



# **TOWNSHIP OF WINSLOW**

**For:**

**IMPROVEMENTS, CONVERSION,  
ALTERATION, NEW CONSTRUCTION  
OF COMMERCIAL~INDUSTRIAL ~  
MIXED-USE PROJECTS**

**TOWNSHIP CODE  
CHAPTER 66 (as amended)**

**“TAX ABATEMENT-EXEMPTION”**

**5 YEAR TAX ABATEMENT  
APPLICATION PACKET**



## CONTENTS

WINSLOW TOWNSHIP ORDINANCE CHAPTER 66 detailing all prerequisites for 5 Year Tax Abatement Agreements – can be obtained on-line at [www.codedsystems.com/winslow](http://www.codedsystems.com/winslow)  
~ applicable amendments can be obtained by contacting the Township Clerk's Office~

PRELIMINARY PROCEEDURES

PRELIMINARY APPLICATION FORM WT-A-1

VERIFICATION MUNICIPAL CHARGES-PRELIMINARY FORM WT-MC-P

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FINAL PROCEEDURES

FINAL APPLICATION FORM E/A-1

VERIFICATION OF MUNICIPAL CHARGES – FINAL WT-MC-F

# Procedures

## Preliminary Application

Preliminary Applications (forms WT-A-1 & WT-MC-P) are to be filed with the Winslow Township Assessor, **prior** to the issuance of a construction permit for the project.

**§ 66-20. Application fee.**

An application filing fee of Five Hundred dollars (\$500.) shall be paid by the applicant at the time of filing the preliminary application. The filing fee shall cover the cost for both the preliminary application and final application review and determination process.

**§ 66-21. Escrow.**

Every tax abatement agreement required by this chapter shall be subject to payment of a nonrefundable escrow in the amount of one thousand dollars (\$1,000.) to be paid by the applicant at the time the applicant submits a preliminary application to the Tax Assessor. The required escrow shall be used to pay the cost of professional review by the Township Solicitor, Engineer, and other professionals employed by the Township to review and make recommendations regarding the tax abatement agreement.

Upon receipt of the Preliminary Application and filing fee, the Assessor will notify, in writing, the Township Clerk that an application for Tax Abatement has been filed and within sixty (60) days of receipt of a properly completed application the Tax Assessor will review said application to determine if all requirements have been met and provide this determination to the Governing Body along with an **ESTIMATE** of assessment.

The Township Clerk will advise the applicant of a meeting date when the Governing Body will consider adopting an Ordinance Authorizing a Tax Abatement Agreement.



Form (WT-A-1)  
REV. 11/2019

TOWNSHIP OF WINSLOW  
**Preliminary Application for PROJECT TAX EXEMPTION-ABATEMENT**  
Township of Winslow, County of Camden, State of New Jersey

Name of Applicant \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Property Location of proposed project: \_\_\_\_\_

Block \_\_\_\_\_ Lot \_\_\_\_\_ Phase \_\_\_\_\_

The above party hereby applies for permission to enter into an agreement with the governing body of the above municipality for a tax exemption-abatement on a project to be herein detailed, pursuant to the provision of chapter 441 of the Laws of 1991 and Chapter 66 of the code of the Township of Winslow.

1. Indicate by checking the box provided whether the following pertain to the project for which the exemption-abatement is sought:
  - a.  The project involves enlargement of an existing structure, thereby increasing the volume of the structure in excess of 30%.
  - b.  The project involves construction of a new facility or new facilities.
  - c.  The project involves the renovation or rehabilitation of an existing building.
2. Provide a general description of the project for which exemption-abatement is sought. (i.e. 5,000 square foot office bldg., 10,000 square foot warehouse, etc)
3. A written statement of the reasons for seeking a Tax Exemption-Abatement on the project and a description of the benefits to be realized by the applicant if Tax Exemption-Abatement is granted.
4. Make a description of the number, classes, types of employees, and average estimated wages and salaries by employee class, to be employed at the project site within 2 years of completion of the project.
5. Provide a description of any lease agreements between applicants and proposed users of the project, together with a history and description of the users' business.

