

DUE BY APRIL 1

**AT THE COUNTY
TAX BOARD
OFFICE**

**43 FAYETTE ST
BRIDGETON NJ**

Phone: (856) 453-7425

Fax: (856) 451-2891

Form A-1 (2-13)

PETITION OF APPEAL
COUNTY BOARD OF TAXATION

Appeal Number
Filed
Check/Cash
Checked

Tax Year Property Class

NAME OF PETITIONER
Last Name, First Name

MAILING ADDRESS Daytime Telephone No. : ()

E-mail Address

BLOCK LOT QUALIFIER Lot Size

MUNICIPALITY Property Street Address / Location

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

CURRENT ASSESSMENT

REQUESTED ASSESSMENT

Land \$

Land \$

Bldg/Improvement \$

Bldg/Improvement \$

Abatement (If any) \$

Abatement (If any) \$

Total \$

Total \$

Purchase Price \$ Date of Purchase

Tax Court Pending: YES NO

REASON FOR APPEAL:

SECTION II COMPARABLE SALES (See Instruction #9B)

Table with 4 columns: Block/Lot/Qualifier, Property Street Address / Location, Sale Price, Sale/Deed Date. Includes a red box with text: Please Use Comparable Sales Info Sheets for Comparables.

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

- Checkboxes for: Veteran's Property Tax Deduction, Senior Citizen/Disabled Person Property Tax Deduction, 100% Disabled Veteran Exemption, Farmland Assessment Classification, Abatement or Exemption - Religious, Charitable, etc.

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

Date Original Signature of Petitioner or Attorney for Petitioner

CUMBERLAND COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

Book Room hours 9-4, closed 12-1 for lunch.

1. FILING DATE

- (a) Your appeal must be **received** (not postmarked) by the County Board of Taxation on or before April 1* of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. An appeal received after the close of business hours on April 1, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later, is untimely filed and will result in dismissal of the appeal. If the last day for filing an appeal falls on a Saturday, Sunday, or legal holiday, the last day shall be extended to the first succeeding business day.
- (b) A taxpayer will have 45 days to file an appeal upon issuance of Notification of Change of Assessment.
- (c) Should the assessor fail for any reason to mail or deliver a Notification of Assessment or a Notification of Change in Assessment, the County Board of Taxation may, upon the written application of the taxpayer and with the approval of the Director of the Division of Taxation, grant a reasonable extension of time to file an appeal.

* Current revaluated towns filing deadline on or before May 1.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel. Appeal on same taxed parcel for multiple reasons (Ex: Classification & Assessment Valuation or Senior Citizen's Deduction & Assessment Valuation), multiple appeal forms are to be filed.

3. FILING OF PETITION

- (a) The original (**white**) petition must be filed with the County Board of Taxation.
- (b) A copy (**yellow**) must be served upon the Assessor of the municipality in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (c) A copy (**pink**) must be served upon the Clerk of the municipality in which the property is located.
- (d) A copy (**goldenrod**) should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES (Must accompany original petition of appeal)

(a) Assessed Valuation			
1.	less than \$150,000	\$	5.00
2.	\$150,000 or more, but less than \$500,000	\$	25.00
3.	\$500,000 or more, but less than \$1,000,000	\$	100.00
4.	\$1,000,000 or more	\$	150.00
(b) Appeal on Classification		\$	25.00
(c) Appeal on Valuation and Classification		Sum of (a) and (b)	
(d) Appeal not covered by (a), (b), and (c)		\$	25.00

No fee is required to file a petition contesting denial of application for a Veteran, Veteran's Surviving Spouse, or Serviceperson's Surviving Spouse Deduction, Senior Citizen's or Disabled Person's Deduction, or the Deduction of a qualified Surviving Spouse of a Senior Citizen or Disabled Person, or Regional Efficiency Aid Program (REAP) property tax credit.

Check should be made payable to: County Tax Administrator.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal from an assessment shall pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. Failure to comply with this provision may result in a dismissal of the Petition of Appeal.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons. If possible, requests for adjournment are to be submitted in writing well in advance of the hearing date.

7. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-At-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a business entity, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

8. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the County Board of Taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the County Board of Taxation shall revise the assessment by applying the average ratio to the true value of the property.

9. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE CAN BE APPEALED- NOT THE AMOUNT OF TAXES ON THE PROPERTY

To determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1, of the preceding (pretax) year. Evidence to support a tax assessment revision is as follows:

(a) APPRAISALS - Comparable Sales Info sheet must still be submitted.

