MOD IV USER MANUAL
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CHAPTER I

Purpose of MOD-IV

MOD-IV provides for the uniform preparation, uniform maintenance, uniform presentation and uniform storage of the property tax information required by the Constitution of the State of New Jersey, the New Jersey Statutes, and the rules promulgated by the Director of the Division of Taxation.

Role of the Division of Taxation

The Division of Taxation through the Local Property Tax (LPT)/Technical Support Section and the New Jersey State Treasury Office of Information Technology (OIT) is responsible for modifications and program changes to MOD-IV. If a new law is passed or an existing law is revised, MOD-IV must be modified to conform to legislative or judicial intent.

The LPT/Technical Support Section serves as the contracting agency for the use of MOD-IV by data processing centers, counties, and municipalities. Additionally, LPT/Technical Support Section certifies data centers and periodically tests certified data centers to ensure uniform treatment of data, uniform applications of MOD-IV programs and procedures, and compliance with regulations. Coordination, and distribution of MOD-IV programming and instructions to Data Processing Centers, County Boards of Taxation and Tax Assessors are also handled by LPT/Technical Support Section.

The LPT/Technical Support Section is available to assist County Tax Boards in establishing schedules to insure an orderly flow of MOD-IV maintenance throughout the tax year. The staff is also available to provide explanations of the edits and error messages contained in MOD-IV, investigate any operational errors that may arise, and to conduct formal MOD-IV workshop sessions upon request.

Role of the County Boards of Taxation

The County Boards of Taxation have jurisdiction over the tax assessors and serve as a central administrative agency for the coordination of assessment function. The County Tax Administrator prepares a calendar of events (N.J.S.A. 54:3-14) for tax assessors, collectors and data centers in order to effectively supervise the orderly flow of data pertinent to the successful administration of the New Jersey Property Tax System, "MOD-IV". In addition, the County Board of Taxation should review all MOD-IV changes as part of their supervision of tax assessors (N.J.S.A. 54:3-16) and review of the assessment process (N.J.S.A. 54:4-46).

A County Board of Taxation may contract with a Data Center for the production of the county equalization table and the abstract of ratables. (*NOTE:* The Data Centers must have a Master File for every district in the county to use the programs.) Additional front load programs have been developed by data centers to automate many functions of the county tax board. Some of those programs currently include SR-1A programs, tax appeal programs, tax appeal account programs and a communication system.

Role of Tax Collector

The tax collector is responsible for specific fields of information maintained in the New Jersey Property Tax System. Tax dollar fields, billing codes, and tenant rebate fields are the responsibility of the tax collector even if data entry is through the tax assessor's office. The collectors are provided with mortgage codes for all parcels of properties on which there currently exist mortgages and for which required letters of authorization have been received. These numeric mortgage codes are obtained from the "New Jersey Property Tax System Billing Code Book" issued to all collectors and maintained by the Division of Local Government Services.

The tax collector is provided with an Intermediate Tax Duplicate. Tax collectors who post their accounts manually may be provided with hand posting forms. After the tax rate has been struck, the collector is provided with an Extended Tax Duplicate which will contain the third and fourth quarter payments on the current year's taxes and the following year's preliminary taxes broken down into first and second quarter payments. Tenant Rebate Notices are produced from the extended tax duplicate file.

In fiscal towns the tax collector is provided with an Audit Trail for the first and second quarter payments based on a percentage adopted by the municipality. After the tax rates have been struck, the tax collector will receive an Extended Tax Duplicate which will contain the third and fourth quarter payments for the current tax year.

Preliminary Tax Bills for line items which had added assessments in the prior year will be calculated as follows: one half of the taxes levied under the regular Tax Bill last year plus one half of the added assessment tax amount projected to twelve months.

Role of Tax Assessors' Offices and Staff

The tax assessor is responsible for valuing all property within the municipality and keeping each line item current as to value and all other descriptive data. This is accomplished by changing, adding, and deleting line items on the Tax List using Property Record Change Forms or a front load MOD-IV transaction creation system. Proper maintenance enables the tax assessor to produce a Tax List on or before January 10th of each year. Assessment Notices are produced from the tax list file. After the Tax List has been filed, the tax assessor continues to update ownership information so the most current owners of record appear on the Extended Tax Duplicate. The tax assessor also creates and updates an Added and Omitted Assessment MOD-IV file throughout the year. On October 1st, the Added, Omitted, Omitted-Added and Roll-Back Assessment Lists are produced.

Role of the Data Centers

A certified MOD-IV data center provides the County Boards of Taxation, the tax assessors and tax collectors with the support necessary to produce the Tax List, Extended Tax Duplicate, Audit Trail-Fiscal Billing quarters 1 & 2, Table of Aggregates, County Equalization Table, County Abstract of Ratables, Added Assessment Tax List, Omitted Assessment Tax List, Omitted-Added Assessment Tax List, Roll-Back Assessment Tax List, and other reports.

These other reports include:
1. Tax Bills, Calendar and Fiscal.
2. Added and Omitted Assessment Bills.
3. Assessment Notices.
4. Tenant Rebate Notices
5. Proof Book.
6. Limited Exemption Audit Trails
7. Chapter 441 and UEZ Exempt Property Listing
8. Added and Omitted Billing Audit Trail
9. Over Billed Report
10. Property Identification Cross-Reference Report (old to new and new to old).
11. Acreage Calculation Report.

All reports listed above with the exception of Tax Bills and Added and Omitted Assessment Tax Bills must be created by MOD-IV certified programs at the certified data center location.

The Master File is updated throughout the year following a schedule prepared by the county tax administrator. The data center shall provide the county boards of taxation, the tax assessors and collector with an Accepted and Rejected Transaction List after each update.

All transactions to the maintenance cycle must be data entered through an online system that has been approved by the State and conforms to all State guidelines.

All MOD-IV data centers must supply to the Division of Taxation a tape copy of the Master File for all clients twice annually. A tape of the Master File along with a hard copy of the District Summary and Table of Aggregates must be provided after the production of the Tax List and again after the production of the Extended Tax Duplicate. Additionally, a list of override changes should be included with the Extended Tax Duplicate tape submission.

MOD-IV data centers must make every effort to keep the Division of Taxation apprised of their clients by completing the "Add a Client" and/or "Delete a Client" forms on a regular basis. Data centers must also notify the Division of Taxation of any changes to their hardware configuration as this might necessitate a re-certification.

The data center must have the ability to implement authorized modifications to MOD-IV. These modifications are supplied by the Division of Taxation.

CHAPTER II

An Overview of the New Jersey Property Tax System MOD-IV

The New Jersey Property Tax System (MOD-IV) maintains and updates all assessment records (MOD-IV Master File) and produces all statutorily required Tax Lists. The Tax List is filed with the County Board of Taxation on or before January 10th of each year. This list accounts for all parcels of real property as delineated and identified on the municipality's official Tax Map, as well as taxable values and descriptive data for each parcel. The Tax List produced by MOD-IV consists of the following parts:

◊ **New Jersey Property Tax System Legend**: Identifies block and lot, qualification codes, building description codes, property class codes, limited exemption codes, deduction codes, special tax districts codes and exempt property identification codes.

◊ **Alphabetical Index by Owners' Name**: Indicates on which page the item appears, along with block and lot number, account number, deed book and page number, property class and property location. An Alphabetical Index of this type is also produced for the Railroad Real Property Tax List, the Public Utilities Personal Property Tax List and the Exempt Property List.

◊ **Alphabetical Index by Street Name for Property Location**: Contains similar information as described above. This index is produced for the Real Property Tax List, the Railroad Real Property Tax List, the Public Utilities Personal Property Tax List and the Exempt Property Tax List.

◊ **Real Property Tax List:** Contains all taxable and exempt real property with assessed values. The assessed values of exempt properties are not included in the totals at the bottom of each page.

◊ **Railroad Real Property Tax List**: Contains Classes 5A and 5B railroad properties. These properties are assessed by the State of New Jersey.

◊ **Public Utility Personal Property Tax List**: Contains Classes 6A and 6B properties.

◊ **Exempt Property Tax List**: Contains Classes 15A, 15B, 15C, 15D, 15E and 15F.

◊ **Page Totals Report**: For each portion of the list are as follows:

    a) Tax List Page Totals Report.
    b) Railroad Real Property Tax List Page Totals Report.
    c) Public Utility Personal Property Page Totals Report.
    d) Exempt Property List Page Totals Report.

◊ **District Summary Report SR-3A**: This report breaks down by property class the total assessments within a taxing district. It also breaks out the total number of deductions and limited exemptions by type, and dollar amount for the district.

◊ **Table of Aggregates**: A summary report by which the local tax assessor and County Board of Taxation certify the official Tax List each year. The report breaks out the following information.

   a) Total assessment of taxable land and improvements excluding 2nd class railroad property.
   b) Limited exemptions and abatements by amount.
   c) Number and type of deductions allowed.
   d) Total assessment of exempt property.
   e) Apportionment of taxes, budget information and tax rates.
   f) Assessment breakdown by class as in the District Summary

On or before January 10th, two additional copies of the Tax List, a Tax Collector's Duplicate and an Assessor's Field Book, are produced by MOD-IV. After the tax rate is struck, MOD-IV will produce an Extended Tax Duplicate complete with indices, page total reports and summaries similar to those accompanying the Tax List. The Extended Tax Duplicate for towns operating on a calendar year budget contains the billed first half taxes and second half taxes broken down into quarterly payments. For municipalities operating on a fiscal year budget, an Extended Tax Duplicate is produced for 3rd and 4th quarter bills based on Extended Tax Rate minus the percentage billed in quarters one and two. For 1st and 2nd quarter bills, an Audit Trail is produced using a billing percentage for non-municipal revenue required and a billing percentage for municipal revenue required.

The owners' names, addresses, billing codes and account numbers can be updated after the Tax List is produced so the most current ownership and billing information is reflected on the Extended Tax Duplicate.

On or before October 1st, of the tax year, MOD-IV will produce the following lists:

◊ **Current Year Added Assessment List**: Reflects all new construction, added improvements to existing structures and any exempt properties that have become taxable between January 1st and September 30th of the current tax year.

◊ **Prior Year Added Assessment List**: Reflects any new construction, added improvements to existing structures and any exempt properties that have become taxable between October 1st and December 31st of the pre-tax year. This accommodates one or two months of prior year added assessments.

◊ **Omitted-Added Assessment List**: Reflects any added assessments in the prior year that were completed before October 1st and not included on that year's Added Assessment List. This accommodates three to twelve months of prior year omitted-added assessments.

◊ **Omitted Assessment List (Current Year)**: Accounts for any parcels omitted from the current year's Tax List.

◊ **Omitted Assessment List (One-Year Prior)**: Accounts for any parcels omitted from the prior year's Tax List.

◊ **Roll-Back Assessment List (Current Year)**: Accounts for Roll-Back taxes for the current tax year on Class 3B farmland that has undergone a property class change of use.

◊ **Roll-Back Assessment List (One Year Prior)**: Accounts for Roll-Back taxes for one year prior to the current tax year on class 3B farmland that has undergone a property class change.

◊ **Roll-Back Assessment List (Two Years Prior)**: Reflects Roll-Back taxes for two years prior to the current tax year on class 3B farmland that has undergone a property class change.

◊ **Roll-Back Assessment List (Three Years Prior)**: This is to be used only when a change of use has occurred between October 1st and December 31st of the pre-tax year and the farmland application has not been denied by the tax assessor or County Board of Taxation. An added assessment will be applied to the current tax year and Roll-Back taxes can go back three years prior.

In addition the system produces the following:

◊ **Extended Tax Duplicate:** Accounts for the reconciled extension of the assessment multiplied by the tax rate for tax dollars due for municipalities operating under either a fiscal or a calendar budget.

◊ **Tenant Rebate Notices:** Accounts for rebate of taxes for certain qualified rental properties of 4 or more residential units.

◊ **Audit Trail for Fiscal Billing Quarters 1 and 2:** Accounts for estimated billing for fiscal municipalities with tax dollars calculated on a percentage of municipal and non-municipal revenue amounts needed to operate for the two tax quarters.

◊ **Tax Bills:** Regular Calendar bill is created for an annual tax amount reconciled with the estimated billing for quarters one and two. Bill reflects the annual tax amount reconciled for quarters three and four of the current year and estimated amount for quarters one and two for the subsequent years.

- Fiscal Bills are created at minimum twice a year. Fiscal quarters three and four are based on a tax rate extended less previous amount billed. Fiscal quarters 1 and 2 are based on a percentage of municipal and non-municipal amounts of revenue needed to finance the two tax quarters.

- In compliance with the law, a single quarter estimated bill may be produced.

- Added and Omitted Assessment Bills are produced based on the specific list types created and generated.

◊ **Assessment Notices:** Created for every property in the municipality to notify each owner of assessment information.

◊ **Proof Book:** A copy of the body of the ratable portion of the tax list, including last date updated.

◊ **Limited Exemption Audit Trails:** Produced for limited exemption/abatements of 1-5 years and designated by codes G, I, J, K, L, N, O and U.

◊ **Chapter 441 and UEZ Exempt Property Listing:** Produced from the Exempt Property List Codes 24-16-994 and 24-17-994.

◊ **Over Billed Report:** Created when quarters one and two exceed total levy calculated for quarters three and four.

◊ **Tax Billing Audit Trail**: Total of all four quarters billed and subsequent year bill.

◊ **Property Identification Cross-Reference Report**: Contains the current (new) and prior block and lot designations, property location, property class, and tax map page number. This report is generated when a tax map change or property identification change occurs. The report can be produced in two formats; one sorted by prior block and lot and the other sorted by current (new) block and lot designation.

◊ **Acreage Calculation Report**: Calculates the information in Field (09) (Land dimension) into acres or part of an acre. This acreage calculation will be retained in the "Calculated Acreage Field" and will print on the Tax List. Manual entries cannot be made to this field.

MOD-IV is also capable of producing the **County Equalization Table** and **County Abstract of Ratables.**

CHAPTER III

On-Line Guide Lines

Subsequent to the release of the MOD-IV System, data centers have developed on-line transaction creation systems. Where an on-line transaction creation system exists at the municipal level, the tax assessor is able to data enter transactions on-line and thus the Property Record Change Form is no longer necessary. However, when the tax assessor does not have an on-line transaction creation system at the municipal level, he/she still completes Property Record Change Forms. The tax assessor then sends the change forms to either the County Tax Board or the MOD-IV data center for data entry to an on-line creation system.

The on-line transactions creation system should contain the same edits as the MOD-IV maintenance programs. This will insure that only clean data is going into the maintenance cycle and there should be no rejected transactions and no "Rejected Transaction Listing."

All MOD-IV programs and all output listings and reports must be run at the certified MOD-IV data centers location and on the hardware certified at the site. Transactions may be conveyed from the on-line transaction system site to the MOD-IV certified site by dedicated line, a dial-up modem or the mailing or delivery of an electronic medium such as a disc, tape or cartridge. (However, it should be noted that a dial-up modem could become expensive to the counties and municipalities due to the cost of a long distance phone call and the duration of the phone call and transfer of data is not as secure as the transfer over a dedicated line. Diskette transfer and the use of flat files can allow the mirror Master File to be different from the actual Master File.)

After each maintenance, the on-line Master Files should be refreshed, so that the user always has available the latest information.

The on-line transaction system must allow the users to accomplish all actions which can be realized with the "Property Record Change Form" and "Added/Omitted Assessment Change Form." All fields and functions made available to the user by these forms must be made available in the on-line transaction system. It is advisable that screens for "Tax List Changes" be separate from screens for "Added and Omitted Changes." The least number of screens necessary to accomplish each function are most acceptable. Additionally, a provision should be made for input for fields which would utilize a "Supplementary Change Form."

Each certified MOD-IV vendor can supply specific information concerning their on-line transaction creation program.

CHAPTER IV

Property Record Change Form Instructions

Changes to the MOD-IV file are accomplished with the use of change forms: The Tax List **PROPERTY RECORD CHANGE FORM, ADDED/OMITTED ASSESSMENT CHANGE FORM** and **PROPERTY RECORD SUPPLEMENTARY CHANGE FORM** (EXHIBITS 1, 2 & 3). Each change form is individually numbered with a transaction number in the upper left-hand corner.

After the form has been completed by the tax assessor, a duplicate is retained and the original is data entered at the County Board of Taxation or forward to the County Board of Taxation or certified data center for processing. After the processing has been completed, two copies of the Accepted Transaction Listing and the Rejected Transaction Listings will be returned to the tax assessor. The tax assessor may forward one copy to the collector for review. The tax assessor may check each transaction against the duplicate change form retained. The County Board of Taxation may also require a copy of this information.

When completing the change form, only certain characters can be used. These characters are the ten numeric digits 0 through 9, the twenty-six letters of the alphabet and the following punctuation marks:

      Period   .
      Comma   ,
      Dash   -
      Colon   :
      Ampersand &

The character limit for each field must be observed. For example, there are thirty-five positions for Owner Field (01). If the owner's name is more than thirty-five characters counting each letter, space, number and punctuation mark it must be shortened or abbreviated to thirty-five characters so that it will fit in the space provided.

Note: On-line transaction creation systems should mirror the same character descriptions described in the property record change form instructions and fields should be used only for the purpose for which they were intended. Use of a field for an alternate purpose will contaminate the Master File.

