



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

Guidelines - General	New Jersey (NJ) Summary Calendar
General Information	General Information
Lien Date:	January 10
Assessment Notice Date:	January 31
Valuation Methodology:	Fair market value
State websites:	<a href="http://www.state.nj.us/treasury/taxation/index.html">http://www.state.nj.us/treasury/taxation/index.html</a> <a href="http://www.state.nj.us/">http://www.state.nj.us/</a>
How often is the reassessment:	Revaluations don't take place annually, however, some municipalities conduct periodic reassessments.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	varies by jurisdiction
Real Estate Rendition Due:	Chapter 91 / Income & Expense data due upon request
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Construction work in progress on the October 1 assessment date of any year and completed before January 1 is assessed on the basis of the property's value on the first day of the month following completion.
Assessment Phase-In Provisions:	There are no phase-in procedures in New Jersey. The assessor can levy an added assessment on the improvements the first day of the month following the date of completion of the improvements. The assessment is prorated, based on the number of months remaining in the tax year.
Pollution Control Taxable:	
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A



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<b>Licensed Motor Vehicles Reported on Rendition:</b>	N/A
<b>Unlicensed Motor Vehicles Taxable:</b>	N/A
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	N/A
<b>Leased Equipment Taxable:</b>	N/A
<b>Software Taxable:</b>	N/A
<b>Abatements/Exemptions:</b>	N/A
<b>Intangible Property Taxable:</b>	N/A
<b>Omitted Personal Property:</b>	N/A
<b>Construction Work in Progress Taxable:</b>	N/A
<b>Pollution Control Taxable:</b>	N/A
air	N/A
water	N/A
<b>Relevant citations for landmark property tax decisions:</b>	N/A
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Quarterly installments due February 1, May 1, August 1 and November 1. Municipalities may allow a grace period for payments of up to an additional ten calendar days because postmarked is not accepted.
<b>Discounts</b>	None
<b>Payment Options</b>	Varies by jurisdiction 2 or 1 periods
<b>Appeal Information</b>	<b>Appeal Information</b>
<b>Dates Notice of Values typically mailed:</b>	January 31
<b>Appeal Deadlines (received or postmarked):</b>	April 1st of following Monday - May 1st of following Monday for areas under revaluation.