How to Search for Properties With a PILOT (Payment in Lieu of Taxes Agreement) in Your Town/County

Method 1: User Friendly Budget

Pursuant to NJAC 5:30-3.8, municipalities are required to incorporate a User Friendly Budget (UFB) into their introduced (approved) and adopted annual municipal budgets. Further, introduced and adopted municipal budgets posted on a municipality's website must include the UFB. You should be able to obtain a copy of the UFB on your town's website. If not, the UFB for each municipality is also posted on the New Jersey Department of Community Affairs website at https://www.nj.gov/dca/divisions/dlgs/resources/fiscal_rpts.shtml . The state website has the UFBs in Excel format, which may be useful for data analysis.

In the UFB, you are looking for forms UFB-5 and UFB-6. Form UFB-5 will include information on properties subject to the Five-Year Exemption and Abatement Law (N.J.S.A. 40A:21-1 et seq.), including the PILOT revenue and the taxes if billed in full at the prior year's tax rate. Form UFB-6 will display prior year information on properties subject to the Long-Term Exemption Law (N.J.S.A. 40A:20-1 et seq.), including the PILOT revenue and the taxes if billed in full at the prior year's tax rate.

Method 2: Build and Search a New Jersey Property Tax Information Database

If you are trying to compile PILOT information for multiple municipalities, or a whole county (or the whole state), it may be easier to do so via a database rather than looking up multiple UFBs.

1. Build a Tax Information Database for the county your are researching (see the document: How to Create a New Jersey Property Tax Information Database, below, for instructions on how to do this.

2. Once you have built your database and imported the information into a spreadsheet, you can now apply filters to the columns to display the information you are looking for. The Column labelled "Statute Number" (column AW if you have built the spreadsheet according to the database instructions) lists the statute number that governs a given property's tax exemption. Make sure that filters are on your spreadsheet, and filter the "Statue Number" Column so that only numbers beginning with "40" are checked. Generally statutes 40:20-1, 40A:20-1, and 40A:20-5-9 will be cited for properties that are making in-lieu payments. You should now be viewing only the properties with in-lieu payments.

3. Highlight all of the visible rows, copy them to the clipboard, and "paste special" to another sheet, being sure to click "skip blanks" in the "paste special" dialogue box, and you will now have a list of only the properties with in-lieu payments.

How to Build a New Jersey Property Tax Information Database

I. Obtain Your Data:

a. Go to: https://www.state.nj.us/treasury/taxation/lpt/TaxListSearchPublicWebpage.shtml This page contains "Raw Data Available for Download" for every county in New Jersey for the years 2009 – 2019.

b. Click on the County your are interested in under the Tax Year you are interested in. This will download a raw data zip file. Open the zip file.

c. The zip file will open in Notepad (for Windows users), and at first will look incomprehensible because it is a text file and it is not formatted in any way. The next steps will describe how to convert this file into a usable format. Save this file as a .txt file in a convenient location.

d. On the webpage you were on in Step (I.a) above, click on the link that says "Mod IV Layout and Field Descriptions" below the tax year that you are looking at. This will download a pdf file that will enable you to tell Access how to interpret the data that is in the raw text tax file that you downloaded in step 2 above. For example, for 2019 the PDF for the Mod IV Layout and Field Descriptions can be found here: https://www.state.nj.us/treasury/taxation/lpt/MODIV-Counties/2019/MODIVLayout2019.pdf

II. Create Your Database:

a. Open Microsoft Access database program (Note: I tried unsuccessfully several times to do the data conversion using only Excel, and each time the text import failed, and it failed in ways that were impossible to troubleshoot. While, for example, the Middlesex text file contains 249,652 rows of information, with each row containing 700 columns, I do not think the import fail was due to size limitations in Excel, as newer versions of Excel can handle over 1,000,000 rows of data. Rather, my best guess is that because of a combination of certain characters used in the text file, certain errors contained in the text file, and certain inconsistencies found from row to row in the text file, Excel was just not able to handle the import properly. The result was that only about 85,000 or so of the 249,652 rows imported successfully. As a result, I had to use Access, which proved to be more robust for this kind of data handling.)

b. Define your Database Fields (Note: this is a time-consuming process that must be done accurately for the import to work. It will utilize the information provided in the PDF you downloaded in Step (I.d) above.) To define your database fields for this import you must:

1. Open Access, and create a blank database

2. On the ribbon on the top, click "External Data"

3. Click "New Data Source," choose "From File" on the dropdown menu and click "Text File" on the submenu.

4. Browse to the location of the text file that you have saved in Step (I.c) above, click on your saved text file, and click "Open". Make sure "Import the source data into a new table in the current database" is checked and hit "OK". This will open the "Import Text Wizard".

5. The text file you downloaded in Step (I.c) above is not delimited in any useful way. As a result, you have to check "Fixed Width" on the Import Text Wizard. Then click "Next".

