

The following is the definition of a Revaluation Program as described in the "Handbook for New Jersey Assessors":

"A revaluation program seeks to spread the tax burden equitably within a taxing district by appraising property according to its true value and assessing it based upon such value. This is accomplished by the mass appraisal of all real property in the taxing district by an outside professional appraisal or revaluation firm."

The following power point presentation was created by Associated Appraisal Group, Inc. to provide a basic outline of the reassessment process. All rights are reserved.

There is an erroneous assumption by some that a reassessment is a means by which a municipality increases property taxes.

Reassessments do not increase the total amount of revenue to be raised by taxation. The municipality only collects the amount of tax dollars that the four units of local government (local school, regional school, county government and municipal government) determine is

necessary to operate.

New Jersey's real property tax is ad valorem or a tax "according to the value." The State Constitution at Article VIII, Section 1, Par. 1 requires that all real property be assessed at the "same

standard of value." New Jersey Statutes at N.J.S.A. 54:4-23 establish the standard of property value to be the "full and fair value" or "true value" which is defined as "the price at which, in the assessor's judgment, each parcel of real property would sell for at a fair and bona fide sale."

#### Why a Rolling Reassessment?

- •Criteria used to determine need:
  - \*last reval / reassessment (2012)
  - \*average ratio (75.37)
  - \*coefficient of deviation (12.14)
  - \*number of appeals

#### Other:

- \*changes in characteristics in areas or neighborhoods within the municipality and in individual properties
- \*economics (inflation and recession)
- \*trends (home size, styles, etc...)
- \*legislation (wetlands, pinelands, zoning, etc...)



#### Why a Rolling Reassessment?

Eliminate Property Tax Shifts

```
Set at true Market Value each year on October 1
to insure no property owner pays more or less than their fair share
```

Maintain 100% True Market Value at all times to avoid costly tax appeal losses

```
Property A is assessed at $15,000,000
at 90% ratio = $16,666,700 FMV
New assessment = $13,500,000 ($15,000,000 \times 0.90)
$1,500,000 \text{ reduction } \times $2.50 = $37,500
```

Eliminate Costly Tax Revaluations

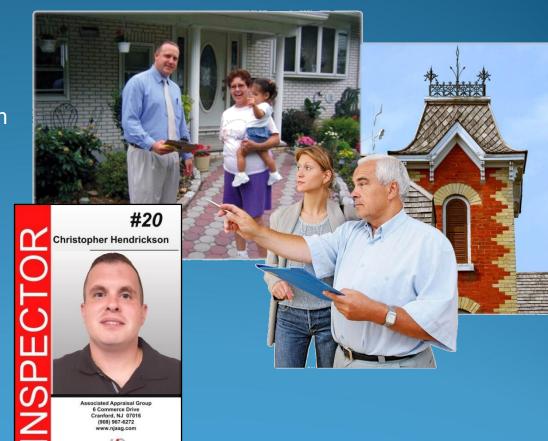
The Reassessment Process



Inspect

First visit - Introduction of Field Rep. to property owner

- •First visit between 9:30am-5pm
- •Each inspector is issued an ID authorized by the Police Dept.
- •Do not allow anyone in your home without this identification.
- •Call Police Department *before* allowing anyone in your home if you have any concerns.





First visit - Site Inspection & Outside Influences

•Economic loss due to outside influences (environmental nuisances and hazards.)



produce positive values, conversely a poor view can produce a value penalty.)

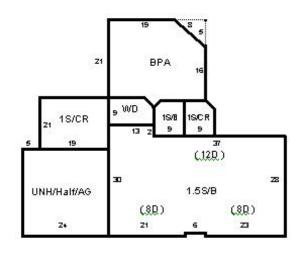






- •The inspector will verify the exterior dimensions of the main improvement and all other structures on the property by taking spot measurements.
- •The architectural style of the main improvement is verified.







First visit - Style, Condition and Quality of the house

- •Quality refers to the character of construction and the materials used, the manner of construction and the workmanship.
- •The condition refers to the overall wear and tear, the extent of physical deterioration and the level of maintenance.



First visit - Call Back





- •If no one is home on the first visit, the inspector will leave a notice.
- •The notice will have an appointment for return visit.
- The appointment will be in the evening (typically between 5pm-7pm.)
- •Some Saturdays may also be available.
- •The property owner can reschedule by calling the phone number on the card.