Property Record Change Form

General Instructions

Header: The Header contains the information necessary to identify the line item to be changed, added or deleted. *It must be completed for every transaction.* The Header contains the action code Field (60), property identification Field (61), restrict override Field (69), the transaction number, and spaces for the County and District Numbers, and Field (66), the transaction date and field count.

Transaction number: Pre-printed in the upper left corner of the change form. When correcting a rejected transaction, it is necessary to cross out the pre-printed number and enter the transaction number of the rejected transaction in the spaces provided.

County Number: Enter two numeric digits representing the code number of the county for which the transaction is being prepared. *Fill in leading zero where applicable.*

District Number: Enter two numeric digits representing the code number of the taxing district for which the transaction is being prepared. *Fill in leading zero where applicable.*

Transaction Date And Field Count Field (66): This is an all numeric field, six digits for the date (MMDDYY) and two digits for the field count. Enter the date on which the form is being completed. *Fill in leading zeros where applicable.* When there is more than one change to the same line item, transactions are first processed chronologically by transaction date and then by transaction number.

The transaction date is retained on the Master File. Any subsequent transaction for a line item must contain a transaction date equal to or greater than the date of the last change.

Fields used in MOD-IV that appear on the Property Record Change Form are further described in **Reference A**.

After all fields that are to be changed are completed, count them and enter the total number under "Field Count". Be sure to count Fields 60, 61 and 66. "Header" fields are mandatory on all change forms. Also include fields in which a horizontal line has been entered. Note that a field, as defined here, may contain more than one item of information. For example, Field (04) "deductions" contains five sub-fields. The deduction field is counted as one even if information is entered in all five sub-fields.

The purpose of the field count is to insure that all information submitted is processed. There are edits which compare the number of fields processed to the field count. If these are not equal, a warning message appears on the Accepted and Rejected Transaction Lists. If the number of fields is less than ten, a leading zero must be entered.

Action Code Field (60): The Action Code field is made up of three sub-fields: List Type, List Year and Requested Action. Only one box may be checked in each of these sub-fields.

A. *List Type*: The Property Record Change Form affects only the Tax List, so the box must always be checked.

B. *List Year:* MOD-IV maintains two years of tax data, only the current or subsequent tax year may be entered.

C. *Requested Action*: There are five specific operations which can be initiated with this change form.

1. **CHANGE RECORD CONTENT**: Used to alter information for a line item which exists on the MOD-IV Master File. The property identification information entered in Field (61) Block, Lot, and Qualification Code must match exactly the property identification of the item to be changed. When this action is requested, only the fields which are to be changed should be completed. This action will alter only the information in the field(s) for which data has been entered.

To delete data, use Change Record Content and draw a horizontal line through the appropriate field(s).

2. **ESTABLISH NEW RECORD**: Used to add a new line item to the Master File. The property identification entered in Field (61) (Block, Lot plus Qualification Code), must not match that of any item currently on the Master File. These mandatory fields must be completed.

   Field (01) Owner Name
   Field (03) Street Address
   Field (06) City, State
   Field (07) Zip Code
   Field (09) Land Description
   Field (10) Property Location
   Field (11) Property Class Code
   Field (14) Land Taxable Value
   Field (15) Improvement Taxable Value, if not class 1 or 3B
   Field (16) Net Taxable Value
   Field (51) Exempt Property Classification Code: *mandatory* when establishing an exempt line item.

3. **DELETE ENTIRE RECORD**: Used to remove an entire line item from the Master File. Complete only the Header Section to delete a line item. The property identification entered in Field (61) Block, Lot plus Qualification Code must match exactly the property identification of the item to be deleted.

4. **DISPLAY RECORD CONTENT**: Used to review the data contained on the Master File for a particular line item. When this action is requested, all fields on the Master File containing data will be displayed on the next Accepted Transaction List. No data is changed by this action.

5. **DELETE INVALID TRANSACTION**: Used to remove a transaction from the Rejected Transaction List. The transaction number must be the same as the transaction number of the rejected transaction.

Property Identification Field (61): It is important that this field be completed correctly. This field is the key to the Master File for all lists.

The fields for Block and Lot are each 10 spaces. Enter the Block and Lot exactly as they appear on the Tax List. Allow the decimal to assume one position, leave remaining spaces blank.

The sub-field for Qualification Codes may be used to make the property identification unique among others with the same block and lot designation. The qualification code sub-field has eleven spaces. The only codes that may be used are listed below:

- ◊ **W** - *Ward* - followed by a two-digit number from 01 to 99 indicating the ward in which the property is located.
- ◊ **S** - *Sector* - followed by a two-digit number from 01 to 99 indicating the sector in which the property is located.
- ◊ **T** - *Cell Tower* - followed by a two-digit number from 01 to 99 indicating the cell tower number within the municipality.
- ◊ **B** - *Billboard* - followed by a two-digit number from 01 - 99 indicating the billboard number within the municipality.
- ◊ **QFARM** - Designates qualified farmland.
- ◊ **LOT** - Indicates the land, separately assessed from the building.
- ◊ **BLDG** - Indicates the building, separately assessed from the land.
- ◊ **CXXXX** - Indicates a condominium unit. (Substitute the unit number for the X's).

Note: A unit number may be numeric, alpha or alpha/numeric. Leading zeros in the unit number will remain intact on the Master File.

If unit numbers are repeated in more than one building on the same lot, the number may be constructed as follows: CAO67 C = the condominium indicator, A = the building indicator and 067 = the unit number. In order to insure proper sequencing always use C plus all four positions.

- **MXXXX** - Indicates a mobile home. (Substitute the unit number for the X's).
- **FP** - Indicates that the line item is the portion of a plot or parcel that lies within the Flood Plain.
- **X** - Indicates the line item is an exempt portion of a ratable parcel, the taxable portion of which is listed immediately proceeding.
- **HL -** Indicates the line item is the portion of a plot or parcel that lies within the Highlands under Ch. 120, P.L. 2004.
- **HM** - Indicates the line item is located within the jurisdiction of the Hackensack Meadowlands Development Commission.
- **PL** - Indicates the line item is the portion of a plot or parcel that lies within the Pinelands.
- **Z** - Indicates that the line item is the portion of a plot or parcel that lies within the Coastal Zone.
- **L** - Indicates the line item is the portion of a plot or parcel that lies within the Wetlands.

If more than one qualification code is to be used, they are not to be separated by commas or spaces.

The **Additional Owner** portion of Field (61) allows for a numeric count of owners above and beyond those that will fit in Field (01) Owner. (i.e. There are five owners and Field (01) Owner only has sufficient space for three.) The fourth would be considered additional owner 01, the fifth additional owner 02.

Although street address Field (03), city and state Field (06) and zip code Field (07) can be submitted along with the owners name for each additional owner only the owners name will appear and only in the alphabetical index. (Fields 03, 06, and 07) will be retained on the MOD-IV Master File and can be extracted for other purposes. i.e. Mailing labels.

Restrict Override Field (69): When the Tax Lists are filed with the County Board of Taxation, the Master File is "restricted." No changes may be made to the Tax Lists for the current year without the authorization of the County Board of Taxation. Upon application from the tax assessor or by its own authority the County Board of Taxation may override the restriction of specific changes from the date the Tax Lists are filed (January 10th) to the promulgation of the County Equalization Table. After the production of the Table, no changes may be made to the current year Tax List without a formal appeal.

The regulations of the County Boards of Taxation define how errors may be corrected. To have these authorized corrections reflected on the filed Tax Lists and the Extended Tax Duplicate, the following procedure must be followed.

The tax assessor must request the County Board of Taxation to authorize a correction on the filed Tax List and on the Tax Collector's Duplicate. The tax assessor then completes a Property Record Change Form or Application for Correction reflecting the requested correction(s) and delivers it to the County Board of Taxation. The County Board of Taxation reviews the requested change and if approved, enters a restrict override code designated for the applicable tax year in Field (69) on the change form and/or authorizes the data center to make the change. A copy of this authorization remains with the County Board of Taxation, NOT the taxing district. The Extended Tax Duplicate will reflect the initialed changes on the Certified Tax List.

The authorized correction may be placed on the Tax List and the Tax Collector's Duplicate and initialed by the tax assessor.

When the authorized correction is a deletion from the restricted Tax List file, the block and lot must be retained by zero filling the assessment fields, and entering "For Record Only" in Fields 1, 3, 6, and 10. After the Extended Tax Duplicate is produced, a change form should be completed to delete the line item for the following year.

When the authorized correction is adding a line item to the restricted file, temporary block and lot numbers must be used that would place this line item at the end of the Tax List. For the subsequent year, the proper block and lot identification must be entered, and the temporary block and lot deleted.

If a change in ownership, mailing address or a billing code number is necessary for billing purposes, complete a change form with the new information for the post-tax year. This will change the current file for billing and the subsequent tax year file.

Owner Data

Owner Field (01): The data in this field will be shown on the Tax List exactly as it is entered. Last name should be placed first so that the Alphabetical Index will sequence on the last names. Do <u>not</u> exceed thirty-five characters including spaces and punctuation. "Care of" should be written as three characters, "C/O." Corporate names should not begin with "The" if they are to be sequenced properly in the index. Abbreviations may be used. This field accepts alpha characters, numeric characters, spaces and punctuation marks.

For the entry of additional owners, the number of each additional owner should be entered in the area provided in Field (61). If additional ownership information is desired, it may be entered in the same manner as for the primary owner. The additional owners' name only will appear in the Alphabetical Index.

Billing Code Field (02): If a letter of authorization has been received by the collector requesting that Tax Bills for the property be forwarded to a lending institution, an assigned code number for the institution should be entered in this field. This is a five space numeric field. The information in this field should be right justified.

Note: The billing code may be found in the Billing Code List provided by the Department of Community Affairs.

Street Address Field (03): The street address field is mandatory and should reflect the property owner's mailing address. In many instances where the property is owner occupied, the street address will be the same as the property location. The street address should never be that of a lending institution unless the lending institution is the owner of the property. This is a twenty-five space, alpha-numeric field.

Mortgage Account Number Field (59): The information in this field will appear on the Tax List. Ten spaces, alpha-numeric.

City, State Field (06): Enter the city and state portion of the owner's mailing address. Twenty-five spaces, alpha-numeric.

Zip Code Field (07): Enter the zip code number of the owner's mailing address. Ten characters to accommodate a nine-digit zip code, i.e. 08567-0324.

Dwelling Units Field (23): The information in this field represents the number of dwelling units on the property. This field will print on the Tax List. Two space, numeric field, leading zero required.

Property Location Field (10): This is the actual street address of the property. Twenty-five spaces, alpha-numeric.

Property Class Field (11): provides three characters. The class should be entered exactly as it is listed below. If it is less than three characters, leading zeros should <u>not</u> be used.

Each line item must carry one of the property class codes listed below.

For the classification of taxable real property, the following codes are applicable:

1	Vacant Land
2	Residential (four families or less)
3A	Farm (Regular)
3B	Farm (Qualified)
4A	Commercial
4B	Industrial
4C	Apartment

For the classification of railroad property, the following codes are applicable:

5A	Class I Railroad Property
5B	Class II Railroad Property

For the classification of tangible personal property of public utilities, the following codes are applicable:

6A	Personal Property Telephone
6B	Machinery, Apparatus or Equipment of Petroleum Refineries

For all Class 1 (Vacant Land) properties and Class 3B (Farmland-Qualified) properties, *land only is assessed.* Any farm buildings, such as silos, barns or other accessory farm buildings are assessed within the 3A classification in the improvement column.

Note: Line items not assessed locally, which may carry the phrase "assessed in _____," should not be listed or classed as exempt property, but as their actual class (i.e. vacant land). The mandatory fields must be completed as follows:

(Field 01)	Owner	enter "Assessed"
(Field 03)	Street Address	enter "in"
(Field 06)	City/State	enter "district name"

Enter zeroes in the taxable value (Fields, 14, 15, and 16), and five zeroes in the Zip Code Field (07). Supply the correct data for the Land Dimension Field (09) and Property Location Field (10).

For the classification of exempt property line items, the following codes are applicable:

15A	Public School Property
15B	Other School Property
15C	Public Property
15D	Church and Charitable Property
15E	Cemeteries and Graveyards
15F	Other Exempt properties not included in the above classifications

Each exempt line item will appear twice; once in the ratable section of the Tax List in block and lot order, and again in the exempt section of the Tax List.

Account Number Field (65): This field may be utilized by districts whose collectors have assigned account numbers and want them printed on the Tax List and Tax Bill. An account number should be unique. Eight spaces, alpha-numeric.

Commercial Units Field (24): The information in this field represents the number of commercial units on the property. This field will print on the Tax List. Two spaces, numeric field, leading zeroes required.

Percent Owned Field (26): This field indicates the percentage of ownership for the property. If this field is blank, it indicates 100% ownership. Two space, numeric field.

Property Description Data

Land Dimension Field (09): This field will accept the size of the parcel in one of the following formats:

      150x351
      52658SF (square feet)
      1.211 AC
      7.5 Acres

If the size is entered as 150x351 or in square feet, MOD-IV will calculate the acreage and print it in the "Calculated Acreage" field on the Tax List. This is a twenty space, alpha-numeric field.

Building Description Field (13): The building description codes will appear on the Tax List. The information in a description should be listed in the following order: stories, exterior structural material, style, number of stalls, and type of garage. The listed codes may be supplemented according to need. The building description codes are listed below:

STORIES:

      S   Prefix S with number of stories

STRUCTURE:

AL	Aluminum siding	*RC*	Reinforced concrete
B	Brick	*S*	Stucco
CB	Concrete Block	*SS*	Structured Steel
F	Frame	*ST*	Stone
M	Metal	*W*	Wood

STYLE:

A	Commercial	*S*	Split Level

B	Industrial	*T*	Twin
C	Apartments	*W*	Row home
D	Dutch Colonial	*X*	Duplex
E	English Tudor	*Z*	Raised Rancher
L	Colonial	*O*	Other
M	Mobile Home	*2*	Bi-Level
R	Rancher	*3*	Tri-level

GARAGE:

AG Attached Garage   *UG* Unattached Garage

Note : Number of cars is prefixed to code.

Example: 1.5SSTL2AG means: 1 1/2 story stone colonial with a 2 car attached garage
This is a fifteen space, alpha-numeric field.

Building Class Code Field (18): The Building Class from the Appraisal Manual for New Jersey Assessors may be entered in this field. It is a five space, alpha-numeric field. It is an optional field, which may be used in a program for comparing similar properties or in a mass appraisal technique.

Additional Lots Field (37): Since only one block and lot may be entered for identification purposes in Field (61), this field is provided for the display of any additional contiguous lots that were acquired with the primary lot in a common deed. Precede the first additional lot with an "L." This field is a twenty space, alpha-numeric field. The information in this field will appear on the Tax List.

Zoning Field (35): Residential, commercial, industrial or other zoning designations are reflected in this field. If entered, this code will appear on the Tax List. Four spaces, alpha-numeric.

Tax Map Page Field (39): Enter the page of the Tax Map which corresponds to the property location. A two-character page number may be preceded by "TM" for clarity. If entered, this field will appear on the Tax List. Four space, alpha-numeric.

Construction Year Field (19): This is an optional field. The information in this field may be used for comparability or other analysis. All four spaces must be completed with the year the property was constructed. Four space, numeric.

Deductions Field (04): The deduction field is comprised of five sub-fields. The tax assessor may list the number of owners, the deductions to which they are entitled, and the total dollar amount of the deductions. Only the codes listed below are acceptable:

    V   Veteran
    S   Senior Citizen
    W   Widow of a Veteran
    D   Disabled Person
    R   Surviving Spouse

Under "Code," enter the applicable deduction code and under "#," the number of deductions of that type the owner is eligible to receive. Multiple types of deductions may be shown by repeating the previous instructions. In the sub-field entitled "Owners," enter the total number of owners of the property. Four spaces, numeric, leading zeroes are required.

In the sub-field "Amount," enter the total of all deductions to which the owner(s) may be entitled. This must be in whole dollars and if less than 100, a leading zero is required. Upon removal of a deduction where multiple deductions exist, the entire field must be re-entered.

Rebate Flag Field (34): This is a one character, alpha field that will accept either "Y" or "N." A "Y" indicates that the tenant is eligible for a rebate and that a tenant rebate notice should be generated. An "N" indicates the tenant is not eligible for a rebate and that a tenant rebate notice should not be generated.

Tenant Rebate Base Year: Field (96): This is a four character, numeric field which contains the base year for the Tenant Rebate program.

Tenant Rebate Base Year Taxes Field (97): This is a nine character, numeric field. The decimal point is assumed. This field contains the tax dollar amount for the tenant rebate base year in Field (96).

Tenant Rebate Base Year Assessment Field (98): This is a nine space numeric field. Use whole numbers and right justify. This field contains the total assessment of the property for the Tenant Rebate Base Year Field (96).

Deed Field (41): This field will appear on the Tax List Index. There are five alpha-numeric spaces for book number information, followed by five alpha-numeric spaces for page number information.

Deed Date Field (42): The Date of the deed is entered in this field. MMDDYY leading zeros required.

Sales Price Field (43): The selling price of the property should be entered in whole dollars. A nominal consideration sale of one dollar should be entered as 1. A maximum of five sales will be retained on the Master File. Nine spaces, numeric.

