

_____ COUNTY BOARD OF TAXATION

INSTRUCTIONS FOR FILING PETITION OF APPEAL OF AN ADDED OR OMITTED ASSESSMENT

1. FILING DATE

Your appeal must be *received* (not postmarked) by the county board of taxation on or before December 1 of the tax year, or thirty (30) days from the date the collector completes the bulk mailing of tax bills for added or omitted assessments, whichever is later. An appeal received after the close of business hours on December 1 is untimely filed and will result in dismissal of the appeal. If the last day for filing an appeal falls on a Saturday, Sunday or legal holiday, the last day shall be extended to the first succeeding business day.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

3. FILING OF PETITION

The original petition must be filed with the county board of taxation.

- (a) A copy must be served upon the assessor of the municipality in which the property is located or, in the event of a municipal appeal, served upon the taxpayer.
- (b) A copy must be served upon the clerk of the municipality in which the property is located or, in the event of a municipal appeal, served upon the taxpayer.
- (c) A copy should be retained by the petitioner.
- (d) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES *(Must accompany original petition of appeal)*

(a) Prorated Assessed Valuation less than \$150,000	\$ 5.00
1. \$150,000 or more, but less than \$500,000	\$ 25.00
2. \$500,000 or more, but less than \$1,000,000	\$100.00
3. \$1,000,000 or more	\$150.00
(b) Appeal on Classification	\$ 25.00
(c) Appeal on Valuation and Classification	Sum of (a) and (b)
(d) Appeal not covered by (a),(b), or (c)	\$ 25.00

***Check should be made payable to: County Tax Administrator.
Fees are non-refundable.***

5. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

6. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a business entity, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

7. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that, whenever the county board of taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the county board of taxation shall revise the assessment by applying the average ratio to the true value of the property as determined by the hearing body.

8. SUPPORTING PROOF AND PROCEDURES

If you are appealing the value of an Added Assessment, you will be required, at the time of the hearing, to present evidence from which the board of taxation can determine the market value of the entire property under appeal including new improvements as of the first of the month following completion of the new improvements. The Added Assessment should reflect the difference between the assessed value of the property as of October 1 of the pretax year and the taxable value of the property as improved. This added value is then prorated for the number of full months remaining in the tax year following completion.

8. SUPPORTING PROOF AND PROCEDURES (continued)

The taxable value of the property as improved is its market value multiplied by the average ratio for your municipality, except that, if the average ratio exceeds 100% then the taxable value is the same as the property's market value. The average ratio for your municipality is listed by tax year for every municipality by county at:

<http://www.state.nj.us/treasury/taxation/lpt/chapter123.shtml>

If you appeal the value of an Omitted Assessment, you will be required to present evidence on the value of the property as of October 1 of the pretax year.

Evidence to support a tax assessment revision should include, but not be limited by, the following:

(a) APPRAISALS

1. A party intending to rely on expert testimony must provide to the board a written appraisal report for the tax administrator and each commissioner and one copy of the report to each opposing party **at least seven calendar days prior to the hearing**. **If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.**

2. If the municipality intends to rely on its assessor or a representative of a revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each commissioner copies of a written report reflecting such data and analysis and one copy of the report to each opposing party **at least seven calendar days prior to the hearing**.

3. The Board, in its discretion and in the interest of justice, may waive the requirements for the submission of written reports.

4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal **at least seven calendar days prior to the hearing**.

(b) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the assessor, clerk and county board of taxation, **not later than seven calendar days prior to the hearing** if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE ASSESSMENTS ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the amount and source of all income and expenses with respect to such property for the most recently completed accounting year and for such additional years as the board may request should be attached to the petition of appeal in the case of income-producing property.

(d) OTHER DATA

Subject to the board's discretion, you may present other, relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

9. SIGNATURE

The signature of the petitioner or petitioner's attorney is required on the petition.

10. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board of taxation and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the county board of taxation. If the board approves the settlement, it will enter judgment incorporating the settlement. If it disapproves the settlement, the county board of taxation will notify the parties of the denial and will schedule a hearing for the appeal.

11. FILING COMPLAINT WITH TAX COURT

The judgment of the county board of taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office **within 45 days from the date of the service of the judgment (date of mailing)**. The Tax Court of New Jersey is located at the Richard J. Hughes Complex, 25 Market Street, Trenton, New Jersey. **Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082.**