

LA REVALORIZACIÓN DE UNION CITY

La siguiente es la definición de un Programa de Revalorización como se describe en el "Manual de Asesores de Nueva Jersey":

"Un programa de revalorización busca distribuir la carga tributaria equitativamente dentro de un distrito fiscal valorando la propiedad de acuerdo con su verdadero valor y evaluándola de acuerdo a este valor. Esto se logra mediante una evaluación a gran escala de todos los bienes inmuebles en el distrito tributario por una empresa profesional externa de evaluación o revalorización."



La siguiente presentación del power point fue creada por Appraisal Systems, Inc. para proporcionar un esquema básico del proceso de revalorización. Todos los derechos están reservados.



LA REVALORIZACIÓN DE UNION CITY

Con respecto a la revalorización por parte de algunos hay una presunción errónea de que es un medio por el cual el municipio aumentara los impuestos sobre la propiedad.

Las revalorizaciones no aumentan el total de los ingresos que deben ser recaudados por los impuestos. El municipio sólo recauda la cantidad de dólares de impuestos que las cuatro unidades del gobierno local (escuela local, escuela regional, gobierno del condado y gobierno municipal) determinan que es necesaria para operar.



El impuesto sobre bienes inmuebles de Nueva Jersey es un impuesto proporcional valor de la propiedad "acorde con el valor". La Constitución del Estado en el Artículo VIII, Sección 1, Par. 1 exige que todos los bienes inmuebles sean evaluados con el "mismo nivel de valor". Los Estatutos de Nueva Jersey en N.J.S.A. 54:4-23 establecen el estándar de valor de la propiedad como el "valor justo y completo" o "valor equitativo" que se define como "al mejor criterio del Asesor que cada propiedad sea evaluada al valor real, por el cual cada propiedad se vendería a una venta justa y sensata en el mercado."

LA REVALORIZACIÓN DE UNION CITY

¿Por qué una revalorización?

- Criterios utilizados para determinar la necesidad:

- *última *revalorización* (1992)
- *relación de proporción (32.42)
- *coeficiente de variación (18.43)
- *número de apelaciones

Otro:

- *cambios en las características en áreas o barrios dentro del municipio y en propiedades individuales
- *economía (inflación y recesión)
- *tendencias (tamaño del hogar, estilos, etc...)
- *legislación (zonas húmedas, pinares, área territorial, etc...)



THE REASSESSMENT OF UNION CITY

Solo Para Fines De Ejemplo

• Propiedad A: 2022 Evaluación = \$120,300

2022 Tasa Impositiva = \$75.00/1000

2022 Impuestos = ($\$120,300 \times .07500$) = \$9,022 Impuestos

SI EL AUMENTO PROMEDIO PARA LA CIUDAD TOTAL ES DE 3.0 VECES: LA TASA IMPOSITIVA DISMINUIRÁ 3.0 VECES DEBIDO A LA REEVALUACIÓN SUPONIENDO QUE EL PRESUPUESTO SIGA SIENDO EL MISMO

2022 Tasa Impositiva \$75.00 / 3.0 = \$25.00 Tasa Impositiva for 2023 (Ejemplo)

• Propiedad A: 2023 Evaluación = \$360,900

2023 Tasa Impositiva = \$25.00/1000

2023 Impuestos = ($\$360,900 \times .02500$) = \$9,022 Impuestos

Other Examples:

2023 Evaluación = $\$390,000 \times .02500$ = \$9,750 Impuestos

2023 Evaluación = $\$330,000 \times .02500$ = \$8,250 Impuestos



LA REVALORIZACIÓN DE UNION CITY

El proceso de revalorización



LA REVALORIZACIÓN DE UNION CITY

1 Inspeccionar

Carta de presentación con folleto

- Enviado por correo a la dirección de registro de todos los propietarios.



APPRAISAL SYSTEMS, INC.
REAL ESTATE APPRAISAL SERVICES

FAIR LAWN OFFICE
1741 ROUTE 208 - SUITE 210
FAIR LAWN, NJ 07410
(201) 493-8530

APRIL 2021

Dear Property Owner:

As ordered by the Hudson County Board of Taxation and the State Division of Taxation, the Township of North Bergen is reevaluating all taxable real estate for the 2022 tax year to ensure uniform and equitable assessments. The Township has entered into a contract with Appraisal Systems, Inc. to conduct the revaluation program.

The first step of the revaluation process is the inspection of all properties in the Township. In the coming months inspectors from Appraisal Systems, Inc. will visit your property. The first visit from an inspector will be between the hours of 9:00am and 5:00pm. Appraisal Systems, Inc. representatives will carry photo identification and their names will be registered with the Police Department and the Township Clerk's Office.

Due to ongoing COVID-19 concerns, inspectors will be supplied with protective gear while performing inspections which includes exterior measurements and photographs. An interior inspection is necessary to ensure the data utilized to value your home is accurate. Inaccurate data utilized to value your home may result in an inaccurate assessment of your home. If an inspector is not given the opportunity to do an interior inspection, interior information will be estimated. There are 2 ways an interior inspection can be performed:

- 1) A physical inspection where the inspector enters the premises and does a complete walk through.
- 2) A contactless interior inspection using a video conference either during the first visit or a mutually convenient scheduled time.

If you are not present in the first visit, the inspector will leave an interior inspection card which will include options for the interior inspections outlined above. If the onsite interior inspection is selected, Owners/occupants will be requested to sign the field form verifying that the inspector made an interior inspection.

Owners of rental properties should notify all tenants of the rental units that an inspection will be forthcoming by the firm and coordinate the interior inspection option with them.

If your property has a unique condition that you believe may influence its value, please send documentation to: Appraisal Systems, Inc., 1747 Route 208 Suite 210, Fairlawn, NJ 07410 and it will be considered.

After the appraisals have been completed, you will be notified of the proposed assessment as well as procedures to review the assessments with a representative of the firm.

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

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

Sincerely,

APPRAISAL SYSTEMS, INC.


