

**OFFICE**

**OF**

**TAX**

**ASSESSOR**

**Maintenance of Tax Maps**

TOWNSHIP OF JACKSON  
2007 BUDGET

DEPARTMENT NAME: **MAINTENANCE OF TAX MAPS**      DEPARTMENT BUDGET CODE: **187**

NARRATIVE SUMMARY

A.      GENERAL DUTIES:

N.J.S.A 18:23A-1.27 states the Director, Division of Taxation, has full control over the preparation, maintenance, and revision of all tax maps however prepared (See N.J.S.A. 54:1-15(d)).

An approved tax map should be maintained and revised as specified in this section to provide for it's maximum and best use by the local Tax Assessor.

Current maintenance of tax maps should be achieved by changing tracings whenever a land transfer occurs on a regular weekly or monthly basis. A revision block should be set forth on a key map and detail sheets indicating the following:

- Name and number of New Jersey Licensed Land Surveyor who made revisions;
- Key maps will indicate dates when last revisions were made on the tax map;
- Detail sheets will indicate last revisions on that sheet only.

The Formal Opinion 1959-No. 6 by the Attorney General of the State of New Jersey required New Jersey Licensed Land Surveyors to seal and to certify all tax maps made and filed in this State. Thus, the maintainer of a tax map shall also be a New Jersey Licensed Land Surveyor.

If any tracing of a tax map has been completely revised due to new roads, land developments or other improvements it should be rechecked and re stamped by this Branch. Similar procedure should follow with any new tax map sheets.

Any tax map, previously approved and later revised and re submitted for re approval, shall conform to the latest tax map rules as far as lot, block, and sheet numbering system is concerned and all lot and block required details.

In cases of renumbering blocks and lots, a map size sheet may be attached to the tax map for a cross reference list.

The Municipal Tax Assessor of every taxing district shall, on or before January 10<sup>th</sup> of each year, file with the County Board of Taxation a duplicate copy of a municipal tax map which conforms to the block and lot designations reflected on the current year's tax list submitted by the Assessor to the County Board of Taxation on or before January 10<sup>th</sup> of the tax year. Each municipality shall provide for the preparation of yearly revisions of the tax map. The Municipal Tax Assessor shall be responsible for providing the municipality's New Jersey Licensed Land Surveyor with deeds and or subdivision maps necessary for the revision. However, if any year in which no revisions were required to be made to a municipal tax map, the County Board of Taxation may, upon proper notification by the Municipal Tax Assessor of that municipality, waive the requirement of filing a duplicate copy of the tax map with the Board for that year.

B.      SPECIFIC ACHIEVEMENTS FOR 2006

Received the Approval from the Division of Taxation of new Tax Maps.

TOWNSHIP OF JACKSON  
2007 BUDGET

DEPARTMENT NAME: MAINTENANCE OF TAX MAPS DEPARTMENT BUDGET CODE: 187

NARRATIVE SUMMARY

C. SPECIFIC OBJECTIVES FOR 2007

To maintain the new maps by ensuring new subdivisions, new roads and general maintenance items are kept up to date by the organized submission of work orders to the Township Tax Map Engineer.

ALL BUDGETS MUST BE SIGNED BY THE DEPARTMENT HEAD.  
I HEREBY APPROVE MY DEPARTMENT'S BUDGET A HERETO

ATTACHED. \_\_\_\_\_



Dennis A. Raftery, CTA  
Tax Assessor

| Account Number<br>Description | 2004                         | 2005             | 2006             | ***** Year 2007 ***** |               |  | Budgeted | %PY |
|-------------------------------|------------------------------|------------------|------------------|-----------------------|---------------|--|----------|-----|
|                               | Approp<br>Actual             | Approp<br>Actual | Approp<br>Actual | Dept. Request         | Admin. Recmnd |  |          |     |
| Dept: 7-01-21-187-000         | MAINTENANCE OF TAX MAPS      |                  |                  |                       |               |  |          |     |
| -01-21-187-000                | H<br>MAINTENANCE OF TAX MAPS |                  |                  |                       |               |  |          |     |
| -01-21-187-020                | C<br>OTHER EXPENSES          |                  |                  |                       |               |  |          |     |
| -01-21-187-029                | 10,000.00                    | 10,000.00        | 40,000.00        | 10,000.00             | 10,000.00     |  |          | 0.0 |
| OTHER CONTRACTUAL ITEMS       | 9,360.00                     | 500.00           | 35,648.04        |                       |               |  |          |     |
| Dept Total                    | 10,000.00                    | 10,000.00        | 40,000.00        | 10,000.00             | 10,000.00     |  | .00      | 0.0 |
|                               | 9,360.00                     | 500.00           | 35,648.04        |                       |               |  |          |     |
| Grfr Total                    | 295,105.00                   | 293,925.00       | 364,754.00       | 334,209.00            | 333,984.00    |  | .00      | 0.0 |
|                               | 306,601.20                   | 309,305.87       | 352,753.16       |                       |               |  |          |     |
| Transfers                     | 13,000.00                    | 27,500.00        | 6,870.00         |                       |               |  |          |     |

