

# Tax Assessor

Tax Assessor: Maureen E. Kaman, CTA ~ Phone 973-383-1817 ext 13  
Office Hours: Wednesday ~ 8:30 – 11:30AM

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**2009 Equalization Ratio: 97.05% of true market value**  
**2008 Tax Rate: \$1.801 per hundred of assessed valuation**

Taxpayers considering filing an appeal should first consult with the Tax Assessor. Contact Anna in the Assessor's office or email her for further information on filing an appeal.

## Tax Assessment

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The Tax Assessor is a quasi-judicial position, a creature of the Legislature, whose authority is statutory and based in the New Jersey Constitution. The Lafayette Township Tax Assessor holds a Certified Tax Assessor Certificate from the State of New Jersey, Department of the Treasury, Division of Taxation. Although the Tax Assessor is hired and paid by the Municipality, the immediate supervisor of the Tax Assessor is the County Board of Taxation.

## The Assessor's Office

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The municipal Tax Assessor is responsible for the following activities:

- Location and ownership of all real property in the taxing district; listing and describing property in a manner as prescribed by the Division of Taxation.
- Determining taxable value of all property in the taxing district.
- Equalization via district wide revaluation and maintenance and for purposes of State aid to schools.
- Defense of Appeals – appearances at County Tax Board and State Tax Court.
- Process and review copies of construction permits and valuation for added and omitted assessments and for COAH fees.
- Sub-Divisions – assign block and lot numbers and valuation of newly created lot(s).
- Tax Apportionment. § Farmland assessment – valuation, review of applications, inspections, in addition to rollback assessments.
- Continual Review of Property Cards to ensure accuracy.
- Deductions – review for qualification pursuant to NJ State Statutes of Veteran, widow, senior & disabled.
- Exempt Properties – Every third year reviewing all exempt properties and obtaining updated information to ensure qualification.
- Chapter 75 – Assessment notification post cards mailed annually on or before February 1st of the tax year. The notification shows the current year assessment, the taxes paid in the prior year, and appeal information. If taxpayers have any questions with regard to the assessment, they should contact the Tax Assessor's office.

Other functions in the assessor's office are numerous and many including but not limited to updating the tax and sales maps; processing deed changes; updating property record cards; reviewing and updating claims for tax deductions and exemptions; maintaining exempt property, assessments, added and omitted assessment lists; sending out and reviewing Income and Expenses statements to income producing properties; and processing sales ratio data. In addition to which taxpayers, appraisers, attorneys, and others are constantly in and out of the Assessor's office to discuss assessment issues. Public relations is an integral part of the role of the Tax Assessor.

## Tax Appeals

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A taxpayer does not file an appeal of his/her taxes but rather the assessment. Lafayette Township taxpayers who believe that their assessments are not reflective of true market value as of October 1st, of the pretax year (the assessing date) have the right to file an appeal with the Sussex County Board of Taxation on or before April 1st of the tax year. Review the brochure on tax appeals available from the tax office or online at the Division of Taxation website for an explanation of Chapter 123 ratio. A Petition of Appeal may be obtained from the Sussex County Tax Board located at 83 Spring Street Suite 301, Newton, NJ 07860 (973-579-0970 or downloaded from the Division of Taxation website.

Properties with an assessed value in excess of \$750,000 may file an appeal directly to the Tax Court in Trenton. However, all property owners are urged to speak with the Tax Assessor to discuss their assessment prior to filing an appeal. The Tax Assessor represents Lafayette Township in all tax appeals before the Sussex County Tax Board. Usually appeals filed in the Tax Court of New Jersey require an outside expert appraiser be retained as it involves a lot of extra work to prepare for those appeals. The Assessor is required to ensure that assessments are equitable and that the municipality is not paying an unfair amount of county taxes.

## Saver Rebate

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This property tax relief program was instituted in 1999. Residents who owned and paid taxes on a home used as their principal residence are eligible. There are no age or income requirements. This rebate is applied for via telephone by June 1st, directly with the NJ Division of Taxation. The local assessor's office has no involvement in mailing forms, calculating rebate amounts, or processing claims. Call 1-877-NJTAX72, toll free, for additional information on this program. The rebate amount is based on the effective school tax rate and varies by municipality.

## Homestead Rebate

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This program is administered by the NJ Division of Taxation through NJ income tax returns (Form HR-1040 and NJ-1040 if required). Homeowners and tenants who pay property taxes on their principal residence in New Jersey, either directly or through rent payments, and whose gross income does not exceed \$100,000 (65 or older, or disabled) or \$40,000 (all others) are eligible. The rebate range is from \$30 to \$500.

## Property Tax Reimbursement

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A program only for those 65 or older or those receiving federal disability benefits. They must have paid property taxes on their principal residence directly or through mobile home park fees. Applicants must be NJ residents for at least 10 years and must have lived in the residence on which the reimbursement is claimed for at least 3 years. There are income limitations. Applicants must meet all requirements for the base and reimbursement years. The reimbursements are equal to the difference between the taxes paid in the reimbursement year and the base year. The program is administered by the NJ Division of Taxation. Filing deadline is March 15th. Call 1-800-882-6597 for information or to request form PTR-1.

## Property Tax Deduction/Credit

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A taxable income deduction from annual income taxes is available to all homeowners and tenants for their principal residence and filed as part of the NJ income tax return or on Form HR-1040, if not required to file an income tax return.

## Links

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[New Jersey Guide to Tax Appeal Hearings  
Rebates & Reimbursement Programs](#)

### **Links to Forms**

Local Property Tax Forms [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)

List of Commonly used forms

A-1	Appeal Form
V.S.S.	Veterans Deduction and Supp. Form
P.T.D.	Senior/Disabled Deduction (obtain income form from Tax Office)
FA-1	Application for Farmland Assessment