

ASSEMBLY, No. 226

(P. L. 1918., p. 847.)

STATE OF NEW JERSEY

INTRODUCED FEBRUARY 8, 1921.

By Mr. BLACKWELL.

Referred to Committee on Revision of Laws.

AN ACT to amend an act entitled "An act for the assessment and collection of taxes,"
(Revision of 1918), approved March fourth, nineteen hundred and eighteen.

1 BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1 1. Section four hundred and one of the act of which this act is amendatory be
2 and the same is hereby amended so that it shall read as follows:

3 401. (1) The assessor shall ascertain the names of the owners of all real prop-
4 erty situated in his taxing district, and shall, after examination and inquiry, deter-
5 mine the full and fair value of each parcel of real property situated in the taxing
6 district at such price as, in his judgment, such parcel would sell for at a fair and
7 bona fide sale by private contract on the first day of October next preceding the date
8 on which the assessor shall complete his assessments, as hereinafter required, and said
9 assessor shall make a list in tabular form of the names of the owners, and set down
10 in proper column opposite each name the description and area of each parcel suffi-
11 cient to ascertain its location and extent and the value of each parcel as determined
12 by the assessor. Property held in trust shall be assessed in the name of one or
13 more of the trustees as such, separately from his individual assessment. If the
14 name of the owner of any parcel shall be unknown, it shall be so entered in the list
15 of names, and where an owner is not known to reside in the taxing district, the list

16 shall describe him as nonresident. When the line between taxing districts divides a
17 tract of land, each part shall be assessed in the taxing district where located. In
18 listing the name of owners and properties the assessors shall follow such forms and
19 methods as may be prescribed by the State Board of Taxes and Assessment, and
20 said board may by rule direct the assessor in any taxing district to determine the
21 true value of each parcel of real estate assessed by him without the buildings and im-
22 provements and to note the same on the list, and to determine and note separately
23 the true value of every building and other structure on each parcel, and add and
24 carry out the same as the assessed value of the parcel, and in such case the receipt
25 given for the payment of the tax shall contain such separate valuations. Said board
26 may also by rule direct the assessor in any taxing district to enter on his list sepa-
27 rately the number of acres of arable land, of meadow pasture land, of woodland,
28 and of uncultivated upland and swamp land in each parcel as near as can be. The
29 assessor shall enter in a separate list a description of all cemeteries, churches, pub-
30 lic buildings and other real property exempt from taxation, and all exempted per-
31 sonal property, with the name of the owner, and shall value such land and build-
32 ings and personal property at their true value in the same manner as other real and
33 personal property, and in each case he shall state the ground of exemption, and
34 where the compensation of the assessor is a fixed sum per name, he shall receive
35 the same compensation per name for such exemption.

1 2. In taxing districts having adopted block assessment maps, it shall be the duty
2 of the assessor in making assessment for taxes to describe the real property by
3 block and lot numbers as shown upon the assessment map. In taxing districts hav-
4 ing a system of numbering houses by street numbers, it shall be the duty of the as-
5 sessors to add to any other description of real property required to be made, the
6 proper street number of such real property.

1 3. In all taxing districts, whether assessment maps have been adopted or not,
2 when any change of ownership of real estate occurs, the new owner may present his
3 deed or other evidence of title to the assessor or other proper custodian of the as-
4 sessment maps, if any there be, which officer shall properly note and record on the

5 books and maps, if any, the proper change of ownership, and shall certify that he
6 has done so upon the deed or other instrument of transfer and in case no such cer-
7 tificate shall appear on such deed or instrument, it shall be the duty of the county
8 clerk or register of deeds, with whom such deed or instrument is filed for record,
9 within one week thereafter, to present an abstract of such deed or instrument to
10 such assessor, or other custodian as aforesaid, who shall properly note and record
11 the change, which said abstract so furnished by the county clerk or register of
12 deeds shall contain the names of the grantor and grantee and an exact description of
13 the property conveyed, as set forth in said deed of conveyance, together with the
14 date of the presentation of said instrument of conveyance to said county clerk or
15 register of deeds. And the county clerk or register of deeds shall not receive such
16 deed or instrument for record unless he is paid the fee of forty [twenty] cents for
17 such abstract, and he shall not require any fee from the assessor or custodian for the
18 certification and abstract as aforesaid.

SPONSOR'S STATEMENT.

The purpose of the amendment is to enable those having charge of tax maps to make the necessary changes in the taxing records without going to the county clerk's or register's office to examine the records, which is now necessarily done at great expense. At the present time, some, at least, of the county clerks furnish only an abbreviated description of the property conveyed, and when a conveyance of only a part of a larger tract is conveyed, the taxing officer cannot make an apportionment on the tax map without an examination of the description in the county clerk's record; this might be overcome by local plotting systems, but in rural and suburban districts, would be of great hindrance and inconvenience to those making the conveyance.

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18 certification and abstract as aforesaid.