1. A party relying on expert testimony must provide to the Board a written appraisal report for the Tax Administrator and each commissioner and one copy of the report to each opposing party **at least seven calendar days prior to the hearing.** **If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.**
2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the Tax Administrator and each commissioner copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party **at least seven calendar days prior to the hearing.**
3. The Board in its discretion and in the interest of justice may waive the requirements for the submission of written report.
4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal **at least seven calendar days prior to the hearing.**

(b) COMPARABLE SALES ** Please use Comparable Sales Info sheet instead of Section II of appeal.

Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Board of Taxation **no later than seven calendar days prior to the hearing** if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE ASSESSMENTS ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the **amount and source of all income and expenses** for the most recently completed accounting year and for such additional years as the Board may request should be attached to the petition of appeal in the case of income-producing property (commercial, industrial or multi-dwelling property [more than a four family dwelling].)

(d) OTHER DATA

Subject to the Board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

10. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or petitioner's attorney is required on the petition. The Certification of Service of the copies to the municipal assessor and clerk (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

11. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the County Board and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the County Board of Taxation. If the Board approves the settlement, it will enter judgment incorporating the settlement. If the Board disapproves the settlement, the Board will notify the parties of the denial and will schedule a hearing for the appeal.

12. FILING COMPLAINT WITH TAX COURT

The judgment of the County Board of Taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office **within 45 days from the date of the service of the judgment (date of mailing).** If the assessed value of the property subject to the appeal exceeds \$1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court in accordance with amendatory legislation and Tax Court rules. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. **Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082.**

**** You may do your Comparable Sales research at your local municipal tax assessor's office or the Cumberland County Board of Taxation.**

- A.** To research comparable sales on web site (www.njactb.org): **Click "record search: to start,**
(1) Select Database - Deed List/Sr1a, (2) Select County - Cumberland, (3) Select District - Your Township,
(4) Select Search Format - Advanced Search, (5) Output Format - Your Choice,
(6) List Items Per Page - Your Choice, (7) Select/Enter Search Criteria
Note: If any # in "Nonusable Code" field (bottom of the page), please do not use as comparable sale.
You may use Nonusable Code 7.
- B.** Before completing Comparable Sales Info sheet, please drive by the comparable properties to make sure that these properties are same type of house (rancher, 2-story house, or cape cod; square feet of house; year built), and similar neighborhood as yours. The information may also be verified at the municipal assessor's office.
- C.** After you find 3 to 5 comparable sales in a similar neighborhood as yours, complete Comparable Sales Info sheet which was supplied by our office or can be obtained on our web site (www.co.cumberland.nj.us. - select Tax Board for Department.)
- D.** Make sure that one copy of Comparable Sales Info sheet is to be filed with the original (white) appeal form along with filing fee to Tax Board, and another copy is to be filed with a yellow copy of appeal to your municipal tax assessor. Do not forget to send a pink copy of appeal to the clerk of your township.

CUMBERLAND COUNTY BOARD OF TAXATION

220 North Laurel Street
Bridgeton, NJ 08302
Telephone (856) 453-7425

COMPARABLE SALES ANALYSIS FORM

NAME:

MUNICIPALITY:

1	PROPERTY LOCATION:	SUBJECT	COMPARABLE SALES		
	BLOCK/LOT/QUALIFIER	(YOUR HOUSE)	#1	#2	#3
		BL. L. Q.	BL. L. Q.	BL. L. Q.	BL. L. Q.
	ADDRESS				
2	ASSESSED VALUE				
3	SALES/PURCHASE PRICE				
4	DATE OF SALE/PURCHASE				
5	LOT SIZE				
6	LOCATION (BETTER, ETC)				
7	PROXIMITY TO SUBJECT				
8	AGE (YEAR BUILT)				
9	CONDITION (GOOD, ETC)				
10	STYLE (RANCH, ETC)				
11	SQ. FT. OF LIVING AREA (GLA)				
12	NUMBER OF LIVING UNITS				
13	TOTAL ROOMS/BDRMS/BATHS	/ /			
14	BASEMENT (SIZE)/ FINISH	/	/	/	/
15	TYPE OF HEAT				
16	CENTRAL AIR CONDITIONING				
17	NUMBER OF FIREPLACES				
18	GARAGE (SIZE)/OUTBLDGS				
19	PORCHES/DECKS/PATIO				
20	INGROUND POOL (SIZE)				
21	MISCELLANEOUS ITEMS				

