



The Tax Assessor & Assessment Maintenance

Township of Nutley

The Position of Assessor

- Assessors, though selected and appointed by municipal officials, are public officers whose duties are imposed by and defined in State law.
- When assessing property for taxation, the assessor performs a governmental function as an agent of the State Legislature.
- The position of assessor takes on a judicial quality in determining taxability and assessments of property. ***In discharging these duties, an assessor is not subject to the control of a municipality.*** The intent is that assessors, like judges, should be free to perform their duties without fear and must be immune from pressure and harassment.
- The assessor is subject to certain local requirements and to supervision at both the County and State levels of government. The direct supervisors of the assessor are the County Board of Taxation and County Tax Administrator; not the local governing body.

The Function of the Tax Assessor

- To provide fair and equitable assessments throughout the Township.
- Real property must be assessed at the same standard of value to ensure that every property owner is paying his or her fair share of the property tax. Two properties in the same municipality having essentially the same market value should be paying essentially the same amount in property taxes.
- Assessments are based on and reflective of market value. Whether through revaluation, reassessment, or compliance, changes in assessed value are reactive to market conditions with the purpose of ensuring equitable tax distribution among the tax base.



Adjustment of Assessments - Revaluation

- REVALUATIONS may be needed when properties in a taxing district are not being assessed at the same rate of true value and/or are being assessed substantially below or above true market value.
- The purpose of a revaluation is to correct inequities within the Township and create uniformity.
- Market conditions will have differing effects on different properties.
- Revaluations do not raise tax revenue. The function of the revaluation is to achieve a more fair and equitable distribution of the total tax levy.
- Revaluations are typically performed when ordered by the State. The State Division of Taxation and the County Tax Board also act in a regulatory manner approving the revaluation contract, reval firm, and tax maps.
- Revaluations are contracted and performed by an private firm under the supervision of the assessor.
- Expensive and timely process.

Every property within the Township is inspected and revalued (residential, commercial, exempt, vacant land).



Adjustment of Assessments - Reassessment

- Similar to a revaluation in most regards.
- A reassessment program requires approval from the County but does not need State approval.
- Performed in-house by a qualified assessor and staff as determined by the County Board of Taxation.
- The Township's last reassessment was conducted for the 2010 tax year.
- Cost to the taxpayers is little to none.

Adjustment of Assessments – Compliance Plan

- Performed in-house by a qualified assessor.
- The assessor must give notification in writing to the municipal governing body, the County Board of Taxation and the County Tax Administrator of the reasons why reassessing certain property in the taxing district is warranted as well as providing supporting documentation and statistical evidence.
- The County Tax Board approves the compliance plan based on the documentation / evidence provided. A complete review of the entire assessment base is mandatory.
- A compliance plan changes land values only.
 - Land values are changed consistently & uniformly within designated a VCS (vector control section) which is better known as a “neighborhood”.
 - Nutley contains 64 different assessment neighborhoods. Each neighborhood is delineated based on its geography within the Township and zoning.
 - The land formula is the same for each property within a neighborhood, thus promoting equity among the assessments.
- A compliance plan, in a given year cannot change more than 50% of the land values within the Township. If the need to adjust is greater than 50% a revaluation or reassessment may be needed.
- Cost to the taxpayers is little to none.

COMPLIANCE PLAN
 N.J.S.A. 54:4-23 as amended by Chapter 101, Public Laws of 2001; Chapter 251, Public Laws of 2009
TO BE FILED WITH COUNTY BOARD OF TAXATION

This form is to be used for filing compliance plans. Assessors must submit FORM CP to the County Tax Board. Filing deadline is November 15 of the pretax year for the tax year following.

County _____ Taxing District _____ Compliance Plan filed for tax year 20 _____

SECTION – GENERAL INFORMATION
 Compliance Plan to be completed and filed on or before November 15 of the pretax year for the tax year following.
 All values placed on property will be as of October 1 of the pretax year for the tax year following.

1. Year of Last Revaluation

2. Year of Last Reassessment

3. Director's October 1 Pretax Year Average Ratio

4. General Coefficient of Deviation
(published October 1 previous year)

5. Total No. of line items for current tax year

Class 1	Class 4A	Class 2	Class 4B	Class 3A	Class 4C	Class 3B
<input type="text"/>						

SECTION II – SPECIFIC INFORMATION

6. Total number of neighborhoods in municipality _____

7. Total number of neighborhoods reviewed must be 100% _____

8. Total number of neighborhoods changed _____

9. List neighborhoods where assessments need adjustments in the chart below:

ID No., VCS, Neighborhood etc.	No. of Line Items In Neighborhood	Ratio of Neighborhood	General Coefficient of Deviation of Neighborhood	No. of Sales in Neighborhood	If other than current two year sampling period, specify time period	Percent of Proposed Change in Total Valuation by Neighborhood

** If additional lines are needed, please attach another sheet to this application.

SECTION III – CERTIFICATION AND ACKNOWLEDGMENT

I hereby declare as tax assessor that the supporting data for the compliance plan on this report is accurate for the foregoing neighborhoods.

DATE MUNICIPAL ASSESSOR

I attest that the _____ County Board of Taxation at a meeting held on _____, 20____ has reviewed the proposed compliance plan and has (APPROVED/DENIED) it.

DATE COUNTY TAX ADMINISTRATOR

Form CP, Rev. 2010
 This form is prescribed by the New Jersey Division of Taxation, as required by law, and may be reproduced for distribution, but may not be altered without prior approval.

