

REAVALIAÇÃO EM NEWARK



Esta é a definição de um Programa de Reavaliação, conforme descrito no "Manual para Avaliadores de Nova Jersey": "Um programa de reavaliação procura distribuir a carga tributária de forma equitativa dentro de um distrito fiscal, avaliando a propriedade de acordo com o seu verdadeiro valor e avaliando-a com base nesse valor. Isto é realizado através da avaliação em massa de todos os imóveis no distrito fiscal por uma empresa externa de avaliação profissional ou reavaliação."

Esta apresentação foi criada por Appraisal Systems, Inc.

De modo a demonstrar o processo de reavaliação. Todos os direitos reservados.



REAVALIAÇÃO EM NEWARK

Há uma suposição errônea por parte de alguns de que uma reavaliação é um meio pelo qual um município aumenta o Imposto predial.

As reavaliações não aumentam o montante total das receitas a gerar através da tributação. O município apenas recolhe o montante de impostos que as quatro unidades de governo local (escola local, escola regional, governo do condado e governo municipal) determinam ser necessário para operar.

O imposto sobre imóveis de Nova Jersey é ad valorem ou um imposto "de acordo com o valor". A Constituição Estadual, no Artigo VIII, Seção 1, Par. 1 exige que todos os bens imóveis sejam avaliados pelo "mesmo padrão de valor". Os Estatutos de Nova Jersey na N.J.S.A. 54:4-23 estabelecem o padrão de valor da propriedade como sendo o "valor total e justo" ou "valor real", que é definido como "o preço pelo qual, na opinião do avaliador, cada parcela de propriedade real seria vendida por uma venda justa e de boa-fé".



REAVALIAÇÃO EM NEWARK

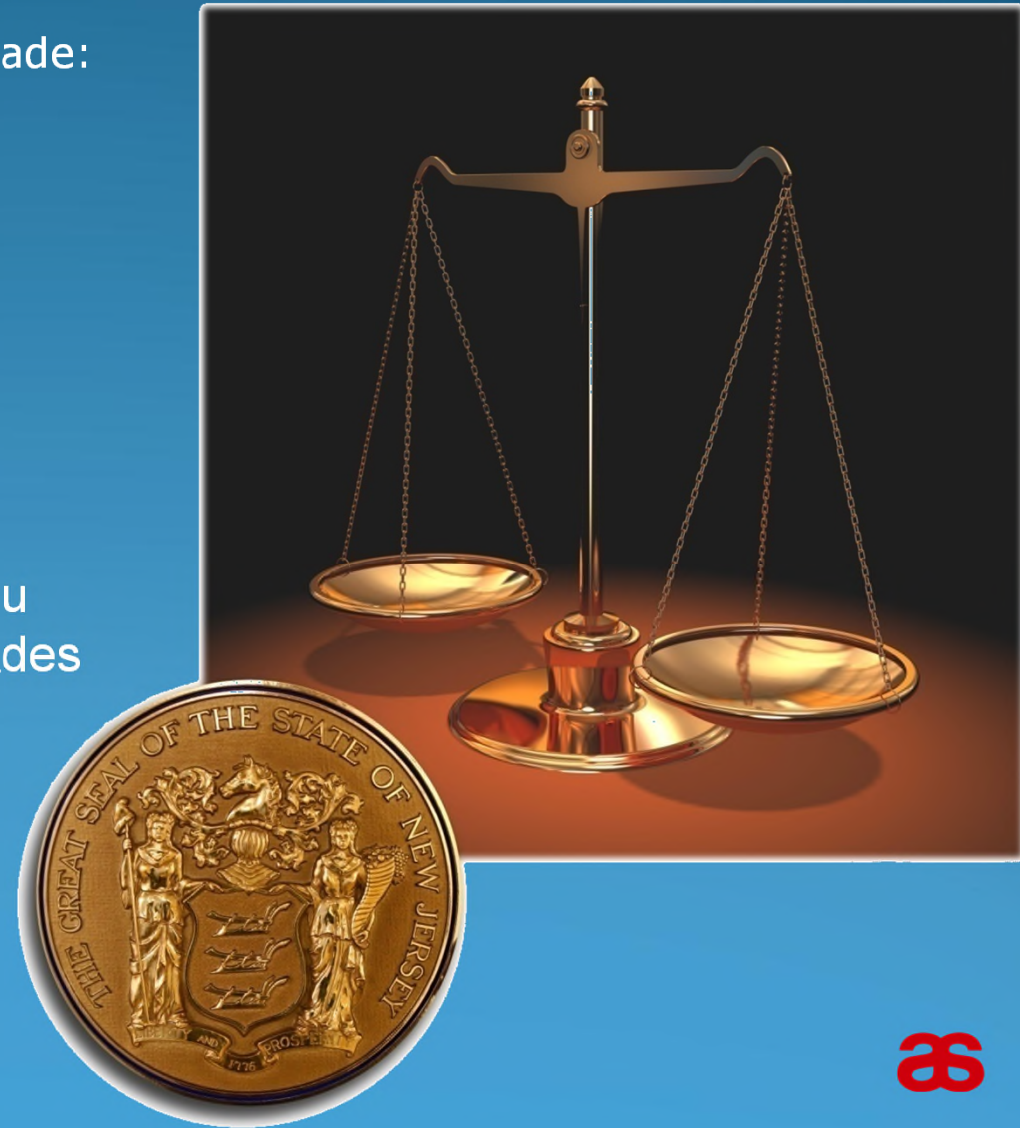
Porquê uma reavaliação?

- Ordenado pelo Conselho Regional de Tributação
- Critérios utilizados para determinar a necessidade:

- * última realvaliação (2013)
- * Avaliação média (44.94%)
- * coeficiente de desvio (28.78)
- * número de apelações

Outros:

- * alterações nas características em áreas ou bairros dentro do município e em propriedades individuais
- * economia (inflação e recessão)
- * modismos (conveniência da arquitetura, tamanho da casa, etc...)
- * legislação (zonas húmidas, pinhais, zonamento, etc...)