Ernest P. Del Guercio
CEO

a full service real estate appraisal corporation

INC. VICES

son y la División de Impuestos del Estado, el pueblo para el año fiscal 2022 para garantizar todos a la firma de Appraisal Systems, Inc.

propiedades del municipio. En los próximos meses será visitada de un inspector entre las 9:00 a identificación con foto y sus nombres serán inscri

equipo de protección mientras realizan las inspecciones necesarias una inspección al interior para sus datos que no sean tomadas con precisión o no tiene la oportunidad de realizar una inspección al interior: no recorrido completo. la primera visita o en

pección para el interior que incluirá opciones de inspección. Si el propietario desea solicitar o, así verificando que se realizó una inspección al

Appraisal Systems realizarán inspecciones para el interior.

o, envíe documentación a: Appraisal Systems, Inc.

l municipio, se le notificará de la evaluación presentada de la compañía.

cción general sobre la revalorización. Visite el sitio web de la compañía para obtener más información relacionada con el proceso de revalorización.

o de inspección o el proceso de revalorización si

revalorización.

a full service real estate appraisal corporation



Why a Revaluation
to fairly distribute among all property owners the value of their property

VALUATION NOTICES
After we have arrived at the true market value of all real property in the municipality, property owners will be notified as to the value placed on their properties. They will also be given an opportunity to arrange a one-on-one meeting with a representative of the firm to discuss any questions that relate to their value or the methods used to arrive at these values.

ADDITIONAL INFORMATION
Many other questions can be answered by visiting our website at www.asi.com and clicking on the FAQ (Frequently Asked Questions) page.

PUBLIC CONFIDENCE
The success of any revaluation program depends on the confidence of the community in the evaluation of residential property values. We realize that to gain the confidence and progress with the public, transparency and progress with our data and the taxpayer through the program will be a top priority in our revaluation program. Our purpose is to establish an equitable tax base. We welcome your interest and see your contribution as they affect value.

the REVALUATION of your MUNICIPALITY

Appraisal Systems, Inc.
www.asi.com

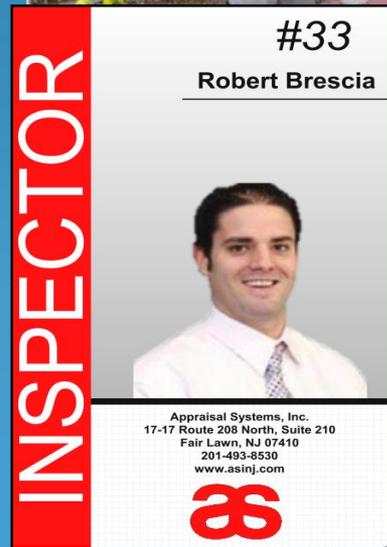
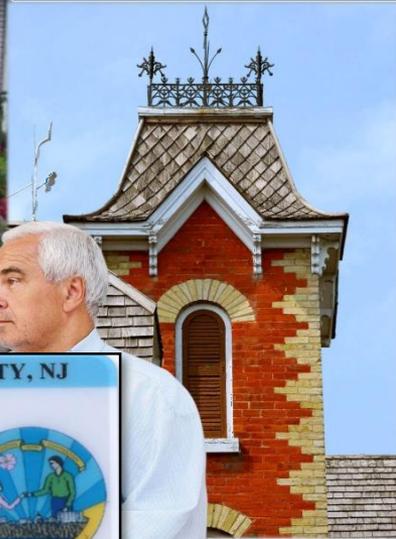
LA REVALORIZACIÓN DE UNION CITY

1

Primera visita - Introducción del Representante al propietario

Inspeccionar

- Primera visita entre las 9:30am-5pm
- A cada inspector se le proporciona una identificación autorizada por el Departamento de Policía.
- No permita que nadie entre en su casa sino tiene esta identificación.
- Si tiene alguna inquietud llame al Departamento de Policía antes de permitir que alguien entre a su casa.



LA REVALORIZACIÓN DE UNION CITY

1

Primera visita – Inspección del sitio y influencias externas

Inspeccionar

- Ganancias o pérdidas económicas debido a influencias externas



© Augle Ray <https://creativecommons.org/licenses/by-nc/2.0/legalcode>

- Ver (influencias positivas y negativas; los paisajes del Rio Hudson o los paisajes de la ciudad de New York pueden producir valores positivos, por el contrario, una vista negativa puede producir una reducción del valor de la propiedad.)



LA REVALORIZACIÓN DE UNION CITY

Primera visita – Inspección del sitio cont....

1
Inspeccionar

Inundaciones (Es el área propensa a inundaciones, hay algún daño por el resultado de las inundaciones)



LA REVALORIZACIÓN DE UNION CITY

Primera visita – Medir exterior

1 Inspeccionar

- El exterior de la residencia se examina en detalle, comenzando con la cimentación, estructura, cubierta exterior y techo.
- El inspector medirá las dimensiones del exterior de la estructura principal y todas las demás estructuras de la propiedad.
- Se identifica el estilo arquitectónico de la estructura principal.



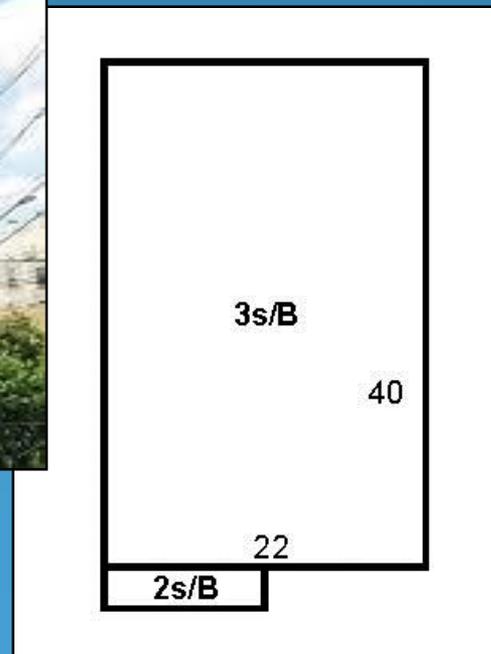
LA REVALORIZACIÓN DE UNION CITY

Primera visita – Medir exterior cont....

1
Inspeccionar



- Una impresión de la casa se dibuja a escala.
- La casa se divide en secciones



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1 Inspeccionar

Primera visita – Estilo de la casa

- Estilo arquitectónico: particularidad y decoración de un edificio



El estilo arquitectónico de la estructura principal es identificado y se tiene en cuenta cualquier resultado sobre el valor de la propiedad. Está el estilo en igualdad con el vecindario y los estándares del mercado?



LA REVALORIZACIÓN DE UNION CITY

1 Inspeccionar

Primera visita – Estado y calidad de la casa



LA REVALORIZACIÓN DE UNION CITY

1 Inspect

First visit – Call Back



- Si nadie está en casa en la primera visita, el inspector dejará una notificación.
- La notificación tendrá una cita para la siguiente visita.
- La cita será por la noche (generalmente entre las 5 p.m. y las 7 p.m.)
- Algunos sábados también pueden estar disponibles.
- El propietario puede llamar al número de teléfono que figura en la tarjeta y cambiar la hora y fecha.



