

THE ASSESMENT OF NEW CONSTRUCTION (Town of Boonton)

This is a general guideline on how permits are handled by the Tax Assessor's Office. When a building permit and/or Certificate of Occupancy is received from Building Department, it is categorized into one of the following groups for processing by the Assessor's Office. This is a general list of typical permit work and how it may impact the assessment. This list is not intended to be comprehensive, and work may fit into more than one category. Individual consideration of the actual work performed once complete may change the anticipated way the assessment will ultimately be handled.

NOTE: Any questions in this regard should be directed to the Assessor's Office before the work is started

<u>ASSESSABLE</u> – PROCESS IN CAMA These items generally result in a change in property value. <i><Likely Added Assmt></i>	<u>NO CHANGE</u> – PROCESS IN CAMA Items are logged into the Assmt System, no further action taken. <i><No Change in Assmt></i>	<u>NO CHANGE</u> – REVIEW ONLY These permits are not tracked or logged by the Assessor. <i><No Change in Assmt></i>
New Bldgs	Sheds (100 sq ft or less)	Above Ground Pool
Additions & Alt (*)	Electrical Upgrade (new Service)	Fire / Smoke / Security Alarms
Modern Kitchens & Baths	Re-wiring (full or partial)	Change of Contractor
New Siding on Main Bldg (All)	Radon / Lead Remediation	Sewer / Water Lines & Pumps
New Siding on Accessory Bldg (?)	Interior Partitions & Alt (**)	Tank Remediation (UST, AST)
Fin Bsmt and/or Attic	Deck/Porch Repl (<i>same SF/Use</i>)	Above Ground Fuel Tanks
Masonry Fireplace	Roof Replacement	Water Heater / softener
<i>Freestanding</i> Wood / Gas / Pellet Stove	Partial Siding (less than 50%)	Lawn Irrigation (sprinklers)
New Decks / Patios / Porches	Furnaces – New or Replaced	Painting / Exterior Cosmetics
Canopies (permanent) / Gazebo	Bay Window (if not floor to ceil)	Signs
Brick or Stone Veneer	Repair/Repl Central AC	Re-roof on Detached Bldgs
Central AC / Mini Splits (whole fl)	Repl Comm Sprinkler/Supp. Sys.	Footings / Temp Trailer
Sheds (101-sf or more)	Interior Comm Lighting	Retaining Walls / Landscaping
Cabanas / Barns / Det Gar	Solar Panels (roof or ground)	Driveways
In-ground Pool / sunken Hot tub	Geothermal HVAC	Doors / Insulation / Window
Comm Sprinkler	Single fix / ADA conver (Comm)	Freestanding Decks, Pergolas
New Windows (only if all replaced)	Generator (Comm)	Gas Piping / Chg from Gas or Oil
Parking Lots (Comm only)	Generator (Res) – whole house	<i>Inserts: Wood / Gas / Pellet stove</i>
Tenant Fit-Up (only change in use)	Receptacles, Switches, Lights	Annual Electrical Insp
Demolitions – <i>chg for next tax year</i>	Chimney liners, repairs, etc.	Stairs, Handrails, Guardrails
	Foundation work	Exterior Lighting
	Tenant Fit-Up (same use)	Awnings (fabric or plastic)

(*) This includes any combination of renovating kitchens, baths, finishing a basement, adding a den, sunroom, etc., converting an unfinished attic or garage or storage space to a useable finished room, converting retail space into offices, converting warehouse into offices or retail or living area.

(**) New interior partitioning (walls) in existing “finished area”, carpeting, sheetrock, painting or wallpapering an existing room will **NOT** impact the assessment.