See attached letter dated  
2/23/07. Additional funding  
may be required.  
\$ 24,875

**JACKSON TOWNSHIP  
FY 2007 BUDGET  
OTHER EXPENSE**

|                |                                |                                   |  |
|----------------|--------------------------------|-----------------------------------|--|
| Department     | 187                            |                                   |  |
|                | <b>Classification Codes</b>    |                                   |  |
|                | <b>MAINTENANCE OF TAX MAPS</b> |                                   |  |
| Sub-Code No:   | 029                            | <b>Other Contractual Services</b> |  |
|                | <b>Number</b>                  | <b>Amount</b>                     | <b>Description</b>   |
|                | 1                              | 10,000.00                         | For the maintenance of tax maps for additions/corrections that there is no escrow for, such as new subdivisions. |
|                | 2                              |                                   |  |
| Total Sub-Code |                                | 10,000.00                         |  |

**18:23A-1.27 Maintenance of tax maps**

(a) The Director, Division of Taxation, has full control over the preparation, maintenance, and revision of all tax maps however prepared (See N.J.S.A. 54:1-15(d)).

(b) An approved tax map should be maintained and revised as specified in this section to provide for its maximum and best use by the local assessor.

(c) Current maintenance of tax maps should be achieved by changing tracings whenever a land transfer occurs on a regular weekly or monthly basis. A revision block should be set forth on a key map and detail sheets indicating the following:

1. Name and number of New Jersey Licensed Land Surveyor who made revisions;
2. Key maps will indicate dates when last revisions were made on the tax map;
3. Detail Sheets will indicate last revisions on that sheet only.

(d) The Formal Opinion 1959---No. 6 by the Attorney General of the State of New Jersey required New Jersey Licensed Land Surveyors to seal and to certify all tax maps made and filed in this State. Thus, the maintainer of a tax map shall also be a New Jersey Licensed Land Surveyor.

(e) If any tracing of a tax map has been completely revised due to new roads, land developments or other improvements it should be re-checked and re-stamped by this Branch. Similar procedure should follow with any new tax map sheets.

(f) Any tax map, previously approved and later revised and re-submitted for re-approval, shall conform to the latest tax map rules as far as lot, block and sheet numbering system is concerned and all lot and block required details.

(g) In cases of renumbering blocks and lots, a map size sheet may be attached to the tax map for a cross reference list.

(h) The municipal tax assessor of every taxing district shall, on or before January 10, of each year, file with the county board of taxation a duplicate copy of a municipal tax map which conforms to the block and lot designations reflected on the current year's tax list submitted by the assessor to the county board of taxation on or before January 10 of the tax year. Each municipality shall provide for the preparation of yearly revisions of the tax map. The municipal tax assessor shall be responsible for providing the municipality's New Jersey Licensed Land Surveyor with deeds and/or subdivision maps necessary for the revision. However, if any year in which no revisions were required to be made to a municipal tax map, the county board of taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a duplicate copy of the tax map with the board for that year.

# ANNUAL FILING PROCEDURE FOR TAX MAPS

1. Review each tax map page number on the Tax Map Inventory Report. If the date reflected in the column titled "Revision Date" is the current map revision date upon which your tax list is based, make no entry on that line. If there is a more current revision upon which your tax list is based, enter the new revision date with a red pen in the column titled "New Revision Date."
2. If a tax map page has been deleted, draw a line in red through the Tax Map Page and Revision Date columns.
3. If a new tax map page has been added, enter the new map page at the end of the list and the map date in the "New Revision Date" column.  
  
Note: If an old map number is split into two new maps (i.e., old map No. 12 becomes 12.1 and 12.2) draw a line through the old number and add new numbers at the end of the list. Do NOT change any of the printed numbers on the list.
4. Complete the Tax Map Filing Report form.
5. File Tax Map Inventory Report, Tax Map Filing Report Form and revised tax maps with The County Tax Board on or before January 10<sup>th</sup>.

# TAX MAP FILING REPORT

In compliance with N.J.A.C. 18:23A-1.27(h), I, Dennis A. Raftery, Tax Assessor of the municipality of the Township of Jackson, do hereby report that:

1. The tax maps presently on file with the Ocean County Board of Taxation as reflected on the enclosed tax map inventory report dated Thursday, December 21, 2006 and listed under the column titled "Revision Date" conform to the Block and Lot designations reflected on the 2007 Tax List submitted by the Tax Assessor to the Ocean County Board of Taxation on or before January 10, 2007,

and/or

2. The tax maps reflected by the date I have entered under the column titled "New Revision Date" conform to the block and lot designations reflected on the 20\_\_\_\_ tax list. I have enclosed herewith for filing, the revised maps.

or

3. A duplicate copy of the tax map which conforms with the Block and Lot designations reflected on the current year's tax list has been filed with the Ocean County Board of Taxation.

SIGNED AND REPORTED ON December 21, 2006  
Date

**Dennis A. Raftery**

Dennis A. Raftery, CTA  
Tax Assessor