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

BLOCK: _____
LOT: _____
QUAL: _____
Date: _____

Dear Property Owner:

A representative of Appraisal Systems was here to inspect your property in accordance with our contract to revalue all property located in the municipality.

Since we were unable to make an interior inspection, we will return on:

DAY: _____ DATE: _____ TIME: _____ INSPECTOR #: _____

If you cannot accommodate us at this time, **please call (201) 493-8530** between the hours of 10AM and 4PM Monday - Friday to reschedule to a mutually convenient time.

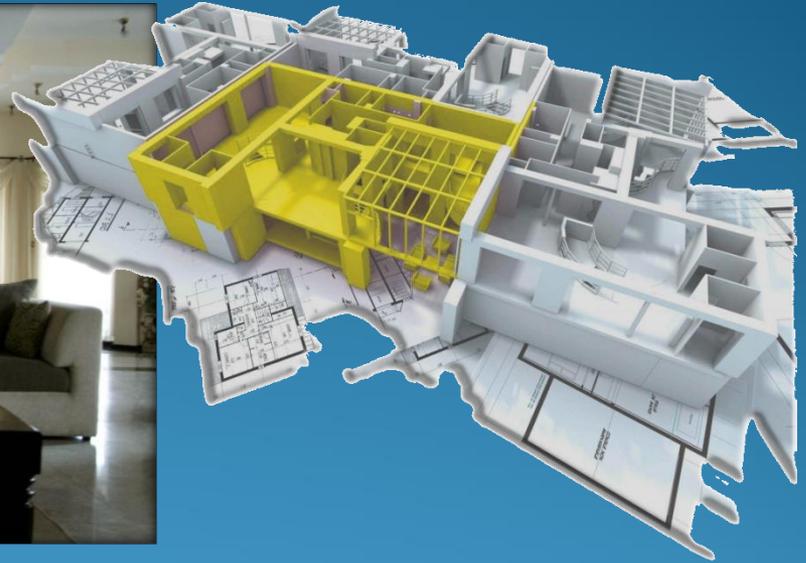
In the event of inclement weather, this visit will have to be rescheduled.



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Primera visita – Inspección Interior

1 Inspeccionar



- El interior de la residencia es el segundo paso y tarda aproximadamente 5-15 minutos dependiendo del tamaño de la casa.
- Se inspeccionarán todos los pisos de la vivienda, incluyendo el piso principal, y superior, el ático (con escaleras fijas) y el sótano.
- El inspector también tomará nota de el número de habitaciones, tipo calefacción, aire acondicionado, número/tipo de chimeneas, plomería, y el porcentaje de terminado en áticos y sótanos.



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Primera visita – Inspección Interior - Cocinas

1 Inspeccionar

- Se examinará la calidad y el estado de la cocina.



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Primera visita – Inspección Interior - Baños

1 Inspeccionar

- Se examinará la calidad y el estado del baño.

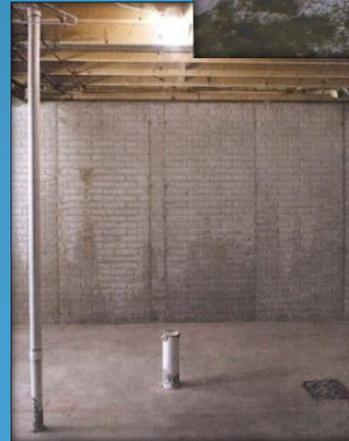
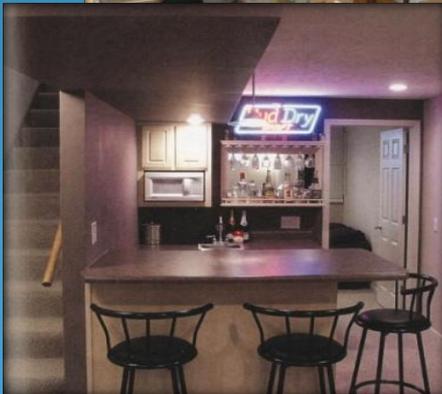
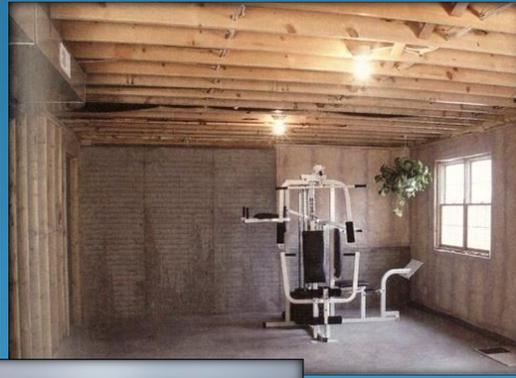


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Primera visita – Inspección Interior – Sótanos/Áticos

1 Inspeccionar

- La calidad y el estado del sótano y ático
- se examinarán.



LA REVALORIZACIÓN DE UNION CITY

1 Inspeccionar

Primera visita – Inspección Interior – COVID 19

Preocupaciones

Debido a las inquietudes actuales de COVID-19, los inspectores serán proporcionados con equipo de protección mientras realizan inspecciones

Hay 2 maneras en que se puede realizar una inspección interior:

1) Una inspección física donde el inspector entra a la propiedad y hace un recorrido completo al interior.

2) Una inspección interior sin contacto utilizando una videoconferencia ya sea durante la primera visita o una hora programada mutuamente conveniente.

Si nadie está en casa en el momento de la inspección, el inspector dejará un aviso, tarjeta de inspección.

Si a un inspector no se le da la oportunidad de realizar una inspección interior, se estimará información del interior que puede resultar en una evaluación incorrecta de su hogar.



LA REVALORIZACIÓN DE UNION CITY

1 Inspect

Second Visit – Estimate

- Si la segunda visita no ha sido reprogramada por el propietario, el inspector regresará en el día y hora que dejo en la notificación.
- If no one is home at the time of the second visit, the inspector will estimate the interior. The estimated information will be left with the property owner on a blue "estimate card."
- Si nadie está en casa en el momento de la segunda visita, el inspector estimará el interior. La información estimada se dejará al propietario en una "tarjeta de estimación" azul.

- La información no se puede cambiar por teléfono.



