

FURTHER STATEMENT OF ORGANIZATION CLAIMING PROPERTY TAX EXEMPTION  
(N.J.S.A. 54:4-4.4; & 54:4-3.5; 54:4-3.6; 54:4-3.6a; 54:4-3.9; 54:4-3.10; 54:4-3.13; 54:4-3.15; 54:4-3.24; 54:4-3.25; 54:4-3.26; 54:4-3.27; 54:4-3.35; 54:4-3.52; 54:4-3.64; & N.J.S.A. 8A:5-10 et al)

**IMPORTANT** File this claim in **duplicate** with **municipal assessor** of taxing district where property is located **no later than November 1 of every third succeeding year**, updating the organization’s status. Separate claims must be filed for each parcel. See instructions.

1. CLAIMANT ORGANIZATION NAME

2. ORGANIZATION ADDRESS (Corporate Headquarters)

3. CONTACT INDIVIDUAL, REPRESENTATIVE, OFFICER for ORGANIZATION

Name	Phone #	E-Mail Address	Fax #
Postal Mailing Address			

4. EXEMPT PROPERTY LOCATION IN NEW JERSEY for which continued exemption is claimed

Street Address		City	Zip Code		
County	Municipality	Block #	Lot #	Qualifier	

5. CONFIRMATION OF FILING OF INITIAL STATEMENT

Initial Statement claiming exemption from taxation for the above mentioned real property in item #4 was filed on \_\_\_\_\_ with the assessor of the aforementioned municipality.  
(Date)

**6. PHYSICAL and/or USE CHANGES** of the aforementioned real property in item #4  
Fully describe any **physical changes** that have occurred since the filing of the previous Initial or Further Statement.  
Total Land Area (Sq. Ft./Acreage) \_\_\_\_\_  
Land is ☐ Vacant or ☐ Improved with buildings and/or structures? (Check one)  
If improved, state number of buildings and/or structures \_\_\_\_\_ State building(s) size in square feet \_\_\_\_\_  
Fully describe building(s)/structure(s) type \_\_\_\_\_  
State \$ amount for which improvements are insured \_\_\_\_\_  
Fully describe any **changes** in the **use** that have occurred since the filing of the previous Initial or Further Statement.  
If vacant land, state purpose, area used and size for each use. If not used, state none \_\_\_\_\_  
\_\_\_\_\_  
If improved with buildings and/or structures, state uses of each. \_\_\_\_\_  
\_\_\_\_\_

Are land and/or buildings used for originally stated purposes of claimant organization? ☐ No ☐ Yes  
If yes, ☐ Entirely or ☐ Partially? Explain if used for other than claimant organization’s purposes or if used or occupied by other than the claimant organization \_\_\_\_\_  
\_\_\_\_\_

Are land and/or buildings leased or rented by other than claimant organization? ☐ No ☐ Yes  
If yes, ☐ Entirely or ☐ Partially? Percentage of property leased \_\_\_\_\_% **Attach** copy lease/rental agreement.  
Explain rental uses \_\_\_\_\_  
State tenant names and rental income received. \_\_\_\_\_  
\_\_\_\_\_

Is commercial business conducted on premises? ☐ No ☐ Yes If yes, explain \_\_\_\_\_  
\_\_\_\_\_

7. COMPENSATION/REMUNERATION CHANGES

Fully describe any changes that have occurred since the filing of the previous Initial or Further Statement.  
List names of individuals, officers, entities receiving compensation, salaries, allowance, monetary profits from claimant organization and dollar amounts received. If none, state none. Supporting financial data may be required by assessor.  
\_\_\_\_\_

8. PROPERTY OWNERSHIP CHANGES/DISPOSITIONS

Has any portion of the real property described in item 4, for which exemption has previously been claimed and allowed, been rented, sold or otherwise disposed of since the filing of the prior Initial or Further Statement? Yes ☐ No ☐  
If yes, describe the property and state to whom conveyed and date of conveyance. \_\_\_\_\_  
\_\_\_\_\_

9. PROPERTY NEWLY ACQUIRED for which exemption is claimed

Has any new or additional real property been acquired by claimant since the filing of the previous Initial or Further Statement? Yes ☐ No ☐ Property Location \_\_\_\_\_  
If yes, an Initial Statement, Form I.S., as to such new or additional real property must be filed with the assessor.

