

# PROPERTY ADMINISTRATION



# 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**

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

**FO-Finance Officer**

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

<b>DATES</b>	<b>CODE</b>	<b>HANDBOOK FOR N.J. ASSESSORS</b>	<b>N.J.S.A.</b>
January 1 (on or before)	A	608.07	54:1-15
January 1	A,C,CBT	805.07	54:4-63.11 54:4-63.11a 54:4-63.39
January 1 (by)	A,CBT	502.19	40A:21-16
January 1 (by)	A,CBT	617.05	54:4-23.21 <u>N.J.A.C.</u> 18:15-2.6(b) 40A:5-4 54:5-6 40A:4-59 40A:5-14
January 1	FO	605.03	54:4-122.4; 18A:17-32 54:4-35.1
January 1	FO	412.21	54:4-4.4
January 1	C	103.01(1); 312.01	54:4-35
January 1	FO	608.07	54:1-15; <u>N.J.A.C.</u> 18:23A-1.27(f)
January 1	FO		
January 10 (before)	A		
January 10 (on or before)	A,CBT	1005.02	54:4-26 54:4-36.1
January 10 (on or before)	A,CBT		
January 10 (later)	C,CBT	104.02	54:4-55.1 40A:4-45.2a 40A:4-45.4a; 40A:4-45.45
January 10 (by)	A,CBT	504.12	54:4-3.139 40A:21-11
January 25 (on or before)	A,CBT	105.34	54:3-16 <u>N.J.A.C.</u> 18:12A-1.3(0)1 40A:4-19 40A:4-45.2a
January 30 (before)	FO		
January 31 (by)	CBT,FO		
January 31 (by)	FO		
January 31 (by)	FO		

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. 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. 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. Tax Year 2020 with the county board of taxation for the tax administrator's review. All municipal audits must be completed and filed within six months after close of fiscal year if on SFY. Unpaid real property taxes become a lien if on CY. Accrue to Tax Title Lien Ledger. Transfers of prior year's appropriation permitted during the first three months of this year if on CY. Governing body to adopt cash management plan; adopt resolution(s) designating depository(ies). Resolution for facsimile signatures. Ascertain bond of municipal collector and treasurer of school monies. 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. Assessor to file copies of initial and Further Statements with county board of taxation. Assessor to file assessment lists and duplicates with county board of taxation. 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. Assessor to file two copies of form SR-3A with the county board of taxation. Assessor files with the county board of taxation a statement of the estimated total amount of approved veteran and property tax deductions allowable against taxes. County board of taxation may permit tax collector to have custody of tax duplicate. 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. Assessor to file "U.E.Z. Exemption Report" and five-year Limited Exemption Report with county board of taxation, printed out of MOD IV. 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. Chief financial officer ascertains temporary appropriations budget if on CY. 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. Annual Debt Statement due by chief financial officer. 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

**FEBRUARY**

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.S.A.**  
**N.J. ASSESSORS**

February 1 (prior) A Assessor shall notify by mail each taxpayer of the current assessment and preceding year's taxes. 1101.01 54:4-38.1

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 MOD IV master file sent to Property Administration via appropriate medium.

February 1 (on or before) C Forward Annual Post-Tax Year Statement (form PD5) to recipients of prior year property tax deduction. 403.07 54:4-8.44a

February 1 (no later than) A,CBT Assessor shall complete Part A of form EA-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 C First installment of taxes due. 54:4-66a

February 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 54:3-16  
**N.J.A.C. 18:12A-1.3(i)2**

February 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. 54:3-21

February 10 (on or before) FO Chief financial officer files Annual Financial Statement if on CY. 40A:4-5

February 10 (on or before) FO Introduction and approval of the municipality's Annual Budget if on CY. 40A:4-5

February 15 (no later than) CBT County tax administrator shall review FA-1 forms filed to apply for Farmland Assessment for Tax Year 2020 (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 **N.J.A.C. 18:15-2.6(b)**

February 15 FO First installment of county taxes due. 54:4-74

February 15 FO County taxes on added and omitted assessments payable by municipality. 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

**MARCH**

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

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**DATES** **CODE** **HANDBOOK FOR N.J. ASSESSORS N.J.S.A.**

March 1 (on or before) C On or before March 1, 2020, all recipients of a property tax deduction for Tax Year 2019 must file a Post-Tax Year Statement (form PD5) with the tax collector acknowledging income for 2019 and anticipated income for 2020.