REAVALIAÇÃO EM NEWARK

Para ser usado como exemplo

- Propriedade A: 2024 Avaliação = \$185,000

2024 Taxa de imposto = \$55.84/1000

2024 imposto predial = $(\$185,000 \times 0.05584) = \$10,330$ Taxes

SE O AUMENTO MÉDIO PARA O TOTAL DA CIDADE FOR DE 2,0 VEZES: A TAXA DE IMPOSTO DIMINUIRÁ 2,0 VEZES DEVIDO À REAVALIAÇÃO, ASSUMINDO QUE O ORÇAMENTO PERMANECE O MESMO

Nova taxa de imposto estimada de US\$ 55,84 / 2,0 = taxa de imposto de US\$ 27,92 para o ano seguinte (somente exemplo)

- Propriedade A: Nova avaliação = \$370,000

Nova taxa de imposto = \$27.92/1000

Novo imposto predial = $(\$370,000 \times .02792) = \$10,330$ Taxes

Outros exemplos:

- Propriedade A: Nova avaliação = $\$400,000 \times .02792 = \$11,168$ Taxes

Nova avaliação = $\$340,000 \times .02792 = \$9,493$ Taxes



REAVALIAÇÃO EM NEWARK

Para ser usado como exemplo

- Propriedade A: 2024 Avaliação = \$185,000

2024 Taxa de imposto = \$55.84/1000

2024 imposto predial = $(\$185,000 \times 0.05584) = \$10,330$ Taxes

SE O AUMENTO MÉDIO PARA O TOTAL DA CIDADE FOR DE 3,4 VEZES: A TAXA DE IMPOSTO DIMINUIRÁ 3,4 VEZES DEVIDO À REAVALIAÇÃO, ASSUMINDO QUE O ORÇAMENTO PERMANECE O MESMO
Nova taxa de imposto estimada de US\$ 55,84 / 3,4 = taxa de imposto de US\$ 16,42 para o ano seguinte (somente exemplo)

- Propriedade A: Nova avaliação = \$629,000

Nova taxa de imposto = \$16.42/1000

Novo imposto predial = $(\$629,000 \times .01642) = \$10,330$ Taxes (arredondado)

Outro exemplo:

- Propriedade A: Nova avaliação = $\$660,000 \times .01642 = \$10,837$ Taxes

Nova avaliação = $\$590,000 \times .01642 = \$9,688$ Taxes



REAVALIAÇÃO EM NEWARK

O PROCESSO DE REAVALIAÇÃO



REAVALIAÇÃO EM NEWARK

1 Inspeção

Carta de introdução com brochura

- Enviado para endereço de registo para todos os proprietários residenciais e terrenos vagos.

CITY OF NEWARK
Mayor Ras J. Baraka

Department of Finance
Office of Assessment

A City We Can All Believe In

Frank Dallesio, CTA SCGRE
Tax Assessor
920 Mayor Kenneth A. Gibson Blvd, Room 301
Newark, New Jersey 07102
Tel: (973) 793-3950
dallesiof@ci.newark.nj.us

Owner
STREET
CSZ

Dear Property Owner:

The Essex County Board of Taxation has ordered the City of Newark to revalue all real estate for the 2022 tax year to ensure uniform and equitable assessments. The City has entered into a contract with Appraisal Systems, Inc. to conduct the revaluation program.

The first step of the Revaluation process is the inspection of all properties in the City. In the coming months, inspectors from Appraisal Systems, Inc. will begin to visit all properties, measuring and photographing the exteriors of all buildings and inspecting the interiors. In order to properly assess your property, it will be necessary for a representative of Appraisal Systems, Inc. to examine the interior of your property. The first visit from an inspector will be unannounced between the hours of 9:00am and 5:00pm. If the homeowner is not present at the first visit, the inspector will leave a card specifying a return date to do the interior inspection. The notice will also have a telephone number to call to reschedule this appointment if the time or date is not convenient.

Appraisal Systems, Inc. representatives will carry photo identification and their names will be registered with the Police Department and the City's Clerk's office. **Please do not allow anyone to enter your home without proper identification.** You will be requested to sign the field form used by the representative to acknowledge that an interior inspection was made. Please advise the occupants of any rental units you may own so they are prepared for the inspection.

If your property has a unique condition that you believe may influence its value, please send documentation to: Appraisal Systems, Inc., 17-17 Route 208N - Suite 210, Fairlawn, NJ 07410 and it will be considered.

The new property values will all be determined based on their estimated market value as of **October 1, 2022** (the statutory date required by law). All property owners will be notified by mail of their proposed assessed values and will have an opportunity to question/contest the values.

Enclosed is a brochure prepared by Appraisal Systems, Inc. that provides general information regarding revaluation. **Please also visit the ASI website at: www.asinj.com for more information relevant to the revaluation process.**

Please call ASI with any inquiries regarding the inspection procedure or the revaluation process at (201) 493-8530.