 **APPRAISAL
SYSTEMS INC.**

BLOCK: _____
LOT: _____
DATE: _____
TIME: _____

Dear Property Owner:

A representative of Appraisal Systems has made a second visit to your property and found no one home. An exterior appraisal was made as follows:

of unit's: _____ # of Baths : _____ HVAC: _____
Bath Quality: _____ Kitchen Quality: _____ ½ Story: _____
Basement: _____ Overall condition: _____

if this information is incorrect, please call (973) 285-9940 between 10AM and 4PM to arrange for an interior inspection.

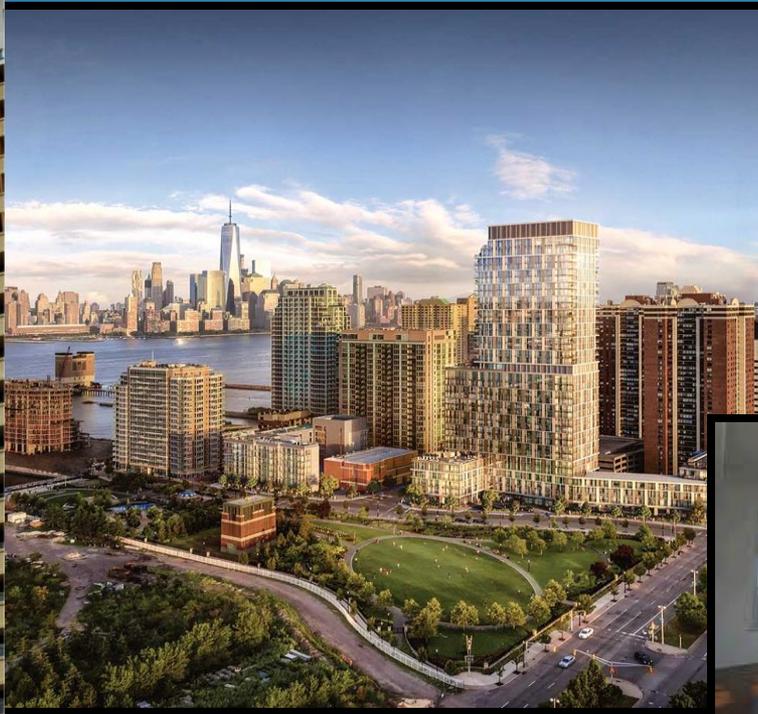
Inspector: _____



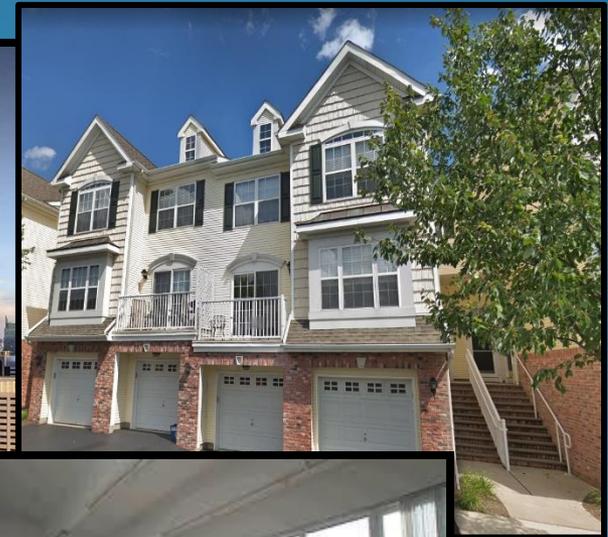
LA REVALORIZACIÓN DE UNION CITY

Propiedades de condominios/cooperativas/casas adosadas

- El mismo proceso de inspección que las propiedades residenciales. (El proceso se coordinará con el administrador de la propiedad si es necesario.)
- Se realizara el mismo proceso de revisión que otras propiedades residenciales.



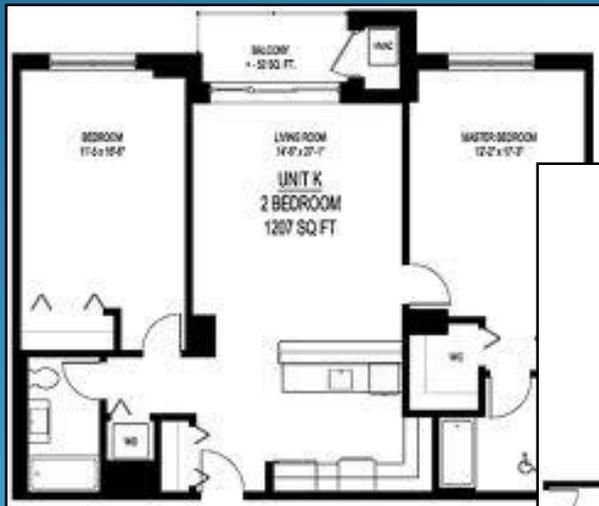
75 Park Lane | Credit: Strategic Capital



LA REVALORIZACIÓN DE UNION CITY

Propiedades de condominios/cooperativas/casas adosadas

- El mismo proceso de inspección que las propiedades residenciales. (El proceso se coordinará con el administrador de la propiedad si es necesario.)
- Las escrituras se utilizarán para confirmar el tamaño, diseño, modelo y los elementos comunes.
- Se realizara el mismo proceso de revisión que otras propiedades residenciales.



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Desarrollo vecinal

2 analizar

- El vecindario es el entorno en la que la propiedad esta situada. Un vecindario se define por ciertas características que son homogéneas y diferentes de otras áreas de la comunidad.
- Elementos de homogeneidad o similitudes
 - -Casas de estilo similar
 - -Casas de utilidad similar
 - -Similitudes del año y tamaño de las casas
 - -Similitudes de la calidad de las casas
 - -Similitudes en valores de las casas
 - -Similitudes del uso del terreno (zona)

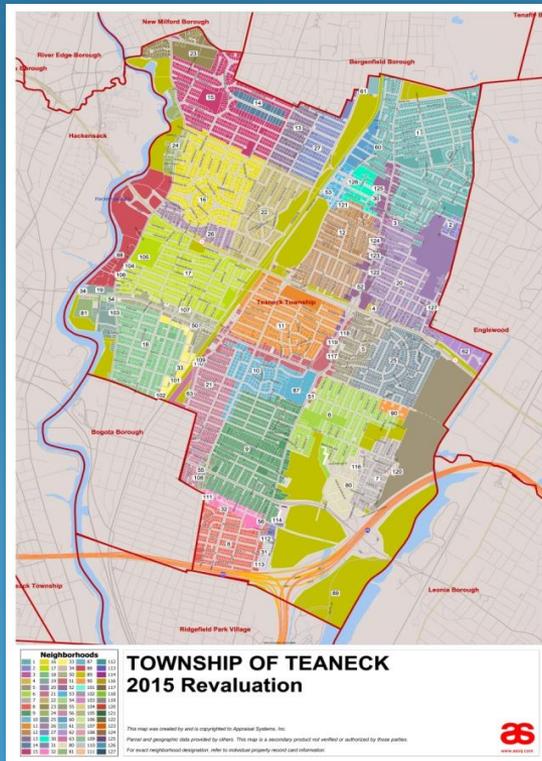


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Desarrollo del vecindario cont....

