

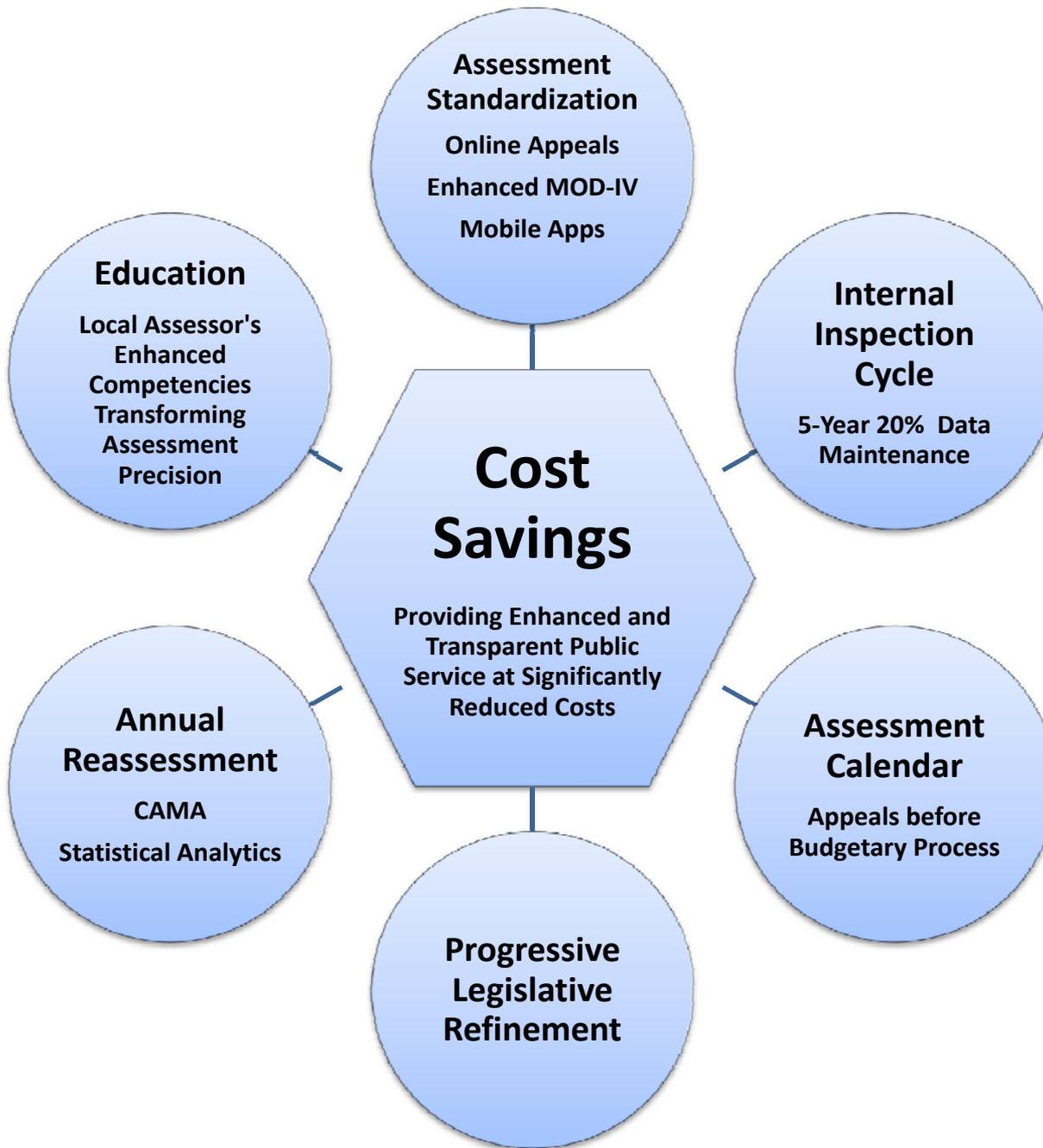
ASSESSMENT DEMONSTRATION PROGRAM

P.L. 2013 Chapter 15



Monmouth County Implementation Plan Summary

August 27, 2013 – Steering Committee



S1213 - A1591 STATEMENT

- The real property assessment demonstration program proposes a real property assessment system **that will remain decentralized** for the purpose of creating a more responsive and accurate assessment function that can annually adjust to the flow of the county's varied markets and submarkets.
- The central premise of the demonstration program is **a collaborative effort between the county tax board and municipal assessors**. The demonstration program relies on this working relationship to address the issues of cost effectiveness and the accurate process of assessment.