Sincerely,

CITY OF NEWARK
Frank Dallesio
Tax Assessor

APPRAISAL SYSTEMS INC.
Rick Del Guercio
President



REAVALIAÇÃO EM NEWARK

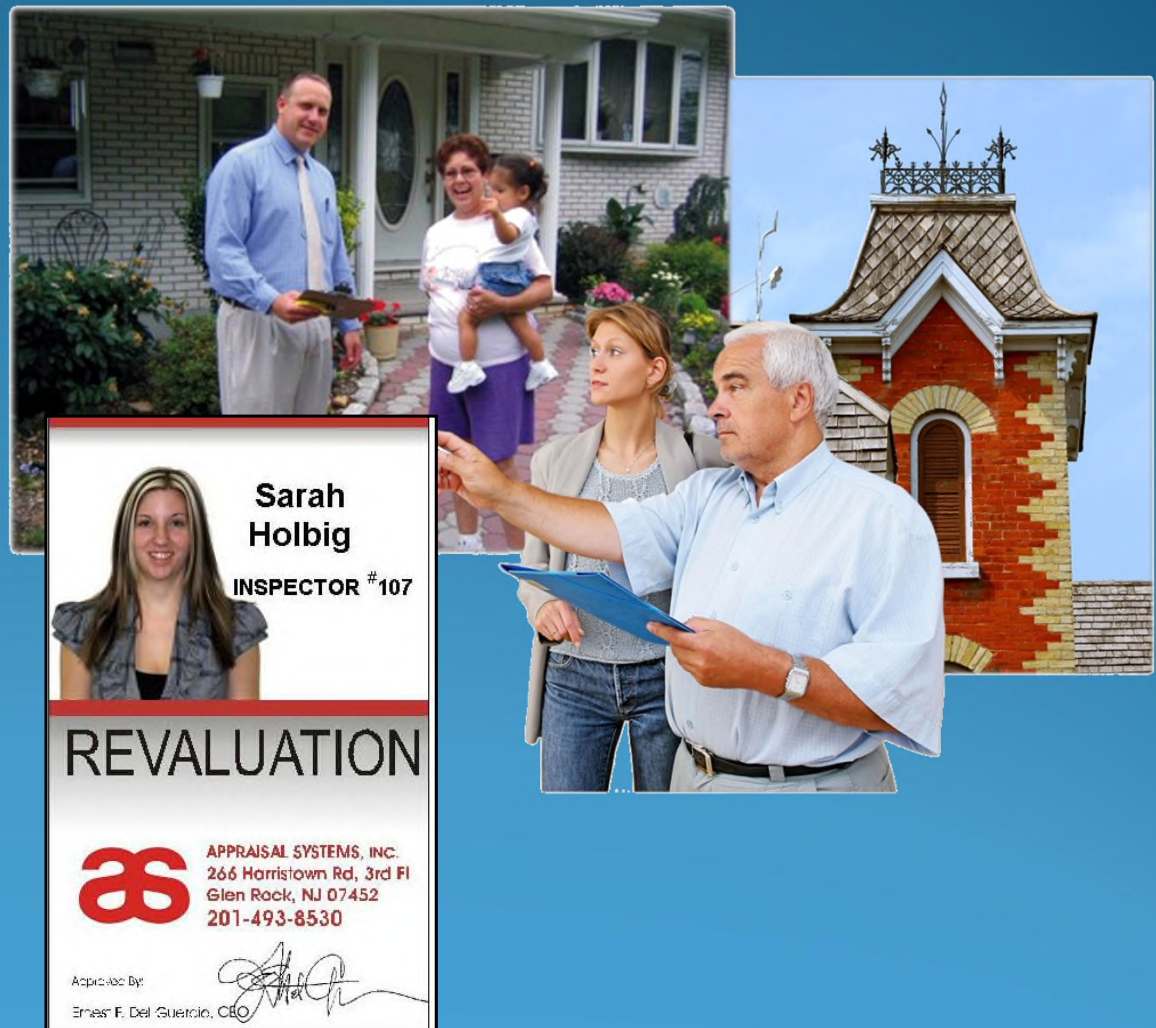
1 Inspeção

*PRIMEIRA VISITA – INTRODUÇÃO DO REPRESENTANTE
DE CAMPO AO PROPRIETÁRIO DO IMÓVEL*

Primeira visita entre as 9h00 e 17h
Cada inspetor recebe um documento de identificação autorizado pelo Departamento de Polícia.

Não permita que ninguém entre em sua casa sem essa identificação.

Se você tiver alguma dúvida, ligue para o nosso escritório pelo 201-493-8530 ou para o Departamento de Polícia da Cidade de Newark pelo 973-733-6000.



REAVALIAÇÃO EM NEWARK

1 Inspeção

PRIMEIRA VISITA - INSPECÇÃO



- Perdas económicas devido a influências externas (como inundações).
- Imediatamente adjacentes propriedades comerciais ou industriais, posto de gasolina, lojas, escolas, fogo de artifício (pode produzir uma perda de valor.)
- Ruas de tráfego intenso (proximidade de ruído, fumos, congestionamento e acidentes também são fatores negativos que são considerados.)

REAValiação EM NEWARK

1 Inspeção

PRIMEIRA VISITA – ASPECTO EXTERIOR

- O exterior da residência é examinado em detalhe, começando com a fundação, enquadramento, cobertura exterior e telhado.
- O inspetor irá medir as dimensões exteriores da melhoria principal e de todas as outras estruturas da propriedade.
- Identifica-se o estilo arquitetónico da principal melhoria.



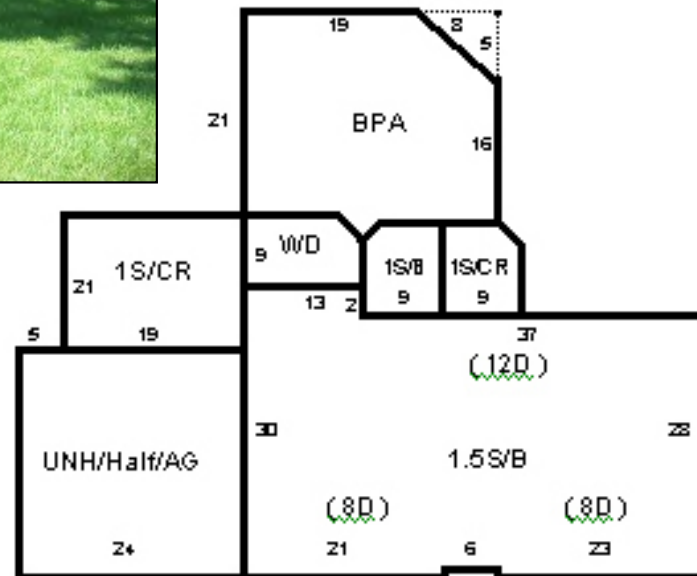
REAVLIAÇÃO EM NEWARK

PRIMEIRA VISITA – ASPECTO EXTERIOR CONT....

1 Inspeção



- Planta da casa é desenhada à escala..
- A casa está dividida em secções.



REAVALIAÇÃO EM NEWARK

1 Inspeção

PRIMEIRA VISITA– ESTILO DA CASA

- Estilo arquitetónico: o carácter da forma e ornamentação de um edifício.



- Identifica-se o estilo arquitetónico da melhoria principal e considera-se o seu efeito no valor do imóvel. O estilo está em harmonia com os padrões do bairro e do mercado?

REAVLIAÇÃO EM NEWARK

1 Inspeção

PRIMEIRA VISITA – CONDIÇÃO DA CASA



THE REVALUATION OF NEWARK

Primeira visita – Retornar ligação

1
Inspect



- Se ninguém esta em casa na primeira visita, o inspector vai deixar um postal.
- O dono da propriedade pode ligar para marcar uma consulta que seja conveniente para o dono é o inspector.
- Alguns Sábados sera disponiveis para consultas.
- Si á inspeção interior não se complete, á informação dá casa sera estimado.



APPRAISAL SYSTEMS, INC.
REAL ESTATE APPRAISAL SERVICES
www.asinj.com

BLOCK: _____
LOT: _____
QUAL: _____

Dear Property Owner:

As per contract, Appraisal Systems, Inc. is required to perform an interior and exterior inspection of all property located in the municipality. A representative of Appraisal Systems has made a visit to your property and conducted an interior and exterior inspection.

An interior inspection is necessary to ensure the data utilized to value your home is accurate. Inaccurate data utilized to value your home may result in an inaccurate assessment of your home. If an inspector is not given the opportunity to do an interior inspection, interior information will be estimated.

Please contact Appraisal Systems, Inc. within (7) days of receipt of this card to arrange an interior inspection of your home at (201) 493-8530 between 10am and 5pm

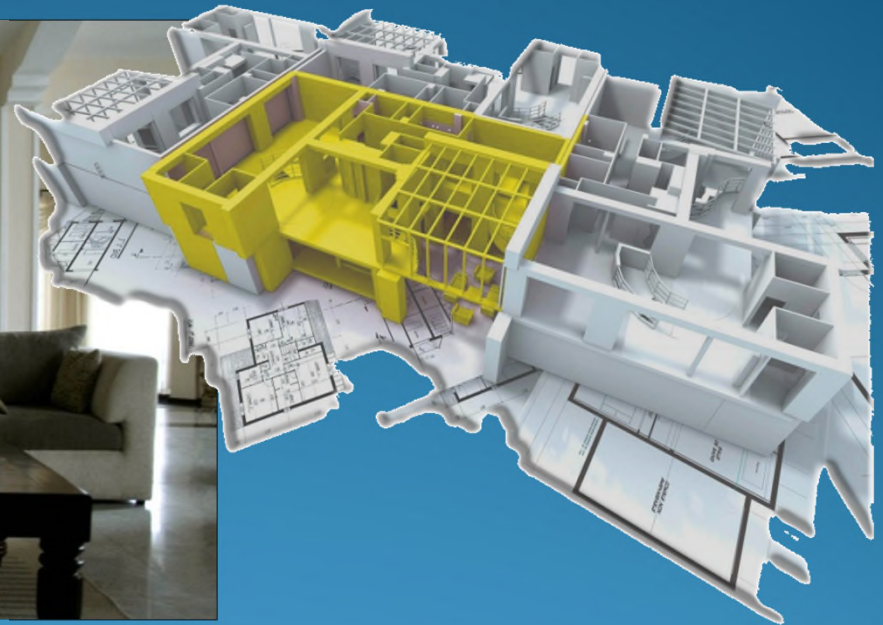
Inspector #: _____ Date: _____ Time: _____



