

Phase 2 of the AMAR Reviews was recently completed. During the analysis of Phase 1 and Phase 2, the STC has noted a large number of local units have land adjustments without reasons listed in the local unit records. While land adjustments are often appropriate, a reasonable explanation needs to be included in the local unit records. This will allow taxpayers, Township Officials and other interested parties to easily determine why an adjustment from the “normal” land value determinations was made for a specific parcel.

When noted in an AMAR review that a local unit has an excessive number of land adjustments without reason, an assessor should first review all of those adjustments to determine if they are necessary and then note a reasonable explanation for the adjustment in their records.

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