ASSESSMENT DEMONSTRATION PROGRAM OVERVIEW

- The primary purpose of the program is to demonstrate a more cost effective and accurate process of property assessment administration for New Jersey.
- There are five primary (5) components of the proposed program that significantly modify the current assessment function. They are:

#1 - Appeal Calendar

- This ***Demonstration Program*** proposes to modify the timing of the appeal season and filing requirements so that the vast majority of assessment disputes would be settled prior to the filing of the final assessment list with the County Board of Taxation. **Modification of the calendar is intended to stabilize the current-year fiscal standing of the municipality and reduce the cost of collection shortfalls.** (see calendar)
- Statewide the “anticipated but uncollected revenue due to loss in appeal” for the years 2009 and 2010 combined, is estimated to be \$119,090,263. When faced with such losses municipalities have to turn to their reserves and emergency bonding to meet their obligations to fund County, Schools and if possible, themselves. **This bill contains a process that would have avoided that reality.**

ASSESSMENT DEMONSTRATION PROGRAM

The Assessment Demonstration Program proposes the restructuring of the Assessment Calendar to position the appeal process before the budgetary process.

CURRENT TAXATION CALENDAR

October	November	January	February	March		April	May			June	
Assessing Date		Tax List Filed by Assessor	Postcards Mailed	Tax List Finalized By Tax Board	Town Adopts Budget	Tax Appeals Filed in Non - Reval Towns	Tax Appeals Filed in Reval Towns	Tax Rate Set by Tax Board		Tax Bills Mailed	Appeal Judgments Mailed w/o extension
Oct 1 PTY		10-Jan	1-Feb	10-Mar	31-Mar	1-Apr	1-May	20-May		14-Jun	30-Jun

Tax List, Budget, Tax Rate process

Current Tax Appeal Season

PROPOSED TAXATION CALENDAR

October	November		January	February	March	April	May			June	
Assessing Date	Preliminary Assessments Certified to County Board	Postcards Mailed	All Tax Appeals Filed			Appeal Judgments Mailed	Tax List Filed by Assessor	Town Adopts Budget	Tax List Finalized By Tax Board	Tax Rate Set by Tax Board	Tax Bills Mailed
Oct 1 PTY	Nov 1 PTY	Nov 15 PTY	15-Jan			30-Apr	5-May	15-May	25-May	31-May	14-Jun

Tax List, Budget, Tax Rate process

Proposed Tax Appeal Season

Appeal Calendar Change - Impact On Municipal Financing

MONMOUTH COUNTY BOARD OF TAXATION

APPEAL SUMMARY

Year	Appeal Count	Assessment Change
2012	7,988	(383,916,917)
2011	6,273	(305,226,462)
2010	5,393	(269,405,737)
2009	6,049	(282,839,872)
2008	1,857	(80,946,880)
Total 5-year reduction in Assessments due to appeal		(1,322,335,868)
Average Tax Rate (2012)		0.02078
Anticipated but uncollected revenue due to appeal		\$ (27,478,139.34)
Source: President's Report		

ASSESSMENT DEMONSTRATION PROGRAM

The Assessment Demonstration Program proposes the restructuring of the Assessment Calendar to position the appeal process before the budgetary process.

ASSESSMENT FUNCTION	CURRENT DATE	NEW DATE
Assessing Date	October 1 PTY	October 1 PTY
Revaluation Completion	Nov 1 PTY	1 week prior to November 1st
Preliminary Assessments Certified to County Board (all towns) CTB to post all PRC to County Website		Nov 1 PTY
Revaluation Assessment Notice Mailed (Revaluation Towns Only)	Not prior to November 10 PTY	Nov 1 PTY
Postcards Mailed (all non-revaluation towns)	1-Feb	Nov 15 PTY
Taxpayer Review Hearings completed (Revaluation Towns Only)	Not later than December 10 PTY	Not later than November 30
Postcards Mailed (includes all hearing revisions) (Revaluation Towns Only)	1-Feb	1-Dec
Added / Omitted Assessment Appeal Filed to CTB	On or before December 1	On or before December 1
Added / Omitted Assessment Appeal Judgment Rendered by CTB	On or before December 31st	On or before December 31st
Tax Appeals Filed	1-Apr	15-Jan
Appeal Judgments Mailed	30-Jun	30-Apr
Tax List Filed by Assessor	10-Jan	5-May
Town Adopts Budget	31-Mar	15-May
Tax List Finalized By Tax Board (Equalization)	10-Mar	25-May
Tax Rate Certified by Tax Board	20-May	31-May
Tax Bills Mailed	14-Jun	14-Jun

