

MOD IV

USER MANUAL



Property Administration
Division of Taxation – Department of the Treasury
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MOD IV Manual Updates

2017 - CHAPTER IV & REFERENCE F

Subfield Qualification Codes – page 15: Parking Space Unit Qualifier.

Exempt Property Listing Code – pages 59, 61, 62: Condominium Common Element.

2018 - CHAPTER IV

Subfield Qualification Codes – page 15: Distinct Unit Qualifier.

MOD-IV USER MANUAL

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History of MOD-IV - The New Jersey Property Tax System

The New Jersey Property Tax System was developed by an outside vendor under contract in 1966 and was written in COBOL (Common Business-Oriented Language). The system was referred to as the N.J.P.T.S. 3- Line System because the output displayed property information on 3 lines. The system provided for standard and uniformly printed tax lists and tax bills.

In 1971 fields were added and procedures were implemented for the expansion and storage of data. Exempt property information fields were expanded, and qualification codes were added. The expansion allowed for an additional line of print. The 3- Line System was converted to the 4-Line system, referenced as the N.J.P.T.S. 4-Line System. (The use of the 3- Line system was phased out by 1974).

The last upgrade to the New Jersey Property Tax System was in 1980. The number of fields was increased to include the recording of several property characteristics, and programming was implemented to provide for the production of the county equalization table and the abstract of ratables. The upgrade was written to state specification by an outside vendor under contract to the state and released for use in 1982. This upgrade and expansion of the N.J.P.T.S. 4-Line System (modernization of the 4-line system) is the current MOD IV.

In 1993 the Office of Information Technology assumed responsibility for all changes and maintenance to the MOD IV programming.

Shown in the Appendix (Page 76) are the change forms and field descriptions available at the time of the 1982 release of MOD IV.

CHAPTER I

Purpose of the New Jersey Property Tax System/MOD-IV

The New Jersey Property Tax System, known as MOD-IV, provides for the uniform preparation, maintenance, presentation and 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 (N.J.A.C 18:12-2 and 3). MOD-IV is the property of the State of New Jersey.

Role of the Division of Taxation

The Division of Taxation through Property Administration and the New Jersey State Treasury Office of Information Technology (OIT) are 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 Division serves as the contracting agency for the use of MOD-IV by county, municipal, and private data processing centers. Property Administration 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 assessors are also handled by the Division.

The Division assists 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.]

Role of the County Boards of Taxation

The County Boards of Taxation have jurisdiction over the municipal assessors and serve as the 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 assessors, collectors and data centers in order to effectively supervise the orderly flow of data pertinent to the successful administration of MOD-IV. In addition, the County Board of Taxation should review all MOD-IV data changes as part of their supervision of 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 contracted Data Center must have a Master File for every district in the county to use the programs.) Front load programs have been developed by MOD-IV vendors 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 assessor's office. Numeric bank billing codes are available from the Division of Local Government Services. http://www.nj.gov/dca/divisions/dlgs/programs/tax_collector.html

The tax collector is provided with an Intermediate Tax Duplicate. (Historically, tax collectors who posted their displays manually were 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 calculated on a percentage adopted by the municipality. After the tax rate is struck, the tax collector receives an Extended Tax Duplicate containing the reconciled third and fourth quarter payments for the current tax year.

In both fiscal and calendar billing, if a tax rate has not been certified, an option for an estimated third quarter billing is available.

Preliminary Tax Bills for line items which had added assessments in the prior year are 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 Assessors' Offices and Staff

The assessor is responsible for valuing all property within the municipality and maintaining each line item. Current information includes value and all other descriptive data. System maintenance is usually accomplished through a MOD IV online system. (The online system automates the original Property Record Change form maintenance process.) Proper maintenance enables the assessor to produce the statutorily required lists, notices, and reports. These include: Tax Lists and Assessment Notices produced from the tax list file; Extended Tax Duplicate with the most current owners of record; and the Added and Omitted Assessment List with additional value and most current owner of record.

Role of the Data Centers

A certified MOD-IV data center provides the County Boards of Taxation, the assessors and tax collectors with the support necessary to produce the Tax List, Extended Tax Duplicate, Audit Trail-Fiscal and estimated Billing quarters 1, 2, & 3, 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
12. Revaluation Comparison Report

Tax bills must be created from the corresponding Extended Tax Duplicate file. All reports should be created using certified MOD IV programs.

Although updates of the master file generally occur immediately or overnight, the county tax administrator sets the schedule for the final production of statutorily required lists and reports.

All MOD-IV data centers must supply the Division of Taxation with a Master File for all clients. At a minimum the Master File must be provided after the production of the:

- Tax List
- Extended Tax Duplicate
- Input to Consolidation
- Upon request

Additionally, a list of override changes must be submitted with the Extended Tax Duplicate submission.

MOD-IV data centers must keep the Division of Taxation apprised of their clients. When adding or deleting a client, such information must be submitted either in writing or via email notification. Data centers must also notify the Division of Taxation of any changes to their hardware/software configuration as this might necessitate a re-certification. For notifications, please use the following email: TAXATION.PROPADMIN@treas.nj.gov

The data center must have the ability to implement authorized modifications to MOD-IV which are supplied by the Division of Taxation. MOD IV vendors serve as a central processing unit for their clients. At a minimum the vendor provides a method for entry of MOD IV changes and provides service including a complete property tax data management system with municipal and/or county networking through the vendor central communication system. The vendor is responsible for program implementation, printed output on promulgated forms, programming for vendor developed enhancement programs, education of their clients and timely delivery of output. The vendor is also responsible for the security, integrity and back-up of all data.

CHAPTER II

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

MOD-IV is the mechanism to maintain and update all assessment records (MOD-IV Master File) and produce 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 displays 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. MOD-IV produces the following components to be filed with the Tax List, Tax Collector's Duplicate, and Assessor's Field Book:

- ◇ **New Jersey Property Tax System Legend:** Defines qualification codes, building description codes, property class codes, limited exemption codes, deduction codes, special tax districts codes and exempt property identification codes used on the Tax List.
- ◇ **Alphabetical Index by Owner:** 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:** Displays 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:** Displays all taxable and exempt real property with assessed values. The values of exempt properties are not included in the totals at the bottom of each page as the word "exempt" appears in the net value field.
- ◇ **Railroad Real Property Tax List:** Displays Classes 5A and 5B railroad properties. These properties are assessed by the State of New Jersey and are for informational purposes only.
- ◇ **Public Utility Personal Property Tax List (Telephone & Pipelines):** Displays Classes 6A and 6B properties.
- ◇ **Exempt Property Tax List:** Displays 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:** Displays a value summary by property class, the total number and dollar amount of deductions and limited exemptions.
- ◇ **Table of Aggregates:** Displays a summary report of assessment and budget information certified by the local assessor and County Board of Taxation. 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 and statute
 - 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 of taxable property by class

After the tax rate is struck, an Extended Tax Duplicate is produced 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 displays the billed first half taxes and second half taxes broken down into quarterly payments.

For municipalities operating on a fiscal year budget, an audit trail is produced for 1st and 2nd quarter bills. The taxes are calculated using a billing percentage for non-municipal and municipal revenue required. An Extended Tax Duplicate is produced for 3rd and 4th quarter bills based on the tax rate.

The owner name, address, billing code and account number 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:** Displays 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:** Displays 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. The list accommodates one or two months of prior year added assessments.
- ◇ **Omitted-Added Assessment List:** Displays any added assessments in the prior year that were completed before October 1st and not included on that year's Added Assessment List. The list accommodates three to twelve months of prior year omitted-added assessments.
- ◇ **Current Year Omitted Assessment List (Current Year):** Displays any parcels omitted from the current year Tax List.

- ◇ **Prior Year Omitted Assessment List (One-Year Prior):** Displays parcels omitted from the prior year Tax List.
- ◇ **Roll-Back Assessment List:** Displays Roll-Back taxes on Class 3B farmland that is no longer eligible for the farmland assessment. Lists may be produced for:
 - Current Year
 - One Year Prior
 - Two Year Prior
 - 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 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.

Note: Roll-Back assessment lists present the information from a Roll-Back memorandum of judgment issued subsequent to a Roll-Back hearing.

