



# State of New Jersey

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

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TO: County Tax Administrators, Municipal and County Assessors  
FROM: Melissa Gorman, Chief, Valuation and Mapping *mg*  
DATE: August 28, 2017  
RE: **NEW** - MODIV Qualifier Code for Parking and EPL code for Condo Common Elements

To allow for identification of parking unit spaces and condominium common elements in MOD-IV, the Division has created:

- Qualifier code "P". Parking qualification codes should be entered (PXXXX) in the same format as a condominium qualification code (CXXXX).
- New EPL description and use code for Condominium common elements that are in MOD IV as line items only and have a zero assessment.

Class: 15F  
Ownership: 24 (Other)  
Use: 21 (Condominium Common Element) - New  
Description: 990 (Condominium Common Element) - New  
Associated Statute: N.J.S.A. 46:8B

Designation of these properties is at the discretion of the tax assessor and county tax board and can be used immediately.

If you have any questions about this code, contact Chris Beitz at (609) 341-2708 or [Christopher.Beitz@treas.nj.gov](mailto:Christopher.Beitz@treas.nj.gov).