Associated Apprai Real Estate Appraisal 6 Commerce Drive, Cranfo	Services		Block: Lot: Qual: Date:
Dear Property Owner:			
	ntract to revalue al	l property located	re to inspect your property in a in the municipality. Since we on:
Date:	Time:	Inspector:_	
If you cannot accommon of 10AM and 4PM Mon			3) 967-6272 between the hours ually convenient time.
In the event of	inclement weathe	r, this visit will h	nave to be rescheduled.



First visit - Interior Inspection



- •The interior of the residence is inspected next and takes approximately 5-15 minutes depending on the size of the house.
- •All levels of the home including the main floor, upper levels, attics (with fixed stairs) and basements will be inspected.
- •The inspector will also note the number of rooms, heat type, air conditioning, number/type of fireplaces, plumbing, and the percent of finish in attics and basements.

First visit - Interior Inspection - Kitchens & Baths

•The quality and condition of the kitchen and bathrooms will be examined.





First visit - Interior Inspection - Basements/Attics

•The quality and condition of the basement and attic areas will be examined.





First Visit - Interior Inspection - COVID 19 Concerns

Due to ongoing COVID-19 concerns, inspectors will be supplied with protective gear while performing inspections

There are 2 ways an interior inspection can be performed:

- 1) A physical inspection where the inspector enters the premises and does a complete walk through.
- 2) A contactless interior inspection using a video conference either during the first visit or a mutually convenient scheduled time

If an inspector is not given the opportunity to do an interior inspection, interior information will be estimated which may result in an inaccurate assessment of your home.

First Visit - Interior Inspection - COVID 19 Concerns

•If no one is home at the time of the second visit, the inspector will estimate the interior.

Associated App Real Estate Appr 6 Commerce Drive, C	raisal Services	Block: Lot: Qual:
	Associated Appraisal Group hat home. Since we were una	as made a second visit to your property ble to make an interior inspection, an
# of units:	# of Baths:	HVAC:
The second secon	The same of the sa	
Bath Quality:	# of Baths: Kitchen Quality: Overall Condition:	1/2 Story:
Bath Quality:Basement:	Kitchen Quality: Overall Condition:	1/2 Story:
Bath Quality:Basement:	Kitchen Quality: Overall Condition: 967-6272 between the hours o	1/2 Story:

Inspect

The inspector will estimate the interior information.

# of Units # of Baths HVAC Attic / Bsmnt Finish Kitchen Quality Condition

•If the information is incorrect, the homeowner can call the number on the card to reschedule another interior inspection to correct any inaccuracies.

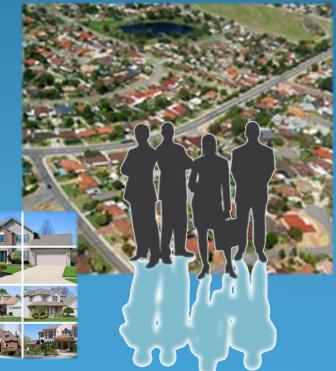
#### Neighborhood Development



•The neighborhood is the immediate environment of the subject property. A neighborhood is defined by certain characteristics that are homogenous and differentiate it from other areas in the community.

Elements of homogeneity or similarity

- -Similar style houses
- -Houses of similar utility
- -Similar age and size of houses
- -Similar quality of houses
- -Similar price range of houses
- -Similar land uses (zoning)







- Neighborhoods are delineated for purposes of analysis and eventual establishment of land values.
- Neighborhood boundaries are often established by:



- -Natural barriers (rivers, lakes, hills, etc....)
- -Political barriers (city limits, zone boundaries, school districts, etc....)
- -Man made obstacles (streets and highways, rail lines, major utility rights of way, "green belts", etc.....)



Market Analysis & Review cont....

- •Reports are generated based upon information realized from the inspection of properties and the market sales analysis.
- •Assists in applying all market value indicators into a uniform standard that produces equitable values.