In addition the system produces the following:

- ◇ **Extended Tax Duplicate:** Displays 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 Notice:** Acknowledgement for rebate of taxes for certain qualified rental properties of five (5) or more residential units.
- ◇ **Audit Trail for Fiscal Billing Quarters 1 and 2:** Displays 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.
- ◇ **Audit Trail for Estimated 3rd Quarter Billing:** Displays estimated 3rd quarter billing only when a tax rate is not available.
- ◇ **Tax Bills:**
 - Regular Calendar bill is created for an annual tax amount reconciled with the estimated billing for quarters one and two. Bill displays 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.
- School Tax Overage billing. School budget billing that occurs after the November election following taxpayer voting approval.
- ◇ **Assessment Notice:** Created from the Tax List file for every taxable property in the municipality to notify each owner of the current and prior year assessments, property class, prior year taxes billed, and appeal information.
- ◇ **Proof Book:** A copy of the body of the ratable portion of the tax list, including the date of the last update for each item.
- ◇ **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:** Produced 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:** This report is generated when property identifications within an entire municipality are changed. It displays the current and prior block, lot, and qualification code, property location, property class, and tax map page. Two formats; one sorted by prior to current and the other sorted by current to prior are produced.
- ◇ **Acreage Calculation Report:** Displays the calculated 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

Certified data centers have developed on-line transaction creation systems. With an on-line transaction system the assessor is able to data enter transactions on-line.

The on-line transaction system must include all actions realized with the “Property Record Change Form” and “Added/Omitted Assessment Change Form.” It is advisable that screens for “Tax List Changes” be separate from screens for “Added and Omitted Changes.”

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

1. All MOD-IV programs, 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.
2. The on-line transaction creation system must generate transactions in the “3 card format.” **IT MUST NEVER UPDATE THE MASTER FILE DIRECTLY.** The system should contain the same edits as the MOD-IV maintenance programs. This will insure that only clean data is accepted into the maintenance cycle. The transaction created must then be run through the MOD-IV maintenance programs. The output is the “Accepted Transaction Listing.” This report should be provided to the assessor and county board.
3. After each maintenance, the on-line Master File should be updated so that the user always has the latest information available.
4. On-line transaction systems can be integrated with the following:
 - Tax Collection System
 - SR-1A System
 - CAMA System
 - Tax Appeal System
 - Equalization System
 - Abstract of Ratables System
 - Forms promulgated by the Division may be populated from the MOD-IV database

Each certified MOD-IV vendor should supply specific instructions to their clients concerning their on-line programs.

CHAPTER IV

Property Record Changes

A description of the processing actions and information entered in MOD-IV is provided here for the user. Specific use of the on-line transaction creation system is available through the vendor.

MOD-IV only accepts certain characters. These characters are the ten numeric characters 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: Use of a field for an alternate purpose will contaminate the Master File. Each field is designed for specific information with a defined number of characters.

General Instructions

Introduction: MOD IV is a record of all real property assessed in every municipality in New Jersey. The municipal assessor is charged with maintaining the records to accurately provide for the assessment and taxation of locally assessed property. The records so maintained are used to produce an annual Tax List filed on January 10 of each year.

The on-line vendor developed systems provide the means to access, change, add and delete records. A record is accessed by defining the location of the record, county and municipality, and requesting the record through the property identification, street address, or owner's name. After the record is accessed, the record is either viewed or changed. New records may be added and existing records deleted. A description of the terms, actions, and process are provided below.

Header: The Header displays the information necessary to locate, identify the line item, and define the action. The Header displays the action code Field (60), property identification Field (61), restrict override Field (69), and numeric codes representing the County and District of the property location.

Transaction number - six numeric characters: created in the on-line system to group the changes.

County Number (County Code) - two numeric characters: representing the code number of the county for which the transaction is being prepared. *Fill in leading zero where applicable.*

District Number (District Code) - two numeric characters: 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) - six numeric characters (Transaction Date) two numeric characters (Field Count): Transaction Date (date the action is initiated) and Field County are created and controlled by the on-line system.

Fields used in MOD-IV are further described in **Exhibit 1**.

When a property is accessed, it may be for “View Only” or there are three specific operations (Actions) which can be initiated:

1. **CHANGE RECORD CONTENT:** Used to alter information for a line item which exists on the MOD-IV Master File. This action will alter only the information in the field(s) for which data has been entered.
2. **ESTABLISH NEW RECORD:** Used to add a new line item to the Master File. The property identification entered in Field (61) (Block, Lot, and Qualification Code if necessary), is the first field completed. The requested property identification must not match that of any item currently on the Master File. These following 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 (18) Building Class Code*: *mandatory* when establishing a Class 2 or 3A line item.

Field (23) Dwelling Units*: *mandatory* when establishing a Class 2 or 3A line item.

Field (51) Exempt Property Classification Code: *mandatory* when establishing an exempt line item.

*Effective for 2016 Tax List (in support of Homestead Rebate Verification)

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

Property Identification Field (61) - twenty-nine alpha numeric characters composed of three subfields: This field is the key to the Master File for all lists.

Subfield Block - -nine numeric characters: layout is 5 characters plus 4 characters suffix with an assumed decimal point separating the suffix.

Subfield Lot - nine numeric characters: layout is 5 characters plus 4 characters suffix with an assumed decimal point separating the suffix.

Subfield Qualification Codes - 11 alpha numeric characters: Each code is assigned a specific position within the field. Five characters are the standard for view or print on a tax list unless a condominium is an exempt portion of a ratable. In that case the qualification code "X" will print in the sixth position on the tax list.

The only codes that may be used are listed below:

- **X** - Indicates the line item is an exempt portion of a ratable parcel, the taxable portion of which is listed immediately preceding. (See **Reference D**)
- **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.
- **Y** - Renewable energy.
- **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).*
- **PXXXX** - Indicates a parking space unit. (Substitute the unit number for the X's).*
- **DXXXX** - Indicates a distinct unit. (Substitute the unit number for the X's).*

***Note:** A unit number may be numeric, alpha or alpha/numeric. If more than one qualification code is to be used, they are not to be separated by commas or characters.

Qualification codes may be used to make the property identification unique among others with the same block and lot designation. I.e. **condominiums may be differentiated by using the same block and lot and a qualification code "C" followed by four numeric characters. Leading zeros are required in the qualification subfield to maintain numeric sequence: Block 1 Lot 1 C0001**

- **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.
- **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.
- **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.

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 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.

Owner Data

Owner Field (01) - thirty five alpha/numeric characters including punctuation: 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. This field accepts alpha characters, numeric characters, characters and punctuation marks. Do not exceed thirty-five characters including characters and punctuation.

Tip: "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.

Billing Code Field (02) - five numeric characters: Used for an assigned code from a lending institution.

Tip: The billing code may be found in the Bank Billing Book List provided by the Department of Community Affairs. Letters of authorization are sent to the Tax Collector.

Street Address Field (03) - twenty five alpha-numeric characters: This field is mandatory and should reflect the property owner's mailing address.

Mortgage Account Number Field (59) - ten alpha-numeric characters:

Tip: The information in this field would be provided by the Tax Collector's Office.

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

Zip Code Field (07) – nine alpha-numeric characters: Enter the zip code number of the owner's mailing address.

Dwelling Units Field (23) – two numeric characters: A leading zero is required for a single character entry. The number of dwelling units on the property.

Property Location Field (10) - twenty five alpha-numeric characters: This is the physical location of the property.

Property Class Field (11) - three alpha-numeric characters: The class should be entered exactly as it is listed below. If it is less than three characters, leading zeros should not 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 and oil refineries, 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.

Tip: 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 zeros in the taxable value, and five zeros 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

Class 15 properties will appear twice; once in the ratable section of the Tax List in block and lot order with the word "Exempt" in the net taxable value, and again in the exempt section of the Tax List.

Account Number Field (65) - eight alpha-numeric characters: Utilized by districts whose collectors have assigned account numbers to be printed on the Tax List and Tax Bill. An account number should be unique.