REAVALIAÇÃO EM NEWARK

PRIMEIRA VISITA – INSPECÇÃO INTERIOR

1 Inspeção



- O interior da residência é inspecionado em seguida e leva aproximadamente 5-15 minutos, dependendo do tamanho da casa.
- Todos os níveis da casa, incluindo o piso principal, níveis superiores, sótãos (com escadas fixas) e caves serão inspecionados.
- O inspetor também observará o número de salas, tipo de calor, ar condicionado, número/tipo de lareiras, canalizações e a percentagem de acabamento em sótãos e caves.

REAVALIAÇÃO EM NEWARK

PRIMEIRA VISITA – INSPECÇÃO INTERIOR - COZINHAS

1 Inspeção

- A qualidade e o estado da cozinha serão examinados.



REAVLIAÇÃO EM NEWARK

PRIMEIRA VISITA – INSPECÇÃO INTERIOR - BANHOS

1 Inspeção

- A qualidade e o estado dos quartos-de-banho serão examinados.

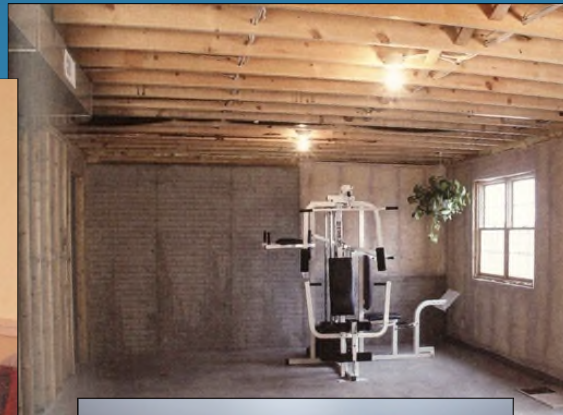


REAVLIAÇÃO EM NEWARK

1 Inspeção

PRIMEIRA VISITA-INSPECÇÃO INTERIOR – CAVE E SOTÃO

- A qualidade e estado da cave e áreas do sótão serão examinadas.



REAVALIAÇÃO EM NEWARK

1 Inspeção

PRIMEIRA VISITA – INSPECCÃO INTERIOR - COVID 19

Devido às preocupações contínuas com a COVID-19, os inspetores receberão equipamentos de proteção durante as inspeções.

Se não for dada a um inspetor a oportunidade de fazer uma inspeção interior, serão estimadas informações interiores, o que pode resultar numa avaliação imprecisa da sua casa.

Existem 2 formas de realizar uma inspeção interior:

- 1) Uma inspeção física onde o inspetor entra nas instalações e faz um passeio completo.
- 2) Uma inspeção interior sem contato usando uma videoconferência durante a primeira visita ou um horário agendado mutuamente.

Se ninguém estiver em casa no momento da inspeção, o inspetor deixará um aviso com um cartão de inspeção.



REAVLIAÇÃO EM NEWARK

CONDOMINIONS/CO-OP/TOWNHOUSE

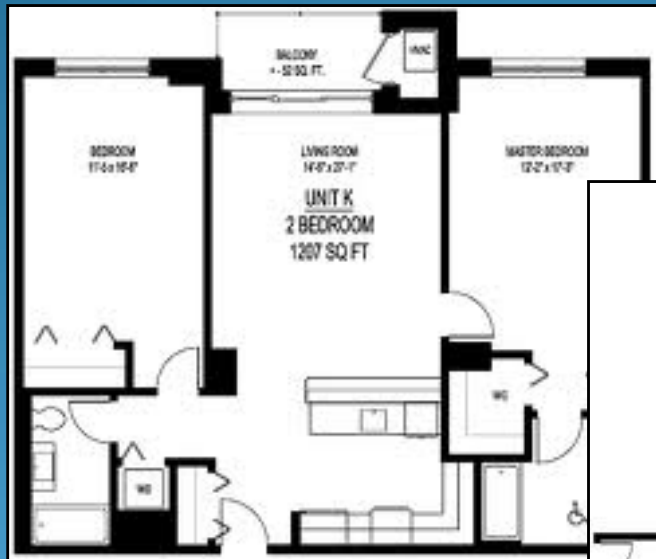
- O mesmo processo de inspeção dos imóveis residenciais. (O processo será coordenado com o gestor da propriedade, se necessário.).
- As escrituras mestras serão utilizadas para confirmar tamanho, layout, modelo e elementos comuns.
- O mesmo processo de revisão que outros imóveis residenciais.



REAVLIAÇÃO EM NEWARK

CONDOMINIOS/CO-OP/TOWNHOUSE

- O mesmo processo de inspecção dos imóveis residenciais. (O processo será coordenado com o gestor da propriedade, se necessário.)
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REAVALIAÇÃO EM NEWARK

DESENVOLVIMENTO LOCAL - BAIRRO

2 Análise

- O bairro é o ambiente imediato de um imóvel específico. Um bairro é definido por certas características que são homogêneas e o diferenciam de outras áreas da comunidade.
- Elementos de homogeneidade ou semelhança:
 - Casas de estilo semelhante
 - Casas de utilidade semelhante
 - Idade e tamanho semelhantes das casas
 - Qualidade semelhante das casas
 - Faixa de preço semelhante das casas
 - Uso semelhante do solo (zoneamento)