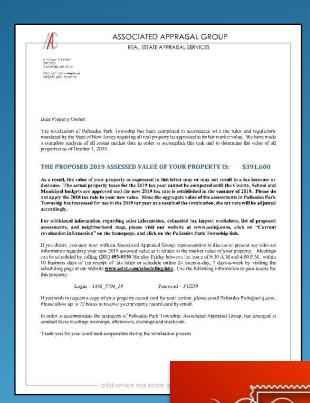




Мах	c: 0.0	0 Min: 0	.00								- ^																	
					IG LAKE		SU	MMARY	RE	POR	1 2					11/12	/00 p-	oo 1										
Re-	Calc:	N	SF	KIN	IG LAKE			- 1						_	STYLE/NEI				. CODIC	n py	CTVI E							_
															STILE/MET	unboknoot	, MANE	1313	JOKIL									
Blo	ok	Lot	Qual	cı	Nei	Land	Bldg	Totl	11/12/9	9																Pa	age 1	
8		10		2	203	350800	224600	575400																Assmt			Sale	
8		14.01		2	203	411000	320200	731200						Net	Impr	Total			St Qual		Ef		r mgar	Imp A	Sale	Sale Price	V 4	
18		4.01		2	102	689300	478000	1167300	Block	Lot	Qual	Cta .			Turbi.								AI EG		=======			
18		6.01		2	102	689300	504500	1193800	122	2		2	656400	90	163300	819700	100	A100Y	BL 19	1970	17 A	83Y	2204	372	04/03/98	815000	370	101
18		8		2	203	350800	116900	467700	,	-		-																
19		3.01		2	102	718700	521000	1239700	137	3		2	548400	100	249700	798100	200	A200Y	CC 18	1962	21 A	78Y	2421		08/12/97	433404	179	
19		8		2	203	350800	130700	481500	58	3		2	790400		1529100	2319500			CC 20			100Y			12/30/97	2300000		
31		9		2	203	333300	211400	544700	69	15		2	549300	95	233400	782700	206	A206Y	CC 18	1900	35 G	69Y	2751	285	06/18/98	775000	282	101
31		10		2	203	350800	198700	549500				_					100			4075		96Y	2576		11/14/97	950000	369	125
32		6		2	101	724900	783100	1508000	108	1		2	748700		442100 455300	1190800			CL 20			777			05/20/98	1400000	488	106
32		23		2	202	451400	287600	739000	141 78	4.01		2	563300		289500	852800			CL 19			61Y			06/29/98	840000		102
54		10		2	205	724800	879900	1604700	66	4.01		2	920700		735000	1655700			CL 20				4975		08/14/98	1642000		101
56		5		2	101	599000	395200	994200	88	1		2	2552000		1114800	3666800			CL 20	1820	22 A	75Y	6909	531	10/17/97	3625000	525	101
58		3		2	205	790400	1529100	2319500	32	6		2	724900	100	783100	1508000	101	A101Y	CL 20	1980	11 G	95Y	5080	297	01/27/98	1500000		101
60		3		2	207	349200	175500	524700	56	5		2	599000		395200	994200			CL 20			59Y			03/05/98	830000		
60		7		2	207	350800	175200	526000	18	4.01		2	689300		478000	1167300			CL 20	1995					07/10/97	855000		137
66		4		2	100	920700	739700	1660400	18	6.01		2	689300		504500	1193800			CL 20	1995		99Y			12/22/97	899000		133
66		13		2	201	615900	1698800	2314700	19	3.01		2	718700			718700 616500			CL 20 CL 20			100Y	4091 5987		02/26/98	740000 900000		97 69
69		15		2	206	549300	233400	782700	107 66	9.01 13		2	616500 615900		1698800	2314700			CL 20			100Y			03/17/98	2250000	390	103
70		19.01		2	207	350600	482200	832800	32	23		2	451400		278600	730000			CL 19			924			05/06/98	710000	266	103
78		4.01		2	100	563300	289500	852800	R	10		5	350800		191500	542300			CL 18.5						07/31/98	540000	285	100
88		1		2	100	2552000	1161200	3713200	31	10		2	350800		198700	549500	203	A203Y	CL 18	1981	10 A	90Y	2140	257	01/07/98	432000	202	127
107	7	9.01		2	200	616500	942300	1558800	19	8		2	350800	100	130700	481500	203	A203Y	CL 18	1925	38 A	56Y	2215	217	06/25/97	485000		99
108	3	1		2	100	748700	442100	1190800	54	10		2	724800		879900	1604700			CL 20			67Y			10/16/98	910000		
122	2	2		2	100	656400	163300	81970	60	3		2	349200		171200	520400			CL 18.5						03/06/98	510000		102
136	5	1		2	300	476500	494900	971400	60	7		2	350800		175200	526000			CL 18			74Y			09/15/97	525000 740711		100 112
13/		3		2	300	714200	773600	148780	70	19.01		2	350600 363000		482200 181300	832800 544300			CL 20 CL 18.5						05/29/97	515000		106
				W	-			79810	144	10		2	468000		529500	997500			CL 20				2697		09/09/98	1050000		95
			100	1				08150	136	1		2	476500		477900	954400			CL 20				4499		10/28/98	950000		100
		1111	-			1		997500	136	3		2	714200		328300	1042500	300	A300Y	CL 20	1900	15 A	91Y	6289	166	05/06/97	985000	157	106
		1		/				49000																				
	1 -		1					54430	31	9		2	333300		211400	544700			CY 18			90Y			01/15/97	439000		124
		-						59050	8	14.01		2	411000	100	320200	731200	203	A203Y	CY 19	1958	15 A	85Y	3240	226	08/20/97	700000	216	104
			100				1000		437	-			0//70-	400	27/002	1001500	100		DU 18	10/-	20 .	83Y	2904	777	04/09/97	845000	201	128
			2004		_				137 18	8		2	844700 350800		236800 116900	1081500 467700			RH 18 RH 18			641			09/16/98	465000		
1									187	8 36		2	395000		195500				RH 17.5						03/17/98	575000		103
1							10.25		.47	20		-	373000	,,	175500	,,0,00		ALVOI		. ,,,,,,		. 021	2230	2.04	,, 90	5.5000		