Property Description Data

Land Dimension Field (09) - Twenty alpha-numeric characters: Accepted formats include:

150x351

52658SF (square feet)

1.211 AC

7.5 Acres

If the size is entered as dimensions or in square feet, MOD-IV will calculate the acreage and print it in the "Calculated Acreage" field on the Tax List.

Tip: If "IR or IR. or IRR or IRR." are entered, acreage calculation is not performed.

Building Description Field (13) - fifteen alpha-numeric characters: 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:

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

STYLE:

<i>A</i>	Commercial	<i>S</i>	Split Level
<i>B</i>	Industrial	<i>T</i>	Twin
<i>C</i>	Apartments	<i>W</i>	Row home
<i>D</i>	Dutch Colonial	<i>X</i>	Duplex
<i>E</i>	English Tudor	<i>Z</i>	Raised Rancher
<i>L</i>	Colonial	<i>O</i>	Other
<i>M</i>	Mobile Home	<i>2</i>	Bi-Level
<i>R</i>	Rancher	<i>3</i>	Tri-level

GARAGE:

AG Attached Garage

UG Unattached Garage

Tip: Number of cars is prefixed to code.

Example: 1.5SSTL2AG means: 1 1/2 story stone colonial with a 2 car attached garage

Building Class Code Field (18) - five alpha-numeric characters: The Building Class from the Appraisal Manual for New Jersey Assessors is required in this field, and may be used in a program for comparing similar properties or in a mass appraisal. This field is mandatory when establishing a Class 2 or 3A line item as of 2015. (See **Exhibit 2 - Memorandum**)

Additional Lot Field (37) - twenty alpha-numeric characters: Only a primary 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 assessed with the primary. Proceed with the first additional lot followed by a comma to separate the lot numbers. (See **Reference A**)

Zoning Field (35) - four alpha-numeric characters: Municipal zoning designations are reflected in this field.

Tax Map Page Field (39) - four alpha-numeric characters: Enter the page of the Tax Map which corresponds to the property location.

Construction Year Field (19) - Four numeric characters.

Deductions Field (04) - fourteen alpha-numeric characters: The deduction field accepts five types of deductions. The number of owners, the deductions to which they are entitled, and the total dollar amount of the deductions is entered. 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 characters, numeric, leading zeros 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) - one alpha character: 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) - four numeric characters: Displays the base year for the Tenant Rebate.

Tenant Rebate Base Year Taxes Field (97) - Nine numeric characters: The decimal point is assumed. This field displays the tax dollar amount for the tenant rebate base year in Field (96).

Tenant Rebate Base Year Assessment Field (98) - Nine numeric characters: Use whole numbers and right justify. This field displays the total assessment of the property for the Tenant Rebate Base Year Field (96).

Deed Field (41) – ten alpha-numeric characters: Five are for book number information, followed by five for page number information. Also used for the county recording systems based on instrument numbers

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

Sales Price Field (43) - nine numeric characters: 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.

SR-1A Non-Usable Code Field (20) - two numeric characters: Certain deed transactions are not usable in determining the assessment sales ratio. The field accepts non-usable codes 01-33. A list of non-usable codes is found in **Reference C** and on the Division website: <http://www.state.nj.us/treasury/taxation/>

Class 4 Use Code Field (67) - three numeric characters: Describes the specific use of a commercial property. The field accepts the commercial use codes found in **Reference B**.

Sales Price Code Field (70) - one alpha character: This is a field to show the method used in verifying the sales price and will accept the following codes:

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

Exempt Property Data

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

Exempt Statute Number Field (55) – twelve alpha-numeric characters: 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. A list of statutes and acceptable format is presented in **Reference E**.

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

Tip: Enter the date of acquisition for Class 15C - Public Property, date of exemption for Totally Disabled Veterans, and beginning date for an in-lieu tax payment

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

Tip: This field is not applicable for Public Property and Totally Disabled Veterans. Ending date of in-lieu tax payments should be entered.

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

Land Taxable Value Field (14) - nine numeric characters: Enter the assessed value of the land in this 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) - nine numeric characters: Enter the assessed value of the improvement in this field. Nine-space, numeric field. Use whole numbers and right justify.

If the property class is 6A or 6B enter the applicable 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 or 100%. The ratio may be up to five characters with the decimal point assumed. *Do not enter the decimal point.* i.e. 45% enter as 4500, 68.69% enter as 6869, 100% enter as 10000.

Limited Exemption Amount Code and Amount Field (05) - one alpha character (exemption amount code) and eight numeric characters (exemption amount): 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 characters. The sub-field should be right justified. In all instances Field (29) must accompany the submission of a Field (05).

Limited Exemptions:

E	Fire Suppression System
F	Fallout Shelter
P	Pollution Control
W	Water Supply Control
Y	Renewable Energy

Rehabilitation & Redevelopment Limited Exemptions & Abatements:

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 Code and Term: Field (29) - two alpha-numeric 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 codes E, F, P, W, and Y, the second character should always be 9 indicating that the exemption is ongoing.

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.

Field (29) and Field (05) are dependent fields and programming 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. The audit trail shows the expiration date of the exemption/abatement. The assessor must use the added assessment process to return the property to taxable status and manually delete the limited exemption/abatement information from the tax list. The taxable value must also be corrected.

Net Taxable Value Field (16) - nine numeric characters: 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 the net taxable value must be recalculated, and if the new figure(s) are incorrect, the change(s) will be rejected. (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) - one alpha character: 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 1st. When the improvement is completed and is included in the assessment for the following year, remove the "partial" indicator.

Special Tax District Codes Field (17) - three alpha-numeric characters: The acceptable codes are listed below:

D	Revenue Allocation District
F	Fire
G	Garbage/Solid Waste
S	Special Improvement

W	Water
L	Light

The first space is for the alpha code listed above. The second and third characters are for the number (01 through 99) specifying the district. MOD-IV allows for four special tax districts.

Changing Property Identification

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

New Property Identification Field (64) - twenty-nine alpha-numeric characters: This field is used to change a block, lot, and qualification code without having to delete and re-establish an entire line item. Using field (64) allows for the property history to transfer with the property ID change.

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.*

Tax Data Fields

Prior Year - Net Amount of Tax Field (57) - nine numeric characters: The total amount of net taxes billed for the previous tax year. It is a field for dollars and cents, with an assumed decimal. *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 from 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. Decimal point is assumed.

Current Year - Net Amount of Tax Field (58) - nine numeric characters: 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. Decimal point is assumed.

Non-Municipal 1st Half Tax Field (71) - nine numeric characters: State Fiscal Year 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. Decimal point is assumed.

Non-Municipal 2nd Half Tax Field (72) - nine numeric characters: State Fiscal Year 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. Decimal point assumed.

Municipal 1st Half Tax Field (73) - nine numeric characters: State Fiscal Year 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. Decimal point assumed.

Municipal 2nd Half Tax Field (74) - nine numeric characters: State Fiscal Year 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. Decimal point assumed.

Supplementary Data Fields

MOD-IV has fields to record descriptive and appraisal data. The use of these fields is not mandatory and these fields do not print on the tax list.

Optional fields should be addressed by their appropriate field number. For on-line methods of entry of these fields, contact your MOD-IV data center for specific instructions.

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

The **Additional Owner** portion of Field (61) - two numeric characters: allows for a numeric count of owners above and beyond those that will fit in Field (01) Owner. 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.

Claimant Social Security Number Field (21) - eleven numeric characters: This field is no longer used.

School Tax Overage Amount Field (22) - eleven numeric characters: (Formerly Co-Claimant Social Security Number) Decimal point assumed.

Commercial Units Field (24) - two numeric characters: The number of commercial units on the property. Leading zeros required.

Multiple Occupancy Code Field (25) - one numeric character: indicates the 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

Percent Owned Field (26) - two numeric characters: Percentage of ownership for the property. If this field is blank, it indicates 100% ownership.

Delinquent Tax Code Field (28) - one alpha character: Accepts 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 2 Field (38) - twenty alpha-numeric characters: The same rules apply as to Field (37). This field should not be used for purposes other than additional lots exceeding the size of Field (37). (**Reference A**)

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

Tip: Prior 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) - five alpha-numeric characters: Displays the census tract number for the property location. Census tract information may be obtained from the US Census Bureau.

