



BOROUGH OF DUNELLEN

OFFICE OF THE MAYOR
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Message from the Mayor September 2021

This year, to ensure fair property tax bills for all residents, the Borough will continue its five-year program wherein over a set time period all properties will be revalued. Under our proposed process, we are currently in year two of a five-year program, in which each year 20% of Dunellen's properties are inspected and 100% of the properties are valued based on comparable properties and the market. 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 households selected for this year for inspections to be conducted on properties north of North Avenue and Bound Brook Road (Route 28) beginning the end of this summer and into fall. The properties that were assessed last year and did not receive an interior inspection due to COVID-19 will receive a letter to property owners explaining how they may schedule an interior inspection. Both letters will explain when inspectors may be in the area. Interior inspections can be done in-person or virtually. It is highly recommended to let the inspector do an interior inspection so that your Property Record Card is up to date. This is particularly important if there was not an interior done in 2020 during the initial inspections. At that time, they may have estimated what you have in your house, such as finished basements and additional bathrooms, based upon what is on your current Property Record Card. 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 annually and so soon after our revaluation 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.

The field inspection company's name is Professional Property Appraisers (PPA) and residents should expect a representative to knock on their door or ring their 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.

As a reminder, the laws governing the Veteran's deduction and exemption changed last year to allow non wartime veterans to be eligible. Please see the Dunellen website (https://www.dunellen-nj.gov/departments/tax_assessor.php) for information and applications for these benefits. Furthermore, if you believe you may qualify for the senior tax freeze, please reach out to the Dunellen Tax Assessor at (732) 289-8183. She will assist you in the application process.

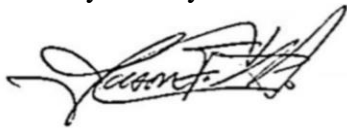
If you believe the individual is not a representative from PPA, please close the door and report the situation to the Dunellen Police Department at (732) 968-3000, ext. 0.

Please see the attached Appendix for information on the reassessment process. A map of the areas to be assessed for this year, along with all other tax assessment information, will be placed under the Tax Assessor's section of the Borough website: https://www.dunellen-nj.gov/departments/tax_assessor.php.

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.

Thank you for your time in this matter.

A handwritten signature in black ink, appearing to read "Jason F. Cilento". The signature is stylized and cursive.

Yours very truly,
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 | Office Phone: (732) 968-3323 | Borough Cell: (732) 289-8183.

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.