#### Notification of Value

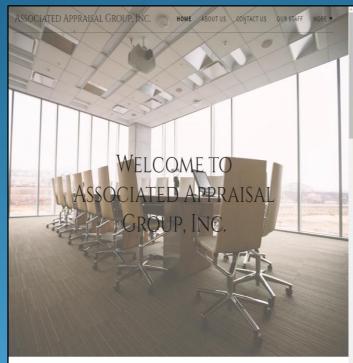


- Mailed to address of record for all property owners.
- •Date of mailing depends on the project schedule.
- Mailings usually occur at the end of the year or early into the next year.
- Contains total assessment for property.
- •Contains instructions for setting up a meeting to review assessment.



#### Website





**OUR SERVICES** 

#### **OUR SERVICES**

#### Reassessments



ating of all real property values as of October 1. essments consist of appraising the value of the es, both taxable and exempt, using recent sales, g costs and income and expense information of operties. All residential, commercial, apartments, I, vacant land, churches, school buildings and all other real estate are valued.

#### FIND OUT MORE

Expert Testimony

#### Appraisals



Cost Segregation
Estate and Estate Planning
Investment Value
Insurable Value
Liquidation Value
Market Value
Value-in-use

#### FIND OUT MORE

Consulting



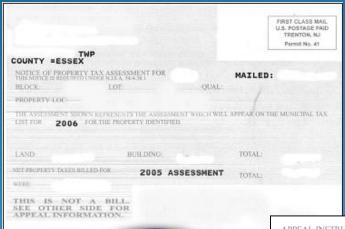
#### Informal Hearings

- •Opportunity to discuss your proposed assessment with a representative of Appraisal Systems.
- Meetings are held Monday-Saturday; Mornings, afternoons & evenings.
- Typically takes place in the municipal building





#### Transmit Final Values to Municipality & County



- Final values sent to Town and County
- •All information (data collection forms, property record cards, photographs, neighborhood map, correspondence, database, etc....) is given to Town.
- •Official notification of final value from Municipality (via postcard.)

#### APPEAL INSTRUCTIONS:

If you agree with the assessed value shown, no further action by you is required.

If you disagree with the assessed value shown, an appeal may be filed with the County Board of Taxation. Forms and instruction for filing an appeal may be obtained by contacting the Board at

Essex County Board of Taxation 50 South Clinton Street Suite 5200

If the assessed value exceeds \$750,000, you have the option of filing your appeal directly with he Tax Court. Information for filing a complaint with the Tax Court may be obtained by contacting the Tax Court of New Jersey at PO Box 972, Hughes Justice Complex, Trenton, New Jersey 08625.