SR-1A Non-Usable Code Field (20): Certain deed transactions are not usable in determining the assessment sales ratio. This is a two space, numeric field accepting non-usable codes 01-33.

A list of non-usable codes is found in **Reference D**.

Class 4 Use Code Field (67): This is a three character, numeric field. The information in this field describes the specific use of a commercial property. This is a three character numeric field accepting the commercial use codes found in Reference E.

A list of the sale ratio Class 4 codes is found in **Reference E**.

Sales Price Code Field (70): This is a one-character field in which the code for the method used in verifying the sales price may be entered. This field will accept the following codes:

    A   Actual (from the deed)
    F   Field checked
    Q   Checked by Questionnaire

Exempt Property Data

Classification Code Field (51): Comprised of three sub-fields: Owner, Use and Description. Code numbers are obtained from **Reference F** or the Tax List Legend. This is a mandatory field when establishing exempt properties. A total of seven spaces, all numeric.

Exempt Statute Number Field (55): The statute number entered on the Initial Statement by the applicant for the exemption or, if owned by a public body, the statute pertaining to the level of government and/or the use of the property should be entered in this field. Twelve spaces, alpha-numeric, freely formatted.

A list of statutes is presented in **Reference C**.

Initial Filing Date Field (53): Enter the date the Initial Statement was filed with the tax assessor. (MMDDYY) Leading zeros must be entered.

Note: Enter the date of acquisition for Class 15C - Public Property.

Further Filing Date Field (54): When a Further Statement is filed (every third year), the filing date is entered in this field. ((MMDDYY) leading zeros must be entered)

Note: This field is not applicable for Public Property and Totally Disabled Veterans.

Facility Name Field (52): Contains the name or a distinctive term by which the exempt property is known. In the absence of a tax assessor's entry, the applicable description from Part III of the Exempt Property Tax System Legend will be printed (twenty spaces, alpha-numeric).

Land Taxable Value Field (14): Enter the assessed value of the land in this field. This is a nine space, numeric field. Use whole numbers and right justify. If the property class is 6A or 6B enter the reported depreciated book value of Public Utility Tangible Personal Property.

Improvement Taxable Value Field (15): Enter the assessed value of the improvement in this field. This is a nine-space numeric field. Use whole numbers and right justify.

If the property class is 6A or 6B enter the average ratio of assessed to true value of real property promulgated by the Director of the Division of Taxation on October 1st of the pre-tax year. The ratio may be up to five digits with the decimal point assumed. *Do not enter the decimal point.* This is a nine space, numeric field. i.e. 45% enter as 4500, 68.69% enter as 6869, 100% enter as 10000.

Limited Exemption Amount Code and Amount Field (05): A property may be eligible for a special or limited exemption (one that does not exempt the entire property). Enter the letter code and the amount, in even dollars, in the remaining spaces. The sub-field should be right justified. In all instances Field (29) must accompany the submission of a Field (05).

E	Fire Suppression System
F	Fallout Shelter
P	Pollution Control
W	Water Supply Control
Y	Renewable Energy Systems
G	Commercial Industrial Exemption
I	Dwelling Exemption
J	Dwelling Abatement
K	New Dwelling/Conversion Exemption
L	New Dwelling/Conversion Abatement
N	Multiple Dwelling Exemption
O	Multiple Dwelling Abatement
U	Urban Enterprise Zone Abatement

It is possible for a property to be eligible for more than one limited exemption. However, the total dollar amount of the exemptions may not exceed the taxable value of the property. MOD-IV will accommodate a maximum of four exemptions. When deleting an expired portion of a multiple exemption, the entire field must be re-entered along with a corresponding Field (29). When adding an exemption/abatement where one already exists, both the original and the newly added exemption/abatement must be entered in Field (05) along with a corresponding Field (29).

Limited Exemption Term: Field (29): Two characters, the first character accepting a limited exemption/abatement code letter and the second character accepting numerals 1,2,3,4,5, or 9.
For exemption/abatement code letters G, I, J, K, L, N, O, and U, the second character should be 1, 2, 3, 4, or 5 designating the term in number of years for the exemption/abatement being submitted.

For exemption codes E, F, P, W, and Y, the second character should always be 9 indicating that the exemption is on going.

Field (29) and Field (05) are dependent fields and programs will not allow a transaction to be accepted if both fields are not completed. An audit trail for exemption/abatement codes G, I, J, K, L, N, O, and U is produced at consolidation.

Net Taxable Value Field (16): Enter the Net Taxable Value in this field. For real property, the net taxable value equals the sum of the assessed value of the land plus the assessed value of the improvement minus any limited exemptions. When there are one or more changes to the assessment (Fields 05, 14, 15, and 16), MOD-IV re-calculates the net taxable value, and if the new figure(s) are incorrect, the change(s) will be rejected. (Nine spaces, numeric, no cents assumed, right justified.)

For personal property of public utilities (Classes 6A or 6B), the net taxable value equals the product of the reported depreciated book value multiplied by the average assessment ratio. These calculations are not checked by MOD-IV.

Assessment Code Field (40): If a "P" is entered in this box, the word "partial" will appear under the improvement assessed value on the Tax List and on the Tax Bill next to the net taxable value. This is used to indicate that the improvement *was not completed* prior to October 1[st.] When the improvement is completed and is included in the assessment for the following year, draw a line through Field (40) to indicate the removal of the "partial" indictor.

Special Tax District Codes Field (17): This field is made up of four, three character sub-fields. The acceptable codes are listed below:

D	Revenue Allocation District
F	Fire
G	Garbage/Solid Waste
L	Light
S	Special Imp.
W	Water

The first space is for the alphabetic codes listed above. The second and third spaces are for the number (1 through 99) specifying the district. The codes entered in this field will appear on the Tax List and Tax Bill. MOD-IV allows for four special tax districts.

Tax Section

Prior Year - Net Amount of Tax Field (57): This field represents the total amount of net taxes billed for the previous tax year. It is a numeric field for dollars and cents. The decimal point is assumed. *Do not enter the decimal point.* One-half of the amount in this field is stored as "Taxes Billed First Half." This field is to be used between October 1st, of the pre-tax year until the time the current year's tax rate is struck and the Extended Tax Duplicate is produced.

Current Year - Net Amount of Tax Field (58): This information represents the total amount of net taxes billed for the current year. Data entry rules are the same as for Field (57). After the Extended Tax Duplicate is run, data may be entered in this field until the Added and Omitted Assessment Lists are produced.

Non-Municipal 1st Half Tax Field (71): This field represents the total amount of net taxes billed for the first half of the tax year, for non-municipal purposes in a municipality on a fiscal year budget. This amount would include county, school, library taxes, etc. (Nine spaces, numeric, decimal point is assumed.)

Non-Municipal 2nd Half Tax Field (72): This field is similar to Field (71) but represents the amount of net taxes billed for the second half of the tax year, for non-municipal purposes in a municipality on a fiscal year budget. (Nine spaces, numeric, decimal point assumed)

Municipal 1st Half Tax Field (73): This field represents the total amount of net taxes billed for the first half of the tax year, for local municipal purposes in a municipality on a fiscal year budget. (Nine spaces, numeric, decimal point assumed)

Municipal 2nd Half Tax Field (74): This field represents the total amount of net taxes billed for the second half of the tax year, for local municipal purposes in a municipality on a fiscal year budget. (Nine spaces, numeric, decimal point assumed)

NOTE: Contact your MOD-IV Data Center before using Field (64).

New Property Identification Field (64): This field is used to change a block, lot and qualification code without having to delete and re-establish an entire line item. Use the Property Record Change form for a Field (64) request. Complete the change form as a Tax List Change checking off #1 in the requested action area of Field (60), insert the old block, lot, qualification, code in Field (61) and insert the new block, lot and qualification code in Field (64).

*Note***:**

1. *Two maintenance runs are required to accomplish a Field (64) change. No changes may be made to the old or new block and lot description until the two maintenance runs are completed.*
2. *The new block and lot designation must be unique to the existing MOD-IV Master File.*
3. *All Field (64) changes are to be completed after consolidation and prior to the production of the official Tax List.*

Supplementary Change Form Instructions

MOD-IV has sufficient space on the Master File to carry descriptive and appraisal data. The use of these fields is not <u>mandatory</u> and these fields do not print on the tax list. This form is used to enter all the optional fields not on the Property Record Change Form. The **SUPPLEMENTARY CHANGE FORM** must be accompanied by a Property Record Change Form and reflect the same transaction number, county number and district number.

Fields entered on a Supplementary Change Form should be addressed by their appropriate field number, formatted as per the following instructions and terminated with an asterisk. For on-line methods of entry of these fields, contact your MOD-IV data center for specific instructions.

All supplementary fields are listed below along with descriptive information and formatting instructions.

Claimant Social Security Number Field (21): This field is an eleven character, numeric field with dashes assumed in the fourth and seventh positions. An Income Tax Identification Number may be substituted for individuals who do not possess a Social Security Number.

Co-Claimant Social Security Number Field (22): This field is an eleven character, numeric field with dashes assumed in the fourth and seventh positions. An Income Tax Identification Number may be substituted for individuals who do not possess a Social Security Number.

Multiple Occupancy Code Field (25): A one-character numeric filed indicating what portion of a multiple unit dwelling the owner occupies. The following codes are acceptable:

    1 = 1/4
    2 = 1/3
    3 = 1/2
    4 = 2/3
    5 = 3/4
    6 = All

The field should be formatted as follows: 253*

Delinquent Tax Code Field (28): A one character alpha field accepting the letter "S." An "S" in this field indicates that the owner is delinquent on paying their local property taxes (per the Tax Collector.)

Additional Lots Part 2 Field (38): The same rules apply as to Field (37). This field does not print on the Tax List. This field should not be used for purposes other than additional lots too numerous to fit in Field (37).

Previous Sales Dates 1 Field (44): This field is comprised of three sub-fields. The tax assessor may list the previous sale data, previous sale price in whole dollars and the previous assessment in this field. A comma should separate the three sub-fields. The first six positions are for a sale date. The sales price and assessment are both nine characters.

The field should be formatted as follows: 44031599,150000,100000*

NOTE: Previous sale (history) is generated by MOD-IV by saving existing sales data before applying the new sale data Field (41) and (43). This field allows the user to modify sale history generated by the system.

Previous Sales Dates 2 Field (45): See Field (44).

Previous Sales Dates 3 Field (46): See Field (44).

Previous Sales Dates 4 Field (47): See Field (44).

Previous Sales Dates 5 Field (48): See Field (44).

Census Tract Field (49): Contains the census tract number for the property location. This information is retained on the Master File, and does not print on the Tax List. Census tract information may be obtained from the US Census Bureau. Five character, alpha-numeric.

Census Block Field (50): Contains the census block number for the property location. This information is retained on the Master File, and does not print on the Tax List. Census tract information may be obtained from the US Census Bureau. Four character, alpha-numeric.

Number of Rooms Field (75): A four character numeric field. The number of rooms in the principle dwelling is placed in this field.

Number of Baths Field (76): A four character numeric field. The number of bathrooms in the principle dwelling is placed in this field.

Number of Apartments Field (77): A four character numeric field used for 4C properties. The number of apartments on a particular line item is placed in this field.

Number of Buildings Field (78): A four character numeric field. The number of buildings on a particular line item containing more than one building are placed in this field.

Building Cubic Feet Field (79): A seven character numeric field. The total cubic feet of building space on a particular line item is placed in this field.

Building Square Feet Field (80): A six character numeric field. The total floor square footage of a particular line item is placed in this field.

Depreciation Field (81): A two character numeric field. A depreciation factor is placed in this field.

Basement Codes Field (82): A four character alpha field describing the basement of the building on a particular line item. From left to right, the first character describes basement area and accepts the letters A, B, C, D, & E where:
     A = 1/4
     B = 1/2

C = 3/4
D = Full
E = None

The second character describes the portion of the basement that is finished and accepts the letters F, G, H, I & J where

F = 1/4
G = 1/2
H = 3/4
I = Full
J = None

The third character describes the basement wall type and accepts the letters K, L, M & N where

K = Dry Wall
L = Plaster
M = Wood Panel
N = Dirt

The fourth character describes the basement floor type and accepts the letters O, P & Q where

O = Concrete
P = Tile
Q = Dirt

Lot Dimensions Field (83): A thirteen character numeric field where from left to right. The first four characters are reserved for the front footage (or average), the second four characters are reserved for the depth in feet (or average) and the last five characters are reserved for the unit price with cents. The decimal point is assumed.

Lot Area Field (84): A nine character numeric field. From left to right, the first two characters are reserved for the percent of the lot covered by the building and the last seven characters are reserved for the price per unit per acre.

Standard Depth Field (85): A three character numeric field and is always in whole feet.

Depth Factor Field (86): A three character numeric field.

Utilities Field (87): A descriptive six character alpha field where the characters from left to right are as follows:

1.   The first character describes the type of water in the property and accepts the letters A, B, & C where:
       A = Water
       B = City Water
       C = None

2.   The second character describes the type of sewerage and accepts the letters D, E & F where:
       D = Septic Tank
       E = Sewers

F = None

3.   The third character describes the type of heat in the property and accepts the letters G, H, I, J, K & L where:

G = Gas
H = Electric
I = Oil
J = Steam
K = Coal
L = None

4.   The fourth character describes the type air conditioning in the property and accepts the letters M, N, O & P where:

M = Gas
N = Electric
O = Window
P = None

5.   The fifth character indicates whether or not the property has electricity and accepts the letters Q & R where

Q = Yes
R = No

6.   The sixth character indicates whether or not the property has natural gas and accepts the letters S & T where

S = Yes
T = No

Streets Field (88): A six character alpha-numeric field describing street and other site information. The characters from left to right are as follows:

1.   The first character indicates whether or not there are streets contiguous to the property and accepts the letters A & B where:

A = Yes
B = No

2.   The second character indicates the type of street surface. It accepts the letters C, D & E where:

C = Dirt
D = Gravel
E = Paved

3.   The third character indicates whether or not there are sidewalks on the property and accepts the letters F & G where:

F = Yes
G = No

4.   The fourth character indicates whether or not there is curbing on the property and accepts H & I where:

H = Yes
I = No

5. The fifth character indicates whether or not there is a driveway and what type of surface it is when there is a driveway. It accepts the letters J, K & L where:
J = There is no driveway
K = Dirt driveway
L = Paved driveway

6. The sixth character accepts the numerals 1-9 indicating the number of streets bordering the property.

Topography Field (89): A four character alpha-numeric field describing the contour of the land portion of the line item. The first character from left to right accepts the letters H, L, E S or R where:
H = High
L = Low
E = Level
S = Swamp
R = Riparian

The last three characters are for the percentage of this terrain. The percentage should be expressed in whole numbers only using all three positions when 100%.

Main Building Purpose Field (90): A four character alpha-numeric field describing the use of the property. The acceptable codes for this field are as follows:
1. RFM - This code is for Residential Family Dwelling and the three-character code should be left justified. The remaining characters to the far right accept the numerals 1 - 4 indicating the number of family units in the property.
2. APTS - Apartments - Should be Class 4C with 5 units or more.
3. COMM - Commercial
4. INDH - Heavy Industry
5. INDL - Light Industry
6. OFFS - Offices
7. RMHS - Rooming House
8. UNOC - Unoccupied

Number of Lots Field (91): A two character numeric field indicating the number of lots that comprise the subject line item.

Value Map Page Number Field (92): A four character alpha-numeric field indicating the value map page number on which the subject line item appears.

Last Appraisal Field (93): A six character numeric date field indicating the date on which the subject line item was last appraised. When the month, day, or year is less than ten, a lead zero is required.

Land Location Codes Field (94): A five character alpha-numeric field describing the condition and the location of the land of the subject line item. The acceptable codes from left to right are follows:

1. The first two characters describe the condition of the land are as follows:
   GD = Good
   PR = Poor
   FR = Fair

2. The three remaining characters describing the location of the land and are as follows:
   URB = Urban
   RUR = Rural
   RUB = Rurban
   SUB = Suburban

Building Cost Conversion Group Field (95): A three character alpha-numeric field for a building cost conversion number as per the NJ Assessor's Appraisal Manual.

It is important to note that the supplementary fields must be used for the purposes for which they were intended. Using these fields for other purposes allows a taxing district's Master File to become contaminated with erroneous data. This practice is strictly prohibited.

CHAPTER V

Added and Omitted-Added Assessments

Added Assessments (Current Year*):* When establishing the current year Added Assessment List the tax assessor has the option of either incrementing or not incrementing the following year's Tax List. Make your choice by checking either ACTION CODE ❑ 2 or ❑ 4 in the **Requested Action Code** Field (60). If ❑ 2 is checked, the added assessment item will be established only on the current year Added Assessment List for the current tax year indicated. If ❑ 4 is checked, the following actions will automatically take place:

1. The added assessment item will be established on the current year Added Assessment List for the current tax year indicated.
2. A property class change will be indicated on the following year's Tax List.
3. The building description of the current year added assessment will be transferred to the subsequent year's Tax List when a building description transfer indicator Field (31) has been used.
4. The subsequent year's property values will be increased by the value of the full added assessment.
5. Owner Name Field (01), Street Address Field (03), City, State Field (06), Zip Code Field (07) and Billing Code Field (02) will be transferred to the subsequent year's Tax List if completed on the Added Assessment Change Form.

