RECEIVED
MAR 25 2024
SUSSEX COUNTY
BOARD OF TAXATION

IN THE MATTER OF THE	)	
REASSESSMENT OF	)	Order to Implement a Municipal-Wide
TOWNSHIP OF BYRAM	)	Reassessment
	)	
	)	

TO: The Tax Assessor, Mayor and Members of
The governing body and all other responsible
Officials of THE TOWNSHIP OF BYRAM

WHEREAS, the Sussex County Board of Taxation, pursuant to N.J.S.A., 54:4-2.27, Adopted the percentage level of taxable value of real property for the County of Sussex of 100 percent of true value; and

WHEREAS, the Sussex County Board of Taxation, pursuant to its statutory duty to revise, correct and equalize the assessed value of all property in the respective taxing districts (N.J.S.A. 54:4-47), has determined that the assessment of the TOWNSHIP OF BYRAM resulted in an unequal distribution of the tax burden within said municipality; and

WHEREAS, pursuant to N.J.S.A. 54:3-13, the Sussex County Board of Taxation has the responsibility to secure the taxation of all property within Sussex County at its taxable value in order that all property, except as exempt by law, shall bear its full, equal and just share of taxes; and

WHEREAS, it is the regular policy of the Sussex County Board of Taxation to review the measurements of uniformity and accuracy of assessments of each taxing district within Sussex County in accordance with the standards of N.J.A.C. 18:12A-1.14 to assure the proper distribution of the local property tax burden in each municipality; and

WHEREAS, the October 1, 2023 Directors Table of Equalized Valuations ratio of assessed value to true value for the TOWNSHIP OF BRYAM is 72.00 percent and the general coefficient of deviation for the TOWNSHIP OF BYRAM is 18.22; and

WHEREAS, the last municipal wide revaluation was implemented in 2012; and

WHEREAS, this statistical pattern reflects an assessment pattern for the which lacks uniformity and which does not conform to the assessment standard of 100% of true value established by the Sussex County Board of Taxation. In addition, the last revaluation completed in 2009 and this update will include an exterior inspection of all buildings; and

It is ordered on this 21th day of February, 2024 that:

1. The Township of Byram and its tax assessor shall implement a municipal-wide reassessment to be completed by October 1, 2024 and to be effective for the 2025 tax year.

2. The assessor for the Township of Byram shall, within 60 days from the date of the approval of this order by the Director of the Division of Taxation, submit a proposed plan for the compliance on form RCR-6-90 with this reassessment order. The plan shall indicate whether the municipality proposes to enter a contract with a qualified reassessment firm, or complete in-house, for purposes of accomplishing a reassessment of all real property within the municipality pursuant to N.J.S.A. 54:1-35.36 and shall further indicate the date upon which it proposes to begin implementation of the program and the time estimated to be required for completion of the reassessment.

3. The governing body of the Township of Byram shall take all necessary action to enter into a contract for a reassessment in accordance with the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., including, but not limited to, the preparation of the reassessment contract and the appropriation of the monies to fund the reassessment contract, or complete an in-house reassessment.

4. The procedure to be utilized by the municipality in awarding the reassessment contract to a reassessment firm shall be made pursuant to the provisions of the Local Public Contracts Law, N.J.S.A. 40A-4.1 et seq., and shall not be delayed as a result of the municipality's utilization of either the public bidding or any other available procedure for the purposes of securing a qualified reassessment firm.

5. The governing body of township of Byram shall prepare the necessary specifications for the reassessment contract and submit a copy thereof to the County Board of Taxation. The specifications shall conform to the applicable provisions of law and

the standards adopted by the Director, Division of Taxation, as reflected in N.J.A.C. 18:12-4.1 et seq. and in the Real Property Appraisal Manual for New Jersey Assessors.

6. The Township of Byram, following the awarding of the reassessment contract, shall submit the proposed reassessment contract to the Director, Division of Taxation, for his review and approval pursuant to the provisions of N.J.S.A. 54:1-35.36 and shall submit a copy of the reassessment contract to the Sussex County Board of Taxation.

7. The assessor of the Township of Byram shall submit written reports on form POW/RSR – LPT.-8/89 on the first day of each month during implementation of the reassessment program to the Sussex County Board of Taxation. The reports shall set forth specifically the progress and status of the reassessment of all property in the Township of Byram, including the precise nature of the program adopted to accomplish the reassessment, the amount of monies appropriated and expended therefore, the nature and status of any municipal ordinance or resolution introduced by the municipal governing body relating to the reassessment program and the funding therefore, the number of line items completed and left to be completed in connection with the reassessment and the amount of time needed to complete each phase of the reassessment, including an attempt to measure all properties and interior inspections of no less than 10% of all properties within the Township of Byram.

8. As part of the reassessment program, the municipality is required to maintain an up-to-date tax map. The tax map must be submitted to the Director, Division of Taxation in accordance with N.J.A.C. 18:12-4.7 for review and approval in accordance with the existing standards. The commencement of the reassessment program requires the availability of an up-to-date tax map. In the event the tax map requires revision, such revision shall be immediately commenced in order to effectuate an up-to-date tax map. The progress reports to be submitted pursuant to this order shall include a discussion as to the status of the tax map revision.

9. The reassessment firm shall perform the reassessment on behalf of and as an agent of the assessor and the assessor shall be responsible for monitoring all phases of the reassessment work to insure the proper implementation of the reassessment program.

SUSSEX COUNTY BOARD OF TAXATION

John Fierro, President

Richard Ecke, Vice President

George Conway, Commissioner

Howard Zatkowsky, Commissioner

Attest: Melissa Rockwell
TAX ADMINISTRATOR
Sussex County Board of Taxation

In accordance with N.J.S.A. 54:1-35.36, the within order is hereby approved for the Reassessment of the Township of Green in the County of Sussex.

