



BOROUGH OF DUNELLEN

OFFICE OF THE MAYOR
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Message by the Mayor August 2020

This year, to ensure fair property tax bills for all residents, the Borough has decided to begin a procedure wherein over a set time period all properties will be revalued. Under our proposed process, for the next five years, 20% of Dunellen's properties will be appraised each year. Some properties will be revalued through an analysis of the real estate market and some will be revalued through an in-person inspection.

Recently, the Borough of Dunellen's Tax Assessor issued a letter to the 400 households selected for this year which are the properties in Blocks numbered 1 through 20. As the letter from the Tax Assessor's office noted, this program was approved by the Middlesex Board of Taxation and the New Jersey Division of Taxation under the Tax Assessor's supervision.

I know you may have some questions as to why we may be conducting these assessments so soon after our re-evaluation in 2018. As part of the State's annual reassessment program, the 5-year cycle must start within 2 years of the full Revaluation. This program is now used in approximately 140 towns in New Jersey. It was implemented in Somerset County over 30 years ago and in Monmouth County 8 years ago.

Historical data indicates that annual reassessment saves these towns money in tax appeal refunds both in County appeals and costly State appeals. It helps the assessments follow the real market values which is much easier to understand and important when there is a large increase or decrease in property values. Some other benefits to this program are that the Borough will not have to conduct another costly full town reevaluation or re-certify the tax maps again. And, it will allow the Borough to continue to be up-to-date in assessments which will continue an equilibrium in our values and allow the Borough to identify potential inequalities that may exist.

As also noted in the Tax Assessor's notice to those who will be reassessed in-person, there will be field inspections from August to September 2020 being conducted by Professional Property Appraisers (PPA). Please note that due to COVID-19, these inspections will only be conducted as an exterior inspection. Interior inspections will commence in 2021, if conditions permit them. A PPA representative will knock on your door or ring your doorbell and step back six feet or more to inform you that they are on your property. The inspector will be wearing all proper personal protective equipment (PPE). Please note that the representative will have a PPA shirt on and have an identification badge from the company.

If your property did not receive an interior inspection during the municipal-wide Revaluation in 2018, and you wish to have the more comprehensive appraisal that can be done with interior

inspections, you may ask the inspector to do this now. If you are not comfortable with an interior inspection, you can still verify the information that is on your property record card with the inspector.

If you believe the individual is not a representative from PPA, please close the door and report the situation to the Dunellen Police Department at (732) 968-3000, ext. 0.

Please see the attached Appendix for information on the reassessment process.

If you have any further questions regarding the reassessment, please contact us at Borough Hall and we would be happy to discuss this matter with you, (732) 968-3033, ext. 3.

Thank you for your time and consideration in this matter.

Yours very truly,

A handwritten signature in black ink, appearing to read "Jason F. Cilento". The signature is stylized with a large, sweeping initial "J" and "C".

Jason F. Cilento, Mayor
Borough of Dunellen

Appendix

REASSESSMENT FAQs

What is a Reassessment? It is the annual process of maintaining assessed values at 100% of their FAIR MARKET VALUE.

What is FAIR MARKET VALUE? It is the price a property would sell for in a fair and bona fide sale, on October 1 of the pretax year. Example: assessments for 2018 would be based on the Assessor's opinion of value on October 1, 2017.

Why Reassess? To spread the tax burden equitably within the borough, to assess property at the same standard of value and to ensure all property owners pay their fair share of taxes.

What causes inequitable assessment? Fluctuations in the economy, changes to the property, neighborhood changes, improvements without permits, changes in style, changes in the market.

What is done during a Reassessment? An inspector hired by the Borough conducts an exterior and interior inspection of each property. The purpose of the inspection is to maintain accurate information on each property which is important in maintaining equity and uniformity. The exterior of each structure on the property is measured and the interior inspected to determine what amenities exist (a property owner may deny the inspector access to the interior which will result in the interior amenities being estimated). The Assessor and staff then analyze market data (sales, rental rates, etc.) to determine the fair market value of each property.

How will a reassessment affect taxes? The Assessor's responsibility is to establish the total assessed value of all properties in the borough. Once determined the tax levy (municipal, school, county, fire district, open space and library budgets) is divided into that value and the tax rate is determined. The tax rate is then applied to each individual assessment. (Example: tax levy is \$1,000,000 and the total assessed value of the town is \$5,000,000, the tax rate would be: \$0.20 per \$100 of assessed value and the taxes on a home assessed at \$100,000 would be \$200/year.)

When will taxpayers be informed of their new assessment? Property owners will receive an Annual Notice of Assessment during the month of February which will show the updated values.

Can I discuss the new assessment with the Tax Accessors Office if I have questions or disagree?

Yes, the Assessing staff will meet with residents upon request. Email: dguttschall@dunellenborough.com
| Phone: (732) 968-3323

Can I discuss the value of my property with the inspector? The inspector is only responsible for performing inspections and gathering information and cannot answer questions regarding the value of your property.

When will my property be inspected? Property owners will be notified by letter when an inspector will be working in their neighborhood. If you are not home when the inspector comes to your property notification will be left with a contact number so an appointment may be made for him/her to return to your property to conduct the interior inspection. The inspector will carry identification.

When determining my value, are you comparing my home to the sales of homes in my area, or across town? We strive for sales in your area; the objective is to compare homes based on location, style, amenities, age and square footage.