Census Block Field (50) - four alpha-numeric characters: Contains the census block number for the property location. Census tract information may be obtained from the US Census Bureau.

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

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

Number of Apartments Field (77) - four numeric characters: Used for Class 4C properties, the number of apartments on a particular line item.

Number of Buildings Field (78) - four numeric characters: The number of buildings on a particular line item containing more than one building.

Building Cubic Feet Field (79) - seven numeric characters: The total cubic feet of building space on a particular line item.

Building Square Feet Field (80) - six numeric characters: The total floor square footage of a particular line item.

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

Basement Codes Field (82) - four alpha characters: Describes the basement of the building on a particular line item. From left to right, the first character describes basement area and accepts:

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:

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

The third character describes the basement wall type and accepts:

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

The fourth character describes the basement floor type and accepts:

O = Concrete
P = Tile
Q = Dirt

Lot Dimensions Field (83) - thirteen numeric characters: Decimal point assumed. 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.

Lot Area Field (84) - nine numeric characters: 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) - three numeric characters: Field is always in whole feet.

Depth Factor Field (86) - three numeric characters.

Utilities Field (87) - six alpha characters: A descriptive 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:
A = Water
B = City Water
C = None
2. The second character describes the type of sewerage and accepts:
D = Septic Tank
E = Sewers
F = None
3. The third character describes the type of heat in the property and accepts:
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:
M = Gas
N = Electric
O = Window
P = None
5. The fifth character indicates whether or not the property has electricity and accepts:
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) - six alpha-numeric characters.

1. The first character indicates whether or not there are streets contiguous to the property and accepts:
A = Yes
B = No
2. The second character indicates the type of street surface and accepts:
C = Dirt
D = Gravel
E = Paved
3. The third character indicates whether or not there are sidewalks on the property and accepts:
F = Yes
G = No
4. The fourth character indicates whether or not there is curbing on the property and accepts:

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 and accepts:
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) - four alpha-numeric characters: describes the contour of the land portion of the line item. The first character is alpha and accepts:

H = High
L = Low
E = Level
S = Swamp
R = Riparian

The last three characters are numeric 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) - four alpha-numeric characters: 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): two numeric characters.

Value Map Page Number Field (92) - four alpha-numeric characters.

Last Appraisal Field (93) - six numeric characters: date field indicating the date on which the subject line item was last appraised. (MMDDYY)

Land Location Codes Field (94) - five alpha-numeric characters: 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) - three alpha-numeric characters: A building cost conversion number as per the NJ Assessor's Appraisal Manual.

CHAPTER V

Added and Omitted-Added Assessments

This chapter describes Added Assessment processing in the MOD-IV system. The on-line transaction system provides for the processing of added assessments for current year, prior year and omitted added assessments.

Two types of changes are covered by the added assessment law. Added assessments are structural changes that occur after the assessment date, and the added assessment procedure is used to return a formerly exempt or partially exempt property to taxable status.

First, an added assessment will only be accepted by the system for an existing line item on the current or following year's Master File. For example, when an assessor discovers a new home or an addition to a structure subject to an added assessment, a line item must be on the current or following year's Tax List. If no line item exists, it must first be created (established) before an added assessment can be entered.

(Current Year): When establishing the current year Added Assessment List the assessor has the option of either incrementing the value or not incrementing the value to the following year's Tax List. When the added assessment is not incremented the record is created for only the added assessment billing. When the added assessment value is incremented the following actions occur:

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. (if necessary)
3. The building description of the current year added assessment will be transferred to the subsequent year's Tax List when the 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.

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. Choose List Type:
 - a) **Added**
or Added with increment. (option)
For an added assessment for an exempt item that became taxable, do NOT increment
 - b) List Year - must be current tax year
2. Property Class Code Field (11)
3. Building Description Field (13)
4. Building Description Transfer Indicator Field (31) - optional
5. Land Taxable Value Field (14): Complete only for exempt to ratable situations.
6. Improvement Taxable Value Field (15) (full assessment amount)
7. Net Taxable Value Field (16) (full assessment amount)
8. 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.

Prior Year Added Assessments: 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. **List Type Prior Year Added Assessment List is selected.** There is no increment.
2. Completion Date must be any date between October 1st and November 30th inclusive. This list only accommodates a 1 or 2 month time period.

NOTE: Do NOT use the Building Description Transfer Indicator Field (31).

Omitted-Added Assessments: An omitted added assessment is used to tax an added assessment for three to twelve months of the prior year. This list is used in two situations when an added assessment was applicable in the prior year:

If the added assessment was applicable for three to twelve months of the prior year and the added value was not included in the current year's assessment, then

- An omitted added is created for the prior year for the applicable number of months and a twelve month current year added is created.

If the added assessment was applicable for three to twelve months of the prior year and the added value is included in the current year's assessment, then

- An omitted added is created for the prior year for the applicable number of months.

1. Choose List Type:
 - a) **Omitted – Added** - There is no increment.
 - b) List Year - must be prior tax year.
2. Property Class Code Field (11)
3. Building Description Field (13)
4. Land Taxable Value Field (14): Complete only if the omitted-added item was an exempt property that became a ratable.
5. Improvement Taxable Value Field (15) (full assessment amount)
6. Net Taxable Value Field (16) (full assessment amount)
7. Completion Date Field (36)

Added, prior year added and omitted-added records may be changed or deleted once established. To access the record enter the following:

1. Property Identification Field (61)
2. 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.

Enter the modifications/changes necessary; however if the original requested action included the increment feature, the increment process cannot be changed in the added process. After consolidation, adjustments must be made to the subsequent year's Tax List to readjust the assessments and/or property class that were incremented. Other changes may also be completed at this time.

CHAPTER VI

Omitted and Rollback Assessment

This chapter describes how Omitted Assessments are entered in the MOD-IV system. The on-line transaction system provides for the processing of omitted and rollback omitted assessments.

Omitted Assessments: Omitted assessments are taxable property that should have been included on the current year's Tax List. By statute, an omitted assessment is to be valued and taxed for the current year and the prior year.

First: 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.

Choose List Type:

- a) **Omitted.**
- b) List Year - must be current year.
2. Property Class Code Field (11)
3. Building Description Field (13)
4. Land Taxable Value Field (14)
5. Improvement Taxable Value Field (15) if applicable.
6. Net Taxable Value Field (16)
7. Months Assessed Field (12) or 12 months will be assumed by the system.

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

If 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.

Rollback 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 entry is made for each year involved. The following fields should be entered:

Choose List Type

- a) **Omitted.**
- b) List Year - either current year or first, second or third year prior.
2. Property Class Code Field (11): Always 3B.
3. Building Description Field (13): Enter "Roll-Back taxes"
4. Assessment Code Field (40): "R" = **Rollback Assessment**. Use of this field produces a separate Rollback Assessment List complete with index, page totals and a District Summary.
5. Land Taxable Value Field (14): The difference between the assessment under the Farmland Assessment Act as QFARM and the assessment as Class 1, vacant land.
6. Net Taxable Value Field (16): Should be the same value that is in Field (14).

Omitted assessments and Rollback assessments may be changed or deleted. To access the record enter the following:

1. Property Identification Field (61)
2. List Type

Modify other omitted or rollback fields as necessary. Values on the Rollback Assessment List should be the same as the values on the Rollback Memorandum of Judgement.

CHAPTER VII

Added/Omitted Assessment Data Fields

MOD-IV stores multiple years of tax data to allow for the process and production of the added and omitted assessments. The system carries the following: 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. Records are created, accessed and changed by entering the appropriate tax year.

There are five Added/Omitted List types created and produced by MOD IV:

- **Omitted:** Used for current and prior year omitted assessments.
- **Omitted Rollback:** Used for the current year and three prior years of Roll-Back taxes.
- **Added:** Used for current year added assessment.
- **Prior Year Added:** Used for one or two month prior year added assessments.
- **Omitted-Added:** Used for (3 to 12 months) omitted-added assessments of the prior year.

Records are created, accessed, and changed by entering the appropriate tax year and the Property Identification Field (61): The actions for added/omitted assessments are:

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.