Adjustment of Assessments – Individual Reductions

- Property owners can file appeals with either the County Tax Board or State Tax Court. There is an April 1st deadline to file an appeal.
- All properties assessed under \$1,000,000 must file to the County Tax Board first.
- Property owners must provide valid evidence that their property is over assessed. Opinion or hardship does not constitute grounds for a reduction.
- Evidence in a residential appeal is typically sales of comparable properties.
- **Informal Assessment Review:** Unique to Nutley, a property owner can appeal directly to the assessor at the municipal level but also must provide evidence that their property is over assessed in similar fashion to a tax appeal.
- The **Informal Assessment Review** form is available at www.nutleynj.org.
- Any change resulting from an **Informal Assessment Review** is always for the following year but can be done at any point during the year.

INFORMAL ASSESSMENT REVIEW REQUEST
(This is not a TAX APPEAL)

DATE FILED: _____

OWNER'S NAME: _____ TEL. # _____

ADDRESS: _____ BLOCK: _____ LOT: _____

REASON FOR REVIEW: _____

DATE OF PURCHASE & AMOUNT: _____

ASSESSMENT: LAND \$ _____ IMPROVEMENT \$ _____ TOTAL \$ _____

OWNER'S OPINION OF MARKET VALUE \$: _____

LOT SIZE: _____

ANY EASEMENTS YES OR NO _____

OF UNITS: _____

DESIGN STYLE OF HOUSE: _____ SQUARE FOOTAGE: _____

EXTERIOR FINISHES: WOOD / ALUMINUM / VINYL / BRICK / STONE / STUCCO / HARD BOARD

BASEMENT: YES OR NO _____ BASEMENT FINISH YES OR NO _____ FINISH _____

KITCHEN IN DOWN: YES OR NO _____

HEAT TYPE: FHS HWRR RADIATORS OTHER: _____

CENTRAL A/C YES OR NO _____

BATHROOMS: _____

2 - FIXTURE (1st Bath) _____ JACUZZI BATH _____

3 - FIXTURE (Full Bath) _____ HOT TUB _____

4 - FIXTURE (Full Bath w/2 sinks) _____

5 - FIXTURE (Full Bath w/shower tub, toilet & 2 sinks) _____

OF FIREPLACES: _____

FINISHED ATTIC YES OR NO _____

PORCHES: YES OR NO _____

WOOD DECK YES OR NO _____

PATIO YES OR NO _____

GARAGE: ATTACHED / DETACHED _____ # OF CARS: 1 OR 2 OR 3 OR 4 _____ Size _____

BUILT-IN POOL YES OR NO _____ VINYL LINER / GUNITE / FIBERGLASS _____

ROOM COUNT	BSMT	1ST FLR	2ND FLR	3RD FLR
01 LIVING ROOM				
02 DINING ROOM				
03 KITCHEN				
04 BATH				
05 BEDROOM				
06 REC. ROOM				
07 BENCH/CL.				

DESCRIBE ANY RENOVATIONS, ALTERATIONS OR ADDITIONS: _____

LIST COMPARABLE SALES:

Block/Lot/Unit	Property Location	Sale Date	Sales Price	Home Style

Adjustment of Assessments – Increases

- **Added Assessments:** increasing the assessed value of a property due to construction.
- **New homes or new commercial buildings;** additions, renovations, adding central air conditioning, a fireplace, a patio, porch, garage, etc.
- **Filed once a year with the County Tax Board on October 1st** but retroactive back to the date of completion.



Spot Assessing

- It is important that adjustments be applied on an area-wide basis.
- An assessor cannot adjust assessments only on properties which have sold or without cause. Whether the assessment is above or below a sale price the value cannot be adjusted due to the sale. This is called “spot assessing” and is discriminatory.
- The courts have been clear & consistent and will always over-rule spot assessments.



Nutley Assessment History

- 2006 – First revaluation since 1977. All properties were inspected and valued by a contracted revaluation firm.
 - Equalization ratio (the percentage of where the Township’s assessments are in relation to market value) goes from 13.24% to 100.00%.
 - Tax rate is reduced from \$15.66/\$100 to \$2.05/\$100
- 2010 – In-house reassessment. Assessor updated values to react to market conditions.
 - Tax rate increases from \$2.383/\$100 to \$2.777/\$100 arising from the lower assessed value of the municipality.
- 2011, 2012, & 2013 – Compliance Plans conducted by assessor to differing neighborhoods within the Township.
 - Through assessment maintenance, over 99% of the properties in town have been adjusted to react to the downturn in the housing market.
- Hoffman-La Roche Impact – 2013 Assessment was \$313,939,900; 2014 Assessment was \$227,682,100; 2015 Assessment was \$125,258,200
 - Roughly \$6,000,000 in tax dollars is in flux due to demolition and overall loss of value.
- 2006-2015 – Aggregate assessment values has decreased from \$4,149,415,500 to \$3,239,866,400. This is attributed to the housing bubble, Hoffman-LaRoche, and market conditions.
- Recent trends: A strong housing market has led to a drop in the Township equalization ratio from 100% in 2010 to 87.55% today.
 - An effect of this is the State ordering the 2021 revaluation.



Assessor Availability

- 1 Kennedy Drive, Nutley, New Jersey, 1st Floor.
- Office is open 8:00-4:00 Monday through Friday.
- Assessor Office hours are 8:30-4:30 Mondays, Tuesdays, and Thursdays.
- (973) 284-4956
- Readily available via e-mail (ebrown@nutleynj.org) when not in the office.