#2 - Annual Assessment Revision

- This *Demonstration Program* proposes changes that would provide the Assessor with both the authority and the requirement for the annual review and revision of all properties within the jurisdiction. **Increased accuracy in assessments will greatly reduce the exposure to losses in appeals and build public confidence in the “fairness” of the system. Such requirements are also intended to reduce the frequency of the need for revaluation or reassessment.**

Annual Qualified Reassessments and 5-Year Internal Inspections

- To improve the accuracy of the annual assessments the current model of "10-year revaluations" will be replaced by "Annual Qualified Reassessments supported by "5-year internal inspection" contracts.
- Revaluation service is comprised of **inspection**, **valuation** and **appeal-defense**. Under the new "annual qualified reassessment" model the assessor will be responsible for valuation and appeal defense.
- Each municipality will enter into a 5-year contract (3 years with 2, 1-year options) for the "internal inspections of 20% of all line items". This service will presumably be offered by the current revaluation firms. Every 5 years 100% of the properties will be internally inspected which is twice that of the current revaluation model.
- The assessors annual qualified reassessment, supported by the outside internal inspection model, is intended to be a sustainable replacement for all future revaluations.

5-Year, 20% Internal Inspection Savings Estimate

A	B	C	D	E	F
Total Monmouth County Parcel Count	20% Internal Inspections Per Year	Countywide Annual Maintenance Cost	10-Year Cost of 2, 5-Year Inspection Cycles	10-Year Cost of Revaluation	Estimated Countywide 10-Year Savings on Maintenance
	(A x 20%)	(B x \$20)	(C x 10 years)	(A x \$70)	(D - E)
		(\$20 per inspection)		(\$70 per line is statewide average)	
249,212	49,842	996,848	9,968,480	17,444,840	(\$7,476,360)

On average, Revaluations cost \$70 per line and the proposed system costs \$40 per line. By performing the [valuation](#) and the [appeal defense](#) components of the revaluation model, the municipal Assessor saves the Taxpayers **\$7,476,360** over 10 years.

#3 - Revision Compliance

- This *Demonstration Program* provides the power to compel the implementation of revaluation, reassessment, compliance plan, and maintenance programs. **By providing the ability to expedite the implementation of the revaluation process there will be greater precision in the timely assignment of individual tax liabilities putting an end to the protracted over/under payment of taxes.**
- The authority to compel facilitates the implementation plan for **annual qualified reassessments**.
- In accordance with the State-approved implementation schedule, all Monmouth County towns will be performing **annual qualified reassessment** supported by **5-year internal inspection programs** in the year 2018.

#4 - Assessment Standardization

- This ***Demonstration Program*** proposes changes that will provide enhanced system administration by requiring that all municipalities within the County utilize the same property assessment software (MODIV/CAMA system).
- Monmouth County purchased the MicroSystems MODIV software in 1995.
- As a State-certified MODIV vendor, Monmouth County has offered MODIV shared services to all municipalities since 1996.
- In accordance with the Demonstration Program all 53 municipalities will participate in the shared service program beginning 2014.

Standardization and Technology Details

Work Product and Delivery

- **Transparency** – Posting of public documents under the OPRS website.
<http://oprs.co.monmouth.nj.us>
- Integration with Monmouth County GIS.
- Incremental development of Microsystems functions.
- Expansion of the Online Appeals Portal
<https://secure.njappealonline.com>
- Adopted procedures utilizing Statistical Analytics software.

#5 - Education

- Underlying this ***Demonstration Program*** is a series of advancements in appraisal practices and procedures which necessitate additional educational requirements that, in fact, double the State's present requirements for Assessors and likewise apply to County Tax Board Commissioners and the Administrator within the ***Demonstration County***.
- To position the local assessor with the tools to perform the **annual qualified reassessments** the Tax Board must enhance the assessors' current capabilities through education in **valuation principals, mass appraisal** and **technology**.

