

Dear Property Owner,

*It has been almost twenty-five (25) years since a reassessment was completed in the Township of Berlin. New Jersey real estate taxation law mandates that all real estate be assessed at 100% of market value and there must be equalization among assessments.*

*It has been determined by the New Jersey Division of Taxation and the Camden County Board of Taxation that the properties located within the Township of Berlin are currently assessed below market value. The Camden County Board of Taxation has approved a reassessment of the Township to be completed and implemented by the 2016 tax year.*

*Some of the major forces responsible for causing inequity in assessments are inflation and neighborhood sales trends. As a consequence, all properties have not increased in value at the same rate since the last reassessment; hence, imbalances have been created.*

*We have prepared this brochure to help you understand the process that takes place during a reassessment program. In addition, it is an attempt to answer some basic questions and to clear up common misconceptions.*

*If my office can be of further assistance in answering your inquiries, please call us at (856)-767-1854, extension 228. You can visit our website [berlintwp.com](http://berlintwp.com) for information.*

*Thank you for your cooperation.*

*Sincerely,  
Daniel Gatti, CTA  
Tax Assessor*

### **What is a Reassessment Program?**

A Reassessment Program seeks to spread property taxes equitably within a taxing district, such as the Township of Berlin, by making sure that each property is assessed on the basis of its value. A market value, as of October 1, 2015, will be established. The reassessment process is revenue neutral, meaning no additional taxes will be raised as a result of completion of this program.

### **What is the definition of “Market Value”?**

It is the highest price, as of a specific date, in cash, or its equivalent, for which a property should sell after reasonable exposure in a competitive market, with buyer and seller each acting prudently, knowledgeably & for self-interest, and assuming that neither party is under undue pressure.

### **What is meant by a “Comparable Sale”?**

A comparable sale is a property that has a similar location and physical characteristics to the property being appraised and has sold within a reasonable time period prior to the appraisal date.

### **How will the program work?**

Each property will be physically inspected on the exterior and interior by an experienced field representative. Structural and descriptive details of the property and neighborhood will be noted. The outside measurements of each building will be taken to determine the square footage content of the dwelling or building. This property data will be entered into a computer assisted mass appraisal program and a preliminary value estimate will be established utilizing the Real Property Appraisal Manual of New Jersey Assessors. The preliminary value estimate will

then be adjusted to a final market value estimate using comparable sales data from that neighborhood or a homogeneous neighborhood if necessary. Some income producing commercial properties may be appraised using an income capitalization method.

### **When will the program begin and end?**

The program will begin with the receipt of this brochure and introduction letter. All work will be completed by December, 2015 in order to use the new assessments for the 2016 tax year.

### **What is expected of property owners?**

Please cooperate with our data collectors. For safety sake, when a data collector arrives at your home please request identification. We ask that you give the collector complete access to your property. If there is information you believe should be considered in the valuation, please inform the data collector. The visit will be brief but important. Accurate data will assure a fair result.

### **Will photographs be used?**

Photographs of the exterior of your property will also be taken by the Township. The photographs will be taken from a public right-of-way on a different date than the property inspection. You do not need to be present or involved in the photograph phase of the project. There will be no interior photographs taken of your property.

### **Will the field inspector be able to tell me the new assessment?**

The data collectors are not responsible for developing the market value estimate. Their job is to collect pertinent information to be used later as a base to develop the property's value.

### **What will the data collectors look for?**

Data collectors will record such items as the type of interior wall construction, the number of bathrooms, type of heat, central air conditioning, size, and the percentage of finished attic and/or basement areas, in-ground pools and number of fireplaces. The exterior inspection includes measurements of each structure, such as garages or other accessory buildings, determination of story height, roof structure, and type of foundation and exterior wall construction. The physical condition of the structure is noted to establish depreciation factors. All factors relative to market value are considered.

Examples of what would not be noted would be interior decorations, fences, window air conditioners, gas grills, and lawn furniture.

### **What if I'm not at home?**

If you're not at home when the data collector visits your property, a notice will be left asking you to call for an appointment. Appointments can be scheduled as needed. If the representative is unable to inspect your home or if you refuse entry, the interior information will be estimated which may cause your home's valuation to be at the highest level for your property type, so your cooperation will be greatly appreciated.

### **Will my assessment increase?**

Probably so. As previously mentioned, your present assessment was placed on your property nearly twenty-five years ago during the last reassessment and market values have risen since that time.

### **What can a taxpayer do if he or she is not satisfied as a result of the informal hearing?**

If for any reason a taxpayer is not satisfied with his or her assessed value for any given year, the taxpayer has the right to file a formal appeal with

the Camden County Board of Taxation on or before April 1<sup>st</sup> of that given year. The deadline for reassessment or revaluation years is May 1<sup>st</sup>.

### **When will I be advised of the proposed assessment?**

When every property in the Township has been reassessed, you will receive a letter. Letters will be mailed in the late fall of 2015. You will be given the opportunity to discuss your assessment and review your property description with a representative of the Tax Assessor's Office. You will be provided with the time and place for these reviews.

### **What I really want to know is what affect will the reassessment have on my tax bill?**

The reassessment process is revenue neutral. In other words, overall no additional taxes will be raised for the school, county, or municipality as a result of the completion of this process. The impact of the new assessments will not affect the property owner's tax bill until the 2016 tax year.

# **Berlin Township**

## **Property Reassessment Program**

### **FAQ'S**



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