An added assessment will only be accepted by the system for an item that exists on the current or following year's Master File. For example, if a new home is being picked up as an added assessment, the line item as vacant ground, must be on the following year's Tax List. If not, it must first be established before the added assessment can be submitted.

There are mandatory fields for all added assessments that must be completed when establishing an added assessment line item for the current year. They are:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
   a) List Type - must always be ☒ 3 - **Added**
   b) List Year - must be current tax year
   c) Requested Action - must be ❑ 2 or ❑ 4. Use 2 to establish the added assessment item without incrementing the subsequent year's Tax List. Use 4 to establish the added assessment item and increment the subsequent year's Tax List. On an added assessment for an exempt item that became taxable, never use #4.
4. Property Identification Field (61)
5. Property Class Code Field (11)
6. Building Description Field (13)
7. Building Description Transfer Indicator Field (31) - optional
8. Improvement Taxable Value Field (15) (full assessment amount)
9. Net Taxable Value Field (16) (full assessment amount)

10. Completion Date Field (36): This field is important, as it becomes part of the block and lot identification. This information is used to differentiate between multiple added assessments on the same property.
11. Land Taxable Value Field (14): Complete only for exempt to ratable situations.
12. Months Assessed Field (12) and the month of the Completion Date Field (36): Should always add up to 12 or a multiple of 12.

Added Assessments (Prior Year): If an improvement was completed or an exempt property became taxable between October 1st and November 30th of the prior tax year, this item may be entered on the Prior Year Added Assessment List. The mandatory fields for a prior year added assessment are the same as those for a current year added assessment with the following exceptions:

1. Only ACTION CODE ☒ 2 **Establish New Record** is applicable. There is no increment.
2. Months Assessed Field (12) will only accept 01 or 02 since a prior year added is for only 1 or 2 months (December or November & December).
3. Completion Date must be any date between October 1st and November 30th inclusive.
4. *Do not use* the Building Description Transfer Indicator Field (31).

The **Omitted-Added Assessment List** is used to pick up an added assessment for three to twelve months of the prior year. If this added item is not incorporated into the total assessment for the current year, then the omitted-added assessment change should be followed by a 12 month current year added assessment. The fields listed below should be completed on an omitted-added assessment change form:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
   a) List Type- must always be omitted-added. ☒ 4 - **Omitted - Added**
   b) List Year - must be prior tax year.
   c) Requested Action - always ☒ 2 **Establish New Record**.
4. Property Identification Field (61)
5. Property Class Code Field (11)
6. Building Description Field (13)
7. Land Taxable Value Field (14): Complete only if the omitted-added item was an exempt property that became a ratable.
8. Improvement Taxable Value Field (15) (full assessment amount)
9. Net Taxable Value Field (16) (full assessment amount)
10. Months Assessed Field (12)
11. Completion Date Field (36)

Added, prior year added and omitted-added assessments may be changed or deleted once established. A change to current year added assessment is accomplished by completing a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)

  a) List Type - must always be **Added**.
  b) List Year - must be current year.
  c) Requested Action ☒ 1 **Change Record Content**.
4. Property Identification Field (61)
5. Original Completion Date Field (36): This field must be entered since it becomes part of the property identification and is necessary to identify and access the item.
6. Modify other added assessment fields as necessary.
7. If the Requested Action Code on the original added assessment was ☒ 4, **Establish Added Assessment Record and Increment Tax List Record**, then adjustments must be made to the subsequent year's Tax List to readjust the assessments and/or property class that was already incremented if these were the areas of change.

To delete a current year added assessment, complete a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
  a) List Type - must always be "Added."
  b) List Year - must be current year.
  c) Requested Action - ☒ 3 **Delete Entire Record**.
4. Original Completion Date Field (36): This field must be entered since it becomes part of the property identification and is necessary to identify and access an item.
5. If the original Requested Action Code used was ☒ 4 **Establish Added Assessment Record and Increment Tax List Record**, then adjustments must be made to the subsequent year's Tax List to readjust the assessments and/or property class that were incremented. They must be reduced by the incremented amount.

To change a prior year added assessment, complete a change form with the information listed below:

1. County Number and District Number.
2. Transaction Date and Field Count Field (66).
3. Action Code Field (60).
  a) List Type - must always be "Added."
  b) List Year - must be prior year.
  c) Requested Action - ☒ 1 **Change Record Content**.
4. Property Identification Field (61).
5. Original Completion Date Field (36): This must be entered since it becomes part of the property identification and is necessary to identify and access the item.
6. Modify other added assessment fields as necessary.

To delete a prior year added, complete a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
  a) List Type - must always be "Added."

    b) List Year - must be prior year.
    c) Requested Action - ☒ 3 **Delete Entire Record**.
4. Property Identification Field (61)
5. Original Completion Date Field (36): This field must be entered since it becomes part of the property identification and is necessary to access and identify the item.

Omitted-added assessments may be changed by submitting a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
    a) List Type - List Type -☒ 4 **Omitted-Added**.
    b) List Year - prior tax year.
    c) Requested Action - ☒ 1 **Change Record Content**.
4. Property Identification Field (61)
5. Original Completion Date Field (36): This field must be entered since it becomes part of the property identification and is necessary to access and identify the item.
6. Modify other omitted - added fields as necessary.

Omitted-added assessments may be deleted by submitting a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
    a) List Type -☒ 4 **Omitted-Added**.
    b) List Year - prior tax year.
    c) Requested Action ☒ 3 **Delete Entire Record**.
4. Property Identification Field (61)
5. Original Completion Date Field (36): This field must be entered since it becomes part of the property identification and is necessary to access and identify the item.

CHAPTER VI

Omitted and Roll Back Assessment

Omitted Assessments: Omitted assessments are items that should have been included on the current year's Tax List. By statute, an omitted assessment can be picked up for the current year and the prior year. To process an omitted assessment for the current year, establish the line item for the subsequent year's Tax List. The fields listed below are mandatory to establish the current year omitted assessment line item.

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
    a) List Type - must always be ⊠ 2 - **Omitted.**
    b) List Year - must be current year.
    c) Requested Action - always ⊠ 2 **Establish New Record**.
4. Property Identification Field (61)
5. Property Class Code Field (11)
6. Building Description Field (13)
7. Land Taxable Value Field (14)
8. Improvement Taxable Value Field (15) if applicable.
9. Net Taxable Value Field (16)
10. Months Assessed Field (12) - must always be 12. If nothing is entered in this field, 12 months will be assumed by the system.

Note: A completion date is never used on an omitted assessment.

If a change form for a prior year omitted assessment is necessary, the same fields as listed above are completed with one exception. In the List Year Field (60), the prior year will be entered instead of the current year.

Roll-Back Assessment Lists: MOD-IV will accept Roll-Back assessment items for the current year and three years prior. The assessment amount to be entered is the difference between what appeared on the Tax List for the applicable years under the Farmland Assessment and what the item would have been assessed were it Class 1 (vacant land). A separate change form must be used for each year involved. The following fields should be completed on a Roll-Back Assessment List Change Form:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
    a) List Type - must always be ⊠ 2 **Omitted**.
    b) List Year - either current year or first, second or third year prior.
    c) Requested Action - always ⊠ 2 **Establish New Record**.
4. Property Identification Field (61)
5. Property Class Code Field (11): Always 3B.

6. Building Description Field (13): Enter Roll-Back taxes.
7. Assessment Code Field (40): "R" = **Roll-Back Assessment**. Use of this field will produce a separate Roll-Back Assessment List complete with index, page totals and a District Summary.
8. Land Taxable Value Field (14): The difference between what the item was assessed under the Farmland Assessment Act as QFARM and what it would have been assessed were it Class 1, vacant land.
9. Net Taxable Value Field (16): Should be the same figure that is in Field (14).

Omitted assessments and Roll-Back assessments may be changed by submitting a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
   a) List Type - always ☒ 2 - **Omitted**.
   b) List Year - the year to be changed.
   c) Requested Action - ☒ 1 **Change Record Content**.
4. Property Identification Field (61)
5. Modify other omitted or rollback fields as necessary.

Omitted assessments and Roll-Back assessments may be deleted by submitting a change form with the information listed below:

1. County Number and District Number
2. Transaction Date and Field Count Field (66)
3. Action Code Field (60)
   a) List Type - always ☒ 2 **Omitted**.
   b) List Year - the year to be deleted.
   c) Requested Action - ☒ 3 **Delete Entire Record**.
4. Property Identification Field (61)

CHAPTER VII

Added/Omitted Assessment Change Form

General Instructions

All changes to the Added, Omitted and Omitted/Added Assessment List Master Files are accomplished by using the Added-Omitted Assessment Change Form. This change form is divided into three sections entitled: Header, Property Description and Ownership. Each form is individually numbered with a transaction number in the upper left-hand corner.

Header Section

The transaction number is printed in the upper left part of the form. When correcting a rejected transaction, cross out the printed number and enter the transaction number of the rejected transaction in the spaces provided.

County Number: Enter two numeric digits representing the code of the county for which the transaction is being prepared. *Fill in leading zero where applicable.*

District Number: Enter two numeric digits representing the code of the taxing district for which the transaction is being prepared. *Fill in leading zero where applicable*.

Transaction Date and Field Count Field (66): This is a numeric field, six spaces for the date and two for the field count. Enter the date (MMDDYY) on which the form is being completed. *Enter leading zeros where applicable.* When there is more than one change to the same line item, transactions are first processed chronologically by transaction date and then by transaction number.

The transaction date is retained on the Master File. Any subsequent transaction for an item must contain a transaction date equal to or greater than the date on which the item was last changed.

After all fields that are to be changed are completed, count them and enter the total under "Field Count". Be sure to count Fields (60), (61) and (66) since these "header" fields are mandatory on all forms and include fields in which a horizontal line has been entered.

The purpose of the field count is to insure that all information submitted is processed. There are edits that compare the number of fields processed to the field count. If these are not equal, a warning message appears on the Accepted or Rejected Transaction Lists. If the number of fields is less than ten, a leading zero must be entered.

Action Code Field (60):

List Type**:** There are three possible choices in this section:

◊ **Omitted**: Used for current and prior year omitted assessments and for the current year and three prior years of Roll-Back taxes.

◊ **Added**: Used for current year added assessment and one or two month prior year added assessments.

◊ **Omitted-Added:** Used for (3 to 12 months) omitted-added assessments of the prior year.

List Year: MOD-IV maintains multiple years of tax data; 2 years for the omitted-assessment lists, 4 years for Roll-Back lists, 2 years for added-assessment lists, and 1 year for omitted-added assessment lists. Changes may be made by entering the appropriate tax year. Enter the last two digits of the year in the space provided and check the box preceding it.

Requested Action:

1. CHANGE RECORD CONTENT: Used to alter information for a line item which exists on the Added, Omitted or Omitted-Added Master File. The property identification information entered in Field (61) Block, Lot and Qualification Code must match exactly the property identification of the item to be changed. When this action is requested, only the fields to be changed should be completed. This action will alter only the information in the field(s) for which data has been entered. If data is to be deleted, Requested Action 1 is used and a horizontal line is drawn through the appropriate field(s). When changing information on an added or omitted-added assessment line item, the Completion Date (Field 36) must always be re-entered, as it becomes part of the property identification.

2. ESTABLISH NEW RECORD: Used to add a new line item to the Added, Omitted or Omitted-Added Master File. The property identification entered in Field (61) (Block, Lot plus Qualification Code) must match that of an item currently on the subsequent year's Tax List Master File.

3. DELETE ENTIRE RECORD: Used to remove an entire line item from the Added, Omitted or Omitted-Added Master File. Only the Header Section should be completed. The Completion Date Field (36) must be included when trying to delete an added or omitted-added assessment since it becomes part of the property identification. The block, lot and qualification code must match exactly the property identification of the item to be deleted.

4. ESTABLISH ADDED ASSESSMENT RECORD AND INCREMENT TAX LIST RECORD: This item only appears on the Added-Omitted Change Form and is used when establishing a current year added assessment and incrementing the subsequent year's Tax List. Action ❑ 4 will establish a current year added assessment line item and immediately increment the taxable values and change the property class on the subsequent year's Tax List Master File. The property identification information entered in Field (61) must match exactly the property identification of an item that exists on the current or following year's Tax List Master File.

Use Action ☐ 2 to establish the item on the Added Assessment List, but not increment the Tax List Master File. i.e. when an exempt item becomes taxable.

5. **DISPLAY RECORD CONTENT**: Used to review the data contained on the Master File for a particular item. When this Action ☐ 5 is requested, all fields will be displayed on the next Accepted Transaction List. No data is changed by this action.

6. **DELETE INVALID TRANSACTION**: Affects the cycle file only and has no effect on any Master File. It is used to remove a transaction from the cycle file. Action ☐ 6 will delete an item from the cycle file. The transaction number must be the same as the transaction number of the rejected transaction. Cross out the pre-printed number and fill in the correct number in the space provided. In addition, when deleting an added or omitted-added assessment transaction from the cycle file, you must re-enter the completion date Field (36) since it becomes part of the property identification.

Property Identification Field (61): The same rules apply as those for (Field 61) on the Property Record Change Form.

Property Description Section

Property Class Code Field (11): The same rules apply as those for Field (11) on the Property Record Change Form.

Completion Date Field (36): (MMDD) This field is used for current year added, prior year added, and omitted-added assessments only. It is a mandatory field when establishing an added or omitted-added assessment and for any change, correction or deletion after a line item has been established. *Fill using leading zeros.* **The completion date becomes part of the property identification.**

Months Assessed Field (12): In this field, enter the number of months the added, omitted or omitted - added assessment is taxable. Enter a leading zero if the number of months is less than ten. When a current year added assessment is preceded by a prior year added assessment for the same line item, the completion date and months assessed do not have to add up to 12 or a multiple of 12. On an omitted assessment 12 months is always assumed.

Building Description Field (13): The same rules apply as those for the Property Record Change Form. This field should describe the added, omitted or omitted-added assessment. For new construction, it should be the actual building description. For Rollback Assessment, it should say "Rollback Taxes."

Building Description Indicator Field (31): This field is used on a current year added assessment for new construction. The use of this field will transfer the building description of the current year added assessment to the Tax List building description for the subsequent tax year. This will only occur when a current year added was submitted using the incrementing feature.

Assessment Code Field (40): An "R" in this field is for Roll-Back taxes and will produce a separate Roll-Back Assessment List as well as summary report for the year(s) entered.

Land Taxable Value Field (14): The only time Field (14) should be used with an added or omitted-added assessment is when an exempt property has become a ratable property. Nine spaces, numeric, whole dollars.

Improvement Taxable Value Field (15): This is a mandatory field when there is an improvement value. Nine spaces, numeric, whole dollars.

Net Taxable Value Field (16): This is a mandatory field for all added omitted and omitted-added assessments. Nine spaces, numeric, whole dollars.

Special Tax District Codes Field (17): The same rules apply as those for the Property Record Change Form. This field must be completed if special tax district codes apply. **This field will not be extracted from the Tax List Master File and will not transfer to the subsequent year's Master File.**

Account Number Field (65): The same rules apply as those for the Property Record Change Form. This field must be completed if an account number exists. **This field will not be extracted from the Tax List Master File and will not transfer to the subsequent year's Master File**.

Owner Section

This section is to be completed **ONLY** when a current year added assessment is submitted using the incrementing feature and the owner, billing code or street address information is to be changed for the subsequent year's Tax List.

CHAPTER VIII

System Maintenance

MOD-IV stores data for the Tax, Added, Omitted, Omitted-Added and Roll-Back Assessment Lists. This information may be changed/updated by processing a Property Record Change Form or Added/Omitted Assessment Change Form. Most data centers have created an on-line transaction creation front load program which replicates the hard copy change forms. The Accepted Transaction Lists and the Rejected Transaction Lists indicate the fields changed, and are in proof book format. MOD-IV can accept more than one change per line item for each maintenance run. Multiple changes are accepted into the system in chronological order.

The rejected information is stored in a separate file know as the "cycle file." The Rejected Transaction List states the reason(s) for rejection. The fields containing the incorrect information cannot be updated until the error is corrected. MOD-IV continually edits the cycle file, and will produce an error message until the error has been corrected. When correcting an error on the cycle file:

1. Always access the rejected transaction by using the original transaction number.
2. Re-enter only the fields that contain errors.
3. Enter the current date as the transaction date.
4. Use ☒ 6 to delete invalid transaction only when the transaction is no longer necessary.

Note: Do not delete transactions and then re-enter them as if they were being entered for the first time.

Rejected Transaction List Error Messages

(E01) Field Too Big: This error message occurs when more characters are entered than the space provided.

(E02) Date Format Invalid: This error message occurs when any date field is formatted incorrectly. i.e. the month is greater than twelve, the date is not numeric, etc.

(E03) Invalid Code for This Field: This error message occurs when an unacceptable code is entered in one of the following fields: Deduction Code Field (04), Property Class Code Field (11), Sales Price Code Field (70), Limited Exemption Code Field (05), Limited Exemption Term Field (29) or Commercial Use Field (67).

(E04) Invalid Field Format: This error message occurs anytime a field is not formatted correctly. See References B and C for field formatting information.

