

IN THE MATTER OF THE

) ORDER TO IMPLEMENT AN ANNUAL  
) INTERNAL INSPECTION PROGRAM and  
) ANNUAL QUALIFIED REASSESSMENTS

OF

**Aberdeen Township, Allentown Borough, Asbury Park City, Avon-by-the-Sea Borough, Belmar Borough, Brielle Borough, Colts Neck Township, Deal Borough, Englishtown Borough, Fair Haven Borough, Freehold Township, Hazlet Township, Highlands Borough, Holmdel Township, Howell Township, Interlaken Borough, Little Silver Borough, Loch Arbour Village, Manalapan Township, Manasquan Borough, Marlboro Township, Matawan Borough, Middletown Township, Millstone Township, Neptune Township, Neptune City Borough, Roosevelt Borough, Rumson Borough, Shrewsbury Borough, Shrewsbury Township, Lake Como Borough, Spring Lake Heights Borough, Tinton Falls Borough, Union Beach Borough, Wall Township, West Long Branch Borough**

TO: THE ASSESSOR, MAYOR AND  
MEMBERS OF THE GOVERNING  
BODY AND ALL OTHER  
RESPONSIBLE OFFICIALS

**WHEREAS**, pursuant to N.J.S.A. 54:3-13, the Monmouth County Board of Taxation has the responsibility to secure the taxation of all property within Monmouth County at its taxable value in order that all property except as exempt by law, shall bear its full, equal and just share of taxes;

**WHEREAS**, the New Jersey Legislature finds and declares:

The current real property assessment system fails to take full advantage of a collaborative system of property assessment between a county board of taxation, through its administrator, and the municipal assessors employed by each municipality in a county, that would result in a cost-effective and accurate process of real property assessment to benefit real property owners and property taxpayers. The benefits of a more collaborative system of real property assessment would accrue to local property owners and property taxpayers through a system of a more precise, technology driven real property assessment process that would ensure that each municipal assessor is using the same technology as his or her colleagues in assessing real property, and by modifications to the annual real property assessment calendar to better manage the assessment, and taxation, of real property in a manner that is more sensitive and responsive to the demands of the municipal budget calendar.

A collaborative system of real property assessment would also benefit municipalities by reducing the number of successful property assessment appeals filed annually with a county board of taxation and the Tax Court, thereby protecting the funding of municipal budgets through property tax dollars from the impact of successful property assessment appeals, which usually require the refund of excess property taxes paid by a taxpayer and impact the local budget by reducing the amount of property tax dollars available to fund municipal operations.

It is in the public interest of the State and its many real property taxpayers to implement a demonstration program to investigate whether systemic changes to the current system of real property assessment, including revisions to the assessment calendar and the assessment appeal process, will help address the shortcomings of the municipal assessment system and the effect of those shortcomings on local property taxpayers by enhancing the performance of local tax assessors through the use of cutting-edge technology under the direction of the county tax board.

**WHEREAS**, the Governor of the State of New Jersey enacted into law P.L. 2013 Ch. 15 (Assessment Demonstration Program) establishing a program to demonstrate a more cost effective and accurate process of property assessment administration, supplementing Title 54 of the Revised Statutes and amending various parts of the statutory law;

**WHEREAS**, the Commissioners of the Monmouth County Board of Taxation passed by resolution the intent to participate and implement P.L. 2013 Ch. 15 (Assessment Demonstration Program) within the County of Monmouth effective October 1<sup>st</sup>, 2013.

**WHEREAS**, the members of the Monmouth County Assessor's Association passed by resolution the intent to participate and implement P.L. 2013 Ch. 15 (Assessment Demonstration Program) within the County of Monmouth effective October 1<sup>st</sup>, 2013.

**WHEREAS**, the Division of Taxation, Department of the Treasury, State of New Jersey has reviewed and approved the Assessment Demonstration Program Implementation Schedule (attached Appendix "A") adopted by the Commissioners of the Monmouth County Board of Taxation;

**IT IS ORDERED** on this 19<sup>th</sup> day of June, 2013 that:

1. The following Monmouth County municipalities and its Assessors shall implement, in accordance with the attached Assessment Demonstration Program Implementation Schedule (Appendix "A"), a program to provide for the annual internal inspection of 20% of all properties within the taxing district and 100% of all properties within five (5) years. **Aberdeen Township, Allentown Borough, Asbury Park City, Avon-by-the-Sea Borough, Belmar Borough, Brielle Borough, Colts Neck Township, Deal Borough, Englishtown Borough, Fair Haven Borough, Freehold Township, Hazlet Township, Highlands Borough, Holmdel Township, Howell Township, Interlaken Borough, Little Silver Borough, Loch Arbour Village, Manalapan Township, Manasquan Borough, Marlboro Township, Matawan Borough, Middletown Township, Millstone Township, Neptune Township, Neptune City Borough, Roosevelt Borough, Rumson Borough, Shrewsbury Borough, Shrewsbury Township, Lake Como Borough, Spring Lake Heights Borough, Tinton Falls Borough, Union Beach Borough, Wall Township, West Long Branch Borough**