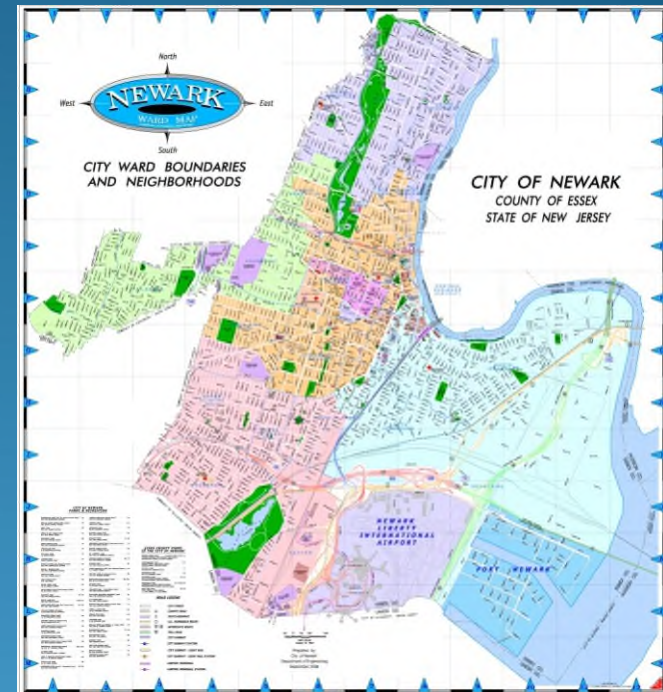
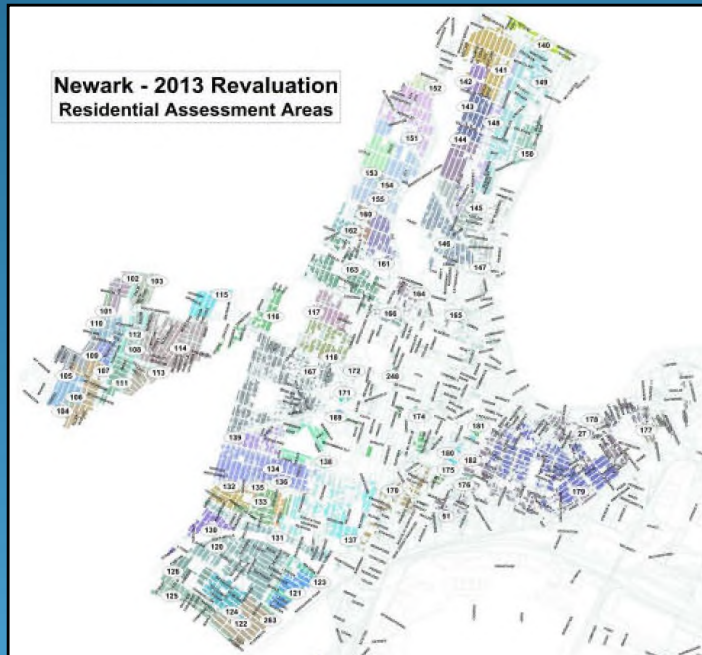


REAVALIAÇÃO EM NEWARK

DESENVOLVIMENTO LOCAL - BAIRRO *cont....*

2 Análise

- Os bairros são delineados para estabelecer valores do terreno.
- Os limites do bairro são muitas vezes estabelecidos por:



- Barreiras naturais (rios, lagos, colinas, etc.....)
- Barreiras políticas (limites da cidade, limites da zona, distritos escolares, etc.....)
- Obstáculos criados pelo homem (ruas e rodovias, linhas férreas, grandes direitos de passagem, "cinturões verdes", etc.....)

REAVALIAÇÃO EM NEWARK

ANÁLISE DE MERCADO E REVISÃO cont....

3 Revisão

- Os relatórios são realizados com base em informações realizadas a partir da inspecção de imóveis e da análise de vendas de mercado.
- Auxilia na aplicação de todos os indicadores de valor de mercado num padrão uniforme que produz valores equitativos..)



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Re-Cal: N SPRING LAKE										STYLE/NEIGHBORHOOD ANALYSIS - SORTED BY STYLE										Page 1									
Block	Lot	Qual	Cl	Nei	Land	Bldg	Totl	11/12/99										Page 1											
Block	Lot	Qual	Cl	Nei	Land	Bldg	Totl	Block	Lot	Qual	Cl	Nei	Land	Bldg	Totl	Yr	Ef	Impr	Assmt	Sale	Sale	Price	Imp	A	Ratio	Ratio	Ratio		
8	10	2	203	350800	224600	575400	575400	122	2	2	203	350800	224600	575400	575400	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101			
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18	8	2	203	350800	116900	467700	467700	122	2	2	203	350800	116900	467700	467700	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101			
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59050	8	14.01	2	411000	320200	731200	731200	122	2	2	8	14.01	2	411000	320200	731200	731200	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101	
137	5	2	844700	100	236800	1081500	1081500	122	2	2	137	5	2	844700	100	236800	1081500	1081500	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101
18	8	2	350800	100	116900	467700	467700	122	2	2	18	8	2	350800	100	116900	467700	467700	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101
147	36	2	395000	95	195500	590500	590500	122	2	2	147	36	2	395000	95	195500	590500	590500	1962	21	78Y	2421	330	08/12/97	433404	179	184	101	101

REAVALIAÇÃO EM NEWARK

4 Informação

NOTIFICAÇÃO DE VALOR

 **APPRAISAL SYSTEMS, INC.**
REAL ESTATE APPRAISAL SERVICES

MORRISTOWN OFFICE
8 CATTANO AVENUE
MORRISTOWN, NJ 07960

GLEN ROCK OFFICE
286 HARRISTOWN ROAD-3RD FLOOR
GLEN ROCK, NJ 07452

BRICK OFFICE
1608 ROUTE 88-SUITE 115
BRICK, NJ 08784

Dear Property Owner:

The revaluation of all property in the Township of Byram has been completed in accordance with the rules and regulations mandated by the State of New Jersey requiring all real property be appraised at its fair market value. We have made a complete analysis of all recent sales in order to accomplish this task and to determine the value of all properties as of October 1, 2008.

We are grateful for the cooperation you have shown while we were undertaking the task of ensuring that everyone is uniformly assessed.

THE FAIR MARKET VALUE OF YOUR PROPERTY IS: \$

This 2009 Revaluation has resulted in a change in your assessed valuation, as noted above. Do not apply the 2008 tax rate to this new proposed assessed value. While the 2009 TAX RATE WILL DECREASE as a result of the revaluation, the increase or decrease of your property taxes cannot be computed until the new tax rate is established in the spring of 2009.

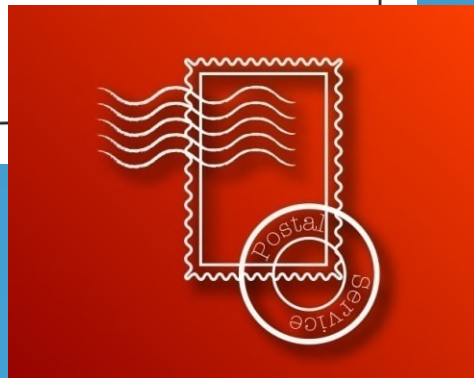
If you desire to meet with one of our representatives to discuss your new 2009 assessed valuation, with respect to the current market value of your property, please call **1-800-994-1999** Monday through Friday from 10 AM to 4 PM in order to schedule an individual meeting. Scheduling must be arranged within ten days of the date of this letter.