(E06) Bad Field # for List Type: This error message occurs when a transaction contains information in a field which is not applicable to the transaction list type.

(E08) Transaction Year Invalid: This error message occurs when the list year entered is not within the statutory limits for the list type selected**.**

(E10) Increment Action Invalid: This error message occurs when the increment option Field (60), ⊠ 4 **Establish Added Assessment Record And Increment Tax List Record** on the Added/Omitted change form is requested for a transaction that is not a current year added assessment.

(E11) Property Identification Invalid: This error message occurs when a block and lot entered in Field (61) does not align correctly due to invalid format.

(E12) Transaction Date Invalid: This error message occurs when the month entered is greater than 12, the day entered greater than 31, or the format is invalid.

(E13) Field Restricted: This error message occurs when a change to the current year's Tax List is requested after the file has been restricted (after filing the official Tax List with the County Board of Taxation).

(E14) Blank Field Not Permitted: This error message occurs when deletion of information in a mandatory field is requested.

(E15) Unknown EPL Code - Part 3: This error message occurs when a code entered in Field (51) is not listed in the Property Tax System Legend.

(E16) Qualification Code is Invalid: This error message occurs when the qualification code entered is not listed in the MOD-IV manual or is incorrectly formatted.

(E19) Deduction Amount Invalid: This error message occurs when a non-numeric character is entered into the deduction amount field.

(E20) Mandatory Field Missing: This error message occurs when a new line item is established without information in one of the required fields.

(E22) Bad Field for Fiscal Budget: This error message occurs when Prior Year-Net Amount of Tax Field (57) or Current Year- Net Amount of Tax Field (58) is used for a Master File of a municipality on a fiscal year budget.

(E23) Bad Field for Calendar Budget: This error message occurs when Non-Municipal 1st Half Tax Field (71), Non-Municipal 2nd Half Tax Field (72), Municipal 1st Half Tax Field (73), or Municipal 2nd Half Tax Field (74) are used for a Master File of a municipality on a calendar year budget.

(E28) Year Not Numeric Field (29): This error message occurs when an alpha character is placed in the second position of Field (29).

(E29) Invalid Exemption Code: This error message occurs when a limited Exemption/Abatement code letter other than these listed in the "Property Code Legend" is entered in the first position of Field (29).

(E30) Years Out of Range Field (29): This error message occurs when a number other the {1, 2,3,4,5, or 9} is placed in the second position of Field (29).

(U01) No Matching Master: MOD-IV cannot match the block and lot being submitted with a block and lot on the Master File. This error will occur if:

1. A block and lot is submitted improperly.
2. A transaction is entered to change a line item that has not yet been established.
3. When establishing a line item, ☒ 1 **Change Record Content** is checked in error.

(U02) Master Already on File: This message appears when the establishment of a line item is attempted and the line item is already on the Master File.

(U03) Class 1 or 3B with Improvements: This error will occur if:

1. An improvement value is added to a Class 1 parcel without changing the property class to reflect this change.
2. An improvement value is added to a Class 3B property.

(U04) Taxable Values Do Not Balance: This error will occur if:

1. Value changes are submitted that do not sum correctly.
2. The improvement value is removed, the property class is changed, and the net taxable value is not re-adjusted.
3. The improvement value and/or land value is increased, and the net taxable value is not re-adjusted.

4. The improvement value is added to a Class 1 property, the property class is changed, but the net taxable value is not re-adjusted.

(U06) Deduction, Exemption Invalid for Class: This error will occur if:

1. A property classification is changed to any one of the exempt property classes (15A through 15F), a railroad property class (5A or 5B), or a public utility class (6A or 6B), and a deduction or exemption is still being carried in Field (04) or Field (05) respectively.
2. A deduction or exemption is entered on an exempt, railroad, or public utility property line item.

(U07) Special Tax Code Invalid: This error message occurs when a special tax district code not listed in the MOD-IV manual or Property System Legend is entered in Field (17).

(U08) List Type and Number of Months Disagree: This error message occurs when a prior year added assessment is submitted with an entry of more than one or two months and a current year added assessment is submitted with an entry of less than three (3) months.

(U09) Completion Date and Number Months Disagree: This error message occurs when the number of months assessed Field (12) and the month of the completion date Field (36) do not add up to twelve, or a multiple of twelve. The only exception to this rule is when a current year added assessment is preceded by a one or two month prior year added assessment, the completion date of the current year added assessment should be the same as the completion date of the prior year added assessment.

(U10) No Matching Tax List Line Item: MOD-IV cannot match the added, omitted, or omitted-added line item being submitted with a similar block and lot designation on the subsequent year's Tax List Master File. This error will occur if:

1. An omitted or omitted-added assessment is submitted without first establishing the line item on the subsequent year's Tax List.
2. An added assessment is submitted on a new home where a subdivided lot was not established on the subsequent year's Tax List.

(U11) Added/Omitted Invalid for Tax List Class: This error message occurs when an added or omitted-assessments is requested for a Class 5 railroad or Class 15 exempt property.

(U12) Item has Added-Omitted Delete Invalid: This error message occurs when:

1. A deletion is requested for a line item for which an added or omitted assessment has been submitted. To delete this line item, first delete the added or omitted item.
2. A request for a Field (64) change is submitted for a line item with an established added or omitted assessment.

(U13) Date sea err, mast last chg-MMDDYY *(Date Sequence Error, Master Last Changed-month- day- year):* This error message will occur if:

1. A transaction is entered with a date earlier than the last previous transaction for the line item.
2. Date sequence error (E21) - A transaction is entered with a transaction date later than the processing date.

(U14) EPL Code Required for Exempt Property: This error message occurs when:

1. A request is submitted to remove the classification code Field (51) from a Class 15 exempt property.
2. A request is submitted to establish an exempt property without a classification code.

(U15) Invalid List Year for Omitted Assessment: This error message occurs when a request is submitted for an omitted assessment with a list year later than the current year or earlier than four years prior.

(U19) EPL Code 095 with Improvements: This error message occurs when a request is submitted to place an improvement Field (15) on an exempt property carrying "095" in the classification code Field (51). The message also appears when a request is submitted to place a "095" code in Field (51) for an exempt property that is carrying an improvement in Field (15).

(U20) Exemptions do not Match Property Class: This error message will occur when an attempt is made to place an exemption on a Class 1, 3B, 5, 6, or 15 property.

(U21) (05 or 29) Missing or in Error: This message occurs whenever a Field (05) is submitted without a matching Field (29) or visa versa.

(U23) Exemption Codes do not Match on (05 or 29): This error message occurs when the exemption code placed in Field (29) is different than the one placed in Field (05).

Warning Messages on the Accepted Transaction List

(W01) Restriction Edit Overridden: Results when a change form is submitted using the designated override code.

(W02) Unable to Calculate Acreage: This warning message appears when a land dimension is entered in an invalid format.

(W03) Property Deleted from Tax List: Results when a line item is deleted from the Tax List Master File.

(W04) Transaction Deleted: Results when a transaction is deleted from the Cycle File.

(W05) Transaction Has Rejected Fields: Results when part of a transaction is rejected due to invalid fields. Refer to the Rejected Transaction List for the invalid fields.

(W07) Classes 2, 3A, and 4 without Improvements: Results whenever a Class 2, 3A or 4 property is entered without an improvement taxable value.

(W08) Class 1, 3B, or 4 with Deduction: This warning message appears whenever a deduction is placed on a class 1, 3B or 4 property.

(W09) Zip Code is not numeric: An alpha character has been placed in the zip code field.

CHAPTER IX

General MOD-IV Policies

1. All vendors must comply with all regulations and proceedures promulgated by the Division of Taxation and all other State and Federal Agencies.

2. Certified MOD-IV data centers must notify the Division of the conditions listed below:

   a) The addition of any new clients.
      i) New agreements with the Division and the client must be executed.
   b) The loss of an existing client.
      i) If there is period of time in which the data center has no clients, certification is automatically revoked and the data center must re-apply when it has a client pending.
      ii) New agreements with the Division and the data center must be executed.
   c) Changes in the hardware configuration.
   d) Change in the location of the data center.
   e) Changes in the telephone or fax numbers.
   f) Change in a contact person.
   g) Change in the name of the data center.

NOTE: MOD-IV may not be sold, leased, altered or transferred.

3. A tape/cartridge of the complete Master File for all data center clients is required twice a year:
   a) On February 1st, after the Tax List has been certified.
   b) On June 1st, after the Extended Tax Duplicated has been processed (after the first Extended Tax Duplicate in fiscal towns).
4. A hard copy of the District Summary and Table of Aggregates is required to be submitted with the Tax List tape.
5. A hard copy of the District Summary and Table of Aggregates is required to be submitted with the Extended Tax Duplicate along with copies of all override changes..
6. A copy of the Chapter 441 and UEZ Report must be submitted with the Tax List tape.

How to become a Certified MOD-IV Data Center

◊ A vendor must first execute an agreement with a county or municipality to do their MOD-IV processing. This agreement is dependent upon the vendors certification by the Division of Taxation, Property Administration. Once informed of this pending relationship, the vendor will begin a certification process.

◊ The Division of Taxation will visit the prospective vendor to inspect and inventory its hardware configuration, to ensure it is capable of running the MOD-IV software.

◊ After the hardware configuration has been approved by the Division of Taxation, the prospective data center will be provided with a copy of the MOD-IV manual and programs to be loaded on the vendor's hardware.

◊ The vendor must contact the Division of Taxation to schedule a test date within thirty (30) days of loading the MOD-IV programs. MOD-IV test procedures include running all MOD-IV programs and the production of all MOD-IV output.

◊ Upon successful completion of the MOD-IV test, both the vendor and the county or municipality must sign MOD-IV agreements with the Division. A letter of approval and certification will be sent to the vendor, stating that the vendor is a certified MOD-IV data center.

Types of MOD-IV Certification

◊ Municipal Data Centers may have only that municipality as a client and are limited to Municipal Certification only.

◊ County Data Centers are limited to clients within the county and are premitted to have both Municipal and County Certification.

◊ Private vendors may have clients without regard to physical location of the client and are permitted to have both Municipal and County Certification.

On-Line Guide Lines

The MOD-IV System as released by the Division of Taxation in 1981 and 1982 is a batch system. Originally, Property Record Change Forms were completed by the tax assessor and sent to their respective certified MOD-IV data center for processing. The Property Record Change Forms were key punched on to cards and then processed through the MOD-IV maintenance programs. Each transaction took a minimum of three (3) cards to complete. Thus, this input format to the maintenance programs become commonly known as "the 3 card format."

Subsequent to the release of the MOD-IV System, data centers have developed on-line transaction creation systems and the use of key punched cards have slowly disappeared. Where an on-line transaction creation system exists at the municipal level, the tax assessor is able to data enter transactions on-line and thus the Property Record Change Form is no longer necessary. However, when the tax assessor does not have an on-line transaction creation system at the municipal level, he/she still completes Property Record Change Forms. The tax assessor then sends the change forms to either the County Board of Taxation or the MOD-IV data center for data entry to an on-line creation system.

The following guidelines have been set forth by the Division of Taxation in regard to on-line transaction creation systems:

1. The on-line transaction creation system must generate transactions in the "3 card format." **IT MUST NEVER UPDATE THE MASTER FILE DIRECTLY**. The transaction created must then be run through the MOD-IV maintenance programs. The output is the "Accepted Transaction Listing" and the "Rejected Transaction Listing." These report should be 2 ply and must be returned to the tax assessor and county board.

2. The on-line transactions creation system should contain the same edits as the MOD-IV maintenance programs. This will insure that only clean data is going into the maintenance cycle and there should be no rejected transactions and no "Rejected Transaction Listing."

3. All MOD-IV programs and all output listings and reports must be run at the certified MOD-IV data centers location and on the hardware certified at the site. Transactions may be conveyed from the on-line transaction system site to the MOD-IV certified site by dedicated line, a dial-up modem or the mailing or delivery of an electronic medium such as a disc, tape or cartridge. (However, it should be noted that a dial-up modem could become expensive to the counties and municipalities due to the cost of a long distance phone call and the duration of the phone call and transfer of data is not as secure as the transfer over a dedicated line. Diskette transfer and the use of flat files can allow the mirror Master File to be different from the actual Master File.)

4. After each maintenance, the on-line Master File should be refreshed so that the user always has available the latest information.

5. The on-line transaction system must allow the users to accomplish all actions which could be done with the "Property Record Change Form" and "Added/Omitted Assessment Change Form." All fields and functions made available to the user by these forms must be made

available in the on-line transaction system. It is advisable that screens for "Tax List Changes" be separate from screens for "Added and Omitted Changes." The fewer screens for each function, the better. Additionally, a provision should be made for input from a "Supplementary Change Form."

6. On-line transaction systems can be integrated with Tax Collection Systems, SR-1A Systems, CAMA Systems, and Tax Appeal Systems. All changes to the MOD-IV System made necessary by these other systems must be made by the creation of a "3 card transaction." These transactions are then conveyed to the MOD-IV data center by the mediums described in #3 above. They are then run through the MOD-IV maintenance programs.

MOD-IV Data Center Requirements

I. MAGNETIC MEDIA SPECIFICATIONS

- ⇒ 9-track
- ⇒ Odd parity
- ⇒ 1600 or 6250 BPI density, or 38K for cartridge
- ⇒ Data format - EBCDIC
- ⇒ IBM compatible
- ⇒ **External labels** - name and location of reporting organization, contact person, county and districts on tape
- ⇒ **Internal labels** - standard IBM (data set name, volume serial number).
- ⇒ Record length - 11900
- ⇒ Block size - multiple of 700
- ⇒ Record format - fixed length, blocked

II. HARDWARE AND OPERATIONAL SPECIFICATIONS

- ⇒ Full ans cobal (change to COBOL LE for Year 2000 compliance and subsequent programming).
- ⇒ A magnetic tape drive unit for providing and receiving State required tapes or the ability to provide and receive 38K cartridges.
- ⇒ Sufficient storage to accommodate the MOD-IV software, and the equivalent of four MOD-IV Master Files.
- ⇒ One (1) printer - 132 characters, 8 lines per inch or equivalent.

III. ADMINISTRATIVE REQUIREMENTS

- ⇒ All data centers must maintain current Agreements with the Division of Taxation and their clients.
- ⇒ Fact Sheet Information must be submitted prior to certification and on or before August 15th on an annual basis subsequent to certification.

Revised as of October 2014

CHAPTER X

Property Tax Year Calendar

The county tax administrator shall designate the critical dates for changes and production of the various lists and reports generated by MOD-IV, the New Jersey Property Tax System. (N.J.S.A. 18:12A-1.16) The production date must proceed the filing/mailing date to meet statutory or regulatory requirements.

DATE	MOD-IV
On or before January 10th	Tax List
	Tax Collector's Duplicate
	Assessor's Field Book
	C441 and UEZ Exempt Property Listing
February 1st	Notices of Assessment
February 1st	MOD-IV Master File - provided to the State along with a hard copy of the Tax List Summary and Table of Aggregates on form paper
Final Adoption by March 10th	County Equalization Table
On or before May 20th	Extended Tax Duplicate
	Table of Aggregates
	Abstract of Ratables
June 1st	MOD-IV Master File provided to the State with a hard copy of the Tax List Summary and table of Aggregates on Form Paper
On or before June 14th	Tax Bills
Subsequent to Tax Bills	Tenant Rebate Notices
October 1st	Added, Omitted, Omitted-Added, Prior Year Added Assessment Lists, Limited Exemption Abatement Audit Trail for 5 year E/A
October 10th	Added, Omitted, Omitted-Added, Prior Year Added Assessment Lists
On or before December 1st	Fiscal Bills for Quarters 1 and 2 Fiscal Billing Audit Trail
On or before December 31st	Proof Book

EXHIBITS

Exhibit 1 Property Record Change Form

Exhibit 2 Added/Omitted Assessment Change Form

Exhibit 3 Property Record Supplementary Change Form

Property Record Change Form

Exhibit 1

PROPERTY RECORD CHANGE FORM

	TRANSACTION DATE			FIELD COUNT
	MONTH	DAY	YEAR	

TRANSACTION NO. | | | | | | | COUNTY NO. _____ DISTRICT NO. _____ (66)

HEADER

ACTION CODE (60)	LIST TYPE	LIST YEAR	REQUESTED ACTION (CHECK ONE BOX ONLY)
	☐ 1 TAX	☐ 19___ ☐ 20___	☐ 1 CHANGE RECORD CONTENT ☐ 5 DISPLAY RECORD CONTENT ☐ 2 ESTABLISH NEW RECORD ☐ 6 DELETE INVALID TRANSACTION ☐ 3 DELETE ENTIRE RECORD

| PROPERTY IDENT (61) | BLOCK NO. • BLOCK SUFFIX | LOT NO. • LOT SUFFIX | QUALIFICATION CODES | ADDL OWNER | RESTRICT OVERRIDE(69) |

OWNER

OWNER (01)

| STREET ADDRESS (03) | MORTGAGE ACCOUNT NO. (59) | DWELLING UNITS (23) |

| CITY, STATE (06) | ZIP CODE (07) | COMM UNITS (24) | PERCENT OWNED (26) |

| PROPERTY LOCATION (10) | PROP. CLASS CODE (11) | ACCOUNT NO. (65) | BILLING CODE (02) |

PROPERTY DESCRIPTION

| LAND DIMENSIONS (09) | BUILDING DESCRIPTION (13) | BUILDING CLASS CODE (18) |

| ADDITIONAL LOTS (37) | ZONING (35) | TAX MAP PAGE (39) | CONSTRUCTION YR. (19) | TENANT REBATE BASE YR. ASSESSMENT (98) |

