

MISSION AND ORGANIZATION OF THE OFFICE OF THE ASSESSOR

The Mission of the Office of Assessment strives to maintain a fair and equitable tax base for the community based on sound assessment practices. Our plan is to treat all property types and owners impartially.

The Assessor is responsible for identifying and placing a value on every parcel of land within the confines of the Township borders. The values are derived through the formulation of models developed from closed comparable sales and uniformly applied to comparable housing styles for design, quality and location. These values become the final assessed values for residential properties and should closely reflect 100% of market value.

The final property assessed values are reviewed and updated on an annual basis. For tax year 2013 and thereafter, the annual program will continue. All assessments are based on market trends by neighborhood, styles, size as of October 1 of the pretax year. Ratable totals may increase or decrease depending on these trends and the property condition.

All properties are scheduled for re-inspection on a four year rotation which enables the adjustment of our property data base for alterations and improvements that may not have had building permits. Any properties not physically inspected will be estimated based on typical attributes of comparable housing. Annual reassessing and the re-inspection process contribute to more equitable and uniform assessments throughout the Township.

Commercial properties are assessed based on income and expense information as well as sales data. Chapter 91's are mailed out annually to owners. The data compiled from the responses enables us to develop economic rents that are uniformly used on comparable rental properties. Compliance with this request by the Township commercial owners is extremely important to arrive at a final assessed values representative of market value.

The Assessor is responsible for the valuation and defense of appeals. Annual inspections are performed by our field inspector and the tax assessor.

On or before February 1, 2013, all property owners will be forwarded a postcard containing the updated assessed value for that tax year. An aggrieved tax payer may contact the Office to discuss their assessment, visit the Municipal building to review property data and closed sales, and or file an appeal with the Somerset County Tax Board. Be advised that closed comparable sales are required for the defense of an appeal.