10. SIGNATURE, DATE & TITLE OF OFFICER CLAIMING EXEMPTION FOR ORGANIZATION  
I certify the above declarations are true to the best of my knowledge and belief and understand they will be considered as if made under oath and subject to penalties for perjury if falsified.

Signature \_\_\_\_\_ Official Title or Position \_\_\_\_\_ Date \_\_\_\_\_

Official Use ☐ Denied ☐ Approved Exempt Property Code \_\_\_\_\_  
Assessor \_\_\_\_\_ Date \_\_\_\_\_

**FURTHER STATEMENT REQUIRED:** Every **third year as of November 1** after approval of the Initial Statement, a Further Statement is to be filed with the municipal assessor.

**IMPORTANT** File this claim in **duplicate** with **municipal assessor** of taxing district where property is located by **November 1**. Separate claims must be filed for each parcel. If additional space is needed, please attach a rider.

**GENERAL ELIGIBILITY:** Real property tax exemption is determined by:

- 1. the organization’s purpose
- 2. the property’s use as of October 1 of the pretax year
- 3. the absence, presence, degree and use of profits
- 4. the property’s ownership as of October 1 of the pretax year
- 5. incorporation of the organization or its authorization to operate in New Jersey
- 6. land area or existing buildings
- 7. timely application as of November 1 of every third succeeding year

**Because eligibility criteria varies from statute to statute, specific questions regarding your organization’s exemption requirements should be directed to the municipal assessor in the taxing district where the property is located.**

<b>STATUTES:</b> Veterans organizations	N.J.S.A 54:4-3.5 & 54:4-3.25 & 54:4-3.15
Educational, religious, charitable organizations	N.J.S.A. 54:4-3.6
Firefighter organizations	N.J.S.A. 54:4-3.10 & 54:4-3.13
Burial grounds & cemeteries	N.J.S.A. 54:4-3.9 & N.J.S.A. 8A:5-10
Youth organizations	N.J.S.A. 54:4-3.24
Fraternal organizations	N.J.S.A. 54:4-3.26
Disaster relief organizations	N.J.S.A. 54:4-3.27
District Supervisor Religious Organization	N.J.S.A. 54:4-3.35
Historic Sites	N.J.S.A. 54:4-3.52
Conservation/Recreation Land	N.J.S.A. 54:4-3.64

**DENIALS/APPEALS:** Any unfavorable determination by the assessor may be appealed to the County Board of Taxation annually on or before **April 1**.

**DOCUMENTARY PROOFS:** N.J.S.A. 54:4-4.4 provides, Each assessor may at any time inquire into a claimant’s right to continue an exemption and for that purpose he may require the submission of such documentation as he considers necessary to determine the claimant’s continuing right to exemption. Claimants may be asked to provide: proof of income via audited financial statements, tax return copies; proof of ownership via deed; proof of use via lease/rental agreements, itinerary/calendar of events & organization’s promotional literature; proof of organization’s purpose via certificate of incorporation, articles of association, charter or mission statement, and constitution and by-laws.

**Burden of proof is on exemption claimant; it is not the responsibility of the assessor to seek out claimant or to bring claimant into exemption compliance.**

**FOR ASSESSOR USE ONLY**

- |   |  |
|---|--|
| <input type="checkbox"/> Deed/Ownership Documents         | <input type="checkbox"/> Lease/Rental Agreements                             |
| <input type="checkbox"/> Insurance Policy on Property     | <input type="checkbox"/> Certificate of Incorporation                        |
| <input type="checkbox"/> Articles of Association          | <input type="checkbox"/> Constitution and By-laws                            |
| <input type="checkbox"/> Audited Financial Statements     | <input type="checkbox"/> Tax Returns   |
| <input type="checkbox"/> Charter and/or Mission Statement | <input type="checkbox"/> Organization’s Promotional Literature               |
| <input type="checkbox"/> Itinerary/Calendar of Events     | <input type="checkbox"/> Addendum containing any other pertinent information |