DEDUCTIONS (04)

CODE #	CODE #	CODE #	OWNERS	AMOUNT	REBATE FLAG (34)	TENANT REBATE BASE YEAR (96)	TENANT REBATE BASE YEAR TAXES (97)
			T				

DEEDS (41)		DEED DATE (42)			SALE PRICE (43)	SR-1A CODE (20)	CLASS 4 USE CODE (67)	SALES PRICE CODE (70)
BOOK	PAGE	MO.	DAY	YEAR				A – F – Q

EXEMPT PROPERTY DATA CLASS 15 SERIES	CLASSIFICATION CODE (51)			STATUTE UNDER WHICH EXEMPTION IS CLAIMED (55)	INITIAL FILING DATE (53)			FURTHER FILING DATE (54)		
	PART 1	PART 2	PART 3		MO.	DAY	YEAR	MO.	DAY	YEAR
	OWNER	USE	DESCRIPTION	TITLE CHAPTER SECTION						
	FACILITY NAME (52)									

ASSESSMENT

LAND TAXABLE VALUE OR PUBLIC UTILITY REPORTED DEPRECIATED BOOK VALUE	(14)			
IMPROVEMENT TAXABLE VALUE OR PUBLIC UTILITY AVERAGE ASSESSMENT RATIO	(15)			

TAXES

CODE (29)	YEARS	CODE	AMOUNT (05)	CALENDAR YEAR BUDGET MUNICIPALITIES	
				PRIOR YEAR NET AMOUNT OF TAX (57)	
CODE (29)	YEARS	CODE	AMOUNT (05)	CURRENT YEAR NET AMOUNT OF TAX (58)	
CODE (29)	YEARS	CODE	AMOUNT (05)	FISCAL YEAR BUDGET MUNICIPALITIES NON-MUNICIPAL 1ST HALF TAX (FEB-MAY) (71)	
CODE (29)	YEARS	CODE	AMOUNT (05)	NON-MUNICIPAL 2ND HALF TAX (AUG-NOV) (72)	

NET TAXABLE VALUE (16)			FISCAL YEAR TAXES
ASSESSMENT CODE (40)	☐ P = PARTIAL ASSESSMENT	MUNICIPAL 1ST HALF TAX (FEB-MAY) (73)	
SPECIAL TAX DISTRICT CODES (17)		MUNICIPAL 2ND HALF TAX (AUG-NOV) (74)	

New Property ID (64) *	BLOCK NO. • BLOCK SUFFIX	LOT NO. • LOT SUFFIX	QUALIFICATION CODES
NOTE: Use after consolidation and before printing of Tax List			

NJPT-19   Rev. 2/99

DATA CENTER COPY

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Added/Omitted Assessment Change Form
Exhibit 2

ADDED/OMITTED ASSESSMENT CHANGE FORM

		TRANSACTION DATE			FIELD COUNT
		MONTH	DAY	YEAR	

TRANSACTION NO. | | | | | | | COUNTY NO. _____ DISTRICT NO. _____ (66)

HEADER

ACTION CODE (60)	LIST TYPE	LIST YEAR	REQUESTED ACTION (CHECK ONE BOX ONLY)
	☐ 2 OMITTED	☐ 19___	☐ 1 CHANGE RECORD CONTENT ☐ 5 DISPLAY RECORD CONTENT
	☐ 3 ADDED		☐ 2 ESTABLISH NEW RECORD ☐ 6 DELETE INVALID TRANSACTION
			☐ 3 DELETE ENTIRE RECORD
	☐ 4 OMITTED ADDED	☐ 20___	☐ 4 ESTABLISHED ADDED ASSESSMENT RECORD AND INCREMENT TAX LIST RECORD ◄

PROPERTY IDENT (61)	BLOCK NO. • BLOCK SUFFIX	LOT NO. • LOT SUFFIX	QUALIFICATION CODES

PROPERTY DESCRIPTION

PROPERY CLASS CODE (11)	COMPLETION DATE (36)			MONTHS ASSESSED (12)	BUILDING DESCRIPTION (13)	TRANSFER CODE (31)
	FOR LIST TYPES 3 & 4 ONLY	MONTH	DAY			☐ T = BUILDING DESCRIPTION TRANSFER

LAND TAXABLE VALUE	(14)							
IMPROVEMENT TAXABLE VALUE	(15)							
NET TAXABLE VALUE	(16)							

ASSESSMENT CODE (40)	SPECIAL TAX DISTRICT CODES (17)	ACCOUNT NUMBER (65)
☐ R = ROLLBACK ASSESSMENT		

THIS SECTION TO BE COMPLETED WHEN OWNERSHIP, BILLING CODE AND ADDRESS IS TO BE CHANGED FOR ADDED ASSESSMENT BILLING AND SUBSEQUENT YEAR'S TAX LIST. ONLY COMPLETE IF REQUIRED IF REQUEST ACTION CODE ☒ 4 IS MARKED. ◄

OWNER

OWNER (01)

STREET ADDRESS (03)	BILLING CODE (02)

CITY, STATE (06)	ZIP CODE (07)

_____

_____

_____

_____

_____

_____

DATA CENTER COPY

Property Record Supplementary Change Form
Exhibit 3

PROPERTY RECORD SUPPLEMENTARY CHANGE FORM

TRANSACTION NUMBER:			COUNTY NUMBER:			DISTRICT NUMBER:		
FIELD NO.				FIELD DATA				

NJPT-20   REV. 2/99

REFERENCE A

The Property Record Change Form

This reference section lists all fields that appear on the Property Record Change Form in numerical order.

Field (01) OWNER: Thirty-five (35) spaces, alpha-numeric, last-name comma first name.

Field (02) BILLING CODE: Five (5) spaces, numeric, use leading zeros and right justify.

Field (03) STREET ADDRESS: Twenty-five (25) spaces, alpha-numeric. Mailing address of the owner.

Field (04) DEDUCTIONS: Five sub-fields, alpha-numeric. The field can accommodate three combinations of deductions. The code letter is placed in the position directly below "CODE" and the number getting that type of deduction is placed directly to the right beneath the "#" designation. The number of owners is placed beneath "OWNERS," and the amount is placed beneath "AMOUNT." Use whole dollars, a leading zero is required if less than 100.

Field (05) LIMITED EXEMPTION AMOUNT: Eight (8) total spaces, seven (7) numeric and one (1) alpha-numeric. The field can accommodate four combinations of exemptions. There are eight (8) spaces for the amount and one (1) space for the exemption code designation.
Note: Land and Improvement (including the amount of the exemption) minus Exemption Amount equals Net Taxable Value.

Field (06) CITY, STATE: Twenty-five (25) spaces, alpha-numeric. A comma or a space must separate the city and state.

Field (07) ZIP CODE: Ten (10) spaces, numeric. (i.e. 08512-0135)

Field (09) LAND DIMENSION: Twenty (20) spaces, alpha-numeric. MOD-IV will calculate the acreage and print the information in the calculated acreage field on the Tax List provided the entry is in one of the following formats: (100x150 or 43,560SF).

Field (10) PROPERTY LOCATION: Twenty-five (25) spaces, alpha-numeric. Street address of the property.

Field (11) PROPERTY CLASS: Three (3) spaces, alpha-numeric. Do not use leading zeroes.

Field (13) BUILDING DESCRIPTION: Fifteen (15) spaces, alpha-numeric.

Field (14) LAND TAXABLE VALUE OR PUBLIC UTILITY REPORTED DEPRECIATED BOOK VALUE: Nine (9) spaces, numeric, whole dollars.

Field (15) IMPROVEMENT TAXABLE VALUE OR PUBLIC UTILITY AVERAGE ASSESSMENT RATIO: Nine (9) spaces, numeric, whole dollars. If the assessment ratio is entered, the decimal point is assumed.

Field (16) Net Taxable Value: Nine (9) spaces, numeric, whole dollars. The sum of (Fields 14 + 15) minus (Field 05); or the product of (Field 14 x Field 15) if the classification is 6A or 6B.

Field (17) SPECIAL TAX DISTRICT CODES: Three (3) spaces per sub-field, alpha-numeric. Can accommodate four different special tax district numbers and codes. Use leading zeroes if the district number is less than 10.

Field (18) BUILDING CLASS CODE: Five (5) spaces, alpha-numeric.

Field (19) CONSTRUCTION YEAR: Four (4) spaces, numeric.

Field (20) SR-1A NON-USABLE CODE: Two (2) spaces, numeric. See **REFERENCE D.**

Field (23) DWELLING UNITS: Two (2) spaces, numeric. Use leading zeroes if the number is less than ten (10).

Field (24) COMMERCIAL UNITS: Two (2) spaces, numeric. Use leading zeroes if the number is less than ten (10).

Field (26) PERCENT OWNED: Two (2) spaces, numeric. Blank field indicates 100% ownership.

Field (29) Limited Exemption Term: Two (2) spaces. First space accepts the Exemption/Abatement code letters (G, I, J, K, L, N, O, E, F, P, and W). The second space accepts numerals (1, 2, 3, 4, 5 or 9) (Code letters H, M, and B are invalid for Tax List Year 2000 and subsequent.)

Field (34) REBATE FLAG: One (1) space, alpha. "Y" or "N."

Field (35) ZONING: Four (4) spaces, alpha-numeric.

Field (37) ADDITIONAL LOTS: Twenty (20) spaces, alpha-numeric.

Field (39) TAX MAP PAGE: Four (4) spaces, alpha-numeric.

Field (40) ASSESSMENT CODE: One (1) space will only accept a "P" for Tax List changes.

Field (41) DEED: Each of two sub-fields (Field Book, Page) is five (5) spaces, alpha-numeric

Field (42) DEED DATE: Six (6) spaces, numeric. Use leading zeros.

Field (43) SALES PRICE: Nine (9) spaces, numeric. Only accepts whole numbers.

Field (51) CLASSIFICATION CODE: Seven (7) spaces, numeric. Only accepts the codes listed in the New Jersey Property Tax System Legend. (See Reference F)

Field (52) FACILITY NAME: Twenty (20) spaces, alpha-numeric.

Field (53) INITIAL FILING DATE: Six (6) spaces, (MMDDYY). A leading zero is required if the month or day is less than ten (10).

Field (54) FURTHER FILING DATE: Six (6) spaces, numeric. Leading zeroes are required.

Field (55) EXEMPT STATUTE NUMBER: Twenty (20) spaces, alpha-numeric, freely formatted.

Field (57) PRIOR YEAR NET AMOUNT OF TAX: Nine (9) spaces, numeric. Include cents, decimal point is assumed.

Field (58) CURRENT YEAR NET AMOUNT OF TAX: Nine (9) spaces, numeric. Include cents, decimal point is assumed.

Field (59) MORTGAGE ACCOUNT NUMBER: Ten (10) spaces, alpha-numeric.

Field (60) ACTION CODE: The Action Code field is made up of three sub-fields: List Type, List Year and Requested Action. Only one box may be checked in each of these sub-fields.

1. **LIST TYPE**: The Property Record Change Form affects only the Tax List , so the box must always be checked.
2. **LIST YEAR**: MOD-IV maintains multiple years of tax data, however, only the current or subsequent tax year may be entered.
3. **REQUESTED ACTION** - There are five specific operations which can be initiated with this change form.

   ◊ **CHANGE RECORD CONTENT**: Used to alter information for a line item which exists on the MOD-IV Master File. The property identification information entered in (Field 61) Block, Lot, and Qualification Code must match exactly the property identification of the item to be changed. When this action is requested, only the fields which are to be changed should be completed. This action will alter only the information in the field or fields for which data has been entered. *To delete data,* use Change Record Content and draw a horizontal line through the appropriate field or fields.

   ◊ **ESTABLISH NEW RECORD**: Used to add a new line item to the Master File. The property identification entered in Field (61) (Block, Lot plus Qualification Code), must not match that of any item currently on the Master File. These mandatory fields must be completed.

   (Field 01) Owner's Name
   (Field 03) Street Address
   (Field 06) City and State
   (Field 07) Zip Code

(Field 09) Land Description
(Field 10) Property Location
(Field 11) Property Class Code
(Field 14) Land Taxable Value
(Field 15) Improvement Taxable Value (if applicable)
(Field 16) Net Taxable Value
(Field 51) Exempt Property Classification Code, mandatory when establishing an exempt line item.

◊ **DELETE ENTIRE RECORD**: Used to remove an entire line item from the Master File. Complete only the Header Section to delete a line item. The property identification entered in Field (61) Block, Lot plus Qualification Code, must match exactly the property identification of the item to be deleted.

◊ **DISPLAY RECORD CONTENT**: Used to review the data contained on the Master File for a particular line item. When this action is requested, all fields on the Master File containing data will be displayed on the next Accepted Transaction List. No data is changed by this action.

◊ **DELETE INVALID TRANSACTION**: Used to remove a transaction from the Rejected Transaction List. The transaction number must be the same as the transaction number of the rejected transaction.

Field (61) PROPERTY IDENTIFICATION: All sub-fields are alpha-numeric.

◊ **BLOCK NUMBER.BLOCK SUFFIX**: Five (5) spaces for the block number and four (4) spaces for the block suffix. Decimal point is not assumed and must be inserted.
◊ **LOT NUMBER.LOT SUFFIX**: Five (5) spaces for the lot number and four (4) spaces for the lot suffix. Decimal point is not assumed and must be inserted.
◊ **QUALIFICATION CODES**: Twelve (12) spaces and will only accept approved codes. Multiple qualification codes should not be separated by commas.
◊ **ADDITIONAL OWNERS:** Two (2) space numeric and a leading zero required if less than ten (10).

Field (64) New Property Identification:
◊ **BLOCK NUMBER.BLOCK SUFFIX**: Five (5) spaces for the block number and four (4) spaces for the block suffix. Decimal point is not assumed and must be inserted.
◊ **LOT NUMBER.LOT SUFFIX**: Five (5) spaces for the lot number and four (4) spaces for the lot suffix. Decimal point is not assumed and must be inserted.
◊ **QUALIFICATION CODES**: Twelve (12) spaces and will only accept approved codes. Multiple qualification codes should not be separated by commas.

Field (65) ACCOUNT NUMBER: Eight (8) spaces, alpha-numeric.

Field (66) TRANSACTION DATE AND FIELD COUNT:
1. TRANSACTION DATE: Six (6) spaces, numeric, leading zeros required.
2. FIELD COUNT**:** Two (2) spaces, numeric, leading zeroes required.

Field (67) CLASS 4 USE CODE: Three (3) spaces, numeric. (See Reference E)

Field (69) RESTRICT OVERRIDE: One (1) space, alpha. Accepts the code letter issued for the particular tax year involved.

Field (70) SALES PRICE CODE: One (1) space. Accepts only "A", "F", or "Q".

Field (71) NON-MUNICIPAL 1st Half TAX: Nine (9) spaces, numeric, include cents, decimal point assumed.

Field (72) NON-MUNICIPAL 2nd Half Tax: Nine (9) spaces, numeric, include cents, decimal point assumed.

Field (73) MUNICIPAL 1ST HALF TAX: Nine (9) spaces, numeric, include cents, decimal point assumed.

Field (74) MUNICIPAL 2ND HALF TAX: Nine (9) spaces, numeric, include cents, decimal point assumed.

Field (96) TENANT REBATE BASE YEAR: Four (4) spaces, numeric.

Field (97) TENANT REBATE BASE YEAR TAXES: Nine (9) spaces, numeric, include cents, decimal point assumed.

Field (98) TENANT REBATE BASE YEAR ASSESSMENT: Nine (9) space numeric field, whole numbers.

REFERENCE B

Added/Omitted Assessment Change Form

Fields appearing on the Added/Omitted Assessment Change Form are listed below in numerical order.

Field (01) OWNER: A thirty-five (35) space, alpha-numeric field. This field should only be completed for current year added assessments when ACTION CODE, ❑ 4 **Establish Added Assessment Record And Increment Tax List Record** is requested.

Field (02) BILLING CODE: A five (5) space, numeric field which is right-justified. This field should only be completed for current year added assessments when action code, ❑ 4 **Establish Added Assessment Record And Increment Tax List Record** is requested.

Field (03) STREET ADDRESS: A twenty-five (25) space, alpha-numeric field. The information in this field is the mailing address of the owner. It should be completed only for current year added assessments, when ACTION CODE, ❑ 4 **Establish Added Assessment Record And Increment Tax List Record** is requested.

Field (06) CITY, STATE: Twenty-five (25) spaces, alpha-numeric. A comma or space must separate the city and state. This field should only be completed for current year added assessments where ACTION CODE, ❑ 4 **Establish Added Assessment Record And Increment Tax List Record** is requested.

Field (07) ZIP CODE: Ten (10) spaces, numeric. This field should only be completed for current year added assessments where ACTION CODE, ❑ 4 **Establish Added Assessment Record and Increment Tax List Record** is requested.