Assessment appeals must be filed on or before April 1 of the current tax year, or 45 days from the date mailed, as it appears on the front of this notice, whichever date is later.

#### ADDITIONAL INSTRUCTIONS:

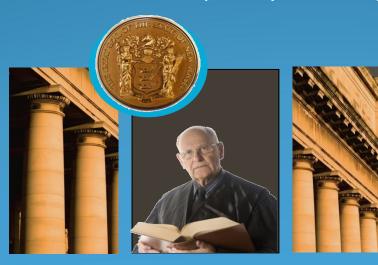
Do not multiply last year's property tax rate by the current year's assessed value to determine taxes for the current year.



#### Tax Appeal

- •County appeal/State appeal.
- •Can not appeal comparing assessments.
- •Can not appeal taxes.
- Must prove value by use of comparable sales
- Appeal deadline:

-May 1 (newly revalued municipalities)
-April 1 (all others)



Form A-1 (6-02)		Petition of Appeal	Appeal Number
	E 60	Essex County Board of Taxation South Clinton Street, Suite 5200	
	E	East Orange, New Jersey 07018 (973) 395-8525	
Property Class		(973) 395-8525	Filed
			Fee Paid
NAME OF PETITIO	NER		Notified
		se type or print)	Heard
MAILING ADDRESS			Daytime Telephone Number:
			_ ()
BLOCK	LOT	QUALIFIER	Lot Size
Municipality		Property Location	
Name, telephone no.,	fax no. and address of perso	n or attorney to be notified of he	aring and judgment if different than above:
SECTION I APPE	AL OF REAL PROPERTY	VALUATION (FILING DEADLI	NE-SEE INSTRUCTION SHEET)
TAX YEAR			
CURRE	NT ASSESSMENT	REQUES	TED ASSESSMENT
		Land	s
		Improvement	
		Abatement	
			·
Total	·	Total	\$
Purchase P		Tax Co	urt Pending — VES NO
Date of Pur	chase		YES NO
REASON FOR APPE	AL:		
SECTION II COMP.	RABLE SALES (See Instru	action 9B)	
Block/Lot/Qualifie	Property Loca	tion Sale Price	e Sale/Deed Date
	Property Loca		e Sale/Deed Date
Block/Lot/Qualifie	Property Loca	tion Sale Price	e Sale/Deed Date
Block/Lot/Qualifie  1  2	Property Loca	tion Sale Price	e Sale/Deed Date
Block/Lot/Qualifie	Property Loca	tion Sale Price	e Sale/Deed Date
Block/Lot/Qualifie  1  2	Property Loca	tion Sale Price	e Sale Deed Date
Block/Lot/Qualifie  1  2	Property Loca	tion Sale Price	e Sale Deed Date
Block/Lot/Qualifie  2. 3. 4.	Property Loca	Sale Price   S   S   S   S   S   S   S   S   S	e Sale/Deed Date
Block/Lot/Qualifie  1  2  3  4  5  SECTION III APPEA	Property Loca	Sale Price	
Block/Lot/Qualifie  1	r Property Loca	Sale Price   S	n 100% Disabled or Surviving Spense of Vetera
Block/Lot/Qualifie  1	Property Loca	Sale Price   S	
Block/Lot/Qualifie  1	Property Loca  LI FOR DENIAL OF:  1000  10	Sale Price   S	n 100% Duabled or Surviving Spouse of Vetera and Assussment Classification near or Exempties Regions, Charitable, etc.
Block/Lot/Qualifie  1. 2. 3. 4. 5. SECTION III APPE. 1.  Veteran's Dedu 2.  Veteran's Servi 3.  Senior Cititen II	Property Loca  LI FOR DENIAL OF:  1.1. FOR DENIAL OF:  1.2. FOR DENIAL OF:  1.3. FOR DENIAL OF:  1.4. FOR DENIAL OF:  1.5. FOR DENIAL OF:	Sale Price   S	n 100% Duabled or Surviving Spouse of Vetera and Assussment Classification near or Exempties Regions, Charitable, etc.
Block/Lot/Qualifie  1. 2. 3. 4. 5. SECTION III APPE. 1.  Veteran's Dedu 2.  Veteran's Servi 3.  Senior Cititen II	Property Loca  LI FOR DENIAL OF:  1000  10	Sale Price   Sal	n 100% Disabled or Surviving Spense of Vetera and Assessment Classification nent or Exemption - Religious, Charitable, etc.
Block/Lot/Qualifie  1. 2. 3. 4. 5. SECTION III APPE. 1.  Veteran's Dedu 2.  Veteran's Servi 3.  Senior Cititen II	Property Loca  LI FOR DENIAL OF:  1.1. FOR DENIAL OF:  1.2. FOR DENIAL OF:  1.3. FOR DENIAL OF:  1.4. FOR DENIAL OF:  1.5. FOR DENIAL OF:	Sale Price   Sal	n 100% Duabled or Surviving Spouse of Vetera and Assussment Classification near or Exempties Regions, Charitable, etc.
