

**TOWNSHIP OF NORTH BRUNSWICK
RESOLUTION**

**A RESOLUTION AUTHORIZING THE INITIATION OF A
MUNICIPAL-WIDE PROPERTY REVALUATION**

WHEREAS, the Township of North Brunswick (“Township”) recognizes its responsibility under New Jersey law to ensure that all real property within the municipality is assessed at fair and equitable values in accordance with **N.J.S.A. 54:4-23**; and

WHEREAS, under **Title 54, Chapter 4 (“General Property Taxation”)**, which governs the assessment of real property in New Jersey, all real property must be assessed at its “true value,” meaning fair market value; and over time, market changes, disproportionate growth among property classes, and fluctuating real estate conditions can cause assessments to drift away from true value, creating inequities in local tax distribution that result in some taxpayers bearing a disproportionate share of the levy; and

WHEREAS, the New Jersey Division of Taxation monitors each municipality’s **Director’s Ratio**, and when that Ratio falls to levels significantly below market value—generally below **85%**—the Division typically recommends that the municipality undertake a municipal-wide revaluation to restore uniformity, accuracy, and compliance with statutory assessment standards; and

WHEREAS, the Township Tax Assessor has advised that the Township’s current Director’s Ratios of **36.02%** and **33.26%** for tax year 2026 demonstrate a substantial decline from true value, and further advised that a municipal-wide revaluation is necessary to restore equity and that such a revaluation must be conducted by a qualified firm licensed by the New Jersey Division of Taxation; and

WHEREAS, the Township Council finds it in the best interest of the taxpayers of North Brunswick to initiate a revaluation program to reassess all real property within the Township for the tax year to be confirmed and designated by the New Jersey Division of Taxation; and

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of North Brunswick, County of Middlesex, State of New Jersey, on this 1st day of December, 2025, that the Township hereby authorizes the initiation of a municipal-wide property revaluation in accordance with **N.J.S.A. 54:4-23** and all applicable regulations of the New Jersey Division of Taxation; and

BE IT FURTHER RESOLVED, that the Mayor, Business Administrator, and Tax Assessor are hereby authorized to prepare and submit any required applications, notices, cost estimates,

**TOWNSHIP OF NORTH BRUNSWICK
RESOLUTION**

and supporting documentation to the Middlesex County Board of Taxation and the New Jersey Division of Taxation; and

BE IT FURTHER RESOLVED, that upon approval by the New Jersey Division of Taxation, the Township is authorized to solicit proposals, enter into contracts, and take all necessary steps to retain a certified revaluation firm to conduct the revaluation program; and

BE IT FURTHER RESOLVED, that a certified copy of this Resolution shall be forwarded to the Township Tax Assessor, the Middlesex County Board of Taxation, and the New Jersey Division of Taxation.

Cavel Gallimore, Chief Financial Officer

Jason Sheets, Tax Assessor

Justine Progebin, Business Administrator

Ronald Gordon, Esq., Township Attorney
Approved as to legal form

COUNCIL MEMBER	MOT	SEC	YES	NO	ABSENT	ABSTAIN
RICH						
HUTCHINSON						
MEHTA						
DAVIS						
SOCIO						
GUADAGNINO						