These one-on-one conferences are designed to continue the information gathering process and may result in increased, decreased, or unchanged values depending upon the facts relevant to each individual case. No decision can or will be made at the time of your meeting. Appraisal Systems Inc. staff along with the Municipal Assessor will consider the information obtained and notify you by mail with the outcome of the review. The time and location of the appointment will be confirmed at the time of your call.

Sincerely,
APPRAISAL SYSTEMS, INC.


Ernest F. Del Guercio
President

- Enviado para o endereço de registo de todos os proprietários.
- A data de envio depende do cronograma do projeto.
- Os mailings geralmente ocorrem no final do ano ou no início do ano seguinte.
- Contém avaliação total da propriedade.
- Contém instruções para configurar uma reunião para revisar a avaliação.



REAVLIAÇÃO EM NEWARK

4 Website Informação



The screenshot shows the homepage of Appraisal Systems, Inc. The header features the company logo (a red stylized 'as') and the text 'Appraisal Systems A PROFESSIONAL CORPORATION'. Below the header is a grid of small images representing various appraisal services. The main content area is divided into several sections:

- Left Column:**
 - A paragraph: "Since 1981, when Ernest F. Del Guercio Sr. founded Appraisal Systems, Inc., the firm has earned the confidence and respect of New Jersey assessors, administrators and elected officials."
 - A paragraph: "The firm has been successful in providing a full spectrum of mass appraisal, professional real estate valuation, and consulting services with a Reputation for providing the highest quality, result driven appraisal services to our municipal and individual clients."
 - An aerial photograph of a residential neighborhood.
 - Two buttons: "Click here for our current revaluations" and "Click here for our updated powerpoint presentation".
- Center Column:**
 - A large photograph of a modern glass skyscraper.
 - A paragraph: "The management team of Appraisal Systems, Inc., with an average of thirty years of broad and extensive experience, coupled with the use of the latest computer technology enmeshed in the analysis and appraisal process have been instrumental in the firm's success."
 - A paragraph: "With over a quarter century of trust and professionalism that marks the history of ASI, you can be assured that you are in the hands of a team that prides itself on outstanding performance.....year after year. Appraisal Systems' team is comprised of seventeen full time State Certified Real Estate Appraisers."
 - A paragraph: "High standards have been established for quality and integrity. The qualifications, experience and expertise represented on the following pages encompass those criteria which must be considered when engaging competent real estate appraisers."
- Right Column:**
 - A red navigation menu with links: "OUR OFFICES", "REVALUATION", "APPRAISAL SERVICES", "OTHER SERVICES", "OUR STAFF", "RELATED LINKS", and "FAQs".
 - A vertical text label: "APPRAISAL SYSTEMS, INC.".
 - A small photograph of a modern building.



www.asinj.com

5 Reunião

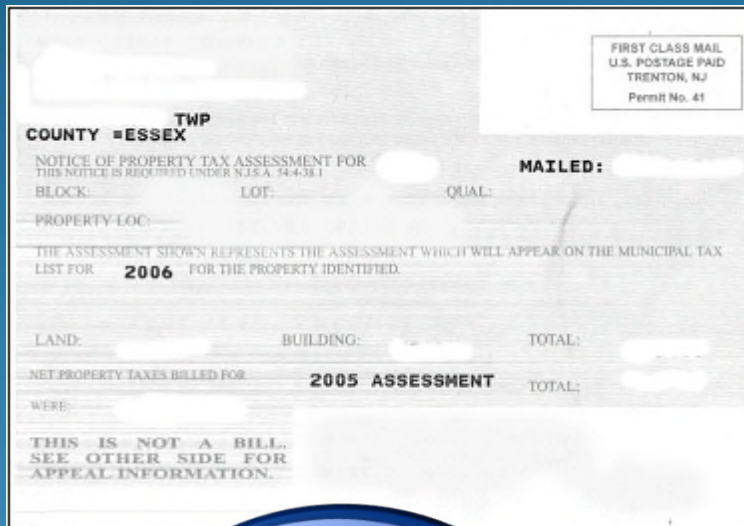
- Oportunidade de discutir a avaliação proposta com um representante da Appraisal Systems.
- Reunião individual mediante marcação.
- Normalmente ocorre no edifício municipal.
- As reuniões realizam-se de segunda a sábado; Manhãs, tardes e noites.

[illegible]

REAVALIAÇÃO EM NEWARK

6 Submissão

TRANSMITIR VALORES FINAIS AO MUNICÍPIO & CONDADO



FIRST CLASS MAIL
U.S. POSTAGE PAID
TRENTON, NJ
Permit No. 41

COUNTY = **ESSEX** TWP
NOTICE OF PROPERTY TAX ASSESSMENT FOR
THIS NOTICE IS REQUIRED UNDER N.J.S.A. 54:4-38.1
BLOCK: LOT: QUAL:
PROPERTY LOC:
THE ASSESSMENT SHOWN REPRESENTS THE ASSESSMENT WHICH WILL APPEAR ON THE MUNICIPAL TAX LIST FOR **2006** FOR THE PROPERTY IDENTIFIED.
LAND: BUILDING: TOTAL:
NET PROPERTY TAXES BILLED FOR **2005 ASSESSMENT** TOTAL:
WERE:
THIS IS NOT A BILL.
SEE OTHER SIDE FOR
APPEAL INFORMATION.

- Valores finais enviados para o Município e Condado.
- Toda a informação (formulários de recolha de dados, cartões de registo predial, fotografias, mapa do bairro, correspondência, base de dados, etc....) é entregue ao Município.
- Notificação oficial do valor final por parte do Município (via postal)



APPEAL INSTRUCTIONS:

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

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

Essex County Board of Taxation
50 South Clinton Street
Suite 5200
East Orange, NJ 07018

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

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

ADDITIONAL INSTRUCTIONS:

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



REAVALIAÇÃO EM NEWARK

7 Recursos

RECURSO FISCAL

- Recurso distrital/Recurso do Estado.
- Não pode recorrer comparando avaliações.
- Não pode recorrer de impostos.
- Deve provar o valor através da utilização de vendas comparáveis
- Prazo de recurso:
 - 1 de maio (municípios revalorizados)
 - 1 de abril (todos os outros)



Form A-1 (4-02)

Petition of Appeal
Essex County Board of Taxation
50 South Clinton Street, Suite 2100
East Orange, New Jersey 07018
(973) 896-8535

Appeal Number _____

Property Class _____

NAME OF PETITIONER _____ (Please type or print)

MAILING ADDRESS _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____

Municipality _____ Property Location _____

Name, telephone no., fax no. and address of person or attorney to be notified of hearing and judgment if different than above: _____

Filed _____
Checked _____
Fee Paid _____
Notified _____
Hear _____
Daytime Telephone Number: _____

SECTION I APPEAL OF REAL PROPERTY VALUATION (FILING DEADLINE-SEE INSTRUCTION SHEET)