22 **ADDITIONAL COMMENTS:**

SUBJECT:

SALE #1:

SALE #2:

SALE #3:

THIS FORM MUST BE SUBMITTED TO THE TAX BOARD (5 COPIES) AND ONE COPY TO BOTH THE MUNICIPAL OR COUNTY ASSESSOR AND MUNICIPAL CLERK NO LATER THAN SEVEN (7) DAYS PRIOR TO YOUR HEARING

HOW TO PREPARE A COMPARABLE SALES ANALYSIS

This Comparable Sales Analysis Form is an organizer to help you determine if the equalized assessed value of your property exceeds the market value of your property and to aid you in presenting your argument to the assessor and, if necessary, the county tax board.

The first step is to select legally usable comparable property sales, i.e., open market sales between willing buyers and sellers which would be competing with your property if both were offered on the market at the same time. If a typical buyer looking to purchase your property would also consider purchasing your comparable property, because it has similar utility, location and attractiveness, it's probably a good comparison. Next, use the Comparable Sales Analysis Form to compare your property and the properties that have sold.

1. Properties' Identification-Select at least three, if possible, properties that have sold which are the most similar to your property. On the "Block and Lot" line, enter your property's identification numbers under "subject" and the numbers of the first three comparable properties under "comparable sales" #1, #2 and #3. On the "Address" line, enter your address and the address of each comparable property sold. The "Q" line is only used for condominiums and qualified farm properties.
2. Assessed Value- Enter only the "assessed value" for your property (the subject). Your total assessed value is already on all completed appeal forms. Remember, you are trying to measure market value, not assessed value.
3. Sale/Purchase Price - Enter the sales/purchase price as it appears on the deed. You may confirm prices with public records or with the municipal assessor's office.
4. Sale Date- Enter the sales date, i.e., closing date or deed date. You may confirm dates with public records or with the municipal assessor's office.
5. Lot Size-Enter dimensions, as 50' x 150' (feet), or acres, as 1.25 acres or .50 acres. Note other aspects of the lot as "wooded," "view," "steep," "irregular shape," etc. under "Additional Comments."
6. Location-Here your property's location is the standard; use comparative terms, for example, "similar," "better" or "worse," for each comparable sale property. Explain any significant differences in location in "Additional Comments."
7. Proximity to Subject-Estimate the distance, in miles or blocks, between your property and the comparable properties sold. If a comparable property is in your immediate area write "neighborhood," "next door" or "one block," etc. If you exclude a similar nearby sale property in favor of one that is farther away, you should be able to explain your reason.
8. Age-Enter the year built.
9. Condition- Accurately state the general condition of your property as "good," "fair," "poor," "very good," or "excellent" and the condition of your comparable sales properties using the same terms. Be prepared to justify your statements by your own investigation of each sale. View each comparable property from the exterior and provide at least one photograph of each. Also try to utilize a local multiple listing service, listing agent, or contact the seller, or buyer to ask about the condition of the comparable properties.
10. Style- Identify style as "ranch," or one story, "colonial" or two story, "cape" or 1.5 story, "bi-Level," "split level" or "contemporary," etc. Photos help the assessor and county tax board commissioners recognize the style and attractiveness of the properties.
11. Square Feet or Gross Living Area, (GLA)-Living area includes all livable space above basement level or above grade and is based on gross or exterior dimensions. Exterior dimensions of 25' x 40' and two full stories would have approximately 2,000 square feet of Gross Living Area. The same exterior dimensions with one and one half stories would have about 1,500 sq. ft. of GLA. Your assessor can provide this number for your

property and each comparable property sale. Try to settle any factual issues regarding gross living area, etc. with the assessor prior to a county tax board hearing.