CHANGE RECORD CONTENT: Used to alter information for a line item which exists on the Added, Omitted or Omitted-Added Master File. To access the record, property identification information entered in Field (61) Block, Lot and Qualification Code must match exactly the property identification of the item to be changed, and the Completion Date (Field 36) must always be entered, as it is part of the property identification.

DELETE ENTIRE RECORD: Used to remove an entire line item from the Added, Omitted or Omitted-Added Master File. The block, lot and qualification code must match exactly the property identification of the item to be deleted. 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.

ESTABLISH ADDED ASSESSMENT RECORD AND INCREMENT TO TAX LIST: This is used when establishing a current year added assessment and incrementing the subsequent year's Tax List. 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.

Property Description Section

Property Class Code Field (11) - three alpha-numeric characters.

Completion Date Field (36) - four numeric characters: (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. *Leading zeros are required.* **The completion date becomes part of the property identification.**

Months Assessed Field (12) - two numeric characters: Calculated from the completion date. On an omitted assessment 12 months is always assumed. *Leading zeros are required.*

Building Description Field (13) - fifteen alpha-numeric characters: The same rules apply as those for the Property Record Field. 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 Transfer Indicator Field (31) - the alpha character "T": 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) - the alpha character "R": An "R" in this field is for Rollback 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) - nine numeric characters: 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. Use whole dollars.

Improvement Taxable Value Field (15) - nine numeric characters: This is a mandatory field when there is an improvement value. Use whole dollars.

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

Special Tax District Codes Field (17) - three alpha-numeric characters: This field must be completed if special tax district codes apply.

CHAPTER VIII

System Maintenance

MOD-IV stores data for the Tax, Added, Omitted, Omitted-Added and Rollback Assessment Lists. Data centers have created an on-line transaction creation front load program which replicates the hard copy change forms. The Accepted Transaction Lists indicate the fields changed. The on-line system provides warning messages and prevents non-compatible information from being processed.

Warning and Error Messages

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

(E02) Date Format Invalid: 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: 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: anytime a field is not formatted correctly. See References B and C for field formatting information.

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

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

(E10) Increment Action Invalid: 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: when a block and lot entered in Field (61) does not align correctly due to invalid format.

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

(E13) Field Restricted: 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: when deletion of information in a mandatory field is requested.

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

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

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

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

(E22) Bad Field for Fiscal Budget: 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: 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): when an alpha character is placed in the second position of Field (29).

(E29) Invalid Exemption Code: 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): 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 a transaction is entered to change a line item that has not yet been established.

(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: 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: 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: 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: 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: 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: 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: 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: whenever a Field (05) is submitted without a matching Field (29) or vice versa.

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

(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: when an alpha character has been placed in the zip code field.

CHAPTER IX

General MOD-IV Policies / Requirements

1. All vendors must comply with all regulations and procedures 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 must not be sold, leased, altered or transferred.

3. A secure file transfer of the complete Master File for all data center clients is required a minimum of three times a year:
 - a) After the Tax List has been certified.
 - b) After the Extended Tax Duplicated has been processed.
 - c) After the Input to Consolidation file is produced.
 - d) Any additional files requested by the Division of Taxation.

How to become a Certified MOD-IV Data Center

A prospective vendor must first execute an agreement with a county or municipality to process their tax data using MOD-IV. The agreement is predicated upon the certification of the vendor by the Division of Taxation, Property Administration. The certification process includes the following:

- The prospective vendor must provide a specification list detailing hardware and operational specifications, including how they intend to store the MOD-IV programs and data. The Division of Taxation then performs an on-site inspection to inventory the office facilities and hardware configuration.
- 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. **All programs are released in COBOL LE.**
- Within 30 days of receipt of the MOD-IV programming, the vendor must schedule a test date.
- 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 permitted 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.

MOD-IV Data Center Requirements

- **HARDWARE AND OPERATIONAL SPECIFICATIONS**
 - ⇒ Sufficient storage to accommodate the MOD-IV software, MOD-IV Master File, and cycle files.
 - ⇒ Mass reporting print capacity - 132 characters, 8 lines per inch or equivalent.
- **ADMINISTRATIVE REQUIREMENTS**
 - ⇒ All data centers must maintain current Agreements with the Division of Taxation and their clients.
 - ⇒ Must notify Division of Taxation in regard to any client agreement changes.

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 assessor and sent to their respective certified MOD-IV data center for processing. The Property Record Change Forms were key punched on to cards, 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.

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

- 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.”
- The on-line transactions creation system should contain the same edits as the MOD-IV maintenance programs to insure that only clean data is going into the maintenance cycle. 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 through a secure network, by dedicated line, a dial-up modem or the mailing or delivery of an electronic medium such as a disc, tape or cartridge.
- After each maintenance, the on-line Master File 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 that would have been 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 for all fields in MOD-IV
- 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.

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. (N.J.S.A. 18:12A-1.16) The production date must precede the filing/mailing date to meet statutory or regulatory requirements.

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

REFERENCES

Reference A	Format for Additional Lots
Reference B	Class 4 Codes
Reference C	SR-1A Non-usable Codes
Reference D	Using the “X” Qualifier
Reference E	Statutes under which Exemptions are Claimed
Reference F	Exempt Property Classification Codes

REFERENCE A
Format for Additional Lots

Additional Lots Field (37) and Field (38) FORMATTING
Note: Field 38 does not print on the tax list but can be viewed on-line

Additional Lot Field (37) twenty characters: numeric and punctuation which counts as a character. Prints on the Tax List

1. All additional lots to the lead block and lot should be separated by a comma with the last entered additional lot being followed by spaces. Example: Block 2 Lots 1, 2, 3, 4, & 5 should be entered:

Field (61) Block 2 Lot 1
Field (37) 2,3,4,5

2. If the property has more than one block, the blocks other than the lead block that appears in field (61) should be preceded by a colon. Example: Block 3 Lots 1, 2, 3, & 4 and Block 4 Lots 2, 3, & 4 should be entered:

Field (61) Block 3 Lot 1
Field (37) 2,3,4:4,2,3,4 the colon (:) is read "Block" the comma (,) as Lot.

3. Block and Lot suffix entries are entered with the period occupying one position and no additional spaces between the block and suffix or lot and suffix. Example: Block 4.01 Lots 1.01, 1.02 & 1.03 and Block 5.01 Lot 1.01 should be entered:

Field (61) Block 4.01 Lot 1.01
Field (37) 1.02,1.03:5.01,1.01

If the number of characters for the additional lots exceeds the 20 in **Field (37)**, the additional lots or blocks and lots should be continued to **Field (38)**. The last character in Field (37) must be a comma (,) to indicate information continues into **Field (38)**.

Additional Lots 2 Field (38) twenty characters: numeric and punctuation which counts as a character. Field (38) does not print on the Tax List; it can be viewed on the on-line screen. When a municipality has information in Additional Lot Field (38), upon request, the Certified MOD IV vendor can provide a copy of the information when the Tax List is printed.

4. All additional lots to the lead block and lot should be separated by a comma with the last entered additional lot being followed by spaces. Example: Block 2 Lot 1 with additional lots 2 through 16 should be entered:

Field (61) Block 2 Lot 1
Field (37) 2,3,4,5,6,7,8,9,10, THE END COMMA INDICATES INFORMATION IN FIELD (38)
Field (38) 11,12,13,14,15,16

NOTE: When information from Field (37) is continued in Field (38) the last character in Field (37) must be a comma (,).

5. If you are correcting or entering additional lots and the additional lots are shown in any of the following formats each lot must be separately shown.

The property identification starts in Field (61) and continues into Field (37) and if necessary Field (38) showing the individual lots using the correct punctuation.