2
analizar

- Los vecindarios están marcados para establecer valores de tierras.
- Los límites del vecindario a menudo se establecen mediante:



Barreras naturales (ríos, lagos, colinas, etc....)

Barreras políticas (límites de la ciudad, límites de zona, distritos escolares, etc....)

El hombre hizo obstáculos (calles y carreteras, líneas ferroviarias, los principales derechos de utilidad, "cinturones verdes", etc....)



LA REVALORIZACIÓN DE UNION CITY

3 revisión

Análisis de mercado & Revisión cont.....

- Los reportes se generan en función de la información de las inspecciones de propiedades y el análisis de ventas del mercado.
- Ayuda a conciliar los valores del mercado equivalentemente en un conjunto con las normas para las evaluaciones.



SUMMARY REPORT 2										11/12/99 Page 1																				
Re-Calc: N SPRING LAKE					STYLE/NEIGHBORHOOD ANALYSIS - SORTED BY STYLE					Page 1																				
Block	Lot	Qual	Cl	Nei	Land	Bldg	Totl	11/12/99	Block	Lot	Qual	Cl	Nei	Land	Net	Impr	Total	Neigh	VCS	St	Qual	Blt	A	Co	NS	Area	Inpr	Sale	Sale	Ratio
8	10	2	203	350800	224600	575400																								
8	14.01	2	203	411000	320200	731200																								
18	4.01	2	102	689300	478000	1167300																								
18	6.01	2	102	689300	504500	1193800																								
18	8	2	203	350800	116900	467700																								
19	3.01	2	102	718700	521000	1239700																								
19	8	2	203	350800	130700	481500																								
51	9	2	203	333300	211400	544700																								
31	10	2	203	350800	198700	549500																								
32	6	2	101	724900	783100	1508000																								
32	23	2	202	451400	287600	739000																								
54	10	2	205	724800	879900	1604700																								
56	5	2	101	590900	395200	986100																								
58	3	2	205	790400	1529100	2319500																								
60	3	2	207	349200	175500	524700																								
60	7	2	207	350800	175200	526000																								
66	4	2	100	920700	759700	1680400																								
66	13	2	201	615900	1698800	2314700																								
69	15	2	206	549300	233400	782700																								
78	10.01	2	207	350600	482200	832800																								
78	4.01	2	100	563300	289500	852800																								
88	1	2	100	2532000	1161200	3713200																								
107	9.01	2	200	616500	942300	1558800																								
108	1	2	100	748700	442100	1190800																								
122	2	2	100	656400	163300	819700																								
136	1	2	300	476500	404000	880500																								
144	2	2	200	714200	272600	986800																								
79810						467800																								
79810						144																								
08150						136																								
99730						136																								
49000						136																								
54330						31																								
59050						8																								
137	5	2	84700	100	236800	1081500																								
18	8	2	350800	100	116900	467700																								
147	36	2	395000	95	195500	590500																								



LA REVALORIZACIÓN DE UNION CITY

Notificación de valor

4 información



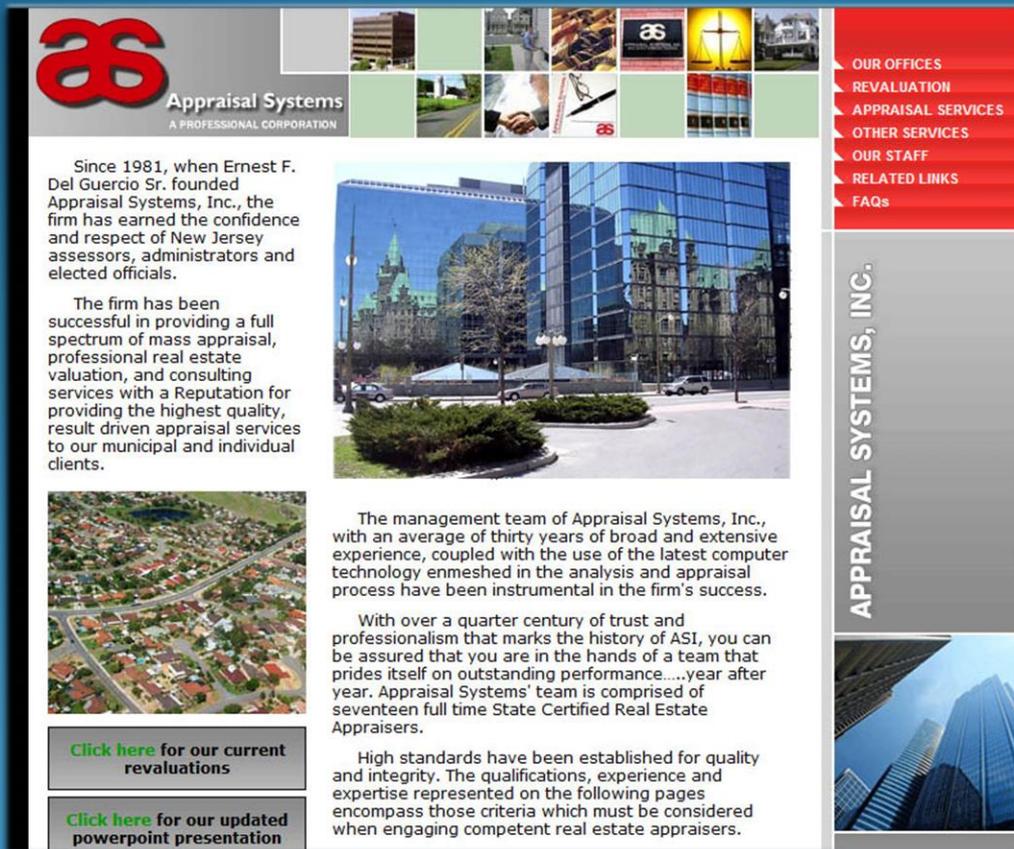
- Serán enviados por correo a la dirección en registro de todos los propietarios.
- La fecha del envío depende del plan de proyecto.
- Los envíos por correo suelen ocurrir a finales de año o principios del próximo año.
- Contiene una evaluación total de la propiedad.
- Contiene instrucciones para realizar una cita para verificar la evaluación.