6. On the screen that comes up after clicking "Next", click "Advanced". This will open up a dialogue box where you will input the information that you obtained in Step (I.d) above to tell Access how to define all of the fields. (NOTE: In the second column of the Mod IV Field List PDF from Step (I.d) above it wil either say "Group" or it will have a number. You are NOT entering the fields that say "Group". If you do the import will not work. For example, the first line of the 2019 PDF says "3 Record Key   Group" and it shows that the field starts at column 1 and is 35 characters in length. The word "Group" is letting you know that the next several rows of data below it are all related to the "Record Key" of the property. But you are going to put in the individual fields, **not** the Group. So the first field you will define is "County-District" which is on the row right underneath "Record Key".)

7. In the "Import Specification" dialogue box that came up when you clicked "Advanced" in (II.b.6) above, make sure that "Fixed Width" is checked. You will now start to type in field names and characteristics from the PDF list. For example, where it says "Field 1" you will type in County-District because that is the first field you are defining. Where it says "Data Type" you want to make sure that it says "Short Text" for ALL of the fields you are going to define. Short Text will handle up to 255 characters. By default "Long Integer" will appear as the Data Type next to some of the fields because Access has tried to guess what type of data you are importing into that field. Wherever it does not say "short text" click on the field type to bring up a dropdown menu where you can select "short text". Where it says "Start", put in the number under the "Start" column on the PDF (in the case of "County-District", the start number is 1). Where it says "Width" put in the number in the "Length" column on the PDF (in the case of the County-District field, this number is 4.). Where it says "Indexed", make sure it says "No". In our example, you have now told Access that from the text file you are using in the import, you want to name the first field "County-District", you want Access to start pulling data from the text file to fill that field starting with column 1 in the text file (the first character), and you want to populate that field with the first four characters of the row. You will now move on to define field 2. Field 2 will be named Block, it will start at 5, and its width will be 9. Note that you have skipped the "Property-ID" line in the PDF file, because that line has "Group" in the second column, and you are not entering "Groups". You will repeat this step for all of the lines in the PDF file that are not marked "Group". There will be 95 fields.

8. When you have finished defining all of the fields in the PDF, click "OK" in the dialogue box. Then click "Next" which will bring up an option to specify information about the fields you are importing. You do not have to do anything here except click "Next".

9. In the dialogue box that comes up next, you can leave "Let Access Add Primary Key" checked.

10. The next dialogue box will let you name the table you are about to create. Type in a name and then click "Finish". Access will now get to work. The import will take a bit of time depending on your computer's speed. Click on Access when "Ready" appears in the status bar in the lower left **and it will ask if you want to save the import steps. This is very important. Save the import steps.** Double-click on your newly created table on the left, and, if all has gone well, your table will open and be populated with all of the information you just imported.

III. Import Your Data to Excel:

If you prefer to work in Excel rather than Access, you can now import the table you just created to Excel. Because the Access export function utilizes the clipboard, and the clipboard is limited to holding around 65,000 rows of data at a time, the Export function in Access will not work properly when you are trying, for example, to Export a database with almost 250,000 rows. Fortunately, Excel does not have this limitation. So:

a. Close your Access database.

b. Open a new blank worksheet in Excel.

c. Click "Data" on the top ribbon and click "Get Data" on the left of the toolbar to bring up the dropdown menu. Select "From Database" and "Microsoft Access Database".

d. Browse to and select your database and click "Import".

e. Select the table with the information you want from the database and click "Load". It will take Excel a few moments to load your data. If all has gone well, you will now have an Excel spreadsheet open with all of the data from your database, with the columns defined by the fields you defined in Access.

IV. Using Saved Imports to Import Other Text Files:

In the event you want to create databases for several different counties, you will definitely not want to have to go through Step (II.b.7) above again, so you can save a lot of time by **saving your import steps when you create your first database.**

In Step (II.b.10) above, you saved your import steps for your database. Because the Mod IV data layout is the same for all counties for a given year, you can reuse this template to create separate databases for additional counties. (Alternatively, you could create one giant database by appending additional text files from other counties to your database).

a. Download another county's tax file text document from the website in Step (I.a) above and save the text file.

b. Open the database you created above, and us "Save As" to create a new file name for it. For example, you could save it as "Middlesex 2019 Tax Records for Import Specifications".

c. Using the new copy of the database that you just created, click "External Data" on the top ribbon, and click "Saved Imports". This will bring up a dialogue box with your saved import in it. The infortion in the right hand part of that dialogue box specifies the file path that Access is using to get the import. You can click there to edit the description. By default, it will have the file path that you used for the last import.

There is no option to browse here, so you have to manually type in the file path to point access towards the new text file that you downloaded and saved in Step (IV.a) above). Typre in the new file path.

d. Click "Run" in the lower left corner. A dialogue box will appear asking if you want to overwrite the existing table or query. Click "Yes".

e. Right-click on the table name and rename the table to reflect the new text file you just imported.

h. Go to File>Save As and save your new database with a name reflecting which county's information is contained in it.

i. Repeat Steps (IV.a) through (IV.h) for each county that you want to build a database for.