Block:Lot/Qualifie  1. 2. 3. 4. 4. 5. 5. SECTION III APPE/ 1. Veteran's Dedu 2. Veteran's Servi 3. Senior Citizen II 4. Disabled Person MUNICIPALITY'S F	Property Loca  L FOR DENIAL OF: tion reperson's Surviving Spouse De- scheduline Surviving Spouse Deduction	Sale Price   Sal	n 100% Disabled or Surviving Spense of Vetera and Assessment Classification nent or Exemption - Religious, Charitable, etc.
Block/Lot/Qualifie  1. 2. 3. 4. 5. 5. SECTION III APPE. 1. Veteran's Dedu 2. Veteran's Servi 3. Senior Citizen I 4. Disabled Person	Property Loca  L FOR DENIAL OF: tion reperson's Surviving Spouse De- scheduline Surviving Spouse Deduction	Sale Price   Sal	n 100% Disabled or Surviving Spense of Vetera and Assessment Classification nent or Exemption - Religious, Charitable, etc.
Block/Lot/Qualifie  1. 2. 3. 4. 5. SECTION III APPE/ 1.	Property Loca  L FOR DENIAL OF: dos  approxé' Survivag Sposu De  Mediction  EASON FOR DENIAL:  attori	Sale Price   Sal	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification nent or Exemption -Religious, Charitable, etc. Property Tax Credit
Block/Lot/Qualifie  1. 2. 3. 4. 5. 5. SECTION III APPE/ 1.	Property Loca  L FOR DENIAL OF: dos  approxé' Survivag Sposu De  Mediction  EASON FOR DENIAL:  attori	Sale Price   Sal	n 100% Disabled or Surviving Spouse of Vetera and Assessment Classification near or Exemption - Religions, Charitable, etc. Property Tax Credit
Block/Lot/Qualifie  1. 2. 3. 4. 5. SECTION III APPE/ 1.	Property Loca  L FOR DENIAL OF: dos  approxé' Survivag Sposu De  Mediction  EASON FOR DENIAL:  attori	Sale Price   Sal	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification nent or Exemption -Religious, Charitable, etc. Property Tax Credit
Block/Lot/Qualifie  1. 2. 3. 4. 5. 5. SECTION III APPE/ 1.	Property Loca  L FOR DENIAL OF: dos  approxé' Survivag Sposu De  Mediction  EASON FOR DENIAL:  attori	Sale Price  S S S S S S S S S S S S S S S S S S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification nent or Exemption -Religious, Charitable, etc. Property Tax Credit
Block*Lot*Qualifie  1. 2. 3. 4. 5. SECTION III APPE. 1.	Property Loca  I. FOR DENIAL OF:  tota  reprince's Surriving Sponse Deduction  Surriving Sponse Deduction  Surriving Sponse Deduction  EASON FOR DENIAL:  often)  entry and/or granting the re-	Sale Price  S S S S S S S S S S S S S S S S S S	n 100% Disabled or Surviving Spesse of Vetera and Assessment Classification near or Exemption Adultions, Charitable, etc. Property Tax Credit and Assessment(s) to the correct assessable aland Assessment, Exemptio or Attorney for Petitioner
Block:Lot'Qualifie  1. 2. 3. 4. 5. SECTION III APPE/ 2. 1.	Property Loca  L FOR DENIAL OF:  tion  toperace's Surviving Spouse Deduction  Surviving Spouse Deduction  EASON FOR DENIAL:  tion  tion  tion  L FOR DENIAL CE  L Tope See Description  The Denial CE  L Tope See Description	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification near or Exemption - Religious, Charitable, etc. Property Tax Credit land Assessment(s) to the correct assessable aland Assessment Classification, Exemptio or Attorney for Petitioner
Block/Lot/Qualifie  1. 2. 3. 4. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	Property Loca  L FOR DENIAL OF:  tota  represed Sparsing Spous Deduction  EASON FOR DENIAL:  initial  EASON FOR DENIAL:  2006  Admitiguality or upon	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification neutro or Exemption -Religious, Charitable, etc. Property Tax Credit  and Assessment Classification, Exemption of Charitable, Exemption of Assessment Classification, Exemption of Assessment Classification, Exemption of Assessment of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Classificatio