12. Number of Living Units-A single family dwelling is 1 living unit; use 2, 3, or 4 for a two to four family residence. Do not compare a single family dwelling with a multi-unit dwelling. You may compare a multi-unit dwelling with other multi-unit residences having different numbers of dwelling units, as long as they're not single family. An in-law or domestic suite is not a multi-unit dwelling, unless this suite may be legally rented to a non-family member. If so, identify this on this line, as "in-law suite included," and explain under "Additional Comments."
13. Total Rooms/Bedrooms/Baths-Report this as "8/4/2.1" for an eight room, four bedroom, two and one half bath property; for three half baths in the same property "8/4/2.3." Include a "bonus" room in the room count and explain under "Additional Comments." Report basement baths here w/"Added Comments" and unusual positive/negative characteristics of the property layout w/Added Comments.
14. Basement Size/Finish-Write "full," "partial," or "crawl space" or "slab" if none. Enter percentage of finished area, as "100%," "75%," (three quarters finished) or "50%" (half finished). Note if there is a full or half bath on basement level here. Explain quality of the finish and factors as "walk out access" under "Additional Comments."
15. Type of Heat-Write in fuel first, as "gas," "oil" "electric" or other; then if the system is "forced air," "hot water" or "steam." Write number as (2) or (3) for properties with 2 or 3 separate systems.
16. Central Air Conditioning-Usually a "yes" or "no" answer. If the property has central air but it's not operating, still indicate central air is present and explain under "Additional Comments." If central air is only for first or second floor of a two story property, for example, write "2nd floor only" here.
17. Number of Fireplaces-Enter the number, for example, 1 to 4.
18. Garage (size)/Outbuildings-Example, write "2 car att." for a two-car garage attached to the property or "1 car det." for single car, detached, free-standing garage. Typical outbuildings include sheds, barns, cabanas, etc. Explain condition, size and quality etc., under "Additional Comments."
19. Porches/Decks/Patios- Indicate size, e.g., 10 x 12 or 15 x 25, and character of each. Have a general idea of construction quality and condition.
20. In-Ground Pools-Report size, e.g., 20 x 40 or 18 x 36, and material, e.g., steel wall with vinyl liner, or concrete/gunite. Note the age, if possible, and overall condition of the pool, as best you can. Removable above ground pools are generally not assessed.
21. Miscellaneous Items- Identify and describe.
22. Additional Comments-In this area, add comments to cover key aspects of your property (the subject) and each comparable property which may not be adequately identified on the form, such as "flood zone location" indicating how often, how severely and when the property last flooded. See example comments on the sample form in these instructions. If you have questions, ask your assessor for help.

***Remember you are using your comparable properties to substantiate the market value of your property (the subject property.) When deciding whether to appeal, it may be useful to evaluate the entries as superior or inferior to your property. If your entries are mostly inferior, the average of the sale prices should be lower than your property's value. If your entries are mostly superior, then the average of the sale prices should be higher than your property's value. If your items are mostly the same, the average of the sale prices of the comparable sales properties should be similar to your property's market value. An assessed value should not exceed the market value of a property. All properties in a municipality should be assessed at the same level. Bring this form when you meet with the assessor. Submit this form with all copies of your filed appeal at least seven days prior to your hearing before the county tax board commissioners.

New Jersey Association of County Tax Boards Record Search Information



1. Go to www.njactb.org
2. Click on Record Search at the top.
3. **Follow Steps 1 through 8 in order.**

Step 1 – Select Database (*Current Owner/Assmt List gives you General Property Information - Deed/SRIA List gives you sales information*)

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List <input type="button" value="Click Here"/>
Step 2: Select County:	Current Owners/Assmt List
Step 3: Select District:	Deed/Sr1a List
Step 4: Select Search Format	ABERDEEN
Step 5: Select Output Format:	Simple Search
Step 6: List Items Per Page:	Single Line List Format
Step 7: Select/Enter Search Criteria:	50
Search Criteria	
Location:	<input type="text"/>
Owner Name:	<input type="text"/>
Block:	<input type="text"/> Lot: <input type="text"/> Qualifer: <input type="text"/>
Process	
Step 8: Process Search:	<input type="button" value="Submit Search"/> <input type="button" value="Reset - New Search"/>

Step 2 – Select County

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	MONMOUTH <input type="button" value="Click Here"/>
Step 3: Select District:	ATLANTIC
Step 4: Select Search Format	BERGEN
Step 5: Select Output Format:	BURLINGHAM
Step 6: List Items Per Page:	CAMDEN
Step 7: Select/Enter Search Criteria:	CAPE MERTON
Search	
Location:	<input type="text"/>
Owner Name:	<input type="text"/>
Block:	<input type="text"/> Lot: <input type="text"/> Qualifer: <input type="text"/>
Process	
Step 8: Process Search:	<input type="button" value="Submit Search"/> <input type="button" value="Reset - New Search"/>