Field (11) PROPERTY CLASS: Three (3) space, alpha-numeric. <u>Do not use leading zeroes.</u>

Field (12) MONTHS ASSESSED: Two (2) space, numeric. A leading zero is required. The number of months should equal 12 when entering information for omitted and rollback assessments. The month of the completion date and the number of months assessed should always equal 12 or a multiple of 12 when entering information for added and omitted-added assessments.

Field (13) BUILDING DESCRIPTION: Fifteen (15) spaces, alpha-numeric.

Field (14) LAND TAXABLE VALUE: Nine (9) spaces, numeric, always whole numbers.

Field (15) IMPROVEMENT TAXABLE VALUE: Nine (9) space, numeric, always whole numbers. The full, not the pro-rated assessment should always be entered for added and omitted-added assessments.

Field (16) NET TAXABLE VALUE: Nine (9) spaces, numeric, always whole numbers. The full, not the pro-rated assessment should always be entered for added and omitted-added assessments.

Field (17) SPECIAL TAX DISTRICT CODES: Can accommodate four different special tax district numbers and codes. Three (3) spaces per sub-field, alpha-numeric. Use leading zeroes if the district number is less than ten (10).

Field (31) Building Description Transfer: One (1) space, only accepts the letter "T."
This field should only be completed when ACTION CODE, ☐ 4 **Establish Added Assessment Record And Increment Tax List Record** is requested.

Field (36) COMPLETION DATE: Four (4) spaces, numeric, leading zeroes are required if the month or day is less than ten (10). This field is only completed for added and omitted-added assessments. This field becomes part of the property identification.

Field (40) ASSESSMENT CODE: One (1) space, "R" is the only acceptable entry. This field is only completed for rollback assessments**.**

Field (60) ACTION CODE:

> **LIST TYPE**: There are three possible choices in this section:
>
> ◊ **OMITTED**: Used for current and prior year omitted assessments and for three prior years of roll-back taxes.
>
> ◊ **ADDED**: Used for current year added assessment and one or two month prior year added assessments.
>
> ◊ **OMITTED-ADDED**: Used for omitted-added assessments of the prior year.
>
> **LIST YEAR**: MOD-IV maintains multiple years of tax data; two (2) years for the omitted-assessment lists, three (3) years for roll-back lists, two (2) years for added assessment lists, and one (1) year for omitted-added assessment lists. Changes may be made by entering the appropriate tax year. Enter the last two (2) digits of the year in the space provided and check the box preceding it.
>
> **REQUESTED ACTION:**
>
> ☐ **1 CHANGE RECORD CONTENT**: Used to alter information for a line item which exists on the Added, Omitted or Omitted-Added Master File. The property identification information entered in (Field 61) Block, Lot and Qualification Code must match exactly the property identification of the item to be changed. When this action is requested, only the fields to be changed should be completed. This action will alter only the information in the field(s) for which data has been entered. If data is to be deleted, Requested ACTION CODE ☐ 1 is used and a horizontal line is drawn through the appropriate field(s). When changing information on an added or omitted-added assessment line item, the Completion Date Field (36) must always be re-entered, as it becomes part of the property identification. When changing a currant year Added Assessment that has been incremented, a Tax List change to the subsequent year's Master File may be necessary for readjustment of values and/or property class.

☐ **2 ESTABLISH NEW RECORD**: Used to add a new line item to the Added, Omitted or Omitted-Added Master File. The property identification entered in Field (61) (Block, Lot plus Qualification Code) must match that of an item currently on the subsequent year's Tax List Master File.

☐ **3 DELETE ENTIRE RECORD**: Used to remove an entire line item from the Added, Omitted or Omitted-Added Master File. Only the Header Section should be completed. The Completion Date Field (36) must be included when trying to delete an added or omitted-added assessment since it becomes part of the property identification. The block, lot, qualification code and completion date, if applicable, must match exactly the property identification of the item to be deleted.

☐ **4 ESTABLISH ADDED ASSESSMENT RECORD AND INCREMENT TAX LIST RECORD**: This item only appears on the Added-Omitted Change Form and is used when establishing a current year added assessment and incrementing the subsequent year's Tax List. ACTION CODE ☐ 4 will establish a current year added assessment line item and immediately increment the taxable values, change the property class and provide the building description to the subsequent year's Tax List Master File. The property identification information entered in Field (61) must match exactly the property identification of an item that exists on the current or following year's Tax List Master File. Use ACTION CODE ☐ 2 to establish the item on the Added Assessment List, but not increment the Tax List Master File (i.e. when an exempt item becomes taxable).

☐ **5 DISPLAY RECORD CONTENT**: Used to review the data contained on the Master File for a particular item. When this action is requested, all fields will be displayed on the next Accepted Transaction List. No data is changed by this action.

☐ **6 DELETE INVALID TRANSACTION**: Affects the cycle file only and has no effect on any Master File. It is used to remove a transaction from the cycle file. To delete an item from the cycle file, the transaction number must be the same as the transaction number of the rejected transaction. Cross out the pre-printed number and fill in the correct number in the space provided. In addition, when deleting an added or omitted-added assessment transaction from the cycle file, you must re-enter the completion date Field (36) since it becomes part of the property identification.

Field (61) PROPERTY IDENTIFICATION: All sub-fields are alpha-numeric.

◊ **BLOCK NUMBER.BLOCK SUFFIX**: Five (5) spaces for the block number and four (4) spaces for the block suffix. Decimal point is not assumed and must be inserted.
◊ **LOT NUMBER.LOT SUFFIX**: Five (5) spaces for the lot number and four (4) spaces for the lot suffix. Decimal point is not assumed and must be inserted.
◊ **QUALIFICATION CODES**: Twelve (12) spaces and will only accept approved codes. Multiple qualification codes should not be separated by commas.
◊ **ADDITIONAL OWNERS:** Two (2) space numeric and a leading zero required if less than ten (10).

Field (65) ACCOUNT NUMBER: Eight (8) spaces, alpha-numeric.

Field (66) TRANSACTION DATE AND FIELD COUNT:

1. TRANSACTION DATE: Six (6) spaces, numeric, MMDDYY, leading zeros required.
2. FIELD COUNT: Two (2) spaces, numeric field, leading zeroes are required.

REFERENCE C

Statutes under which Exemptions are claimed

Exempt Statute Number

Boy Scouts	54:4-3.24
Burial Ground (not exceeding 10 acres)	54:4-3.9
Cemetery (not exceeding 250 acres at one location - see 8A:5-10)	54:4-3.9
College - Private	54:4-3.6
College - Public	54:4-3.3
Conrail	54:4-3.3
County-Owned Property	54:4-3.3
CYO	54:4-3.24
Delaware River Basin Commission	32:11D-89
Delaware River Joint Toll Bridge Commission	32:8-9
Delaware River Port Authority	32:3-2
Disabled Veteran	54:4-3.30
District Superintendent of a Religious Organization (Residence)	54:4-3.35
Educational Organization	54:4-3.6
Environmental Opportunity Zone	54:4-3.150
Federal Property (other than military or railroad)	54:4-3.3
Five Year Exemption/Abatement (with "in-lieu" tax payment)	40A:21-1
Five Year Abatement/Exemption	40A:21-9
"Fox-Lance"	(see Urban Renewal)
Fraternal Organization	54:4-3.26
Garden State Parkway (New Jersey Highway Authority) (27:12B-16 Repealed)	27:23-12
Girl Scouts	54:4-3.24
Graveyard (not exceeding 10 Acres)	54:4-3.9
Green Acres (State acquired)	13:8A-19
Highway Authority (27:12B-16 Repealed)	27:23-12
Historic Site	54:4-3.52
Hospital	54:4-3.6
Housing Authority (local) (55:14A-20 Repealed)	40A:12A-1
Humane Society	54:4-3.6
Interstate Sanitation Commission	32:18-2
Limited Dividend Housing (55:16-18 Repealed)	40A:20-1
Long Term Exemption Law	40A:20-1
Medical Office/HEZ	54:4-3.6
Military Purposes	54:4-3.5
Moderate Income Housing	(see New Jersey Housing Finance)
Municipally - Owned Property	54:4-3.3
Municipally - Owned Land in another county (up to 5 acres)	54:4-4
Municipal Parking Authority	40:11A-19
Museum	54:4-3.6
Natural Lands Trust	13:1B-15.119
Natural Open Spaces Land for Recreation and Conservation	54:4-3.64
New Jersey Economic Development Authority	34:1B-15
New Jersey Educational Facilities Authority	18A:72A-18

New Jersey Housing and Mortgage Finance Agency (supported projects)	55:14K-34
New Jersey Sports and Exposition Authority	5:10-18
New Jersey Transit	27:25-16
New Jersey Turnpike Authority	27:23-12
Palisades Interstate Park Commission (32:14-1 Repealed)	32:14-1.3
Parsonage	54:4-3.6
Passaic Valley Sewerage Commission	54:5-3.4
Port Authority of New York and New Jersey	32:1-35.5
Railroad Property (paying franchise tax)	54:4-3.11
Red Cross	54:4-3.27
Redevelopment Agency (1949- current)	40A:12A-1
Religious Organization	54:4-3.6
School - Private	54:4-3.6
School - Public	54:4-3.3
Senior Citizen Non-Profit Rental Housing (55:14I-5 Repealed)	40A:20-1
South Jersey Port Corporation	12:11A-20
South Jersey Transportation Authority	27:25A-32
State-Owned Property	54:4-3.3
Tax Title Lien (Foreclosed)	54:4-3.3
Tax Title Lien - conveyed to the County (Chapter 73, P.L. 1940)	54:5-127
Tax Title Lien - conveyed to the State (Chapter 73, P.L. 1940)	54:5-121
Television Station - Educational	54:4-3.6A
Tract lying between two districts (in district NOT assessing)	54:4-25
Turnpike - without toll	54:4-3.18
Urban Renewal (1961) (40:55C-65 Repealed)	40A:20-1
Urban Enterprise Zone (UEZ) Residential (1984) 5 Year	54:4-3.139
Urban Renewal (1965) - Improvement only is exempt (40:55C-97 Repealed)	40A:20-1
Urban Renewal (1991)	40A:20-1
Veteran Organization or Post	54:4-3.25
Volunteer Fire Company	54:4-3.10
Volunteer First Aid Squad	54:4-3.6
Widow of a Disabled Veteran or of a Serviceman	54:4-3.30
YMCA, YWCA, YMHA, YWHA	54:4-3.24
Youth Organization	54:4-3.24
4-H	54:4-3.24

REFERENCE D

SR-1A Non-Usable Codes

These codes identify deed transactions not usable in determining the assessment sales ratio.

(01)   Sales between members of the immediate family;

(02)   Sales in which "love and affection" are stated to be part of the consideration;

(03)   Sales between a corporation and its stockholder, its subsidiary, its affiliate or another corporation whose stock is in the same ownership;

(04)   Transfers of convenience; for example, for the sole purpose of correcting defects in title, a transfer by a husband either through a third party or directly to himself and his wife for the purpose of creating a tenancy by the entirety, etc;

(05)   Transfers deemed not to have taken place within the sampling period. Sampling period is defined as the period from July 1 to June 30, inclusive, preceding the date of promulgation, except as hereinafter stated. The recording date of the deed within this period is the determining date since it is the date of official record. Where the date of deed or date of formal sales agreement occurred prior to January 1, next preceding the commencement date of the sampling period, the sale shall be nonusable;

(06)   Sales of property conveying only a portion of the assessed unit, usually referred to as apportionments, split-offs or cut-offs; for example, a parcel sold out of a larger tract where the assessment is for the larger tract;

(07)   Sales of property substantially improved subsequent to assessment and prior to the sale thereof;

(08)   Sales of an undivided interest in real property;

(09)   Sales of properties that are subject to an outstanding Municipal Tax Sales Certificate, a lien for more than one year in unpaid taxes on real property pursuant to N.J.S.A. 54:5-6, or other governmental lien;

(10)   Sales by guardians, trustees, executors and administrators;

(11)   Judicial sales such as partition sales;

(12)   Sheriff's sales;

(13)   Sales in proceedings in bankruptcy, receivership or assignment for the benefit of creditors and dissolution or liquidation sales;

(14)   Sales of doubtful title including, but not limited to, quit-claim deeds;

(15)   Sales to or from the United States of America, the State of New Jersey, or

any political subdivision of the State of New Jersey, including boards of education and public authorities;

(16)   Sales of property assessed in more than one taxing district;

(17)   Sales to or from any charitable, religious or benevolent organization;

(18)   Transfers to banks, insurance companies, savings and loan associations, or mortgage companies when the transfer is made in lieu of foreclosure where the foreclosing entity is a bank or other financial institution;

(19)   Sales of properties whose assessed value has been substantially affected by demolition, fire, documented environmental contamination, or other physical damage to the property subsequent to assessment and prior to the sale thereof;

(20)   Acquisitions, resale or transfer by railroads, pipeline companies or other public utility corporations for right-of-way purposes;

(21)   Sales of low/moderate income housing as established by the Council on Affordable Housing;

(22)   Transfers of property in exchange for other real estate, stocks, bonds, or other personal property;

(23)   Sales of commercial or industrial real property which include machinery, fixtures, equipment, inventories, or goodwill when the values of such items are indeterminable;

(24)   Sales of property, the value of which has been substantially influenced by zoning changes, planning board approvals, variances or rent control subsequent to assessment and prior to the sale;

(25)   Transactions in which the full consideration as defined in the "Realty Transfer Fee Act" is less than $100.00;

(26)   Sales which for some reason other than specified in the enumerated categories are not deemed to be a transaction between a willing buyer, not compelled to buy, and a willing seller, not compelled to sell;

(27)   Sales occurring within the sampling period but prior to a change in assessment practice resulting from the completion of a recognized revaluation or reassessment program, i.e. sales recorded during the period July 1 to December 31 next preceding the tax year in which the result of such revaluation or reassessment program is placed on the tax roll.

(28)   Sales of properties which are subject to a leaseback arrangement;

(29)   Sales of properties subsequent to the year of appeal where the assessed value is set by court order, consent judgment, or application of the "Freeze Act."

(30)   Sale in which several parcels are conveyed as a package deal with an arbitrary allocation of the sale price for each parcel;

(31)   First sale after foreclosure by a federal- or state-chartered financial institution;

(32)   Sale of a property in which an entire building or taxable structure is omitted from the assessment;

(33)   Sales of qualified farmland or currently exempt property.

REFERENCE E

Class 4 Use Codes (Field 67):

These three character numeric codes are used to describe the specific use of commercial property.

CODE	USE	CODE	USE
010	AIRPORT	440	LUMBER YARD
020	APT - GARDEN	441	LAUNDRY / CLEANERS
021	APT - HIGH RISE	442	LIBRARY
029	APT - OTHER	510	MARINA
030	AUTO SHOW ROOM	511	MARINA - DOCK/SLIP
031	AUTO SALES LOT	512	MOBILE HOME PARK
040	ASPHALT/CEMENT PLANT	530	MOTEL
050	BANK - MAIN OFFICE	540	MUSEUM
051	BANK - BRANCH	560	OFFICE - GENERAL
059	BANK - OTHER	561	OFFICE - CORP. HEADQUARTERS
060	BILLBOARD - WOOD	562	OFFICE - MEDICAL / MENTAL HEALTH
061	BILLBOARD - OTHER	563	OFFICE - ENGINEERING / RESEARCH
070	BOWLING ALLEY	564	OFFICE - GOVERNMENT
073	CAMPGROUND	565	OFFICE - W/ RESIDENTIAL
074	CEMETERY	566	OFFICE - CONDO
075	COLLEGE	569	OFFICE - OTHER
080	CASINO*	570	POST OFFICE
100	COMMERCIAL - OTHER	571	FOOD & BEVERAGE PROCESSING
101	COMMERCIAL - MIXED USE	580	QUARRY - STONE / SAND
110	CAR WASH	610	REC - CLUB HOUSE
120	DAIRY FARM	611	REC - COMMUNITY CENTER
130	CHURCH - RESIDENCE	612	REC - COUNTRY CLUB
180	FLEA MARKET - AUCTION	613	REC - GYMNASIUM
190	FUNERAL HOME	614	REC - HEALTH CLUB
191	FIRE / RESCUE STATION	615	REC - RINK / ICE
210	GARAGE - SERVICE / GAS	616	REC - RACQUET CLUB
211	GARAGE - PARKING	617	REC - ROLLER RINK
212	PARKING LOT	618	REC - INDOOR
218	GAS / STORAGE TANK	619	REC - ARCADE
219	GARAGE - OTHER	620	REC - AMUSEMENT PARK
220	GARAGE - STORAGE	621	REC - GOLF COURSE
221	GOV'T BUILDING	622	REC - MINI GOLF
222	GREENHOUSE / NURSERY	623	REC - RACETRACK - AUTO/HORSE
230	HISTORICAL SITE	624	REC - ARENA
270	HOSP - CONVALESCENT	629	REC - OTHER
271	HOSP - GENERAL	635	RESIDENTIAL CO-OP/MUTUAL HOUSING CORP*
272	HOSP - VETERINARY	636	ASSTD LIVING/CONT CARE TAX PAYING RES*
273	HOSP - ASSISTED LIVING	637	ASSTD LIVING/CONT CARE NON-TAX PAYING RES*
278	HOSP - NURSING HOME	639	REST - TAVERN / NIGHT CLUB
279	HOSP - OTHER	640	REST - DINER
280	HOTEL	641	REST - FAST FOOD
281	HOTEL - CONFERENCE CENTER	642	REST - BANQUET HALL
282	ROOMING HOUSE	643	REST - W/ APARTMENT
283	BED AND BREAKFAST	649	REST - OTHER
330	INDUSTRIAL / MANUFACTURING	650	RECYCLING FACILITY
331	INDUSTRIAL - OTHER	660	SCHOOL
335	CORRECTIONAL FACILITY / PRISON	661	DAYCARE CENTER
430	KENNEL	670	SWIM CLUB

CODE	USE
730	STORE - CONVENIENCE
731	STORE - DEPARTMENT
732	STORE - MALL
733	STORE - SHOPPING CENTER
734	STORE - SUPERMARKET
737	STORE - RETAIL
738	STORE - W/ RESIDENTIAL
739	STORE - OTHER
740	STORE - FARM MARKET
750	TRAIN / BUS DEPOT
760	TELEPHONE BUILDING
761	PUBLIC UTILITY BUILDING
770	THEATER - DRIVE-IN
771	THEATER - MOVIE
772	THEATER - PLAYHOUSE

CODE	USE
779	THEATER - OTHER
780	TOWER - RADIO
781	TOWER - TV
782	TOWER - OTHER
783	TOWER - CELLULAR
790	TRUCK TERMINAL
791	TRUCK STOP
940	WINERY / BREWERY
950	WAREHOUSE - FREEZER
951	WAREHOUSE - GENERAL STORAGE
952	WAREHOUSE - MINI SELF-STORAGE
959	WAREHOUSE - OTHER
960	WAREHOUSE - ARCHIVES
970	REFINERY
999	NOT CATEGORIZED

* Represent New Codes

REFERENCE F

Exempt Property Classification Codes

The purpose of this code is to develop a system for identifying the ownership, purpose or use and specific description of a property of all tax-exempt properties in the State of New Jersey as reported by the local tax assessors.