March 1 C File tax collector's Annual Statement of Receipts if on CY. 54:4-91

March 1 (by) A,CBT County tax administrator shall submit copy of the preliminary 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 54:3-17

March 2 FO Extended date for the Annual Financial Statement per LFN 2019-16

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 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.<sup>1</sup> 1007.05 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:7-4-1 et seq.

March 20 (not later than) FO Public hearing: statutory adoption date of Annual Municipal Budget if on CY. Copies of budget, as adopted, in such form and quantity as Local Finance Board determines, shall be transmitted to the Director, 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 30 FO Extend date for introduction of CY municipal and county budgets per LFN 2019-16

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

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

**APRIL**

**A-Assessor  
C-BT-County Board of Taxation**

**FO-Finance Officer**

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**DATES CODE**

**HANDBOOK FOR  
N.J. ASSESSORS**

N.J.S.A.

April 1 (on or before)

FO

Annual Payment Due: Public Employees Retirement System.

1105.01

April 1 (on or before)

A,C,CBT

In non-revalued and non-reassessed municipalities for 2020 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

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

54:3-21

April 1 (on or before)

C

Collector to mail Notice of Disallowance of 2019 property tax deduction when Post-Tax Year Statement either is not filed or reveals income in excess of \$10,000.

403.09(2)

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.

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

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, Division of Taxation, each assessor and municipal clerk.

202.04

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

April 30

FO

Extended date for adoption of CY municipal and county budgets per LFN 2019-16

1005.02

N.J.A.C. 18:12A-1.17(4)

April 30 (by)

C,FO

Local Government Ethics Law: File Financial Disclosure Statement.

40A:9-22.1 et seq.

54:51A-1

**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

**MAY**

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

**FO-Finance Officer**

**CY-Calendar Year (January 1-December 31)  
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**DATES CODE**

**HANDBOOK FOR N.J.S.A.  
N.J. ASSESSORS**

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.

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 54:3-2.1

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, 2020.  
Second installment of taxes due.

403.08 54:4-8.44a

May 1 C

54:4-66a

May 1 (on or before) C

File tax collector's statement of uncollectable taxes with governing body if on CY.

54:4-91.1

1<sup>st</sup> 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. Commence sale of property for delinquent property taxes and other municipal liens if on SFY. SFY municipality must establish preliminary municipal tax levy by governing body resolution.

54:4-38.1

54:3-2.1

May 11 C

54:5-19

May 13 (on or before) C,FO

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. Second installment of county taxes due.

54:4-8.64

May 15 FO

54:4-74

May 19 (on or before) FO

School district certifies to county board of taxation amount appropriated for school purposes.

54:4-45

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 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 2020 aggregate assessed valuation for each municipality.

109.10(4) 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

**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

A-Assessor DATES	C-Collector CODE	FO-Finance Officer	JUNE	CY-Calendar Year (January 1-December 31) SFY-State Fiscal Year (July 1-June30) HANDBOOK FOR N.J.S.A. N.J. ASSESSORS
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. 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. Disallowed deduction recipients required to repay deduction previously granted. Disallowed property tax deduction claims, if unpaid, become real property liens. Collector to mail Notice of Disallowance of 2019 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, 2020.		<b>N.J.A.C. 18:12A-1.2(c)</b>
June 1 (on or before)	C	Where assessor denies an initial PTID application for property tax deduction made with him not later than December 31, 2019, assessor forwards a Notice of Disallowance (form PD4) to claimant stating that the deduction has not been granted for the current tax year.	403.07	54:4-8.70
June 1 (on or before)	C	Final installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid for SFY Municipalities subject to successful completion of Best Practices. County board of taxation to deliver corrected, revised and completed tax duplicates to collectors. Proceed with billing.	403.09(3)	54:4-8.44a
June 1 (on or before)	C	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.	403.09(1)	54:4-8.44a <b>N.J.A.C. 18:14-3.10(a)1</b>
June 1 (on or before)	FO	If Director, Division of Taxation requires, assessors shall report to the Director the description and valuation of railroad property not used for railroad purposes. 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. 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. Supplemental Energy Tax Receipts payment if on SFY.	312.07	54:4-55
June 5 (on or before)	C, CBT	Option of governing body to cancel uncollectable taxes and release tax collector within sixty days of filing by the tax collector if on CY.		Per certification by Director, DLGS 54:4-91.2
2 <sup>nd</sup> Mon. in June	A	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.	621.01	54:29A-16
June 14 (on or before)	C	Last day for holding tax sale of prior year's delinquent taxes and other municipal liens if on SFY.		54:4-64
June 15 (on or before)	CBT	All revenues to treasurer by officials handling monies in SFY.	109.10	54:4-8.52
June 23	FO	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.		54:4-19
June 30	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.		54:4-66.3
June 30 (on or before)	C	Close out petty cash account to budget appropriation if SFY.		54:4-66.4
June 30	FO			