LA REVALORIZACIÓN DE UNION CITY

4
información

Sitio web



The screenshot shows the homepage of Appraisal Systems, Inc. The header features the company logo (a red stylized 'AS' symbol) and the text 'Appraisal Systems A PROFESSIONAL CORPORATION'. Below the header is a grid of small images related to real estate and appraisal. A red navigation menu on the right lists: 'OUR OFFICES', 'REVALUATION', 'APPRAISAL SERVICES', 'OTHER SERVICES', 'OUR STAFF', 'RELATED LINKS', and 'FAQs'. The main content area includes a vertical banner on the left with the text 'APPRAISAL SYSTEMS, INC.' and a large photograph of a modern glass skyscraper. The central text area contains three paragraphs: the first describes the company's founding in 1981 by Ernest F. Del Guercio Sr.; the second highlights the firm's success in providing a full spectrum of appraisal services; and the third details the firm's experience and team. At the bottom of the main content area, there are two buttons: 'Click here for our current revaluations' and 'Click here for our updated powerpoint presentation'. A small image of a hand typing on a keyboard is visible in the bottom right corner of the screenshot.

Appraisal Systems
A PROFESSIONAL CORPORATION

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

APPRAISAL SYSTEMS, INC.

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

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

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

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

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

Click here for our current revaluations

Click here for our updated powerpoint presentation




www.asinj.com

LA REVALORIZACIÓN DE UNION CITY

Audiencias informales

5 Reunion

- Oportunidad de discutir su evaluación propuesta con un representante de Appraisal System.
- Reunión con cita previa individual.
- Normalmente se lleva a cabo en el edificio municipal.
- Las reuniones se llevan a cabo de lunes a sábado; Mañanas, tardes y noches.

INFORMAL HEARING

HEARING OFFICER: _____
HEARING DATE: _____
POSITION: _____

AS APPRAISAL SYSTEMS INC.

HEARING CONDUCTED WITH OWNER OTHER: _____
Telephone (W): _____ (H): _____

NATURE OF INQUIRY

1. Feels value too high 2. Feels value should be _____ Does not know value
3. Wanted information only - satisfied with explanation - no further notification needed
4. Comparing Assessments _____
5. Notes _____

PROPERTY LISTING

1. Property record card is correct
2. Property record card needs review/change in the following areas (detailed on PRC):

SITE INFLUENCES

1. Topography _____

_____ - market evidence provided and attached
_____ property owner _____

Reviewed by _____ date: _____

_____ - No new letter required



LA REVALORIZACIÓN DE UNION CITY

6
Enviar

Entregar valores finales al Municipio & Condado

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

TWP
COUNTY = **ESSEX**

NOTICE OF PROPERTY TAX ASSESSMENT FOR
THIS NOTICE IS REGISTERED UNDER N.J.S.A. 54:4-31.1

UNION CITY OT: _____ QUAL: _____

COUNTY- HUDSON

THE ASSESSMENT SHOWN REPRESENTS THE ASSESSMENT WHICH WILL APPEAR ON THE MUNICIPAL TAX LIST FOR **2006** FOR THE PROPERTY IDENTIFIED.

LAND: _____ BUILDING: _____ TOTAL: _____

NET PROPERTY TAXES BILLED FOR **2005 ASSESSMENT** TOTAL: _____

WERE:

2017 ASSESSMENT

THIS IS NOT A BILL.
SEE OTHER SIDE FOR
APPEAL INFORMATION.

- Los valores finales serán enviados a la ciudad y el condado.
- Toda la información (formularios de recopilación de datos, tarjetas de registro de propiedades, fotografías, mapa de barrio, correspondencia, base de datos, etc....) se entregaran a la ciudad.
- Notificación oficial del valor final de parte de La Municipalidad (a través de postal.)

APPEAL INSTRUCTIONS:

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

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

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

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

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

ADDITIONAL INSTRUCTIONS:

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



LA REVALORIZACIÓN DE UNION CITY

7 defender *Apelación fiscal*

- Apelación del condado/apelación estatal.
- No se pueden apelar comparando evaluaciones.
- No se pueden apelar impuestos.
- Deben demostrar valor de ventas similares a la propiedad.
- Plazo de apelación:
 - 1 de mayo (municipios recién revalorizados)
 - 1 de abril (todos los demás)



Form A-1 (6-02) Petition of Appeal Essex County Board of Taxation 89 South Clinton Street, Suite #100 East Orange, New Jersey 07018 (973) 396-8825

Appeal Number _____

Property Class: _____ Filed _____
 Checked _____
 Fee Paid _____
 NAME OF PETITIONER _____ (Please type or print) Notified _____
 Heard _____
 MAILING ADDRESS _____ Daytime Telephone Number: _____
 (_____) _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____
 Municipality _____ Property Location _____
 Name, telephone no., fax no. and address of person or attorney to be notified of hearing and judgment if different than above: _____

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

TAX YEAR _____

CURRENT ASSESSMENT		REQUESTED ASSESSMENT	
Land \$ _____	Improvement \$ _____	Land \$ _____	Improvement \$ _____
Abatement \$ _____	Total \$ _____	Abatement \$ _____	Total \$ _____
Purchase Price \$ _____	Date of Purchase _____	Tax Court Pending _____	YES NO

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction 9B)

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

SECTION III APPEAL FOR DENIAL OF:

1. Veteran's Deduction 5. Veteran 100% Disabled or Surviving Spouse of Veteran
 2. Veteran's/Serviceperson's Surviving Spouse Deduction 6. Farmland Assessment Classification
 3. Senior Citizen Deduction 7. Abatement or Exemption -Religious, Charitable, etc. (See 9D)
 4. Disabled Person Surviving Spouse Deduction 8. REAP Property Tax Credit

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

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

Date _____ Petitioner or Attorney for Petitioner _____

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

Date _____ Signature _____

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



LA REVALORIZACIÓN DE UNION CITY

Valoración comercial/industrial

- Todas las propiedades comerciales e industriales se valoran utilizando tres enfoques:
 - a. Enfoque de costos
 - b. Enfoque de comparación de ventas
 - c. Enfoque de capitalización de ingresos



LA REVALORIZACIÓN DE UNION CITY

Valoración comercial/industrial cont....

• Los propietarios son notificados por correo certificado que contiene una solicitud de ingresos e información de gastos.