New Jersey Association of County Tax Boards Record Search Information

Step 3 – Select District

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	ALLOWAY
Step 4: Select Search Format	ALLOWAY
Step 5: Select Output Format:	CARNEYS POINT
Step 6: List Items Per Page:	ELMER
Step 7: Select/Enter Search Criteria:	ELSINBORO
Search	
Location:	LOWER ALLOWAYS C...
Owner Name:	MANNINGTON
Block:	OLDMANS
	PENNS GROVE
	PENNSVILLE
	PILESGROVE
	PITTSGROVE
	QUINTON
	SALEM CITY
	UPPER PITTSGROVE
	WOODSTOWN
	ALL
Process	
Step 8: Process Search:	Submit Search Reset - New Search

Click Here

Step 4 – Select Search Format (Simple or Advanced) See screen shot for advanced search criteria

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	PILESGROVE
Step 4: Select Search Format	Simple Search
Step 5: Select Output Format:	Simple Search
Step 6: List Items Per Page:	Advanced Search
Step 7: Select/Enter Search Criteria:	50
Search Criteria	
Location:	
Owner Name:	
Block:	Lot: Qualifier:
Process	
Step 8: Process Search:	Submit Search Reset - New Search

Click Here

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	PILESGROVE
Step 4: Select Search Format	Advanced Search
Step 5: Select Output Format:	Single Line List Format
Step 6: List Items Per Page:	50
Step 7: Select/Enter Search Criteria:	
Search Criteria	
Location:	
Owner Name:	
Block:	Lot: Qualifier:
Process	
Step 8: Process Search:	Submit Search Reset - New Search
Searches may be Combined	
Street Addr:	
City:	
Class:	<div style="border: 1px solid #ccc; padding: 2px;"> 1....Vacant Land 2....Residential Property(1-4 Family) 3A....Farm(House) </div> Hold down 'CTRL' key while Selecting Class to Select more than 1
Sale Date	Date Range From: yyyy-mm-dd To: yyyy-mm-dd
Class 4 Type:	
Zone:	
Book:	Page:
To find an exact match leave the 'To:' Column at 0	
	From To
Year Built	0 0
Sq FT Size	0 0
Land:	0 0
Impr:	0 0
Net:	0 0
Sale Price:	0 0

Simple Search Screen Shot

Advanced Search Screen Shot

New Jersey Association of County Tax Boards Record Search Information

Step 5 – Select Output format
(*Single Line List, Multi Line List or Excel File*)

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	PILESGROVE
Step 4: Select Search Format	Simple Search
Step 5: Select Output Format:	Single Line List Format
Step 6: List Items Per Page:	Multi Line List Format
Step 7: Select/Enter Search Criteria:	Excel File Form
Search Criteria	
Location:	<input type="text"/>
Owner Name:	<input type="text"/>
Block:	<input type="text"/>
Lot:	<input type="text"/>
Qualifier:	<input type="text"/>
Process	
Step 8: Process Search:	<input type="button" value="Submit Search"/> <input type="button" value="Reset - New Search"/>

Click Here

Step 6 – Line Items Per Page

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	PILESGROVE
Step 4: Select Search Format	Simple Search
Step 5: Select Output Format:	Single Line List Format
Step 6: List Items Per Page:	50
Step 7: Select/Enter Search Criteria:	10
	20
	500
	1000
Search Criteria	
Location:	<input type="text"/>
Owner Name:	<input type="text"/>
Block:	<input type="text"/>
Lot:	<input type="text"/>
Qualifier:	<input type="text"/>
Process	
Step 8: Process Search:	<input type="button" value="Submit Search"/> <input type="button" value="Reset - New Search"/>

Click Here

Step 7 – Select/Enter Search Criteria
(*Enter Information for Simple or Advanced Searches*)

Assessment Records Search	
Step 1: Select Database:	Current Owners/Assmt List
Step 2: Select County:	SALEM
Step 3: Select District:	PILESGROVE
Step 4: Select Search Format	Simple Search
Step 5: Select Output Format:	Single Line List Format
Step 6: List Items Per Page:	50
Step 7: Select/Enter Search Criteria:	
Search Criteria	
Location:	<input type="text"/>
Owner Name:	<input type="text"/>
Block:	<input type="text"/>
Lot:	<input type="text"/>
Qualifier:	<input type="text"/>
Process	
Step 8: Process Search:	<input type="button" value="Submit Search"/> <input type="button" value="Reset - New Search"/>

Click Here

Step 8 – Process Search