**JULY**

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

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**HANDBOOK FOR      N.J.S.A.**  
**N.J. ASSESSORS**

DATES	CODE		HANDBOOK FOR	<u>N.J.S.A.</u>
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, Division of Taxation for an extension of the time within which the appeal or appeals may be heard and determined.	1105.12	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	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, 2020, the assessor shall mail to each taxpayer whose land has been assessed for Tax Year 2020 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 2021 together with a notice that the completed form is required to be filed with the assessor on or before August 1, 2020.	617.02	54:4-23.15a
2 <sup>nd</sup> Tuesday in July	CBT	State Equalization Table prepared.		54:1-34; 54:1-35
July 15 (on or before)	FO	Property tax reimbursement (freeze) payment, as the Director, 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.		



## AUGUST

A-Assessor C-Collector FO-Finance Officer  
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HANDBOOK FOR N.J.S.A.  
 N.J. ASSESSORS

DATES	CODE	Description	Page	Page
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 2021 must file an application (form FA-1) with the assessor.	616.03	54:4-23.1 et seq.
August 1	C	Third installment of taxes due.		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 2020 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, Division of Taxation for review.	109.06	54:3-5.1
August 15	FO	Third installment of county taxes due.		54:4-74
August 25 (by)	CBT	Director, Division of Taxation completes the State Equalization Table.		54:1-34
August 29	C	File collector's Annual Statement of Receipts if on SFY.		54:4-91

**SEPTEMBER**

A-Assessor C-Collector  
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FO-Finance Officer

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DATES CODE

HANDBOOK FOR N.J.S.A.  
 N.J. ASSESSORS

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. 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, 2020 with respect to Tax Year 2021, 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  
 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 2021 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

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

**OCTOBER**

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

**FO-Finance Officer**

CY-Calendar Year (January 1-December 31)  
SFY-State Fiscal Year (July 1-June 30)  
**HANDBOOK FOR  
N.J. ASSESSORS**

<b>DATES</b>	<b>CODE</b>				
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	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	54:4-8.44	
October 1	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	A	Director, Division of Taxation promulgates <b>Table of Equalized Valuations</b> for State school aid.	1006.04	54:1-35.1	
October 1 (on or before) A	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	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	54:4-63.2	
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.	801.02(1)	54:4-63.28	
October 1	FO	Third installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid. Full payment of Garden State Trust Aid.			40A:21-1 et seq.
October 1	A	Assessor certifies that, upon the basis of property assessments as of October 1 of the year preceding the certification, the total taxable property value in all districts designated by the municipality, including the district being proposed in the ordinance, does not exceed 15% or 20% 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 or district, estimate of taxable value of assessed property.	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	A	Assessor notified of structural material depreciation occurring after October 1 and before January 1, 605.03		54:4-35.1	
October 6 (on or before) CBT	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	C,CBT	County board of taxation delivers added and omitted tax duplicates to collectors.	805.03	54:4-63.5	
October 25 (on or before) A,C,CBT	A,C,CBT	Proceed with billing.	805.05	54:4-63.19	
October 25 (before) C,CBT	C,CBT	Assessor/collector provide added assessment certification for fire districts on form CNC-3. Added and omitted assessment bills to be mailed at least one week before November 1.	805.05	40A:4-45.44 et seq.	
October 31 (on or before)		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.		54:4-63.11	
		The State Treasurer annually shall pay and distribute the amount of the Homestead Benefit. (Rebate) that the Director, Division of Taxation approves.		54:4-63.39	
				54:4-8.63	

<sup>1</sup> Taxing districts may appeal to the Tax Court to review **Table of Equalized Valuations** within forty-five (45) days following its promulgation.

