Form E/A-1 (Rev. 11/96) **STATE OF NEW JERSEY**

APPLICATION FOR EXEMPTION AND/OR ABATEMENT FOR THE IMPROVEMENT, CONVERSION OR CONSTRUCTION OF PROPERTY PURSUANT TO P.L. 1991, C.441 (N.J.S.A. 40A:21-1 et seq.) AND AUTHORIZED BY MUNICIPAL ORDINANCE.

(Italicized words are defined in law excerpts on reverse side)

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Municipality_____ County_____

This application must be filed with the assessor within 30 days following completion of the improvement, conversion or conversion alteration, or construction.

I. I/we,_____,residing/having offices at
(Name of Applicant)

_____
(Address)

in the Municipality of_____in the County of_____

hereby make claim for a tax *exemption* and/or *abatement* of taxes, pursuant to P.L.1991, Chapter 441, and the authorizing municipal ordinance, for premises located at _____

which is further described as Block_____, Lot_____on the Tax Map of the municipality.

_____

II. COMPLETE THE APPLICABLE SECTION "A" OR "B"

The following statements are made in support of this claim:

A. The subject property is a one or two family *dwelling upon which claimant has completed:*
New *construction;*
Conversion or conversion alteration of a building or structure into a *dwelling;*
Improvement of an existing *dwelling.*

B. The subject property is a *multiple dwelling, commercial or industrial structure:*
Improvement to a *multiple dwelling;*
Conversion or conversion alteration of building or structure to a *multiple dwelling;*
Improvement to a *commercial or industrial* building or structure*;*
Construction of multiple dwelling under tax agreement*;*
Construction of commercial or industrial structure under tax agreement.

III. ALL APPLICANTS MUST COMPLETE THIS SECTION

A. Date of *completion* of new *construction, conversion,* or *improvement* _____, 19_____.

B. Total *cost* of project $_____.

C. Brief description of the nature and type of construction, conversion, or improvement.

_____

_____

IV. Prior exemptions and/or abatement granted under P.L.1991, c.441 amount to
$_____;
(State "none" if no prior exemptions have been granted on subject premises.)

Attached hereto is proof of all matters required (Assessor may require copy of ordinance, evidence of governing body's approval of categories of improvements or specific project improvements, and such additional proof as may be required to establish eligibility.)

Attached hereto is a copy of the tax agreement, if applicable, executed between the municipality and claimant.

There are no delinquent or unpaid property taxes or penalties for non-payment of taxes due on the property.

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I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date_____ Signature_____

Title (if any)_____

Date_____ ☐ Approved _____

☐ Disapproved (Assessor)

This form is prescribed by the Director, Division of Taxation, in the Department of the Treasury, as required by law and may be reproduced for distribution, but no alteration may be made therein without prior approval.

NOTICE

THIS APPLICATION MUST BE FILED WITH THE ASSESSOR WITHIN 30 DAYS, INCLUDING SATURDAYS AND SUNDAYS, FOLLOWING THE COMPLETION OF THE IMPROVEMENT, CONVERSION ALTERATION, OR CONSTRUCTION.

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DEFINITIONS FROM EXCERPTS OF P.L.1991, c.441

"ABATEMENT" - means that portion of the assessed value of a property as it existed prior to construction, improvement or conversion of a building or structure thereon, which is exempted from taxation pursuant to this act.