If you are correcting Block 10.01 Lots 1 – 8, it should appear as:

Field (61) Block 10.01 Lot 1

Field (37) 2,3,4,5,6,7,8

If you are correcting Block 10.01 Lot 1 and Lots 2 – 10 even, it should appear as:

Field (61) Block 10.01 Lot 1

Field (37) 2,4,6,8,10

If you are correcting Block 10.01 Lots 1 – 21 odd, it should appear as:

Field (61) Block 8 Lot 1

Field (37) 3,5,7,9,11,13,15,17,

Field (38) 19,21

If you are correcting Block 10 Lots 1.01, 1.02 & 1.03 and Block 5.01 Lots 1.01 – 1.04, it should appear as:

Field (61) Block 10 Lot 1.01

Field (37) 1.02,1.03:5.01,1.01,

Field (38) 1.02,1.03,1.04

REFERENCE B

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

CODE	USE
331	INDUSTRIAL - OTHER
335	CORRECTIONAL FACILITY / PRISON
430	KENNEL
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
660	SCHOOL
661	DAYCARE CENTER
670	SWIM CLUB
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

REFERENCE C

SR-1A Non-Usable Codes

Complete information and guidelines on the SR-1A process may be found at:

<http://www.state.nj.us/treasury/taxation/lpt/localtax.shtml>

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

- (1) Sales between members of the immediate family;
- (2) Sales in which “love and affection” are stated to be part of the consideration;
- (3) Sales between a corporation and its stockholder, its subsidiary, its affiliate or another corporation whose stock is in the same ownership;
- (4) 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;
- (5) 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;
- (6) 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;
- (7) Sales of property substantially improved subsequent to assessment and prior to the sale thereof;
- (8) Sales of an undivided interest in real property;
- (9) 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 D

Using the “X” Qualifier

The “X” qualifier is used to designate the exempt portion of a taxable line item. In some cases the exempt portion of the line item may be subject to an “in-lieu” tax payment.

Using the “X” Qualifier to Track Partial Exemptions

Examples of the use of the “X” qualifier to record an exempt portion of a line item may include:

- The portion of a property owned and occupied by a totally disabled veteran (if the entire property is not qualified for exemption)
- The portion of an otherwise exempt property when a portion must be taxed (split line item)
- Long Term Exemptions with Financial Statements (split line item)
- Limited Exemptions with Financial Statements (split line item)

All exempt property including a portion of a taxable property is designated as property class 15. The record must have a 3-part exempt property list code, beginning date, ending date (if specific), and the value of the exemption. When the exempt portion ceases to be exempt, the line item is deleted and the exempt value is transferred to the taxable portion. In some cases the use of the Added Assessment procedure is applicable.

Example:

Using the “X” Qualifier to Track 5 Year Rehabilitation Limited Exemptions with a Financial Tax Agreement (in-lieu tax payments)

When the municipal ordinance provides for tax agreements (in-lieu tax payments) for a 5 year exemption for commercial or industrial structures or multiple dwellings the taxable information is listed on the tax list and exempt information must appear on both the Tax List and the Exempt List. In-lieu tax payments are calculated on a calendar year. An added assessment is applied from the completion date of the improvement to the end of the year. The exemption begins the first of the following year.

For the exempt value (improvement)

1. Establish the line item with the same block and lot as the taxable portion and use an "X" qualification code (same owner information)
2. Property Class is 15F
3. Field (51) Exempt Property List Code should be:

Owner Code	General Use Code	Specific Use Code
<u>24</u> Part 1	<u>17</u> Part 2	<u>994</u> Part 3
4. Field (55) Statute is 40A:21-1
5. The beginning date Field (53) and ending date Field (54) should be completed with 1-1- BEG YEAR and 12-31- END YEAR
6. The assessed value of the improvement to be exempt should be entered in Field (15) and (16)*

*The assessed value is not changed from year to year. This exempt value is used to calculate the in-lieu tax payment using the phase-in method. The values to be used for the calculation of the in-lieu tax payment using the gross income and 2% of construction cost methods are not recorded on the tax list.

REFERENCE E

Statutes under which Exemptions are claimed

Exempt Statute Number (N.J.S.A.)

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 Characters 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 (<u>Foreclosed</u>)	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 F

Exempt Property Classification Codes

This code provides 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 assessors.

The code itself consists of seven characters, 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 characters 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 displays 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

<u>CODE</u>	<u>NAME OF OWNER</u>
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

- 1 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.
- 2 MILITARY PURPOSES: this includes all properties used for the armed forces and their establishments; camps, barracks, armories, etc.
- 3 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.
- 4 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.
- 5 PENAL INSTITUTIONS: All lands, buildings and properties used primarily for the maintenance and confinement of prisons, jails, prison farms, etc.
- 6 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.
- 7 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.
- 8 UTILITIES: All lands, buildings and structures used for sewage, water, electricity, steam and other utility productions, storage and distribution.
- 9 CONSERVATION: All lands, buildings and other properties used primarily for the conservation of natural resources and wild life.
- 10 RELIGIOUS AND CHARITABLE: 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.
- 21 CONDOMINIUM COMMON ELEMENT: Any part of a condominium residence in which all residents have access to and use on a frequent basis.

Exempt Property - Specific Property Description, Part 3 Numeric

<u>CODE</u>	<u>SPECIFIC PROPERTY</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY</u>
	<u>DESCRIPTION</u>		<u>DESCRIPTION</u>
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 Numeric

<u>CODE</u>	<u>SPECIFIC PROPERTY DESCRIPTION</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY DESCRIPTION</u>
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	Brownfields
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	990	Common Element
728	Right of Way	991	Revenue Allocation District
730	Traffic Island	992	Marine Terminal
731	Traffic Triangle	993	Urban Renewal Entity
740	Toll Booth	994	5 Year Tax Agreement
743	Toll Plaza	995	Atlantic City Expressway
746	Sidewalk	996	Riparian Grant
749	Lighting Standards	997	Residence
752	Service Area	998	Urban Renewal
		999	Public Housing

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

<u>SPECIFIC PROPERTY</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY</u>	<u>CODE</u>
<u>DESCRIPTION</u>		<u>DESCRIPTION</u>	
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
Brownfields	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
Common Element	990	Library	372
Community Center	613	Life Guard Station	661
Convent	049	Lighthouse	984
County Food Dist. Facility	308	Lighting Standards	749
Court House	019	Lock House	980
Creek	913	Maintenance Building	007
Crematory	111	Marina	655
Dedicated Open Space	094	Marine Elevator	988
Disabled Veteran	097	Marine Terminal	992
Dock Bulkhead	960	Mausoleum	121

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

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

EXHIBITS

Exhibit 1 – MOD IV Field Descriptions in Field Number Sequence

Exhibit 2 – Memorandum: Required Population of MOD-IV Fields 18 and 23 - Building Class and Number of Dwelling Units Homestead Benefit Verification

Exhibit 1

All MOD-IV Fields in Numeric Sequence

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

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

Field (03) STREET ADDRESS: Twenty-five (25) characters, 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 characters, seven (7) numeric and one (1) alpha-numeric. The field can accommodate four combinations of exemptions. There are eight (8) characters 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) characters, alpha-numeric. A comma or a space must separate the city and state.

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

Field (09) LAND DIMENSION: Twenty (20) characters, 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) characters, alpha-numeric. Street address of the property.

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

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) characters, alpha-numeric.

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

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

Field (16) Net Taxable Value: Nine (9) characters, 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) characters per sub-field, alpha-numeric. Can accommodate four different special tax district numbers and codes. Use leading zeros if the district number is less than 10.

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

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

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

Field (21) Claimant Social Security Number: Eleven (11) numeric characters: This field is no longer used.

Field (22) School Tax Overage Amount: Eleven (11) numeric characters: (Formerly Co-Claimant Social Security Number) Decimal point assumed.

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

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

Field (25) Multiple Occupancy Code: One (1) numeric character: indicates the portion of a multiple unit dwelling the owner occupies.

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

Field (27) REBATE CODE: Two (2) characters, alpha-numeric.

Field (28) Delinquent Tax Code: One (1) alpha character. Accepts the letter "S." An "S" in this field indicates that the owner is delinquent on paying their local property taxes (per the Tax Collector.)

Field (29) Limited Exemption Term: Two (2) characters. 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 (30) Calculated Acreage: Nine (9) numeric characters, four decimals.

Field (32) User Field #1: Four (4) alpha-numeric characters.

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

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

Field (37) ADDITIONAL LOTS: Twenty (20) characters, alpha-numeric. **(Reference A)**

Field (38) ADDITIONAL LOTS 2: Twenty (20) alpha-numeric characters: The same rules apply as to Field (37). This field should not be used for purposes other than additional lots exceeding the size of Field (37). **(Reference A)**

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

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

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

Field (44) Previous Sales Dates 1: Twenty-four (24) numeric characters: This field is comprised of three sub-fields. The assessor may list the previous sale data, previous sale price in whole dollars and the previous assessment in this field. The first six positions are for a sale date. The sales price and assessment are both nine characters.