**NOVEMBER**

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

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

**HANDBOOK FOR  
 N.J. ASSESSORS  
 N.J.S.A.**

<b>DATES</b>	<b>CODE</b>			
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)	C	File tax collector's statement of uncollectable taxes with governing body if on SFY.	54:4-91.1	
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.	41A:4-03	54:4-4.4
November 1 (on or before)	FO	Fourth installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.		Per certification by Director, DLGS
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	C	Fourth installment of taxes due.		54:4-66a
November 1	C	Omitted assessment taxes payable.	805.05	54:4-63.20
November 1	C	Added assessment taxes payable.	805.05	54:4-63.8
November 1	FO	Receipt of State payments for veterans' and property tax deductions.		54A:10-1
November 1 (after)	FO	Appropriation transfers during the last two months of fiscal year if CY.		40A:4-58
November 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
November 11	C	Earliest date to commence accelerated sale of property for delinquent property taxes and other municipal liens if on CY.		54:5-19
November 15 (by)	A, CBT	Assessor submits compliance plan (form CP) for Tax Year 2021 with county board of taxation through county tax administrator for approval, if proposing compliance plan.	902.01	54:4-23 <u>N.J.A.C.</u> 18:12A-1.14(i)(2)
November 15	FO	Fourth installment of county taxes due.		54:4-74
November 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	54:1-35.1

**DECEMBER**

**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)**

<b>DATES</b>	<b>CODE</b>	<b>HANDBOOK FOR N.J. ASSESSORS</b>	<b>N.J.S.A</b>
December 1 (by)	C	Mail first and second quarter tax bills for subsequent year if on SFY.	54:4-66.1
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.	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.	54:4-63.39
December 1 (by)	C	Collector to mail tax bill for preliminary first half (following year) where two billings annually if on CY.	54:4-64a
December 1 (on or before)	FO	Final installment of Consolidated Municipal Property Tax Relief Aid and Energy Tax Receipts Aid.	Per certification by Director, DLGS
December 20 (on or before)	A,C,BT	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	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.	54:4-38
December 31 (on or before)	A,C	Applications for veterans' deductions and property tax deductions for 2021 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)	C	Applications for veterans' deductions and property tax deductions for current year (2020) must be filed with collector.	54:4-8.13
December 31 (on or before)	C	Last day for holding accelerated sale of prior year's delinquent taxes or other municipal liens if on CY.	54:4-8.43 54:5-19
December 31	FO	All revenues to treasurer by officials handling monies if on CY.	54:4-66.4
December 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.	
December 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.	
December 31	FO	Close out petty cash account to budget appropriation if CY.	54:4-8.70
December 31 (on or before)	FO	Eligibility for property tax reimbursement (freeze) shall reflect the prerequisites on December 31 of the tax year for which claim is being made.	

**ASSOCIATION OF MUNICIPAL ASSESSORS OF NEW JERSEY (AMANJ) - 2020**

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u>
Angela Mattiace, Allendale, President	(201) 818-4419	(201) 825-1913	amattiace@allendalenj.gov	www.amanj.org
Michele Hennessey, City of Bayonne, Secretary	(201) 858-6158	(201) 858-6356	mhenessey@baynj.org	
Lee Ann Russ, Middle Township, Treasurer	(609) 465-8726	(609) 465-4459	l russ@middletownship.com	
Martin G. Blasick, III, Haddon Township, Sergeant-at-Arms	(856) 854-1176 ext. 4124	(856) 327-6670	dasfusca@hotmail.com	
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**NEW JERSEY CHAPTER OF THE INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS (NJ-IAAO) - 2020**

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u>
George R. Brown, III, Cape May County, President	(609) 463-6395	(732) 341-5944	georgebrown@gmail.com	www.iaao.org
Eric L. Zanetti, Berkeley Township, Vice President	(732) 244-7400		ezanetti@twp.berkeley.nj.us	
Sue Davison, Avalon Borough, Secretary	(609) 425-5275		scdavison@hotmail.com	
Louis Belasco, Cape May City, Treasurer	(609) 884-9545		assessor@capemaycity.com	
Frederick R. Millman, Pt. Pleasant Beach Boro., Director 2019-2021	(848) 333-0344	(732) 701-3244	millman1@comcast.net	
Brian Conover, Vineland City, Director - 2020-2022	(856) 794-4000 ext. 4287	(856) 405-4613	bconover@vinelandcity.org	
Gregory Hutchinson, Howell Twp., IAAO Representative	(732) 938-4500 ext. 4325	(732) 414-3244	ghutchinson@twp.howell.nj.us	