"COMMERCIAL OR INDUSTRIAL STRUCTURE" - means structure or part thereof used for the manufacturing, processing or assembling of material or manufactured products, or for research, office, industrial, commercial, retail, recreational, hotel or motel facilities, or warehousing purposes, or for any combination thereof, which the governing body determines will tend to maintain or provide gainful employment within the municipality, assist in the economic development of the municipality, maintain or increase the tax base of the municipality and maintain or diversify and expand commerce within the municipality. It shall not include any structure or part thereof used or to be used by any business relocated from another qualifying municipality unless: the total square footage of the floor area of the structure or part thereof used or to be used by the business at the new site together with the total square footage of the land used or to be used by the business at the new site exceeds the total square footage of that utilized by the business at its current site of operations by at least 10%; and the property that the business is relocating to has been the subject of a remedial action plan costing in excess of $250,000 performed pursuant to an administrative consent order entered into pursuant to authority vested in the Commissioner of Environmental Protection under P.L. 1970, c.33 (C.13:1D-1 et seq.), the "Water Pollution Control Act," P.L. 1977, c.74 (C.58:10A-1 et seq.), the "Solid Waste Management Act," P.L. 1970, c.39 (C.13:1E-1 et seq.), and the "Spill Compensation and Control Act," P.L. 1976, c.141 (C.58:10-23.11 et seq.)

"CONSTRUCTION" - means the provision of a new dwelling, multiple dwelling or commercial or industrial structure, or the enlargement of the volume of an existing multiple dwelling or commercial or industrial structure by more than 30%, but shall not mean the conversion of an existing building or structure to another use.

"CONVERSION" or "CONVERSION ALTERATION" - means the alteration or renovation of a nonresidential building or structure, or hotel, motel, motor hotel or guesthouse, in such manner as to convert the building or structure from its previous use to use as a dwelling or multiple dwelling.

"COST" - means when used with respect to abatements for dwellings or multiple dwellings, only the cost or fair market value of direct labor and materials used in improving a multiple dwelling, or of converting another building or structure to a multiple dwelling, or of constructing a dwelling, or of converting another building or structure to a dwelling, including any architectural, engineering, and contractor's fees associated therewith, as the owner of the property shall cause to be certified to the governing body by an independent and qualified architect, following the completion of the project.

"DWELLING" - means a building or part of a building used, to be used or held for use as a home or residence, including accessory buildings located on the same premises, together with the land upon which such building or buildings are erected and which may be necessary for the fair enjoyment thereof, but shall not mean any building or part of a building, defined as a "multiple dwelling" pursuant to the "Hotel and Multiple Dwelling Law", P.L. 1967, c.76 (c.55:13A-1 et seq.). A dwelling shall include, as they are separately conveyed to individual owners, individual residences within a cooperative, if purchased separately by the occupants thereof, and individual residences within a horizontal property regime or a condominium, but shall not include "general common elements" or "common elements" of such horizontal property regime or condominium as defined pursuant to the "Horizontal Property Act," P.L. 1963, c.168 (c.46:8A-1 et seq.), or the "Condominium Act", P.L. 1969, c.257 (c.46:8B-1 et seq.), or of a cooperative, if the residential units are owned separately.

"EXEMPTION" - means that portion of the assessor's full and true value of any improvement, conversion alteration, or construction not regarded as increasing the taxable value of a property pursuant to this act.

"IMPROVEMENT" - means a modernization, rehabilitation, renovation, alteration or repair which produces a physical change in an existing building or structure that improves the safety, sanitation, decency or attractiveness of the building or structure as a place for human habitation or work, and which does not change its permitted use. In the case of a multiple dwelling, it includes only improvements which affect common areas or elements, or three or more dwelling units within the multiple dwelling. In the case of a multiple dwelling or commercial or industrial structure, it shall not include ordinary painting, repairs and replacement of maintenance items, or an enlargement of the volume of an existing structure by more than 30%. In no case shall it include the repair of fire or other damage to a property for which payment of a claim was received by any person from an insurance company at any time during the three year period immediately preceding the filing of an application pursuant to this act.

"MULTIPLE DWELLING" - means a building or structure meeting the definition of "multiple dwelling" set forth in the "Hotel and Multiple Dwelling Law", P.L. 1967, c.76 (c.55:13A-1 et seq.), and means for the purpose of improvement or construction of the "general common elements" and "common elements" of a condominium, a cooperative, or a horizontal property regime.