**TOWNSHIP OF SOUTH ORANGE VILLAGE
INCOME & EXPENSE STATEMENT
(Request Made Pursuant to N.J.A.C. 17:27.9)**

Part I - Owner Information

Block: _____ Lot: _____ Quad: _____
 Parcel Postal From: _____ to: _____ Prop. Address: _____
 Name of Person: _____ Owner: _____
 Completing this form: _____ Date this form Completed: _____
 Title / Position: _____ Signature: _____
 Daytime Phone: _____

Part II - Expense Disclosure

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

(1.2) Predominate Use of Building(s): _____ (1.3) Year of Construction: _____
 (1.4) Year of Latest Major Renovation (over \$25,000): _____ (1.5) Cost: _____
 (1.6) Description of Work: _____
 (1.7) Avg. Story Height of Building (ft): _____ (1.8) Total Floor Area of Building _____
 (1.9) Gross Floor Area (square footage) of Building(s) by Section:

RETAIL	OFFICE	WAREHOUSE
MANUFACTURE	BIOLABORATORY	BIOLABORATORY
LABORATORY	LABORATORY	LABORATORY

(1.10) Total Sq Ft area of basement: _____ (1.11) Sq Ft of Basement Finish: _____
 (1.12) Elevator: YES NO (1.13) Sprinklers: YES NO
 (1.14) Total number of RENTAL UNITS (offices, stores, apt., etc.): _____
 (1.15) Annual percent vacancy (Avg. over past 3 years): _____ (1.16) Is This Typical: _____
 (1.17) Do any of the subsequent income and expense figures for the above stated reporting period differ significantly from the property's normal operating experience: YES NO
 If yes, please explain: _____
 Office of the Tax Assessor

PART III - STATEMENT OF INCOME (please read guidelines first) M: _____ Y: _____ Q4: _____

Potential Gross Income _____ Refers to the total annual income from the rental of space assuming that all space is 100% occupied. The fair rental value of space occupied by the owner and/or building tenants would be included.

Expense Pass-Through _____ Refers to income that is received for additional charges to tenants. A property owner may be reimbursed for costs such as insurance, taxes, utilities, and other items that may be specified under the lease.

Overage Rent _____ Any percentage rent paid over and above the base annual rental.

Other Income _____ Refers to income from services that are related to the operation of the real estate. Examples of this would include income from laundry and vending machines, parking fees, billboards, cellular towers or service, etc.

POTENTIAL GROSS INCOME (At 100% Occupancy)

(3.1) Potential Gross Income _____
 (3.2) Expense Pass-Through _____
 (3.3) Overage Rent _____
 (3.4) Other Income _____
 (3.5) Total Pot. Gross Income (add lines 3.1 - 3.4) _____
 (3.6) Total of ACTUAL INCOME RECEIVED during the stated reporting period _____

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

Expenses _____ refer to the periodic expenditures that are necessary to maintain the real property and continue the production of income. An alphabetic listing of capital expense items is provided to aid you in completing this section. Be sure that the expenses listed apply only to the operation of the real estate. If an expense item is not listed, space is provided under "Other Expenses".

DO NOT _____ list expenses such as mortgage interest and amortization, depreciation, income or corporate taxes, capital expenditures, and salaries that are not attributable to the operation of the real estate.

EXPENSE ITEM	AMOUNT (\$)	EXPENSE ITEM	AMOUNT (\$)
14.01 Advertising		14.10 Bad Debt Reserve	
14.02 Administration		14.11 Security	
14.03 Dismantling		14.12 Sewer	
14.04 Electric		14.13 Storm Sewer (P)	
14.05 Elevation Repair/Alter		14.14 Telephone (office, cellular)	
14.06 Encumbrance		14.15 Water	
14.07 Fuel			
14.08 Insurance (fire)			
14.09 Insurance (all other)			
14.10 Interest			
14.11 Leasing/Commission			
14.12 Lighting			
14.13 Maintenance			
14.14 Painting			
14.15 Repairs & Maint. Building			
14.16 Repairs & Maint. Grounds			
14.17 Roof/Repair (P)			

Other Expenses Items (describe): _____
 Total of OPERATING EXPENSES: _____
 Please Complete Attached Rental Information Sheet for Tenants
 Office of the Tax Assessor

RENTAL INFORMATION SHEET (Page 1 of 3) M: _____ Y: _____ Q4: _____

Please copy this form before you begin if you have more than 8 tenants (see back). You may submit a copy of the LEASES in lieu of completing this form. Please fill out all appropriate sections for each tenant. Refer to the order 1 - 9 of the bottom of this form. If there are more than 8 units, please submit a copy of the rest first in addition to completing the below information.

#1. Tenant's Name (or trade name)	Loc. (1)	Lease Date (2)	Term (3) (yr/mt)	Type (4)	Unit No., P.T. (5)	Type of Space (6)	Annual Rent (7)	RENT Per Sq. Ft. (8)
Who Pays The Expenses:	L = Landlord	T = Tenant	S = Split	Options:	P / Yes	Annual Rent Increase (if applicable)	5 Mo. Free Rent	Work Letter (9)
Tax	Exc	Wtr	Heat	CAM	/	/	/	/

#2. Tenant's Name (or trade name) _____
 Loc. (1) _____ Lease Date (2) _____ Term (3) (yr/mt) _____ Type (4) _____ Unit No., P.T. (5) _____ Type of Space (6) _____ Annual Rent (7) _____ RENT Per Sq. Ft. (8) _____
 Who Pays The Expenses: L = Landlord T = Tenant S = Split Options: P / Yes Annual Rent Increase (if applicable) 5 Mo. Free Rent Work Letter (9) _____
 Tax Exc Wtr Heat CAM / / / /

#3. Tenant's Name (or trade name) _____
 Loc. (1) _____ Lease Date (2) _____ Term (3) (yr/mt) _____ Type (4) _____ Unit No., P.T. (5) _____ Type of Space (6) _____ Annual Rent (7) _____ RENT Per Sq. Ft. (8) _____
 Who Pays The Expenses: L = Landlord T = Tenant S = Split Options: P / Yes Annual Rent Increase (if applicable) 5 Mo. Free Rent Work Letter (9) _____
 Tax Exc Wtr Heat CAM / / / /

#4. Tenant's Name (or trade name) _____
 Loc. (1) _____ Lease Date (2) _____ Term (3) (yr/mt) _____ Type (4) _____ Unit No., P.T. (5) _____ Type of Space (6) _____ Annual Rent (7) _____ RENT Per Sq. Ft. (8) _____
 Who Pays The Expenses: L = Landlord T = Tenant S = Split Options: P / Yes Annual Rent Increase (if applicable) 5 Mo. Free Rent Work Letter (9) _____
 Tax Exc Wtr Heat CAM / / / /