TAX YEAR _____

CURRENT ASSESSMENT		REQUESTED ASSESSMENT	
Land	\$ _____	Land	\$ _____
Improvement	\$ _____	Improvement	\$ _____
Abatement	\$ _____	Abatement	\$ _____
Total	\$ _____	Total	\$ _____

Purchase Price \$ _____ Date of Purchase _____ Tax Court Pending YES NO

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction 9B)

Block/Lot/Qualifier	Property Location	Sale Price	Sale/Deed Date
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

SECTION III APPEAL FOR DENIAL OF:

1. ☐ Veteran's Deduction	5. ☐ Veteran 100% Disabled or Surviving Spouse of Veteran
2. ☐ Veteran's/Serviceperson's Surviving Spouse Deduction	6. ☐ Farmland Assessment Classification
3. ☐ Senior Citizen Deduction	7. ☐ Abatement or Exemption - Religious, Charitable, etc. (Specify): _____
4. ☐ Disabled Person/Surviving Spouse Deduction	8. ☐ REAP Property Tax Credit

MUNICIPALITY'S REASON FOR DENIAL: _____
(Attach copy of Denial Notice)

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested Deduction, Credit, Farmland Assessment Classification, Exemption or Abatement.

Date _____ Petitioner or Attorney for Petitioner _____

On _____, 2006, I, the undersigned, served upon the Assessor and the Clerk of _____ (Municipality) or upon the taxpayer, personally or by regular mail or certified mail, a copy of this appeal. I certify that the foregoing statement made by me is true. I am aware that if the foregoing statement is willfully false, I am subject to punishment.

Date _____ Signature _____

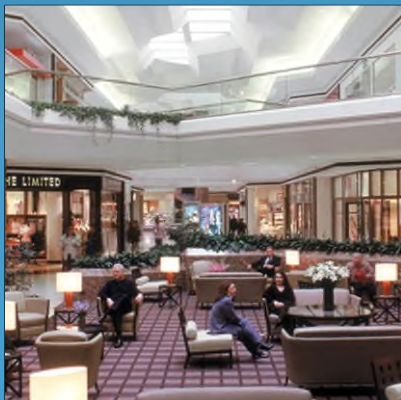
The Director of the Division of Taxation has prescribed this form. No other form will be accepted. Reproduction of this form is permitted provided it is the same size and content.



REAVLIAÇÃO EM NEWARK

AVALIAÇÃO COMERCIAL/INDUSTRIAL

- Todas as propriedades comerciais e industriais são avaliadas usando três abordagens:
 - a. Abordagem de custo
 - b. Abordagem de comparação de vendas
 - c. Abordagem de capitalização de renda



REAVLIAÇÃO EM NEWARK

AVALIAÇÃO COMERCIAL/INDUSTRIAL cont....

- Os proprietários de imóveis são notificados via correio certificado, que contém uma demanda por informações de renda e despesa.

TOWNSHIP OF SOUTH ORANGE VILLAGE
INCOME & EXPENSE STATEMENT
(Report Made Pursuant to N.J.S.A. 54:4-34)

Part I - Owner Information

Block _____ Lot _____ Quad _____
Fiscal Period From: ____/____/____ to ____/____/____
Name of Person _____
Completing this form: _____
Title / Position: _____
Daytime Phone: _____

Part II - Property Description

(2.1) Is this property 100% OWNER OCCUPIED: YES _____ NO _____
(If the answer to this question is YES, please complete all sections of the form EXCEPT Part III and the attached rental sheet. If the answer is NO, then please fill out the remainder of this statement and the attached rental sheet. Please return all pages and any attachments to the Assessor's Office.)

(2.2) Predominate Use of Building(s): _____ (2.3) Year of Construction: _____
(2.4) Year of Latest Major Renovation (over \$25,000): _____ (2.5) Cost: _____
(2.6) Description of Work: _____
(2.7) Avg Storey Height of Building (feet): _____ (2.8) Total Floor Area of Building: _____
(2.9) Gross Floor Area (square footage) of Building(s) by Section:

RETAIL	OFFICE	WAREHOUSE
MANUFACTURE	BOOKS	RESTAURANT
LABORATORY	GAS/FLUE	APARTMENT

(2.10) Total Sq Ft area of basement: _____ (2.11) Sq Ft of Basement Finish: _____
(2.12) Elevator: YES _____ NO _____ (2.13) Sprinklers: YES _____ NO _____
(2.14) Total number of RENTAL UNITS (offices, stores, apt, etc.): _____ (2.16) Is This Typical: _____
(2.15) Annual percent vacancy (Avg. over past 3 years): _____ (2.16) Is This Typical: _____
(2.17) Do any of the subsequent income and expense figures for the above stated reporting period differ significantly from the property's normal operating experience: YES _____ NO _____
If yes, please explain: _____

