real property.	202.04	54:4-2.27
April 1	A,CBT	Tax appeals are heard February, March and April.		
April 1(by)	CBT	The clerk of the county board of chosen freeholders shall transmit to the county board of taxation a statement of the total amount appropriated to be raised for current expenses, debt and interest, and all amounts to be raised by taxation in that year for county purposes. The county board shall apportion the tax among the taxing districts.		54:4-41
April 10(on or before)	CBT	County board of taxation to mail copy of resolution establishing percentage level of taxable value of real property to Director, Division of Taxation, each assessor and municipal clerk.	202.04	54:4-2.27
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 2026

May

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 **GOOD FRIDAY**	4
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26	27	28	29	30	**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	

MAY 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	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.		54:4-8.57 et seq.	
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 a successor is duly elected.	109.02 109.03	**N.J.A.C.**18:12A-1.2(e)	
May 5 (before)	A	Assessor, if prior to May 3 given property owner's notice of material depreciation of any building or other structure that occurred after October 1 and before May 1, after examination and inquiry, shall determine the value of such real property as of May 1 and assess the same according to such value.	605.03	94-917	54:4-35.1
May 5 (by)	A,CBT	Assessor to file assessment lists and duplicates with county board of taxation.		**54:4-35**	
May10	A,CBT	MOD IV Master file sent to Property Administration via appropriate medium.			
May 10 (after)	C,CBT	County board of taxation may permit tax collector to have custody of tax duplicate.		**54:4-55.1**	
May15 (by)	CBT	The clerk of the county board of chosen freeholders shall transmit to the 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.			
May 15 (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.			
May 15 (before)	A,CBT	County board of taxation must complete hearings, held before May 15 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.		**54:3-18**	
May 15 (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.		**54:3-17**	
May 20 (on or before)	CBT	County board of taxation fills out a table of aggregates copied from the assessors' duplicates and the certifications of the Director, Division of Taxation relating to second-class railroad property.	313	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, Division of Taxation, the State Auditor, the Director, Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.	313.02	54:4-52	
May 25	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]			
May 31 (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 2026 aggregate assessed valuation for each municipality.		**54:4-52**	
May 31 (not later than)	CBT	County board of taxation files final SR-3A forms with Property Administration.		**54:4-26,** **N.J.A.C.18:12A-1.17(4)**	
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 **54:1-35.4**	**Rules of the Tax Court, 8:4-1(a)(1)**

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

April

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May 2026

June

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS - REMINDER 71st Annual Conference, Northeast Regional Association of Assessing Officers, will be held on May 16-21, 2026 at Sheraton Portsmouth Harborside Hotel, Portsmouth, NH. For conference information, please contact AMANJ Conference Co-Chair Liz Simpkins at (609) 465-8726 or visit www.nraao.org.		**Assessors -Reminder** Submit paperwork for renewal certification for assessors on a credit cycle ending June 30th			1	2
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24	25 **MEMORIAL DAY**	26	27	28	29	31

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

JUNE 2026

CY-Calendar Year (January 1-December 31)
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)	A	Where assessor denies an initial PTD application for property tax deduction made with him not later than December 31, 2025, assessor forwards a Notice of Disallowance (form PD4) to claimant stating that the deduction has not been granted for the current tax year.	403.09(1)	94-803	54:4-8.44a 18:14-3.10(a)1
June 3 (on or before)	C,CBT	County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	312.07	94-945	54:4-55
June 5 (on or before)	C,CBT	Collector must complete and forward Certification of Property Tax Deductions (form PD-65.10) and Certification of Veterans Deductions (form VE-WVE-1) in duplicate to the county board of taxation.	Par. 401.24, **Handbook for County Boards of Taxation**		
2nd Monday in June	A	If Director, Division of Taxation requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes.	621.01		54:29A-16
June 14(on or before)	C	Final tax bills to be mailed if on CY; when billed annually, include preliminary taxes of following year. Third and fourth quarter tax bills to be mailed if on SFY.		95-010	54:4-64
June 15(on or before)	CBT	County board of taxation certifies to Director, Division of Taxation each year the number and total dollar amount of property tax and veterans deductions allowed and disallowed for the current tax year on report forms PD-65.15 and VE-WVE-2.	109.10	94-811	54:4-8.52
June 15(on or before)	CBT	County board of taxation presidents shall annually file a report (form TAS) that contains appeal information, including municipal breakdown, and statistics to the Director, Division of Taxation for review.			