Education Details

- **IAAO Course 300 - Fundamentals of Mass Appraisal (Completed within Monmouth February 2013)**
- This course provides an introduction to mass appraisal. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of a mass appraisal system. *33.50 CE with exam / 30 CE*
- **IAAO Course 311 - Residential Modeling Concepts**
- A detailed study of the mass appraisal process as applied to residential property. Topics covered include a comparison of single-property appraisal and mass appraisal, the major steps in the mass appraisal process, data requirements, market analysis, application of the approaches to value, use of sales ratio studies, and valuation review techniques. *30 hours CE*
- **IAAO Course 312 - Commercial/Industrial Modeling Concepts**
- A detailed study of the mass appraisal process as applied to income-producing property. Topics include income property data, market analysis, sales comparison approach, cost approach, cost approach, gross and net income analysis, capitalization rate development, model specification and calibration, and value review and maintenance. *30 hours CE*
- **IAAO Course 102 – Income Approach to Valuation I**
- **IAAO Course 112 – Income Approach to Valuation II**
- **IBM-SPSS Statistical Analytic software course**
- **MS Excel – Advanced Management course**

Demonstration Program Summary

- **With Monmouth County leading the way**, over the next 5 years, it is our intention to incrementally employ technology and apply advanced assessment administration techniques to elevate the performance and the role of the Assessment Function within the State of New Jersey.
- **Our** collective target is to reduce the cost of the Assessment Function by addressing all systemic cost-drivers while enhancing service to the public.

N.J.S.A. 54:3-14
NJAC 18:12A-1.14 Revaluations; reassessments, compliance plans

CRITERIA FOR REVALUATION ORDER	ORDER THRESHOLD
1 General Coefficient of Deviation	..... 15 % or greater (Primary indicator of lack of uniformity, hence the need for revaluation)
2 Stratified Coefficient of Deviation	..... 15 % or greater
3 Segmented Coefficient of Deviation	..... 15 % or greater
4 General Assessment to Sales Ratio	..... 85% or lower
5 Individual Assessment to Sales Ratio	..... 85% or lower
6 Class Weighted Ratio	..... 85% or lower
7 District Weighted Ratio	..... 85% or lower
8 Neighborhood and Zoning changes	..... Changes which impact the existing assessed values.
9 Lack of adequate records	..... Insufficient or inaccurate data to support the assessment function
10 Date of last revaluation or reassessment	..... 10 years or more
11 Amount of Revenue Lost Due to Appeals	..... Indication of a need for revaluation

- 1 **GENERAL COEFFICIENT OF DEVIATION.** This is an average deviation from the average assessment ratio expressed as a percentage of the average assessment ratio for each taxing district for all properties included in "useable sales". It is a measure of variation in assessment-sales ratios of all properties sampled without regard to property class, property size or any other property characteristic.
- 2 **STRATIFIED COEFFICIENT OF DEVIATION.** This is the average deviation of assessment ratios for all useable sales of each property class from the average assessment ratio for the class. It provides a measure of assessment uniformity for properties within each class, but provides no insight into comparability of assessment levels as among property classes.
- 3 **SEGMENTED COEFFICIENT OF DEVIATION.** This is an average deviation of assessment ratios for all useable sales of each property class from the average assessment ratio for all properties of all classes expressed as a percentage of the average assessment ratio for all properties of all classes. It provides a measure of uniformity or lack thereof of one property class compared to all other property classes.
- 4 **GENERAL ASSESSMENT-SALES RATIO.** A source of information for ascertaining the assessment-sales ratio is the data gathered in the equalization program for the distribution of State School aid. A continual decline of assessment-sales ratios in a district from the percentage level of taxable value established by a county board of taxation is an indication of lack of maintenance of the assessment list. However, a declining ratio does not provide any insight into the level of uniformity of assessment, and in and of itself does not imply an automatic judgment with respect to lack of uniform assessments.
- 5 **INDIVIDUAL ASSESSMENT-SALES RATIO.** The individual sales are listed in order of ratios established from the lowest to the highest. A wide divergence of ratios as opposed to a clustering of ratios at a common level would be indicative of a lack of uniformity in assessments.
- 6 **CLASS WEIGHTED RATIO.** The weighted ratio of a property class is found by dividing total ratables of property class by the total true value of that property class. Uniformity between property classes is indicated when the class weighted ratios are in conformity with each other. Wide variances in class weighted ratios are an indication of a lack of uniformity in assessments between property classes.
- 7 **DISTRICT WEIGHTED RATIO.** The district weighted average ratio is found by adding the total ratables for each of the four property classes and dividing the sum by the total true value for all classes of real property. A district weighted ratio, which is based on useable sales for the most recent sampling period, is indicative of whether there is compliance with the adopted percentage level of assessments established by a county board of taxation.
- 8 **NEIGHBORHOOD AND ZONING CHANGES.** The need for a revaluation program may be indicated by neighborhood and zoning changes which affect value in part or all of a taxing district. Changes in uses permitted by zoning may substantially increase or decrease the value of property. A revaluation order citing changes in zoning as its basis must delineate the impact of zoning changes as the change relates to assessments.
- 9 **LACK OF ADEQUATE RECORDS.** A lack of adequate records, such as property record cards, which cause difficulty for the assessor in arriving at a sound assessment is indicative of the need for a revaluation. The absence of information relating to changes made to improvements such as failure of property owners to secure building permits, or failure to furnish copies of building permits to an assessor are contributing factors resulting in a lack of uniform assessments.
- 10 **DATE OF LAST REVALUATION OR REASSESSMENT.**
- 11 **AMOUNT OF REVENUE LOST DUE TO APPEALS**