Office of the Tax Assessor

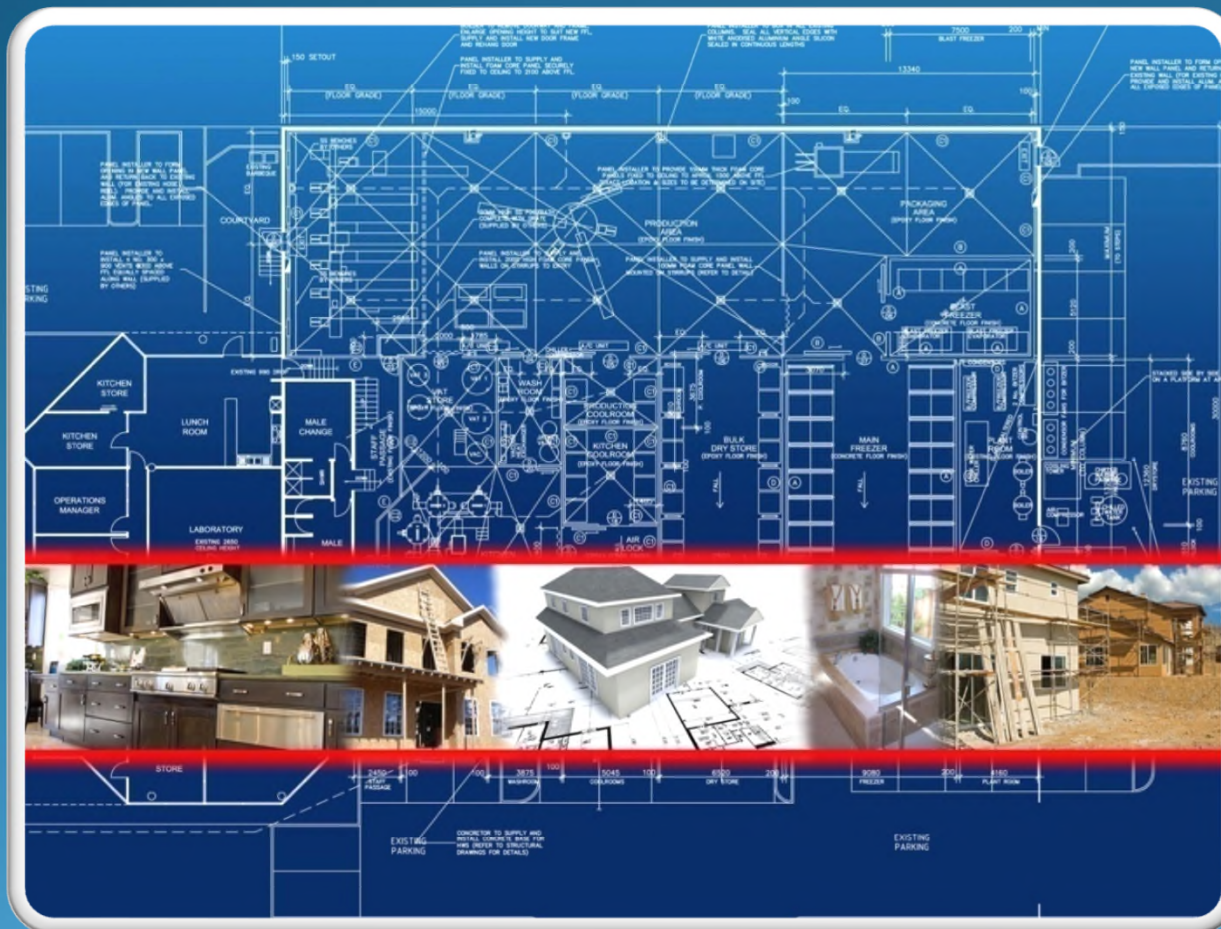
PART III - STATEMENT OF INCOME (please read guidelines first) RI _____ LT _____ QI _____
Potential Gross Income: _____
Expense Paid-Third: _____
Overage Rent: _____
Other Income: _____
POTENTIAL GROSS INCOME (at 100% Occupancy):
(3.1) Potential Gross Income: _____
(3.2) Expense Paid-Third: _____
(3.3) Overage Rent: _____
(3.4) Other Income: _____
(3.5) Total Pot. Gross Income (add lines 3.1 - 3.4): _____
(3.6) Total of ACTUAL INCOME RECEIVED during the stated reporting period: _____

PART IV - STATEMENT OF EXPENSES (please read guidelines first)

Expenses: _____
DO NOT: _____
EXPENSE TYPE AMOUNT (\$) EXPENSE TYPE AMOUNT (\$) (4.1) Advertising (4.2) Administrative (4.3) Insurance (4.4) Janitorial (4.5) Legal (4.6) Maintenance (4.7) Office Supplies (4.8) Other (4.9) Repairs (4.10) Security (4.11) Signage (4.12) Sundry (4.13) Taxes (4.14) Utilities (4.15) Wages (4.16) Other (4.17) Insurance (4.18) Janitorial (4.19) Legal (4.20) Maintenance (4.21) Office Supplies (4.22) Other (4.23) Repairs (4.24) Security (4.25) Signage (4.26) Sundry (4.27) Taxes (4.28) Utilities (4.29) Wages (4.30) Other (4.31) Insurance (4.32) Janitorial (4.33) Legal (4.34) Maintenance (4.35) Office Supplies (4.36) Other (4.37) Repairs (4.38) Security (4.39) Signage (4.40) Sundry (4.41) Taxes (4.42) Utilities (4.43) Wages (4.44) Other (4.45) Insurance (4.46) Janitorial (4.47) Legal (4.48) Maintenance (4.49) Office Supplies (4.50) Other (4.51) Repairs (4.52) Security (4.53) Signage (4.54) Sundry (4.55) Taxes (4.56) Utilities (4.57) Wages (4.58) Other (4.59) Insurance (4.60) Janitorial (4.61) 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REAVLIAÇÃO EM NEWARK

IMÓVEIS EM CONSTRUÇÃO



Todos os imóveis serão avaliados a partir de sua condição em 1 de outubro do ano pré-tributário.

Um imóvel é considerado tributável quando está "pronto para o uso pretendido".

O avaliador irá revisitar a propriedade após a conclusão e submetê-la à lista de Avaliação Adicionada.

REAVALIAÇÃO EM NEWARK

Atualizações do projecto e informações sobre a avaliação (quando concluído) disponível na página de Newark do nosso site



The screenshot shows the Appraisal Systems, Inc. website. At the top left is the company logo, a red stylized 'as' monogram, followed by the text 'Appraisal Systems' and 'A PROFESSIONAL CORPORATION'. To the right of the logo is a horizontal strip of small images showing various real estate scenes. Below the logo, a paragraph states: 'Since 1981, when Ernest F. Del Guercio Sr. founded Appraisal Systems, Inc., the firm has earned the confidence and respect of New Jersey assessors, administrators and elected officials.' Another paragraph follows: 'The firm has been successful in providing a full spectrum of mass appraisal, professional real estate valuation, and consulting services with a Reputation for providing the highest quality, result driven appraisal services to our municipal and individual clients.' To the right of this text is a large image of a modern glass skyscraper. Below the text is an aerial view of a residential neighborhood. At the bottom left, there are two buttons: 'Click here for our current revaluations' and 'Click here for our updated powerpoint presentation'. On the right side of the website, there is a red vertical navigation menu with the following links: 'OUR OFFICES', 'REVALUATION', 'APPRAISAL SERVICES', 'OTHER SERVICES', 'OUR STAFF', 'RELATED LINKS', and 'FAQs'. Below the menu, the text 'APPRAISAL SYSTEMS, INC.' is written vertically. At the bottom right of the website, there is a small image of a skyscraper.

Appraisal Systems
A PROFESSIONAL CORPORATION

Since 1981, when Ernest F. Del Guercio Sr. founded Appraisal Systems, Inc., the firm has earned the confidence and respect of New Jersey assessors, administrators and elected officials.

The firm has been successful in providing a full spectrum of mass appraisal, professional real estate valuation, and consulting services with a Reputation for providing the highest quality, result driven appraisal services to our municipal and individual clients.

The management team of Appraisal Systems, Inc., with an average of thirty years of broad and extensive experience, coupled with the use of the latest computer technology enmeshed in the analysis and appraisal process have been instrumental in the firm's success.

With over a quarter century of trust and professionalism that marks the history of ASI, you can be assured that you are in the hands of a team that prides itself on outstanding performance.....year after year. Appraisal Systems' team is comprised of seventeen full time State Certified Real Estate Appraisers.

High standards have been established for quality and integrity. The qualifications, experience and expertise represented on the following pages encompass those criteria which must be considered when engaging competent real estate appraisers.

OUR OFFICES
REVALUATION
APPRAISAL SERVICES
OTHER SERVICES
OUR STAFF
RELATED LINKS
FAQs

APPRAISAL SYSTEMS, INC.

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