May

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June 2026

July

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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14	15	16	17	18	19 **Juneteenth**	20
21 Summer Begins at 4:24 A.M.	22	23	24	25	26	27
28	29	30	**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.		**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 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
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, 2026, the assessor shall mail to each taxpayer whose land has been assessed for Tax Year 2026 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 2026 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2026.	617.02	54:4-23.15a
2nd Tuesday in July	CBT	State Equalization Table prepared.		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

June

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July 2026

August

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS - REMINDER A series of conferences, courses, and workshops for municipal assessors will be held in regional locations throughout NJ. Call or write: Rutgers University/Center for Government Services 33 Livingston Avenue, Suite 200 New Brunswick, NJ 08901-1979 (732) 932-3640 extension 627; (732) 932-3586 (fax) **https://cgs.rutgers.edu/**		**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** 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 **https://iaao.org/wcm/Education.**		
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 Nicholas Adractas at (609) 322-6747 or Taxation.PropAdmin@treas.nj.gov.			**1**	**2**	**3** **INDEPENDENCE DAY (OBSERVED)**	**4**
5	**6**	**7**	**8**	**9**	**10**	**11**
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26	**27**	**28**	**29**	**30**	**31**	

AUGUST 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
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 2027 must file an application (form FA-1) with the assessor.	616.03	54:4-23.1 et seq.
August 5 (on or before)	A	Property Administration must receive all SR-1A forms showing information on sales transactions used in compiling the 2026 Table of Equalized Valuations for State School Aid on or before August 5.		
August 25 (by)	CBT	Director, Division of Taxation completes the State Equalization Table.		54:1-34

July

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August 2026

September

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20	21	22	23	24	25	26
27	28	29	30			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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		**C.T.A. EXAMINATION ANNOUNCEMENT** Tax Assessor Certification exam date is September 26, 2026. Filing deadline is August 27, 2026. Filing fee: $10.00. Write to: Property Administration Attention: Assessors' Certification PO Box 240 Trenton, NJ 08695-0240				**1**
2	**3**	**4**	**5**	**6**	**7**	**8**
9	**10**	**11**	**12**	**13**	**14**	**15**
16	**17**	**18**	**19**	**20**	**21**	**22**
23	**24**	**25**	**26**	**27** Filing Deadline for C.T.A. Examination	**28**	**29**
30	**31**					

SEPTEMBER 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
September 1 (on or before)	A	The assessor may grant an extension of time for filing form FA-1 where satisfied that failure to file by August 1 was due to illness of the owner, or death of the owner or an immediate member of the owner's family.	617.03	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, 2026 with respect to Tax Year 2027, 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	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 2027 with assessor.	703.09	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)	54:4-52
September 13 (on or before)	CBT	Table of Aggregates shall be transmitted to the county treasurer who shall file, print in its entirety, and transmit certified copy to the Director, Division of Taxation, the State Auditor, the Director, Division of Local Government Services in the Department of Community Affairs, the clerk of the board of freeholders, and the clerk of each municipality in the county.	313.02	54:4-52

August

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September 2026

October

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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7 **LABOR DAY**	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22 Fall Begins at 8:05 P.M.	23	24	25	26 **C.T.A. EXAM**
27	28	29	30			

OCTOBER 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	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	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	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	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	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	54:1-35.1
October 1 (on or before)	A	The State Farmland Evaluation Committee (F.E.C.) publishes its recommended agricultural land values for use with the Farmland Assessment Act.	618.01	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	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	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	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)	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.		40A:21-1 et seq.
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 (after)	A	Assessor notified of structural material depreciation occurring after Oct. 1 and before Jan. 1.	605.03	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	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	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, Division of Taxation approves.		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. 54:1-35.1

September

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October 2026

November

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29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDER 91st Annual International Conference on Assessment Administration, "International Conference on Assessment Administration," will be held on October 13 - 16, 2026 in Calgary, Alberta, Canada. For additional information, please contact Rachel Mense at (816) 701-8109 or visit the I.A.A.O.'s Internet Website at www.iaao.org.				1	2	3
4	5	6	7	8	9	10
11	12 **COLUMBUS DAY**	13	14	15	16	17
18	19	20	21	22	23	24
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NOVEMBER 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
November 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.
November 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.	414.03	54:4-4.4
November 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.	617.08	54:4-23.13b
November 1 (on or near) (pre-tax year)	A	Legal advertisement - where and when assessment list may be inspected by any taxpayer to ascertain what assessments have been made, and to confer informally with the assessor as to the correctness of the assessments.		54:4-38
November1 (pre-tax year)	A,CBT	Assessor to file Preliminary Assessment lists with county board of taxation.		54:4-35
November 15 (pre-tax year)	A	Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes.		54:4-38.1
November 15 (pre-tax year)	CBT	County Board of Taxation of the demonstration county shall make the preliminary data electronically accessible to the public by posting the data in searchable form on county's website not later than 15 business days after the submission of the preliminary data.		54:4-38.1
November 25 (on, before, or after)	A,CBT	Within ten days of the completion of the bulk mailing of notification of assessment, 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.		54:3-21
End of November	A	Taxing districts may appeal to the Tax Court to review Table of Equalized Valuations within forty-five (45) days from the day when the Director shall have completed the delivery of a certified copy to the Commissioner of Education, municipal clerks and county tax administrators.	1006.06	54:1-35.1

October

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November 2026

December

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27	28	29	30	31		

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3 **ELECTION DAY**	4	5	6	7
8	9	10	11 **VETERANS DAY**	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 **THANKSGIVING DAY**	27	28
29	30	**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			**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 1, 2026. 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.	