MONMOUTH COUNTY REVALUATION and REASSESSMENT HISTORY

Taxing District	"Revaluation Requirements" under Assessment Demonstration Program	General Coefficient of Deviation 10/1/2012	Director's Ratio 10/1/2012	EFFECTIVE TAX YEAR									PENDING		
				Prior Years	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1 ABERDEEN		8.67	98.15	91, 93					R						
2 ALLENHURST	New Order - Pending - 2015	16.07	112.53	89, 94, 98, 02			r								
3 ALLENTOWN		7.89	99.15	87, 99							R				
4 ASBURY PARK	Existing Order - 2014	36.77	35.78	88, 02										R	
5 ATLANTIC HIGHLANDS	New Order - Pending - 2017	13.13	84.42	90, 96, 04											
6 AVON BY THE SEA		13.49	99.70	89, 93				R					r		
7 BELMAR	Existing Order - 2015 *	16.73	64.47	89, 93, 03										R	
8 BRADLEY BEACH	New Order - Pending - 2016	14.71	100.46	95, 02			r								
9 BRIELLE	Existing Order - 2015	13.76	110.73	90			R							R	
10 COLTS NECK		11.52	98.25	88, 95					R	R					
11 DEAL		7.30	91.44	89, 02					R			r			
12 EATONTOWN	New Order - Pending - 2016	8.81	98.47	91		R				r					
13 ENGLISHTOWN		7.37	108.12	90				R							
14 FAIR HAVEN	Existing Order - 2014	11.18	79.53	93, 96, 03										R	
15 FARMINGDALE	New Order - Pending - 2015	5.00	106.48	91	05										
16 FREEHOLD BORO	New Order - Pending - 2015	9.09	104.05	90, 91	05										
17 FREEHOLD TWP		8.40	104.11	90, 91, 98					R	R				r	r
18 HAZLET		7.68	101.82	94											
19 HIGHLANDS		10.46	94.34	90, 93, 04							R				
20 HOLMDEL		8.10	93.33	92			R	R		r					
21 HOWELL		9.57	88.71	91			R	R				r		R	
22 INTERLAKEN		19.28	80.89	89, 94, 03	05		R			r					
23 KEANSBURG	New Order - Pending - 2017	22.98	88.52	90, 99					R					R	
24 KEYPORT	New Order - Pending - 2015	16.37	110.39	91										R	
25 LITTLE SILVER		10.70	78.51	95, 03										R	
26 LOCH ARBOUR		0.00	86.70	87, 98, 02							r				
27 LONG BRANCH	New Order - Pending - 2015	14.43	90.60	89, 91, 03			r								
28 MANALAPAN		9.10	96.12	92			R			r					
29 MANASQUAN	Existing Order - 2015 *	14.56	79.49	90, 04			R							R	
30 MARLBORO		8.28	97.41	92						R					
31 MATAWAN		8.70	107.11	89, 92				R							
32 MIDDLETOWN		10.18	94.81	91					R		r				
33 MILLSTONE		10.98	87.95	93, 02						R		r			
34 MONMOUTH BEACH	New Order - Resolved 2015	15.28	97.24	93	05										
35 NEPTUNE TWP	Existing Order - 2015	16.33	80.88	90, 92, 04											R
36 NEPTUNE CITY	Existing Order - 2015	10.54	87.37	90, 93, 04											
37 OCEAN TWP	New Order - Pending - 2016	8.76	93.98	92	05					r					
38 OCEANPORT	New Order - Pending - 2017	11.66	89.75	90		R				r					
39 RED BANK	New Order - Pending - 2015	13.15	111.68	89, 92, 01			r								
40 ROOSEVELT		6.04	99.39	92, 94			R			r					
41 RUMSON	Existing Order - 2014	13.39	87.38	93, 04										R	
42 SEA BRIGHT	New Order - Resolved 2016	16.82	70.77	93, 04											
43 SEA GIRT	New Order - Pending - 2015	14.21	98.76	89, 91	05										
44 SHREWSBURY BORO		11.12	79.04	94, 03									R		
45 SHREWSBURY TWP		0.00	93.35	91				R							
46 LAKE COMO	Existing Order - 2016 *	13.76	101.94	89, 98		06								R	
47 SPRING LAKE	New Order - Pending - 2017	13.08	100.88	89, 99	05										
48 SPRING LAKE HGTS		12.10	107.15	85, 93, 02				R							
49 TINTON FALLS		8.80	96.09	90				R							
50 UNION BEACH	Existing Order - 2015	6.19	77.03	90, 03										R	
51 UPPER FREEHOLD	New Order - Resolved 2015	9.14	95.52	90		R					r				
52 WALL TWP	Existing Order - 2015	12.95	65.38	89, 90, 02											R
53 WEST LONG BRANCH		12.51	105.15	90, 93		r							R		