6. Attach proof of payment of municipal charges through the current quarter (Use from WT-MC-P) which is to be signed by the Winslow Township Collection Department 125 South Route 73, Braddock, New Jersey, 08037
7. Attach other pertinent data regarding the relationship, agreements and status of other properties owned by the applicant within the Township of Winslow or other municipality in the State of New Jersey.
8. Such other pertinent information as the Tax Assessor and/or Governing Body may require. (see form WT-A-2 for detailed list of required information)
9. Application Fee (\$500.00) attached – check # \_\_\_\_\_
10. Escrow Fee (\$1,000.00) attached – check # \_\_\_\_\_

**ITEMS 1 thru 8 MUST BE SUBMITTED AS ONE PACKAGE – A PARTIAL PACKAGE WILL NOT BE ACCEPTED.**

I, \_\_\_\_\_, do hereby certify, under oath before a Notary Public, that the information provided in and with this application by me is true, to the best of my knowledge. I understand that any willfully false statements by me, under oath, is a violation of the law.

\_\_\_\_\_

Date	Signature	Title
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NOTARY PUBLIC

Sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

SEAL

Signature: \_\_\_\_\_ Comm. Expires: \_\_\_\_\_

(Upon completing all the information required on this application, you may submit this application to the Township Assessor's Office and copies to the Governing Body, along with the required fee)



Form (WT-A-2)  
REV 11/2019

**Please submit 4 copies of the following information with the preliminary application upon submission to the Assessor's Office:**

- a) Attach copies of the amount and terms of any financing
- b) Attach Site plan and Architectural plans/drawings and other pertinent documents as may be required to demonstrate the structure and design of the project.
- c) Provide an estimate of cost break-down for completing such project.
- d) Attach copies of the contract of sale (including all attachments and amendments) deed, mortgage, mortgage note, and closing statements.
- e) Attach copies all any appraisals completed on this property, for refinancing or any other purpose, within the last three (3) years.
- f) Attach a list of properties owned/leased or sold by the applicant within the past three (3) years. Include tax block and lot numbers, municipalities and property locations.
- g) Attach hereto copies of lease agreements between the applicant and proposed users of the project.
- h) The Assessor's Office/Governing Body may request submission of other pertinent information to determine an estimate of value for the property and/or eligibility of the Abatement Ordinance which must be submitted prior to entering into an agreement.



Form (WT-MC-P)

TOWNSHIP OF WINSLOW
VERIFICATION OF PAYMENT OF MUNICIPAL CHARGES
(To be filed with Preliminary Application)

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SECTION I (To be completed by Applicant)

I, \_\_\_\_\_ of \_\_\_\_\_
(Name) (Corporation Name)

am making an application to enter into an Agreement with the Governing Body of the Township of Winslow for a Tax Exemption-Abatement on a project located at \_\_\_\_\_ and further described as Block(s) \_\_\_\_\_ Lot(s) \_\_\_\_\_ Phase \_\_\_\_\_

I am requesting from the Tax Collector, to determine whether there are any delinquent Municipal Charges Due.

\_\_\_\_\_ Date Applicant's Signature

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SECTION II (To be completed by the Collection Department)

( ) As of \_\_\_\_\_ all municipal charges (including taxes, water, sewer, etc) have been paid.

( ) As of \_\_\_\_\_ the following municipal charges are delinquent:

Water = \$ \_\_\_\_\_ Sewer = \$ \_\_\_\_\_
Taxes = \$ \_\_\_\_\_ Other = \$ \_\_\_\_\_

\_\_\_\_\_ Date Collection Department-Name & Title

# **Procedures Final Application**

The applicant shall file a Final Application (form E/A-1) and Final Verification of Payment of Municipal Charges (WT-MC-F) for Tax Abatement with the Tax Assessor within 30 days, including Saturdays and Sundays, following completion of construction.