Tip: Prior 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.

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

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

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

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

Field (49) Census Tract: Five (5) alpha-numeric characters.

Field (50) Census Block: Four (4) alpha-numeric characters.

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

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

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

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

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

Field (36) COMPLETION DATE: Four (4) characters, numeric, leading zeros 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 (57) PRIOR YEAR NET AMOUNT OF TAX: Nine (9) characters, numeric. Include cents, decimal point is assumed.

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

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

Field (60) ACTION CODE: NOW PART OF THE ONLINE TRANSACTION: The Action Code field is made up of three sub-fields: List Type, List Year and Requested Action. Only one choice may be made in each of these sub-fields.

1. **LIST TYPE:** There are different screens for the tax list and the added/omitted lists.
2. **LIST YEAR:** MOD-IV maintains multiple years of tax data, however, only the current or subsequent tax year may be entered except for rollback.
3. **REQUESTED ACTION** - There are five specific operations which can be initiated with when a property record is accessed.

◇ **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.

◇ **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 18) Building Class Code*: *mandatory* when establishing a Class 2 or 3A line item.
 (Field 23) Dwelling Units*: *mandatory* when establishing a Class 2 or 3A line item.
 (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.

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

- ◇ **BLOCK NUMBER.BLOCK SUFFIX:** Five (5) characters for the block number and four (4) characters for the block suffix. Decimal point is not assumed and must be inserted.
- ◇ **LOT NUMBER.LOT SUFFIX:** Five (5) characters for the lot number and four (4) characters for the lot suffix. Decimal point is not assumed and must be inserted.
- ◇ **QUALIFICATION CODES:** Twelve (12) characters 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 (63) Old Property Identification:

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

Field (64) New Property Identification:

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

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

Field (66) TRANSACTION DATE AND FIELD COUNT:

1. TRANSACTION DATE: Six (6) characters, numeric, leading zeros required.
2. FIELD COUNT: Two (2) characters, numeric, leading zeros required.

Field (67) CLASS 4 USE CODE: Three (3) characters, numeric. (See **Reference B**)

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". Code for verification method – A = Actual (from the record); F = Field Investigation; Q = Questionnaire

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

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

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

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

Field (75) Number of Rooms: Four (4) numeric characters for the number of rooms in the principle dwelling is placed in this field.

Field (76) Number of Baths: Four (4) numeric characters for the number of bathrooms in the principle dwelling is placed in this field.

Field (77) Number of Apartments: Four (4) numeric characters Used for Class 4C properties, the number of apartments on a particular line item.

Field (78) Number of Buildings: Four (4) numeric characters for the number of buildings on a particular line item containing more than one building.

Field (79) Building Cubic Feet: Seven (7) numeric characters for the total cubic feet of building space on a particular line item.

Field (80) Building Square Feet: Six (6) numeric characters for the total floor square footage of a particular line item.

Field (81) Depreciation Field: Two (2) numeric characters, a depreciation factor is placed in this field.

Field (82) Basement Codes: Four (4) alpha characters, describes the basement of the building on a particular line item. From left to right, the first character describes basement area and accepts:

A = 1/4

B = 1/2C = 3/4

D = Full

E = None

The second character describes the portion of the basement that is finished and accepts:

F = 1/4

G = 1/2

H = 3/4

I = Full

J = None

The third character describes the basement wall type and accepts:

K = Dry Wall

L = Plaster

M = Wood Panel

N = Dirt

The fourth character describes the basement floor type and accepts:

O = Concrete

P = Tile

Q = Dirt

Field (83) Lot Dimensions: Thirteen (13) numeric characters, decimal point assumed. 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.

Field (84) Lot Area: Nine (9) numeric characters, 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.

Field (84) Standard Depth Field: Three (3) numeric character, field is always in whole feet.

Field (86) Depth Factor: Three (3) numeric characters.

Field (87) Utilities: Six (6) alpha characters, descriptive 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:

A = Water

B = City Water

C = None

2. The second character describes the type of sewerage and accepts:

D = Septic Tank

E = Sewers

F = None

3. The third character describes the type of heat in the property and accepts:

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:
M = Gas
N = Electric
O = Window
P = None
5. The fifth character indicates whether or not the property has electricity and accepts:
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

Field (88) Streets: Six (6) alpha-numeric characters.

1. The first character indicates whether or not there are streets contiguous to the property and accepts:
A = Yes
B = No
2. The second character indicates the type of street surface and accepts:
C = Dirt
D = Gravel
E = Paved
3. The third character indicates whether or not there are sidewalks on the property and accepts:
F = Yes
G = No
4. The fourth character indicates whether or not there is curbing on the property and accepts:
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 and accepts:
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.

Field (89) Topography: Four (4) alpha-numeric characters, describes the contour of the land portion of the line item. The first character is alpha and accepts:

H = High
L = Low
E = Level
S = Swamp
R = Riparian

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

Field (90) Main Building Purpose: Four (4) alpha-numeric characters, 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

Field (91) Number of Lots: Two (2) numeric characters.

Field (92) Value Map Page Number: Four (4) alpha-numeric characters.

Field (93) Last Appraisal: Six (6) numeric characters: date field indicating the date on which the subject line item was last appraised. (MMDDYY)

Field (94) Land Location Codes: Five (5) alpha-numeric characters: 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

Field (95) Building Cost Conversion Group: Three (3) alpha-numeric characters: A building cost conversion number as per the NJ Assessor's Appraisal Manual.

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

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

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



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

RIS CHRISTIE
GOVERNOR
M GUADAGNO
LT. GOVERNOR

PO BOX 251
TRENTON, NJ 08695-0251

ROBERT A. ROMA
ACTING STATE TREASURER

MEMORANDUM

TO: Municipal & County Assessors, County Tax Administrators
CC: MOD IV Vendors
FROM: Judy P. Miller, Chief, Property Administration
DATE: July 13, 2015
SUBJECT: Required Population of MODIV Fields 18 and 23 - Building Class and Number of Dwelling Units
Homestead Benefit Verification

For many years, the Division attempted to cross-reference MODIV data to verify Homestead Benefit applications. Because this data is not always noted in MODIV, the Division cannot accurately confirm building class or number of dwelling units. Last year, Homestead Benefits staff had to rely on homeowners to obtain written confirmation from their assessors. As a result of a report from the office of the State Comptroller, the Division's mandating the population of these fields will help to ensure all properties are receiving the correct benefit amount based on the number of dwelling units and to prevent fraudulent filing.

Assessors: MODIV fields 18 and 23 for all Class 2 residential and Class 3A farm properties must be accurately populated by you or your MODIV vendor on or before certifying your 2016 Tax List.

Tax Administrators: As the day to day supervisor of the assessors, you are responsible for ensuring this is completed for all towns in your county. Chris Beitz and LaToya Walker will be following up with you.