OTHER INSTRUCTIONS:
 (1) Loc. - Location of unit in building: B - Built, L, 2, 3 - Floor No., E - Entire Bldg
 (2) Occupation: N - New Tenet, R - Re-negotiated Lease, O - Option Renewal
 (3) Type of Space: R - Retail, D - Office, W - Warehouse, M - Manufacture, B - Bank, L - Lab, G - Gas Auto, P - Apt.
 (4) Work Letter: What was the amount of money (\$) allotted to the tenant to fit-up the rental space
 General Note: CAM = Common Area Maintenance Charges
 Office of the Tax Assessor

SENATE, No. 309
STATE OF NEW JERSEY
 PRE-FILED FOR INTRODUCTION IN THE
 1976 SESSION
 By Senator Ewing

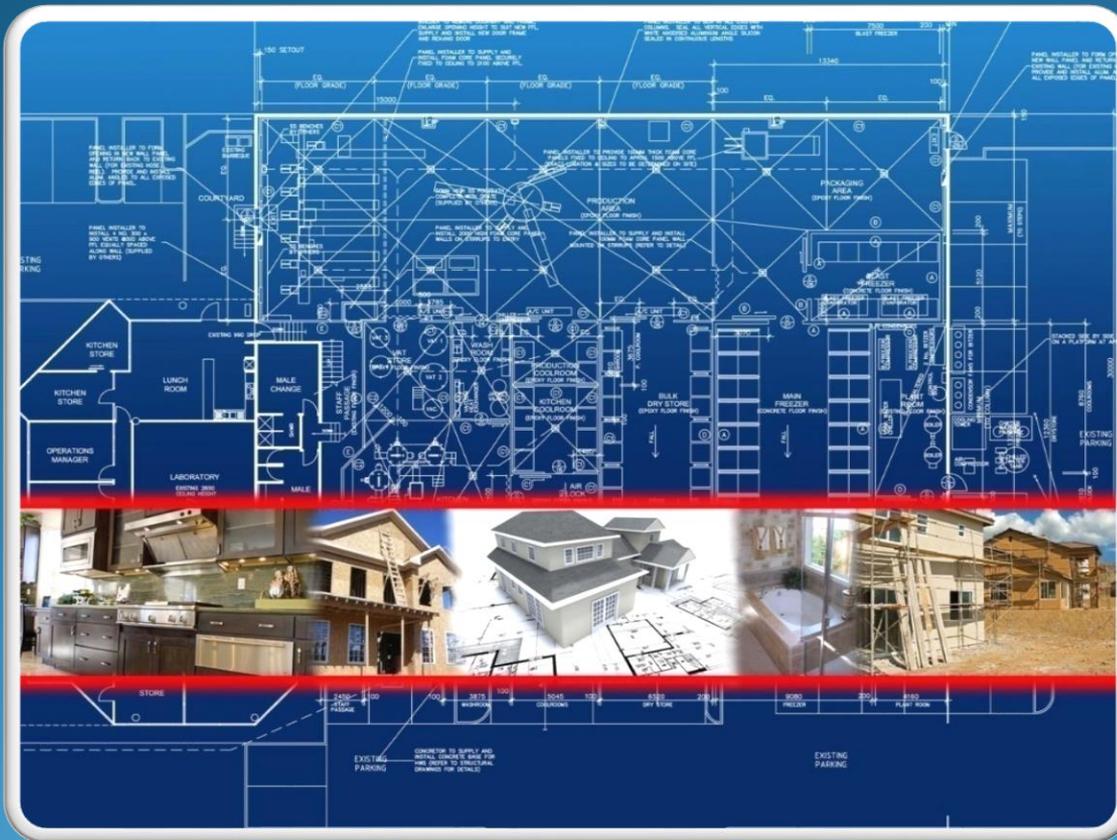
[§ 94-913]

Sec. 54-4.3. Statement by owner; examination by assessor. Every owner of real property of the taxing district shall, on written request of the assessor, made by certified mail, render a full and true account of his name and real property and the income therefrom, in the case of income producing property, and produce his title papers, and he may be examined on oath by the assessor, and if he shall fail or refuse to respond to the written request of the assessor within 45 days of such request, or to testify on oath when required, or shall render a false or fraudulent account, the assessor shall value his property at such amount as he may, from any information in his possession or available to him, reasonably determine to be the full and fair value thereof. No appeal shall be heard from the assessor's valuation and assessment with respect to income-producing property where the owner has failed or refused to respond to such written request for information within 45 days of such request or to testify on oath when required, or shall have rendered a false or fraudulent account. The county board of taxation may impose such terms and conditions for furnishing the requested information, where it appears that the owner, for good cause shown, could not furnish the information within the required period of time. In making such a return request for information pursuant to this section the assessor shall enclose therewith a copy of this section.
 (As amended by S. 12, Laws 1963-2, S. 140, Laws 1975, effective May 15, 1975.)



LA REVALORIZACIÓN DE UNION CITY

Propiedades en construcción



- Todos los inmuebles serán valorados a partir de su condición el 1 de Octubre, del año anterior de impuestos.
- Cuando una propiedad esta "lista para su uso" se le incluirán impuestos.
- El Asesor revisará la propiedad una vez finalizada e incluirá los permisos emitidos.

LA REVALORIZACIÓN DE UNION CITY

*Actualizaciones del proyecto e información de evaluación
(cuando se complete) estarán disponibles en nuestro sitio web*

UNION CITY



The screenshot shows the website for Appraisal Systems, Inc. The header features the company logo (a red stylized 'AS') and the text 'Appraisal Systems A PROFESSIONAL CORPORATION'. A navigation menu on the right lists: OUR OFFICES, REVALUATION, APPRAISAL SERVICES, OTHER SERVICES, OUR STAFF, RELATED LINKS, and FAQs. The main content area includes a text block about the company's history since 1981, a photograph of a modern glass skyscraper, and another text block describing the firm's experience and services. At the bottom, there are two buttons: 'Click here for our current revaluations' and 'Click here for our updated powerpoint presentation'. A vertical sidebar on the right contains the text 'APPRAISAL SYSTEMS, INC.' and a small image of a skyscraper.

Appraisal Systems
A PROFESSIONAL CORPORATION

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

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

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

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

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

APPRAISAL SYSTEMS, INC.

[Click here for our current revaluations](#)

[Click here for our updated powerpoint presentation](#)




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