Within 30 days of receipt of the Final Application the Assessor will notify the Governing Body, in writing, of the approval determination.

Upon receipt of the Assessor's written approval determination, the appropriate Township Officials shall proceed to execute the Tax Abatement Agreement.

Within 30 days after the execution of a Tax Agreement, the municipality shall forward a copy of the agreement to the Director of the Division of Local Government Services in the Department of Community Affairs.



# APPLICATION FOR FIVE-YEAR EXEMPTION AND/OR ABATEMENT

Pursuant to N.J.S.A.40A:21-1 et seq.; P.L.1991, c. 441, as amended by P.L. 2007, c. 268

## AND AS AUTHORIZED BY MUNICIPAL ORDINANCE

Applications **must** be filed with municipal assessors within 30 days (including Saturdays & Sundays) of completion of construction, improvements, conversion, conversion alteration. Late applications will be denied.

COUNTY: \_\_\_\_\_ MUNICIPALITY: \_\_\_\_\_

### I. IDENTIFICATION

Applicant Name: \_\_\_\_\_ Name of Officer (if corporate owner): \_\_\_\_\_

Phone Number: (\_\_\_\_) \_\_\_\_\_ Email Address: \_\_\_\_\_

Mailing Address/Corporate Headquarters: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Property Location (Street Address): \_\_\_\_\_

Block: \_\_\_\_\_ Lot: \_\_\_\_\_ Qualifier: = \_\_\_\_\_

### II. PROJECT INFORMATION

This Application is for  tax exemption  tax abatement  both.

A. The subject property is a one or two family dwelling upon which claimant has completed:

- New Construction;
- Conversion or alteration of a building or structure into a dwelling;
- Improvement of an existing dwelling. Indicate age of dwelling: \_\_\_\_\_

B. The subject property is a multiple dwelling, commercial or industrial structure upon which claimant has completed:

- Construction of a multiple dwelling under a tax agreement;
- Construction of a commercial or industrial structure under a tax agreement;
- Improvement to a multiple dwelling;
- Improvement to a commercial or industrial building or structure;
- Conversion or alteration of a building or structure to a multiple dwelling.

If increasing the volume of an existing multiple dwelling, commercial or industrial structure, please indicate the percentage of volume increased: \_\_\_\_\_%

C. Project Details

I. Date of completion of new construction, conversion, or improvement: \_\_\_\_\_, 20\_\_\_\_.

II. Total cost of project: \$ \_\_\_\_\_.

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

\_\_\_\_\_  
\_\_\_\_\_

D. Other Information

1. Were prior five-year exemptions/abatements granted on this property?  No  Yes, amount: \$ \_\_\_\_\_

2. Are there delinquent property taxes or nonpayment tax penalties due on the property?  No  Yes

3. Attach all required documentary proofs. (Assessor may require copy of ordinance, copy of executed tax agreement between applicant and municipal governing body, project descriptions, plans, drawings, cost estimates, etc.)

### III. Certification

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.

Signature \_\_\_\_\_ Title (If Applicable) \_\_\_\_\_ Date \_\_\_\_\_

<b>FOR OFFICIAL USE:</b>	
<input type="checkbox"/> APPROVED	<input type="checkbox"/> DISAPPROVED
Assessor _____	Date _____

## GENERAL INFORMATION AND INSTRUCTIONS

- 1. Availability:** The Five-Year Exemption and/or Abatement is discretionary on the part of the municipal government. For Exemption/Abatement to apply, there must first be an area in the municipality designated by the local government as “in need of rehabilitation.” Then, there must be an enabling ordinance enacted by the local governing body. The ordinance may identify various rehabilitation areas in the municipality, the types of structures and rehabilitation/redevelopment efforts which may be eligible, as well as the availability of exemption or abatement or both.
- 2. Filing Deadline:** EA-1 Applications must be filed with the municipal assessor within 30 days (including Saturdays & Sundays) of completion of the construction, improvement, conversion, or conversion alteration. Late applications will be denied. No applications can be filed or take effect unless a valid timely ordinance is in force. Completion means substantially ready for the intended use for which a building/structure is constructed, improved, or converted.
- 3. Terms Defined per N.J.S.A. 40A:21-3:**

