



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 251
TRENTON, NEW JERSEY 08695-0251

PHILIP D. MURPHY
Governor


ELIZABETH MAHER MUOIO
State Treasurer

TAHESHA L. WAY
Lt. Governor

MARITA R. SCIARROTTA
Acting Director

Telephone (609) 292-7974 / Facsimile (609) 292-9439

June 6, 2025

To: County Tax Boards
From: Melissa Thomas, Chief, Valuation & Mapping 
Subject: Deeds that do not initiate and SR-1A

An increase of SR1A's with \$0 sales prices has been identified. As a reminder, the below list of deeds do not require an SR1A to be initiated.

List of deeds that do not require a SR1A:

1. Easement of any sort
2. Deeds for cemetery lots
3. Agreements of any sort
4. Deeds in which the deed date is more than THREE years ago
5. Master Deeds and Amendments to Master Deeds
6. Power of Attorneys
7. Divorce Agreements
8. Timeshare Deeds

While it is not necessary to process SR1A's for these deeds, it is still necessary to forward the deed information to the assessor of the municipality involved so that the assessor can make the proper changes in ownership information, etc. If you need assistance with this functionality in your sales ratio system, contact your county vendor.

If the deed has a dollar amount, but came through from the clerk as \$0, the sales price must be updated. The vendors have been asked to make a change to their system to create an error message to alert the user of the \$0 sales price.

Feel free to reach out to myself or Rich Serrano at 609-292-7974 with any questions.