2. Unless approved by the Monmouth County Board of Taxation, the requirements of the “5-year 20% internal inspections program” as associated with “Annual Qualified Reassessment” shall be the same as that which is required for revaluation firms under N.J.A.C. 18:12-4.8 as it pertains to internal inspections and digital photography and the “Contract for Inspection Maintenance Services 2013 Final”.
3. The procedure to be utilized by the municipality if a contract is awarded for “internal inspection services” shall be made pursuant to the provisions of the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq., and shall not be delayed as a result of the municipality’s utilization of either the public bidding or other available procedure for the purposes of securing qualified personnel.
4. The firm or individuals shall perform the inspections on behalf of and as an agent of the assessor and the assessor shall be responsible for monitoring all phases of the inspection program work to insure the proper implementation of the program.

**IT IS FURTHER ORDERED on this 19<sup>th</sup> day of June, 2013 that:**

1. In accordance with the attached Assessment Demonstration Program Implementation Schedule (Appendix "A") and every year thereafter, the assessor, after reviewing the assessments of 100% of all properties, shall annually submit a Tax List reflecting the implementation of a Qualified Reassessment which shall be to 100% of market value as of October 1<sup>st</sup> of the pre-tax year.
2. For purposes of the Qualified Reassessment, on or before April 1<sup>st</sup> of the year preceding the implementation of the Qualified Reassessment, the Assessor shall annually submit a proposed plan for compliance with this reassessment order (**Form AFR, Application For Reassessment**) to the Monmouth County Board of Taxation.
3. The Assessor shall submit written reports on the first day of each month during the implementation of the Qualified Reassessment program to the Monmouth County Board of Taxation (**Form POW/RSR**). The reports shall set forth specifically the progress and status of the reassessment of all property in the municipality including the number of line items completed and left to be completed in connection with the reassessment.

## APPENDIX "A"

MONMOUTH COUNTY ASSESSMENT DEMONSTRATION - P.L. 2013 CH. 15			
Implementation Schedule Action - June 19, 2013			
County Tax Board Action			
Taxing District	Order #1 "Revaluation"	Order #2 "Five-Year 20% Internal Inspection Program"	Order #3 "Annual Qualified Reassessment"
1 ABERDEEN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
2 ALLENHURST	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
3 ALLENTOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
4 ASBURY PARK	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
5 ATLANTIC HIGHLANDS	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
6 AVON BY THE SEA		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
7 BELMAR	Existing Order - 2015 *	Year of Revaluation Implementation 2015 *	Year after Revaluation Implementation 2016 *
8 BRADLEY BEACH	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
9 BRIELLE	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
10 COLTS NECK		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
11 DEAL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
12 EATONTOWN	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
13 ENGLISHTOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
14 FAIR HAVEN	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
15 FARMINGDALE	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
16 FREEHOLD BORO	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
17 FREEHOLD TWP		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
18 HAZLET		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
19 HIGHLANDS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
20 HOLMDEL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
21 HOWELL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
22 INTERLAKEN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
23 KEANSBURG	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
24 KEYPORT *	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016

25	LITTLE SILVER		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
26	LOCH ARBOUR		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
27	LONG BRANCH	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
28	MANALAPAN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
29	MANASQUAN	Existing Order - 2015 *	Year of Revaluation Implementation 2015 *	Year after Revaluation Implementation 2016 *
30	MARLBORO		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
31	MATAWAN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
32	MIDDLETOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
33	MILLSTONE		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
34	MONMOUTH BEACH	New Order - Resolved 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
35	NEPTUNE TWP	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
36	NEPTUNE CITY	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
37	OCEAN TWP	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
38	OCEANPORT	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
39	RED BANK	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
40	ROOSEVELT		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
41	RUMSON	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
42	SEA BRIGHT	New Order - Resolved 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
43	SEA GIRT	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
44	SHREWSBURY BORO		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
45	SHREWSBURY TWP		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
46	LAKE COMO	Existing Order - 2016 *	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
47	SPRING LAKE	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
48	SPRING LAKE HGTS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
49	TINTON FALLS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
50	UNION BEACH	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
51	UPPER FREEHOLD	New Order - Resolved 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
52	WALL TWP	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
53	WEST LONG BRANCH		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015

MONMOUTH COUNTY BOARD OF TAXATION

Maria J. Egerton President  
Thomas G. Byrne Vice President  
Robert J. ...  
Wayne ...

ATTEST: Matthew J. Clark  
Matthew Clark, County Tax Administrator  
Monmouth County Board of Taxation

In accordance with N.J.S.A. 54:1-35.36, the within order is hereby approved.

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Michael Bryan, Director  
Division of Taxation  
Department of the Treasury  
State of New Jersey

DATED: \_\_\_\_\_