If you have any questions or require assistance, please call Chris at (609)341-2708 Chris.Beitz@treas.nj.gov or LaToya at 609-943-4408 LaToyaWalker@treas.nj.gov

Thanking you in advance for your cooperation.

http://nj.gov/comptroller/news/docs/homestead_rebate_final_report.pdf

c: Patricia Wright, Deputy Director

Mario Zapicchi, Chief, Taxation Data Systems

APPENDIX

Property Record Change Form

Added/Omitted Assessment Change Form

Property Record Supplementary Change Form

The Property Record Change Form Fields

Added/Omitted Assessment Change Form Fields

Property Record Change Form

PROPERTY RECORD CHANGE FORM

PROPERTY RECORD CHANGE FORM															TRANSACTION DATE			FIELD COUNT					
TRANSACTION NO. _____ COUNTY NO. _____ DISTRICT NO. _____ (66)															MONTH	DAY	YEAR						
HEADER	ACTION CODE (60)		LIST TYPE		LIST YEAR		REQUESTED ACTION (CHECK ONE BOX ONLY)																
			<input type="checkbox"/> 1 TAX		<input type="checkbox"/> 19 <input type="checkbox"/> 20		<input type="checkbox"/> 1 CHANGE RECORD CONTENT <input type="checkbox"/> 2 ESTABLISH NEW RECORD <input type="checkbox"/> 3 DELETE ENTIRE RECORD					<input type="checkbox"/> 5 DISPLAY RECORD CONTENT <input type="checkbox"/> 6 DELETE INVALID TRANSACTION											
OWNER	PROPERTY IDENT (61)		BLOCK NO. • BLOCK SUFFIX		LOT NO. • LOT SUFFIX		QUALIFICATION CODES				ADDL OWNER		RESTRICT OVERRIDE (69)										
OWNER (01)																							
STREET ADDRESS (03)																							
CITY, STATE (06)															MORTGAGE ACCOUNT NO. (59)			DWELLING UNITS (23)					
ZIP CODE (07)															COMM UNITS (24)		PERCENT OWNED (26)						
PROPERTY LOCATION (10)															PROP. CLASS CODE (11)		ACCOUNT NO. (65)			BILLING CODE (02)			
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)															REBATE FLAG (34)		TENANT REBATE BASE YEAR (96)			TENANT REBATE BASE YEAR TAXES (97)			
CODE #		CODE #		CODE #		OWNERS		AMOUNT		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		TITLE CHAPTER SECTION			MO.		DAY		YEAR								
		OWNER		USE		DESCRIPTION		MO.		DAY		YEAR											
		FACILITY NAME (52)		MO.		DAY		YEAR															
TAXES																							
LAND TAXABLE VALUE OR PUBLIC UTILITY REPORTED DEPRECIATED BOOK VALUE (14)																							
IMPROVEMENT TAXABLE VALUE OR PUBLIC UTILITY AVERAGE ASSESSMENT RATIO (15)																							
CALENDAR YEAR BUDGET MUNICIPALITIES																							
CODE (29)		YEARS		CODE		AMOUNT (05)		PRIOR YEAR NET AMOUNT OF TAX (57)															
CODE (29)		YEARS		CODE		AMOUNT (05)		CURRENT YEAR NET AMOUNT OF TAX (58)															
FISCAL YEAR BUDGET MUNICIPALITIES																							
CODE (29)		YEARS		CODE		AMOUNT (05)		NON-MUNICIPAL 1 ST HALF TAX (FEB-MAY) (71)															
CODE (29)		YEARS		CODE		AMOUNT (05)		NON-MUNICIPAL 2 ND HALF TAX (AUG-NOV) (72)															
FISCAL YEAR TAXES																							
NET TAXABLE VALUE (16)		CODE		AMOUNT (05)		MUNICIPAL 1 ST HALF TAX (FEB-MAY) (73)																	
ASSESSMENT CODE (40)		P = PARTIAL ASSESSMENT		MUNICIPAL 2 ND HALF TAX (AUG-NOV) (74)																			
SPECIAL TAX DISTRICT CODES (17)		CODE		AMOUNT (05)		MUNICIPAL 2 ND 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

ADDED/OMITTED ASSESSMENT CHANGE FORM

										TRANSACTION DATE			FIELD
										MONTH	DAY	YEAR	COUNT
TRANSACTION NO.										COUNTY NO. _____	DISTRICT NO. _____	(66)	
H E A D E R	ACTION CODE (60)	LIST TYPE	LIST YEAR	REQUESTED ACTION (CHECK ONE BOX ONLY)									
		<input type="checkbox"/> 2 OMITTED <input type="checkbox"/> 3 ADDED <input type="checkbox"/> 4 OMITTED ADDED	<input type="checkbox"/> 19 ____ <input type="checkbox"/> 20 ____	<input type="checkbox"/> 1 CHANGE RECORD CONTENT <input type="checkbox"/> 2 ESTABLISH NEW RECORD <input type="checkbox"/> 3 DELETE ENTIRE RECORD <input type="checkbox"/> 4 ESTABLISHED ADDED ASSESSMENT RECORD AND INCREMENT TAX LIST RECORD	<input type="checkbox"/> 5 DISPLAY RECORD CONTENT <input type="checkbox"/> 6 DELETE INVALID TRANSACTION								
	PROPERTY IDENT (61)	BLOCK NO. • BLOCK SUFFIX	LOT NO. • LOT SUFFIX	QUALIFICATION CODES									

PAYOR'S PRINTED NAME	PROPERTY CLASS CODE (11)		COMPLETION DATE (36)		MONTHS ASSESSED (12)	BUILDING DESCRIPTION (13)										TRANSFER CODE (31)	
			FOR LIST TYPES 3 & 4 ONLY	MONTH	DAY										<input type="checkbox"/> 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)				
<input type="checkbox"/> 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)					

Property Record Supplementary Change Form

PROPERTY RECORD SUPPLEMENTARY CHANGE FORM

TRANSACTION NUMBER:		COUNTY NUMBER:		DISTRICT NUMBER:	
------------------------	--	-------------------	--	---------------------	--

[illegible]

The Property Record Change Form Fields

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

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

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

Field (03) STREET ADDRESS: Twenty-five (25) characters, 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 characters, seven (7) numeric and one (1) alpha-numeric. The field can accommodate four combinations of exemptions. There are eight (8) characters 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) characters, alpha-numeric. A comma or a space must separate the city and state.

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

Field (09) LAND DIMENSION: Twenty (20) characters, 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) characters, alpha-numeric. Street address of the property.

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

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

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

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

Field (16) Net Taxable Value: Nine (9) characters, 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) characters per sub-field, alpha-numeric. Can accommodate four different special tax district numbers and codes. Use leading zeros if the district number is less than 10.

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

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

Field (20) SR-1A NON-USABLE CODE: Two (2) characters, numeric.

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

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

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

Field (29) Limited Exemption Term: Two (2) characters. 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) characters, alpha-numeric.

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

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

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

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

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

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

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

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

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

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

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

Field (59) MORTGAGE ACCOUNT NUMBER: Ten (10) characters, 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.

4. **LIST TYPE:** The Property Record Change Form affects only the Tax List, so the box must always be checked.
5. **LIST YEAR:** MOD-IV maintains multiple years of tax data, however, only the current or subsequent tax year may be entered.
6. **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) characters for the block number and four (4) characters for the block suffix. Decimal point is not assumed and must be inserted.
- ◇ **LOT NUMBER.LOT SUFFIX:** Five (5) characters for the lot number and four (4) characters for the lot suffix. Decimal point is not assumed and must be inserted.
- ◇ **QUALIFICATION CODES:** Twelve (12) characters 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) characters for the block number and four (4) characters for the block suffix. Decimal point is not assumed and must be inserted.
- ◇ **LOT NUMBER.LOT SUFFIX:** Five (5) characters for the lot number and four (4) characters for the lot suffix. Decimal point is not assumed and must be inserted.
- ◇ **QUALIFICATION CODES:** Twelve (12) characters and will only accept approved codes. Multiple qualification codes should not be separated by commas.

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

Field (66) TRANSACTION DATE AND FIELD COUNT:

7. **TRANSACTION DATE:** Six (6) characters, numeric, leading zeros required.
8. **FIELD COUNT:** Two (2) characters, numeric, leading zeros required.

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

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) characters, numeric, include cents, decimal point assumed.

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

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

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

Historic Field Information

Added/Omitted Assessment Change Form Fields

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) characters, 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) characters, 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. Do not use leading zeros.

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) characters, alpha-numeric.

Field (14) LAND TAXABLE VALUE: Nine (9) characters, 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) characters, 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) characters per sub-field, alpha-numeric. Use leading zeros 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) characters, numeric, leading zeros 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) characters 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 current 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) characters for the block number and four (4) characters for the block suffix. Decimal point is not assumed and must be inserted.
- ◇ **LOT NUMBER.LOT SUFFIX:** Five (5) characters for the lot number and four (4) characters for the lot suffix. Decimal point is not assumed and must be inserted.
- ◇ **QUALIFICATION CODES:** Twelve (12) characters 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) characters, alpha-numeric.

Field (66) TRANSACTION DATE AND FIELD COUNT:

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

Historic Field Information

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