  - Abatement—that portion of a property’s assessed value as it existed prior to construction, improvement, conversion of a tax exempted building/structure thereon.
  - Exemption—that portion of an assessor’s full and true value of any construction, improvement or conversion alteration not increasing the property’s taxable value.
  - Construction—providing new dwellings, multiple dwellings or commercial/industrial structures. Or enlarging existing multiple dwellings or commercial/industrial structures by more than 30% but not changing the existing use.
  - Conversion/Conversion Alteration—altering or renovating a nonresidential building, structure, hotel, motel, motor hotel, or guesthouse to convert it from its previous use to a dwelling/multiple dwelling.
  - Improvement—modernizing, rehabilitating, renovating, altering, repairing which produces a physical change in an existing building or structure....but does not change its permitted use. It does not include repairs for fire or other property damage for which insurance payments were received within three years of applying for the Five-Year Exemption/Abatement. For multiple dwellings, it includes only improvements to common areas or elements or three or more dwelling units ...For multiple dwellings or commercial/industrial structures it does not include ordinary painting, repairs, replacement of maintenance items or the enlargement of an existing structure by more than 30%.
  - Dwelling—a building or part of a building used or held for use as a home or residence, including accessory buildings on the premises. Individual condominium and cooperative units and individual residences within a horizontal property regime are also considered dwellings. The “common elements” of a horizontal property regime, cooperative, or condominium, are not considered “dwellings” but are defined as “multiple dwellings.”
  - Multiple Dwelling—a building or structure fitting the definition of “multiple dwelling” in the “Hotel and Multiple Dwelling Law,” (see N.J.S.A. 55:13A-3), and also the “common elements” or “general common elements” of a condominium, a cooperative, or a horizontal property regime.
  - Commercial or Industrial Structure—a 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.
- 4. Start Date of Exemption/Abatement:** As amended by P.L.2007, c. 268, Five-Year Tax Exemptions and/or Abatements take effect as of a project’s completion date, except for projects subject to tax agreements for which the effective date of exemption/abatement is January 1 of the year following the year the project is completed. **For projects under tax agreements, Added Assessments are applicable** in the interim period between completion and January 1<sup>st</sup>. **For exemption/abatement projects not under tax agreements,** taxes to be paid are prorated based on an annual period using a property’s current year assessed value minus the prorated exemption/abatement amount plus any portion of assessed value of the construction, improvement, or conversion not exempted which is also prorated based on an annual period.

Annual period—a duration of 365 days, (366 days when February has 29 days), beginning on the date an exemption or abatement for a project becomes effective, i.e., the project’s completion date.
- 5. Payments in Lieu of Taxes (PILOTS):** PILOTS are the payment mechanism within an exemption/abatement program and are only applied to exempt or abated properties. PILOTS cannot be utilized independently outside of an exemption/abatement. The Five-Year Exemption/Abatement Law provides three kinds of in lieu payments: cost basis; gross revenue basis; tax phase-in basis. A tax agreement between the applicant and municipal governing body will determine if there is a PILOT for the property and which kind of in lieu payment will be utilized.



Form (WT-MC-F)

TOWNSHIP OF WINSLOW
VERIFICATION OF PAYMENT OF MUNICIPAL CHARGES

(To be filed with Final Application)

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SECTION I (To be completed by Applicant ~ then submit to the Collection Department)

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Taxes = \$ \_\_\_\_\_ Other = \$ \_\_\_\_\_

\_\_\_\_\_ Date Collection Department - Name & Title