

GUIDELINES TO COMPLETE CNC-3 FIRE DISTRICT IN 2008

Some assessors have expressed confusion about accurately filling out form CNC-3 Fire District. The Division of Taxation has consulted with the Department of Community Affairs and is issuing these guidelines that should assist assessors in providing accurate permitted revenue increases for fire districts this year.

- The form must be completed for each fire district within the municipality.
- Line 1 is the ***Aggregate assessed value for the fire district for the current calendar year, or from the assessment list filed with the county board on January 10, 2008.***
- Line 2 is the ***2008 Total valuation of new construction and improvements (not prorated) from the current Added Assessment List filed on October 1, 2008. The Division of Taxation and Division of Local Government Services are aware that when filling out the 2008 form, you cannot minus the total valuation of any added assessment tax appeal reductions that have not yet been made. Therefore, THERE IS NO DEDUCTION FOR THE YEAR 2008 ON LINE 2. This will be rectified for next year's filing of the CNC-3.***
- Please complete the CNC-3 form on or before **October 25, 2008** and forward the original to the tax collector by November 1.
- The CNC-3 form will be revised for *next year*.