

**2019**

**New Information and Procedures for Attorneys, Appraisers  
and Bulk Filers**

Before filing this year's assessment appeals, please review the following information:

**Hearing Procedures, Hearing Notices, Judgments**

All notices, including hearing notices and judgments will be mailed only to the petitioner or, if designated by the petitioner, an attorney licensed to practice law in the State of New Jersey. If an appraiser, realtor or any other person is involved in the preparation or presentation of the case, that person must be notified by the petitioner or attorney designated on the petition.

At hearings, all questioning must be done by either the petitioner (only if the petitioner is not represented by an attorney), the petitioner's attorney, the municipality's attorney or a Board of Taxation Commissioner. Persons appearing as witnesses, including municipal assessors and appraisers, whether appearing with the petitioner or municipality, will not be permitted to ask questions of any party or witness.

**Collateral Account**

Take advantage of the Attorney Collateral Account that has now been established for attorneys and other bulk filers. There is **no cost** for the use of this service, but no interest is earned on the collateral account. Petitioners who are planning to file and pay for multiple appeals can deposit an amount sufficient for the entire year's filings. Filing fees will then be automatically deducted from your account, **with no need to write individual checks**. When the balance becomes low, our office will send monthly statements showing account activity as soon as possible. Additional deposits can be made at any time. You may withdraw the balance at any time upon adequate notice. If you have any questions, or are interested in participating, please e-mail [Szendrey\\_Keith@aclink.org](mailto:Szendrey_Keith@aclink.org) and include "Attorney Collateral Account" in the subject line.

**Judgments**

**The Division of Taxation, State of New Jersey, mandates that all judgments be mailed within 30 days after the hearing date. It is your responsibility along with the assessor to report all stipulations and assessor recommendations to the Board of Taxation PRIOR to the hearing date. Failure to provide this information within 5 days after the hearing date may result in entry of judgment sustaining the assessment.**

## Website – Bulk Filing

[www.aclink.org/taxation](http://www.aclink.org/taxation)

There is a section on our webpage for bulk filers which includes a multipart version of the new Petition form that will automatically calculate your filing fee **if you fill in the correct “Total Current Assessment.”** This information should be obtained from the Notice of Property Tax Assessment, which is mailed to each property owner by February 1 (or later if there is a revaluation or reassessment). **Last year’s tax bill and/or prior years’ assessment history is not acceptable evidence of “Total Current Assessment” for 2019.** If you are filing petitions for multiple properties in the same block, you can use “Form A1 Schedule” as follows:

Complete Form A1, filling in all information in Section 1, but leaving the lot and qualifier spaces blank.

Type or print “Schedule Attached” at the top of the page above the words “PETITION OF APPEAL”. Complete Form **A-1 Schedule**, by downloading the spreadsheet from our website.

Complete the form as follows:

**Municipality** – Choose the municipality by clicking on the triangle to the right of the box. A dropdown list will appear. Do not combine municipalities on schedule sheets

**Block Number** – All properties on the schedule must have the same Block Number

**Contact Information** – Please be sure that the firm name and mailing address are properly completed, since all notices will be sent to that address.

**Collateral Account #** - If you have established a collateral account, please enter the number here. New account numbers were assigned in 2016. Your account number is a six digit number beginning with 9999. If you need an account number, please see “Collateral Account,” above.

**Appeal Number** – Part of this number is automatically generated. The remainder will be added when your case is entered into our system. A copy of the spreadsheet will be returned to you with the Appeal number when it is assigned. Do not type anything in the shaded area.

**Lot, Qualifier** – Please enter the matters in order by Lot and Qualifier.

**Unit #** - If a unit number has been assigned by the building management, please enter it here.

**Property Owner and Property Address** – these fields will expand to accommodate additional characters. It is not necessary to repeat the same address on additional lines if the only change is the unit #.

**Current Assessment** – If you enter the land assessment or the land and improvement assessments, the total will be automatically calculated. These amounts must come from the assessment card mailed by the municipality in January 2019 because these entries will also calculate the filing fee. If the wrong information is supplied and the filing fee is inaccurate the entire schedule may need to be returned until the correct check is received. This may be avoided if a Collateral Account has been established.

**Requested Assessment** - Optional

The worksheet can be printed on legal 8 ½ x 14 paper. It has a capacity of 500 lines. Either select only those lines with data or delete all lines below those lines with data. **Print a copy for the municipal assessor and another for the municipal clerk.**

Complete a standard petition form as directed above and attach a check for the amount shown in the top left corner of the spreadsheet or record a collateral account number where indicated. You must file the original A-1 petition form by mail or in person at the Atlantic County Board of Taxation.

The spreadsheet must be filed as an attachment to an e-mail sent to [Board\\_Taxation@aclink.org](mailto:Board_Taxation@aclink.org), placing "Schedule A-1" in the subject line.

- **Separate schedules and separate checks must be filed for each block. Schedules with multiple blocks listed will be returned for correction.** Items must be listed in order by lot number and qualifier (if applicable). If blocks, lots and qualifiers do not match the physical address, the schedules will be returned for correction. If paid by check, schedules with errors will be returned along with the filing fees. **Petitions and schedules not corrected and returned within 10 days may be dismissed.**
- **Do not combine multiple municipalities on one check. One check for each municipality is required. PETITIONS AND CHECKS WILL BE RETURNED FOR CORRECTION**
- If you prefer to print a PDF version of the petition form or schedule and fill it in by typewriter or by printing, you will see a separate version of each form labeled for that purpose.
- If you would like copies of the four part form on carbonless paper, they will be available at our office, assessor's offices and at Atlantic County Library branches. **Please do not use the legal size petition forms or schedules from 2013.**
- No matter how many tax appeals are filed, please include a copy of the Notice of Property Tax Assessment (**not the Tax Bill**) supplied to the property owner by the assessor. Do not send a printout from the previous year. This will expedite the processing of your petitions. These notices are usually printed on postcards and mailed to every property owner on or before February 1.
- Only the original petition and one copy of the evidence should be filed with this office.
- If you are filing your evidence on paper, it must have the municipality, block, lot and qualifier (if applicable) at the top of the front page in a clearly legible font (no smaller than this letter, which is Times New Roman 12 point). Send only one copy of the petition and only one copy of the evidence.
- If you prefer, you may file the evidence (not the petition) by e-mail, provided the word EVIDENCE, followed by municipality, block, lot and qualifier (if applicable), petitioner's last name and your last name are contained in the subject line as follows:

**EVIDENCE Absecon 101 57 C0025 SMITH JOHNSON**

Email the evidence to: [Board\\_Taxation@aclink.org](mailto:Board_Taxation@aclink.org).

If you entered the correct information in the subject line, you will receive an automatic acknowledgment of your submission.

- Fact Witness -The Board of Taxation will also enforce a rule against attorneys appearing without a fact witness. Either the property owner or an appraiser who has examined the property must be present or your case may be dismissed with prejudice.