



# Borough of Butler

August 3, 2026

«owner»  
«street»  
«CSZ»

Block: «Block»  
Lot: «Lot»  
Qual: «Qual»  
Location: «Location»

Dear Property Owner:

The Morris County Board of Taxation and the New Jersey Division of Taxation has authorized the Borough of Butler to perform a reassessment for the 2027 tax year as part of the reassessment program that has been implemented within the Borough. This program will ensure uniform and equitable assessments throughout the municipality, account for the recent changes in the real estate market and significantly reduce the costly tax appeals experienced in the past. The Borough has contracted Associated Appraisal Group, Inc. to assist in conducting the Reassessment Program.

As a requirement of the reassessment program, 20% of all properties within the Borough need to be inspected each year. In accordance with this requirement your property is scheduled to be inspected in the near future. Even though your property may have been inspected as part of the initial reassessment program conducted for 2022 tax year, this inspection is still required as part of a new reassessment cycle starting this year. The purpose of this inspection is to maintain accurate and current data regarding your property. Associated Appraisal Group, Inc. will be supplied with all current Property Record Cards (PRC's) maintained by the Assessor's Office and any recent construction permits issued by the Building Department. Associated Appraisal Group, Inc. representatives will carry photo identification and their names will be registered with the Police Department and the Borough Clerk's office. **Please do not allow anyone to enter your home without proper identification.** You will be requested to sign the field form used by the representative to acknowledge when an interior inspection is made. Please advise the occupants of any rental units you may own so they are prepared for the inspection.

Contactless interior inspections using a video conference will be available at the request of the property owner.

Regardless of when a property is visited during this program, the new property values will be determined based on their estimated market value as of October 1, 2026 (the statutory date required by law). **It is important to note that while only 20% of properties are being inspected each year; all properties in town will be valued.** All property owners will be notified by mail of their proposed assessed values and will have an opportunity to question/contest the values.

Any inquiries with respect to the inspection and/or valuation procedure should be directed to Associated Appraisal Group, Inc. at (201) 493-8530. General information about the process, including the **Reassessment PowerPoint Presentation** can be found at [www.njaag.com/butler](http://www.njaag.com/butler).

Sincerely,  
BOROUGH OF BUTLER

Christopher Lauver, CTA  
Tax Assessor

ASSOCIATED APPRAISAL GROUP, INC

Ernest Del Guercio  
President