The code itself consists of seven digits, which are divided into three parts.

PART 1	PART 2	PART 3
Ownership	Purpose or Use	Specific Description
XX	XX	XXX

The combination of the three parts into the seven digit coding structure will provide an identification system, which will greatly facilitate the analysis of tax-exempt property data.

Part 1 is the first two numeric characters and represents the **ownership** of tax-exempt property by name. For instance, the code for the first two digits of all state owned property would be 02.

Part 2 is the second two numeric characters and indicates the **principle use** or **purpose** of each exempt property. For instance, a property used for general governmental purposes whether state, federal or municipal owned would have a code 01.

Part 3 is the last three numeric characters and reflects the **specific property description**. For example, administrative building would be coded 001.

Each single line item of exempt property should have its own code listing.

Examples:

1. A state owned administration building would have the code 02-01-001.
2. A county hospital would have the code 03-04-301.
3. A municipal golf course should be coded 04-19-646.
4. A school owned by a religious organization would be coded 23-03-353.
5. Land purchased by the State for the future construction of a highway is coded 02-07-095.
6. The State Police Academy is coded 02-06-353.

Ownership of Tax Exempt Property by Name, Part 1

CODE	NAME OF OWNER
01	Federal Government
02	State Government
03	County Government
04	Municipal Government
05	Delaware River & Bay Authority
06	Delaware River Basin Commission
07	Delaware River Joint Toll Bridge Authority
08	Delaware River Port Authority
09	Delaware Valley Regional Planning Commission
10	NJ Turnpike Authority
11	Garden State Parkway Commission
12	Interstate Sanitation Commission
13	Mid. Atlantic St. Air Pollution Control Commission
14	NY-NJ Trans Agency
15	Palisades Int. Park Commission
16	Port Authority of NY-NJ
17	Tri-State Commission
18	South Jersey Port Commission
19	Waterfront Commission of NY
20	Charitable & Non-Profit Organizations
21	Fraternal Organizations
22	Veterans Organizations
23	Religious Organizations
24	Other
25	Atlantic City Expressway
26	NJ Sports & Exposition Authority
27	NJ Economic Development Authority
28	County Food Distr Authority
29	Urban Renewal Entity
30	CRDA – Casino Redevelopment Authority
31	N.J. Education Facilities Authority
32	Hackensack Meadowlands Commission
33	County Improvement Authority
34	N.J. Natural Land Trust / Nature Conservancy
35	N.J. Housing and Mortgage Finance Agency
36	N. J. Transit
37	County Park Commission
38	County Utilities Authority
39	County Housing Authority
40	Municipal Housing Authority
41	Municipal Utilities Authority
42	Municipal Improvement Authority
43	Municipal Parking Authority
44	PATCO
45	South Jersey Transportation Authority

Principle Use or Purpose, Part 2

01 GENERAL GOVERNMENT: This includes all lands, buildings or other properties devoted to general governmental purposes as contrasted with specialized uses. For example, this category would include governmental office buildings such as town halls, county buildings, state offices and other general administrative properties.

02 MILITARY PURPOSES: this includes all properties used for the armed forces and their establishments; camps, barracks, armories, etc.

03 EDUCATION: Lands, buildings and other structures for the teaching or housing of students or educational organizations and facilities used to show or to house educational material such as colleges, schools, academies, seminaries, buildings used as historical societies, associations, or exhibitions, libraries, museums, planetariums, etc.

04 HEALTH & WELFARE & INSTITUTIONS: other than PENAL: All lands and buildings and other properties used primarily to protect the health or the general public, or to provide care and assistance to the sick, poor, and the indigent, physically disabled, or the aged. For example, this includes hospitals, nursing homes, old age homes, clinics, orphanages, welfare centers, Red Cross centers, disabled veterans, etc.

05 PENAL INSTITUTUIONS: All lands, buildings and properties used primarily for the maintenance and confinement of prisons, jails, prison farms, etc.

06 POLICE, FIRE, AND RESCUE: All properties and structures used for police and fire protection (or training) such as firehouses, police stations, fire towers, volunteer fire companies, etc. All properties used for medical rescue purposes, such as rescue squads, etc.

07 TRANSPORTATION: This includes all lands, buildings and other properties devoted to the transportation of persons and properties, and the maintenance or construction of properties, such as highways, roads, paths, canals, supply depots, airports, terminals, stations, etc.

08 UTILITIES: All lands, buildings and structures used for sewage, water, electricity, steam and other utility productions, storage and distribution.

09 CONSERVATION: All lands, buildings and other properties used primarily for the conservation of natural resources and wild life.

10 RELIGIOUS AND CHARITALBE: All lands, buildings and other properties devoted to churches, synagogues, chapels, retreats, Salvation Army, Rescue Mission, parsonages, etc.

11 BURIAL GROUNDS: All lands, buildings and other structures used for internment, such as cemeteries, graveyards, mausoleums, crematoriums, etc.

12 CIVIC AND OTHER SOCIAL ACTIVITIES: All lands, buildings and other properties used primarily for the purpose of civic organizations such as YMCA, YWCA, YWHA, YMHA, Girls Scouts, Boy Scouts, 4-H, CYO, veterans associations, auxiliaries, fraternal organizations, etc.

13 REDEVELOPMENT AND REHABILITATION: Buildings exempt from taxation under C. 79, P.L. 1979 or C. 431, P.L. 1991 N.J.S.A. 40A:12A-1.

14 REMEDIATION: Land and buildings, structures exempted from taxation under C. 413 P.L. 1995, N.J.S.A. 54:4-3.150.

15 HOUSING AND MORTGAGE FINANCE PROJECT: Assessed value of structures exempted from taxation under C. 530 P.L. 1983, N.J.S.A. 55:14K-37.

16 URBAN ENTERPRISE ZONE: Assessed value of structures formerly exempted from taxation under C. 207 P.L. 1989, N.J.S.A. 54:4-3.139.

17 C. 441 P.L. 1991 COMMERCIAL, INDUSTRIAL, MULTI-FAMILY WITH IN-LIEU TAX PAYMENTS: Property exempted from taxation under C. 441, P.L. 1991, N.J.S.A. 40A:321-1.

18 RAILROAD: All lands, buildings, and other properties used for passenger service (class III) railroad property.

19 RECREATION: All lands, buildings, and other properties used for the recreation or entertainment of persons.

20 MEDICAL OFFICE / HEZ: Any structure or portion of a structure which houses a primary medical or dental care facility located within a Health Enterprise Zone.

Exempt Property - Specific Property Description, Part 3

CODE	SPECIFIC PROPERTY DESCRIPTION	CODE	SPECIFIC PROPERTY DESCRIPTION
001	Administrative Building	250	Sewage Treatment
004	Commercial Building	254	Sewage Disposal
005	Office Building	256	Sanitary Landfill
007	Maintenance Building	258	Drainage
010	Municipal Building	270	Atomic Energy Plant
013	Post Office	280	Oil Tank
016	State Building	283	Incinerator
019	Court House	286	Mosquito Control
022	Storage Building	289	Dog Pound
025	Utility Building	301	Hospital
040	Church	304	Clinic
043	Chapel	306	Medical Office/HEZ
046	Synagogue	307	Health Center
047	Tax Lien Foreclosure	308	County Food Dist. Facility
048	In-lieu Tax Payment	309	Rescue Mission
049	Convent	310	Red Cross Facility
050	Recreation Fields	311	Salvation Army
051	Recreation Center	313	Rescue Squad
052	Rectory	315	Halfway House
055	Parsonage	316	Nursing Home
059	Rabbi Residence	319	Veterans Home
080	Farm	322	Fireman's Home
083	Barn	325	Civil Defense Shelter
086	Shed	330	Humane Society
089	Tool Shed	350	College
094	Dedicated Open Space	353	Schools
095	Vacant Land	356	Dormitory
097	Disabled Veteran	359	Laboratory
098	Widow of Serviceman or Disabled Veteran	362	Hall
100	VFW Post/A.M. Leg.	365	Agricultural Research
101	Burial Ground	368	Nursery School
106	Cemetery	372	Library
111	Crematory	375	Museum
116	Graveyard	378	Monument
121	Mausoleum	381	Historic Site
201	Radio Station	401	Military Post
204	Radar	405	Military Post, Air Force
207	Radio Tower	410	Coast Guard Station
220	Filtering Plant	415	Naval Station
223	Pumping Station	420	Armory
226	Reservoir	426	Barrack
229	Well	430	Ordinance Plant
232	Water Supply	501	Fire House
235	Water Tank	505	Volunteer Fire Company
238	Water Tower	510	Fire Tower
241	Water Tower Booster Station	530	Police Station
244	Water Plant	535	Pistol Range
247	Water Stand Pipe	560	Penal Institution

Part 3, Continued - Exempt Property - Specific Property Description

CODE	SPECIFIC PROPERTY DESCRIPTION	CODE	SPECIFIC PROPERTY DESCRIPTION
601	Stadium	760	Gate House
604	Theater	763	Garage
607	Amphitheater	766	Highway Plant
610	Pavilion	769	Inspection Station
613	Community Center	772	Weighting Station
616	Grange Hall	780	Parking Area
619	Forest	789	Brownsfields
622	Park	790	Commercial/Industrial Purpose
623	Green Acres	795	Vehicle Terminal
625	Game Preserve	801	Airport
628	Bird Sanctuary	805	Air Facility
631	Hatchery	810	Air Terminal
634	Stable	815	Observation Tower
637	Camp	840	Railroad
640	Club	845	Railroad Station
643	Club House	850	Railroad Depot
646	Golf Course	880	Navigation Tower
649	Drum & Bugle Corps	901	Lake
652	Beach	905	Pond
655	Marina	906	Pool
658	Boathouse	909	River
661	Life Guard Station	913	Creek
664	Bath House	917	Canal
667	Boardwalk	921	Canal Feeder
670	Boardwalk, Amusement	925	Canal House
673	Booth	929	Tidewater Basin
676	Refreshment Stand	933	Water Way
679	Restaurant	937	Watershed
682	Comfort Station	940	Vehicle Bridge
701	Highway	944	Foot Bridge
702	Tunnel	948	Bridge Steps
704	Road	949	Footpath
707	Parkway	950	Flood Control Dam
710	Thoroughfare	960	Dock Bulkhead
713	Circle	964	Dock Lock
716	Island	968	Dock Port
719	Jug Handle	980	Lock House
722	Medial Strip	984	Lighthouse
725	Overpass	988	Marine Elevator
726	Playground	991	Revenue Allocation District
728	Right of Way	992	Marine Terminal
730	Traffic Island	993	Urban Renewal Entity
731	Traffic Triangle	994	5 Year Tax Agreement
740	Toll Booth	995	Atlantic City Expressway
743	Toll Plaza	996	Riparian Grant
746	Sidewalk	997	Residence
749	Lighting Standards	998	Urban Renewal
752	Service Area	999	Public Housing

Exempt Property - Specific Property Description Part 3, Alphabetically Cross Indexed

SPECIFIC PROPERTY DESCRIPTION	CODE	SPECIFIC PROPERTY DESCRIPTION	CODE
Administrative Building	001	Dock Port	968
Agricultural Research	365	Dog Pound	289
Air Facility	805	Dormitory	356
Air Terminal	810	Drainage	258
Airport	801	Drum & Bugle Corps	649
Amphitheater	607	Farm	080
Armory	420	Filtering Plant	220
Atlantic City Expressway	995	Fire House	501
Atomic Energy Plant	270	Fire Tower	510
Barn	083	Fireman's Home	322
Barrack	426	Five Year Tax Agreement	994
Bath House	664	Flood Control Dam	950
Beach	652	Foot Bridge	944
Bird Sanctuary	628	Footpath	949
Boardwalk	667	Forest	619
Boardwalk, Amusement	670	Game Preserve	625
Boathouse	658	Garage	763
Booth	673	Gate House	760
Bridge Steps	948	Golf Course	646
Brownsfields	789	Grange Hall	616
Burial Ground	101	Graveyard	116
Camp	637	Green Acres	623
Canal	917	Halfway House	315
Canal Feeder	921	Hall	362
Canal House	925	Hatchery	631
Cemetery	106	Health Center	307
Chapel	043	Highway	701
Church	040	Highway Plant	766
Circle	713	Historic Site	381
Civil Defense Shelter	325	Hospital	301
Clinic	304	Humane Society	330
Club	640	Incinerator	283
Club House	643	In-lieu Tax Payment	048
Coast Guard Station	410	Inspection Station	769
College	350	Island	716
Comfort Station	682	Jug Handle	719
Commercial Building	004	Laboratory	359
Commercial/Indust. Purpose	790	Lake	901
Community Center	613	Library	372
Convent	049	Life Guard Station	661
County Food Dist. Facility	308	Lighthouse	984
Court House	019	Lighting Standards	749
Creek	913	Lock House	980
Crematory	111	Maintenance Building	007
Dedicated Open Space	094	Marina	655
Disabled Veteran	097	Marine Elevator	988
Dock Bulkhead	960	Marine Terminal	992
Dock Lock	964	Mausoleum	121

Part 3, Continued - Exempt Property - Specific Property Description, Alphabetically Cross Indexed

SPECIFIC PROPERTY DESCRIPTION	CODE	SPECIFIC PROPERTY DESCRIPTION	CODE
Medial Strip	722		
Medical Office/HEZ	306	Right of Way	728
Military Post	401	Riparian Grant	996
Military Post, Air Force	405	River	909
Monument	378	Road	704
Mosquito Control	286	Salvation Army	311
Municipal Building	010	Sanitary Landfill	256
Museum	375	Schools	353
Naval Station	415	Service Area	752
Navigation Tower	880	Sewage Disposal	254
Nursery School	368	Sewage Treatment	250
Nursing Home	316	Shed	086
Observation Tower	815	Sidewalk	746
Office Building	005	Stable	634
Oil Tank	280	Stadium	601
Ordinance Plant	430	State Building	016
Overpass	725	Storage Building	022
Park	622	Synagogue	046
Parking Area	780	Tax Lien Foreclosure	047
Parkway	707	Theater	604
Parsonage	055	Thoroughfare	710
Pavilion	610	Tidewater Basin	929
Penal Institution	560	Toll Booth	740
Pistol Range	535	Toll Plaza	743
Playground	726	Tool Shed	089
Police Station	530	Traffic Island	730
Pond	905	Traffic Triangle	731
Pool	906	Tunnel	702
Post Office	013	Urban Renewal	998
Public Housing	999	Urban Renewal Entity	993
Pumping Station	223	Utility Building	025
Rabbi Residence	059	Vacant Land	095
Radar	204	Vehicle Bridge	940
Radio Station	201	Vehicle Terminal	795
Radio Tower	207	Veterans Home	319
Railroad	840	VFW Post/A.M. Leg.	100
Railroad Depot	850	Volunteer Fire Company	505
Railroad Station	845	Water Plant	244
Recreation Center	051	Water Stand Pipe	247
Recreation Fields	050	Water Supply	232
Rectory	052	Water Tank	235
Red Cross Facility	390	Water Tower	238
Refreshment Stand	676	Water Tower Booster Station	241
Rescue Mission	309	Water Way	933
Rescue Squad	313	Watershed	937
Reservoir	226	Weighting Station	772
Residence	997	Well	229
Restaurant	679	Widow of Serviceman or Disabled Veteran	098
Revenue Allocation District	991		

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