DECEMBER 2026

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

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

DATES	CODE		HANDBOOK FOR N.J. ASSESSORS	N.J.S.A.
December 1 (prior to)	A	Assessor may accept FA-1 applications prior to December 1 of the pretax year in cases where the assessed values in the assessment list for the year for which farmland assessment is applied reflect a program of revaluation of all property.	617.03	54:4-23.13a
December 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	54:4-63.11
December 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. annually if on CY.	805.07	54:4-63.39
December 20 (on or before)	A,CBT	County board computes and certifies to the Director, Division of Taxation the aggregate decline, if any, in the true value of vacant land, comparing the current tax year to the base year. Aggregate changes so identified are its valuation base.		54:1-85
December 31 (on or before)	A,C	Applications for veterans' deductions and property tax deductions for 2026 must be filed with assessor during the pretax year, thereafter with collector during the tax year.	406.02 403.03	54:4-8.13 54:4-8.43
December 31 (on or before)		Eligibility for property tax reimbursement (freeze) shall reflect the prerequisites on December 31 of the tax year for which claim is being made.		54:4-8.70

November

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December 2026

January

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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		**1**	**2**	**3**	**4**	**5**
6	**7**	**8**	**9**	**10**	**11**	**12**
13	**14**	**15**	**16**	**17**	**18**	**19**
20	**21** Winter Begins at 3:50 P.M.	**22**	**23**	**24**	**25** **CHRISTMAS DAY**	**26**
27	**28**	**29**	**30**	**31**		

ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2026

Name and Title	Telephone Number	E-Mail Address	Website
Dennis Deklerk, President	(609)668-2957	ddeklerk@mountlaurel.com	**www.amanj.org**
Robin Bucchi, Secretary	(609) 954-2878	Amanj.secretary@gmail.com	
Lee Ann Russ, Treasurer	(609) 465-8726	Amanj.treasurer@gmail.com	
Martin G. Blaskey, III, Sergeant-at-Arms	(856) 854-1176 ext. 4124	dasfusca@hotmail.com	

NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (NJ- IAAO) - 2026

Name and Title	Telephone Number	E-Mail Address	Website
			www.njiaao.org
Melissa Rockwell, President	(973) 579-0970	melissarocks.well@gmail.com	
Amanda L. Rizzo, Vice President	(908) 313-7753	alrizzo653@gmail.com	
Sue Davison, Secretary	(609) 425-5275	scdavison@hotmail.com	
Erin Serfass, Treasurer	(609) 273-5480	treasurer.njiaao@gmail.com	
Neil McGettigan, Director	(609) 385-7826	neil.j.mcgettigan@gmail.com	
Mandi Johnson, Director	(856) 305-2646	mandimj5804@gmail.com	
Gregory Hutchinson, IAAO Representative	(732) 938-6242	Greg.nj.iaao@gmail.com	
Alex J. Worth, Webmaster	(732) 615-2089	aworth@middletownnj.org	

NEW JERSEY COUNTY TAX BOARDS ASSOCIATION, INC. (NJACTB) - 2026

Name and Title	Telephone Number	E-Mail Address	Website
			www.njactb.org
Rose Marie Bowen Lewwis, President	(609)462-6627	pbowenlewis@aol.com	
Melissa Rockwell, Vice President	(973)579-0970 ext.1573	mrockwell@sussex.nj.us	
Carol M. Dennis, Treasurer (retired)	(973) 827-2680	Caroldennis42@yahoo.com	
Melissa D. Pritchett, Secretary	(973) 670-1236	Melissa.Pritchett@comcast.net	
Ed Hoffman, Parliamentarian			

TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (TCTANJ) - 2026

		E-Mail Address
Internet Website:	**www.tctanj.org**	
Executive Director:	Margaret Saharic	executivedirector@tctanj.org
President:	Paul M. Lesniak, CTC, CMFO	plesniak@elizabethnj.org
1st Vice President:	Maureen Cosgrove, CTC/CMFO	mcosgrove@berkeleytownship.org
2nd Vice President:	Jodi DeMaio, CTC	jdemaio@cityofenglewood.org
3rd Vice President:	Sonia Schulman, CTC	sschulman@ucnj.com
Treasurer:	Louis Palazzo, CMFO	lpalazzo@twp.howell.nj.us
Corresponding Secretary:	Mark Godfrey, CTC	MGodfrey@glassboro.org
Recording Secretary:	Stacey Carron, CTC	scarron@linden-nj.gov
Sergeant-at-Arms:	Paula Ferreira, CTC	pferreira@orangenj.gov
Chaplain:	Tyrone Young, CTC	tyoung@irvingtonnj.gov
Membership Services Director:	Rita M. Carr	membership@tctanj.org
General Counsel:	Keith A. Bonchi, Esq.	kbonchi@gmslaw.com

GFOA OF NEW JERSEY (GFOANJ) - 2026

E-Mail Address **Website**

www.gfoanj.org

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Lori Russo, President
Township of Marlboro
1979 Township Drive
Marlboro, NJ 07746
(732)536-0200
lrusso@marlboro-nj.gov

December

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27	28	29	30	31		

January 2027

February

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28						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
ASSESSORS-REMINDERS -Earn Continuing Education credits throughout 2027 -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 Lauren Sparano at (609) 322-6752 or Taxation.PropAdmin@treas.nj.gov.				
					1 **NEW YEAR'S DAY**	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 **MARTIN LUTHER KING, JR. DAY (OBSERVED)**	19	20	21	22	23
24	25	26	27	28	29	30
31						

QUARTERLY
April, July, October, January

15th	Social Security quarterly report to State of New Jersey, O.A.S.I.
End	Public Employees Retirement System, Police and Firefighters' Retirement System and Teachers' Pension and Annuity Fund quarterly report.
End (by)	Unemployment Reports.

AS NECESSARY/UNSCHEDULED EVENTS

- ✓ Notify governing body of note and bond sale results.
- ✓ File Supplemental Debt Statement with Director of DLGS with introduction of bond ordinances.
- ✓ Secondary market disclosure of SEC Rule 15c2-12 of material events reflecting on debt obligations.

TREASURER OF SCHOOL FUNDS
School Aid Payments via Automated Clearing House (ACH)

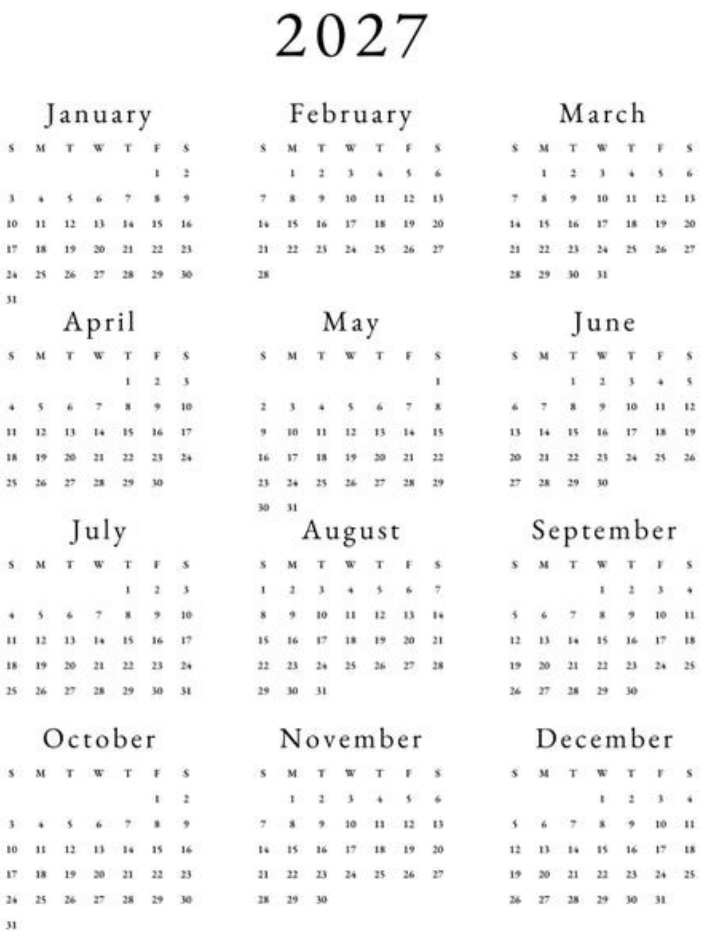
8th and 22nd – September through June	State formula aid deposit.
Weekly	FICA payments.
1st of the month (December-June)	Preschool Expansion Aid.
1st of the month (September-June)	Additional Abbott v Burke Aid (Abbott districts only).
1st of the month (September-June)	Non-public Elementary and Secondary Education Auxiliary Services.
Varies by District	Debt service.

2026 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: Christopher Santiago
Shelly Reilly



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