Marita R. Sciarrotta, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

Dated: March 21, 2024

BOARD OF TAXATION
83 Spring Street
Suite 301
Newton, New Jersey 07860
(973) 579-0970
FAX: (973) 579-0977

Melissa Rockwell
Tax Administrator

County of Sussex

July 17, 2024

RESOLUTION TO EXTEND BYRAM TOWNSHIP REASSESSMENT
07172024-05

WHEREAS, the Sussex County Board of Taxation in April 2024 issued to the Township of Byram an Order, as approved by the Director, Division of Taxation, to perform a complete Reassessment of all real property. The Order was to complete the Reassessment October 1, 2024 for the tax year 2025; and

WHEREAS, on June 12, 2024, at a regularly scheduled meeting of the Sussex County Board of Taxation, Thomas Collins, Byram Township Municipal Attorney stated reasons to postpone a Reassessment due to a request from the Governing Body at the Byram Town Council Meeting on June 5, 2024 where they respectfully requested an extension to 2026;

NOW BE IT THEREFORE RESOLVED, by the Sussex County Board of Taxation that the Reassessment Order issued to Byram Township be amended to change the date of completion to October 1, 2025 for the tax year 2026.

BE IT FURTHER RESOLVED, that a copy of the Resolution be filed with the Director, Division of Taxation

I hereby certify that the above is a true copy of a Resolution passed at the regular meeting of the Sussex County Board of Taxation on Wednesday, June 12, 2024.

Record of Board Vote:

John Fierro, President
Richard Ecke, Vice President
George Conway, Commissioner
Howard Zatkowsky, Commissioner

John Fierro, President

Richard Ecke, Vice President

George Conway, Commissioner

Howard Zatkowsky, Commissioner

Attest:
Melissa A. Rockwell
County Tax Administrator

In Accordance with N.J.S.A. 54:1-35.36, the attached Resolution amending the completion dates of the Order for the Reassessment of Byram Township, Sussex County, is hereby approved for Byram Township.

Marita R. Sciarrotta, Acting Director
Division of Taxation
Department of the Treasury
State of New Jersey

Dated: July 17, 2024

BOARD OF TAXATION
83 Spring Street
Suite 301
Newton, New Jersey 07860
(973) 579-0970
FAX: (973) 579-0977

Melissa Rockwell
Tax Administrator

County of Sussex

March 4, 2025

Cynthia Church, Municipal Clerk
Township of Byram
10 Mansfield Drive
Stanhope, NJ 07874

Re: Extension of Reassessment - Township of Byram

Dear Ms. Church,

Please be advised that the Sussex County Board of Taxation, at their Regular Meeting on January 21, 2026, adopted a Resolution to amend the Order to implement a Reassessment in Byram Township. The completion and implementation of the reassessment is extended from October 1, 2026 to October 1, 2027, for tax year 2028.

Please feel free to contact me at the telephone number listed above, if you have any questions or concerns.

Sincerely,

Melissa Rockwell

Melissa Rockwell
County Tax Administrator

//MLH

Attachment

Cc: Penny Holenstein, Municipal Assessor
File

RECEIVED
FEB 9 2026
TOWNSHIP OF BYRAM
TAX ASSESSOR

State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. BOX 240
TRENTON, NEW JERSEY 08695-0240

MIKIE SHERRILL
Governor

DR. DALE G. CALDWELL
Lt. Governor

AARON BINDER
Acting State Treasurer

MARITA R. SCIARROTTA
Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

February 2, 2026

Melissa A. Rockwell, County Tax Administrator
83 Spring Street
Sute 301
Newton, NJ 07860

Dear Ms. Rockwell,

I have the resolution adopted by the Sussex County Board of Taxation amending the Order to implement a reassessment in Byram Township. The completion and implementation of the reassessment is extended from October 1, 2026 to October 1, 2027, for tax year 2028.

I have affixed my signature of approval on the attached resolution from the Sussex County Board of Taxation. The County Board of Taxation should closely monitor the situation to be assured that the municipality is taking the necessary steps to successfully complete the update for the 2028 tax year.

Please be reminded that the new cost schedules and corresponding cost conversion factors for the Third Edition of the Real Property Appraisal Manual for New Jersey Assessors, for residential properties, must be used for all reassessments and revaluations.

Sincerely,

Marita R. Sciarrotta
Director
Division of Taxation

MRS:wc
Enclosure

BOARD OF TAXATION
83 Spring Street
Suite 301
Newton, New Jersey 07860
(973) 579-0970
FAX: (973) 579-0977

Melissa Rockwell
Tax Administrator

County of Sussex

Resolution to Extend Byram Township Reassessment
01-012126

Whereas; the Sussex County Board of Taxation by order of resolution is extending the district wide reassessment for the Township of Byram to be completed on or before November 1, 2027 for the 2028 tax year and;

Whereas; the original reassessment order was signed and approved by the Director of the Division of Taxation to be completed October 1 2024 for the 2025 tax year;

Therefore be it resolved; the Sussex County Board of Taxation is extending the deadline for the district wide reassessment for the Township of Byram to be completed the 2028 tax year.

Done the 21st day of January.

President:

Vice President:

Commissioner:

Commissioner:

Commissioner:

Attest: Melissa Rockwell
Melissa A. Rockwell, CTA
County Tax Administrator

Township of Byram, Sussex County

In accordance with N.J.S.A. 54:1-35.36 the attached resolution amending the completion date of the Order for Reassessment for Byram Township, Sussex County to tax year 2028 is hereby approved.

Marita R. Sciarrotta
Director
Division of Taxation

Date: 2/2/2026