APPENDIX "A"

MONMOUTH COUNTY ASSESSMENT DEMONSTRATION - P.L. 2013 CH. 15 Implementation Schedule Action - June 19, 2013

		County Tax Board Action		
		Order #1	Order #2	Order #3
Taxing District		"Revaluation"	"Five-Year 20% Internal Inspection Program"	"Annual Qualified Reassessment"
1	ABERDEEN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
2	ALLENHURST	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
3	ALLENTOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
4	ASBURY PARK	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
5	ATLANTIC HIGHLANDS	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
6	AVON BY THE SEA		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
7	BELMAR	Existing Order - 2015 *	Year of Revaluation Implementation 2015 *	Year after Revaluation Implementation 2016 *
8	BRADLEY BEACH	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
9	BRIELLE	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
10	COLTS NECK		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
11	DEAL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
12	EATONTOWN	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
13	ENGLISHTOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
14	FAIR HAVEN	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
15	FARMINGDALE	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
16	FREEHOLD BORO	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
17	FREEHOLD TWP		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
18	HAZLET		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
19	HIGHLANDS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
20	HOLMDEL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
21	HOWELL		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
22	INTERLAKEN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
23	KEANSBURG	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
24	KEYPORT *	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
25	LITTLE SILVER		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
26	LOCH ARBOUR		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
27	LONG BRANCH	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
28	MANALAPAN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
29	MANASQUAN	Existing Order - 2015 *	Year of Revaluation Implementation 2015 *	Year after Revaluation Implementation 2016 *
30	MARLBORO		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
31	MATAWAN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
32	MIDDLETOWN		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
33	MILLSTONE		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
34	MONMOUTH BEACH	New Order - Resolved 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
35	NEPTUNE TWP	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
36	NEPTUNE CITY	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
37	OCEAN TWP	New Order - Pending - 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
38	OCEANPORT	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
39	RED BANK	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
40	ROOSEVELT		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
41	RUMSON	Existing Order - 2014	Year of Revaluation Implementation 2014	Year after Revaluation Implementation 2015
42	SEA BRIGHT	New Order - Resolved 2016	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
43	SEA GIRT	New Order - Pending - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
44	SHREWSBURY BORO		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
45	SHREWSBURY TWP		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
46	LAKE COMO	Existing Order - 2016 *	Year of Revaluation Implementation 2016	Year after Revaluation Implementation 2017
47	SPRING LAKE	New Order - Pending - 2017	Year of Revaluation Implementation 2017	Year after Revaluation Implementation 2018
48	SPRING LAKE HGTS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
49	TINTON FALLS		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015
50	UNION BEACH	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
51	UPPER FREEHOLD	New Order - Resolved 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
52	WALL TWP	Existing Order - 2015	Year of Revaluation Implementation 2015	Year after Revaluation Implementation 2016
53	WEST LONG BRANCH		Begin "20% inspections" in 2014	Begin "Annual Qualified Reassessment" in 2015