**NEW JERSEY COUNTY TAX BOARDS ASSOCIATION, INC. (NJACTB) - 2020**

<u>Name and Title</u>	<u>Telephone Number</u>	<u>Fax Number</u>	<u>E-Mail Address</u>	<u>Website</u>
Kelly Heppel, Camden County, President (retired)	(609) 828-1098		kheppe@comcast.net	www.njactb.org
Ernest Scheidemann, Passaic County, Vice President	(973) 478-5967	(973) 478-8843	erniebroker@verizon.net	
Carol M. Dennis, Treasurer (retired)	(973) 827-2680		Carolennis42@yahoo.com	
Melissa D. Pritchett, Warren County, Secretary	(908) 475-6071	(908) 475-6075	Melissa.Pritchett@comcast.net	
Marge Nuzzo, Parliamentarian			Margennuzzo@gmail.com	
Matthew S. Clark, Monmouth County, Website Information	(732) 431-7404 ext. 7402	(732) 409-4890	mclark@co.monmouth.nj.us	

**TAX COLLECTORS AND TREASURERS ASSOCIATION OF NEW JERSEY (TCTANJ) - 2020**

<u>Name and Title</u>	<u>www.tctanj.org</u>	<u>E-Mail Address</u>
Internet Website:	www.tctanj.org	executivedirector@tctanj.org
Executive Director:	Vincent A. Belluscio, Jr.	leanavan@saddleriver.org
President:	Linda M. Canavan, CTC, Saddle River Borough	cdlee@tomsvtowntship.com
1 <sup>st</sup> Vice President:	Carl M. Dileo, CTC, Toms River Twp.	epressley@lakewoodnj.gov
2 <sup>nd</sup> Vice President:	Effe E. Pressley, CTC, Lakewood, Twp.	plesniak@elizabethnj.org
3 <sup>rd</sup> Vice President:	Paul M. Lesniak, CTC/CMFO, Elizabeth City	plarrison@milltownboro.com
Treasurer:	Jeanette Larrison, CTC/CMFO, Holmdel Twp.	kstencil@keyportonline.com
Corresponding Secretary:	Keri R. Stencil, CTC, Keyport Borough	bflaming@highbridge.org
Recording Secretary:	Bonnie A. Fleming, CTC/CMFO, High Bridge	evillano@mahwahwp.org
Sergeant-at-Arms:	Elizabeth M. Villano, CTC, Mahwah Twp.	mpicariello@northhanoverwp.com
Chaplain:	Mary Picariello, CTC, North Hanover Twp.	membership@tctanj.org
Membership Services Director:	Rita M. Carr	kbonchi@gmslaw.com
General Counsel:	Keith A. Bonchi, Esq.	

**GFOA OF NEW JERSEY (GFOANJ) - 2020**

<u>E-Mail Address</u>	<u>Website</u>
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**REMINDERS  
COLLECTORS AND FINANCE OFFICERS**

**DAILY**

**N.J.S.A.**

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

**MONTHLY**

**N.J.S.A.**

- |                               |   |           |
|-------------------------------|---|-----------|
| Upon receipt of Statement     | Reconcile bank statements for all accounts.   |           |
| 1 <sup>st</sup>               | Collector's report.   | 54:4-73   |
| 1 <sup>st</sup> (on or about) | File monthly report of Treasurer of School Funds.   | 18A:17-36 |
| 7 <sup>th</sup> (after)       | Federal Withholding tax deposited; Form 501, depending on payroll cycle.  |           |
| 10 <sup>th</sup> (by)         | CFO's monthly statement of appropriations and expenditures.   |           |
| 10 <sup>th</sup> (by)         | Pension fund employee deduction monthly remittances to State; Police and Firefighters' Retirement System, Public Employees Retirement System, Teacher's Pension and Annuity Fund. |           |
| 15 <sup>th</sup> (after)      | Federal Withholding tax deposited; Form 501, depending on payroll cycle.  |           |
| 22 <sup>nd</sup> (after)      | Federal Withholding tax deposited; Form 501, depending on payroll cycle.  |           |
| 24 <sup>th</sup> (by)         | New Jersey Health Benefit Fund monthly remittances; municipality and schools.   |           |
| 28 <sup>th</sup> (after)      | Federal Withholding tax deposited; Form 501, depending on payroll cycle.  |           |
| End                           | Detailed monthly statement for all petty cash expenditures.   | 40A:5-21  |

**QUARTERLY**  
**April, July, October, January**

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

**AS NECESSARY/UNSCHEDULED EVENTS**

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

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

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