Block-Lov/Qualifie  L  S  S  SECTION III APPE  SECTION III APPE  SECTION III APPE  SECTION III APPE  MUNICIPALITY S  Addrack copy of Deainly  WHEREFORE Petit  Date  On  NUTLEY  Appeal Lectify that	Property Loca  L FOR DENIAL OF:  tion  reperca's Surviving Sposs De  deutition  Surviving Sposs Debattion  EASON FOR DENIAL  Line of the Company of the Company of the Company  Land of the Company of th	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification near or Exemption - Religious, Charitable, etc. Property Tax Credit land Assessment(s) to the correct assessable aland Assessment Classification, Exemptio or Attorney for Petitioner
Block/Lot/Qualifie  1. 2. 3. 4. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	Property Loca  L FOR DENIAL OF:  tion  reperca's Surviving Sposs De  deutition  Surviving Sposs Debattion  EASON FOR DENIAL  Line of the Company of the Company of the Company  Land of the Company of th	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification neutro or Exemption -Religious, Charitable, etc. Property Tax Credit  and Assessment Classification, Exemption of Charitable, Exemption of Assessment Classification, Exemption of Assessment Classification, Exemption of Assessment of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Classificatio
Block-Lov/Qualifie  L  S  S  SECTION III APPE  SECTION III APPE  SECTION III APPE  SECTION III APPE  MUNICIPALITY S  Addrack copy of Deainly  WHEREFORE Petit  Date  On  NUTLEY  Appeal Lectify that	Property Loca  L FOR DENIAL OF:  tion  reperca's Surviving Sposs De  deutition  Surviving Sposs Debattion  EASON FOR DENIAL  Line of the Company of the Company of the Company  Land of the Company of th	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification neutro or Exemption -Religious, Charitable, etc. Property Tax Credit  and Assessment Classification, Exemption of Charitable, Exemption of Assessment Classification, Exemption of Assessment Classification, Exemption of Assessment of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Classificatio
Block:Lot/Qualifie  1. 2. 3. 4. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	Property Loca  L FOR DENIAL OF:  tion  reperca's Surviving Sposs De  deutition  Surviving Sposs Debattion  EASON FOR DENIAL  Line of the Company of the Company of the Company  Land of the Company of th	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spense of Vetera and Assessment Classification nent or Exemption -Religious, Charitable, etc.  Property Tax Credit  and Assessment Classification, Exemption or Attorney for Petitioner upon the Assessor and the Clark of the Gregoling statement is willfully false,
Block-Lov/Qualifie  L  S  S  SECTION III APPE  SECTION III APPE  SECTION III APPE  SECTION III APPE  MUNICIPALITY S  Addrack copy of Deainly  WHEREFORE Petit  Date  On  NUTLEY  Appeal Lectify that	Property Loca  L FOR DENIAL OF:  tion  reperca's Surviving Sposs De  deutition  Surviving Sposs Debattion  EASON FOR DENIAL  Line of the Company of the Company of the Company  Land of the Company of th	Sale Price  S  S  S  S  S  S  S  S  S  S  S  S  S	a 100% Disabled or Surviving Spouse of Vetera and Assessment Classification neutro or Exemption -Religious, Charitable, etc. Property Tax Credit  and Assessment Classification, Exemption of Charitable, Exemption of Assessment Classification, Exemption of Assessment Classification, Exemption of Assessment of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Assessment of Classification, Exemption of Classificatio