

Union County Board of Taxation Tax Appeal Filing Packet



A COMPREHENSIVE GUIDE TO UNDERSTANDING THE PROPERTY TAX APPEAL PROCESS

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****PLEASE READ ENTIRE PACKET CAREFULLY****

You can also file online by going to the following website: njappealonline.com

PROPERTY ASSESSMENT APPEAL DEADLINE AND PROCESS

All appeals must be filed by **April 1st**, of the current tax year for non-revaluation municipalities and **May 1st** for all revalued municipalities or 45 days from the bulk mailing of the Notice of Assessment. The Union County Board of Taxation recognizes recent changes in the appeal process have made procedures more complex. This presentation was developed as an aid to the property owner, but it **should not be considered as an all-inclusive guide**. More importantly, it is essential property owners understand they must prove their assessment is unreasonable compared to a market value standard. Your current assessment is by law assumed to be correct. You must overcome this presumption of correctness in order to receive a change in your assessment.

HOW DO I FILE?

A property tax appeal may be filed in one of two ways:

1. **Online at njappealonline.com.**
2. **A paper appeal-** Ensure you print clearly. Include your phone number and email address.
Due to COVID19 it is highly recommended that you mail in your paper appeals

If filing using the online appeal system tax payers have until 11:59:59 PM on April 1st to file. (Same time applies to the May 1st deadline as well). This extended time frame allows for those who may be unable to physically come to the board on the appeal filing deadline. For tax payers using the online appeal filing system; copies of your tax appeal are served to the Municipal Clerk and Assessor automatically via the online system.

A paper appeal can be obtained by coming to or contacting the Union County Board of Taxation, 908-527-4775, in person or printed off our website at ucnj.org/taxation-board/. Tax payers must also certify when filing their paper appeal that copies of the appeal will be served by the tax payer to the tax assessor and clerk of the town in which the property is located. Paper Appeals must be physically in the office by close of business (4pm) on April 1st. **Postmarked mailings will not be accepted if they do not arrive by the April 1st deadline.** If April 1st happens to be a Holiday where the offices are closed or falls on a Saturday/Sunday the appeal filing deadline is extended to the following business day. (Same applies to the May 1st deadline as well).

Please note all appeals require a filing fee which is outlined in further detail within this packet. For tax payers using the online appeal system to file an appeal there is a \$5.00 convenience charge in addition to the required filing fee. For paper filings, **ONLY EXACT CHANGE (CASH)**, Check or Money Order will be accepted.

A taxpayer with a total assessed value over \$1,000,000 may make their appeal directly to the State Tax Court of NJ. Njcourts.gov

WHO CAN FILE?

1. An owner/property tax payer of any property located in Union County.
2. A licensed attorney at law.

Real estate agents and appraisers are not allowed to file or sign any appeal on behalf of a taxpayer electing to file a tax appeal. This is considered by the State Attorney General as participating in the unauthorized practice of law and is subject to punishment. This applies to paper appeals and those filed utilizing the online appeal system.

Please note, ensure all of your property taxes and municipal charges are paid up to the 1st quarter of the current year. Otherwise, your tax appeal can be dismissed for failure to pay taxes.

CHAPTER 123, AND IS MY ASSESSMENT FAIR

The purpose of a tax appeal is **not to reduce your property taxes**, it is to determine if your property is being fairly assessed. However, your property taxes are determined by your property assessment. Therefore, if you can prove your property is over-assessed, then a reduction in assessment would result in a reduction of property taxes. To determine value, you must use a formula by applying the Chapter 123 ratios (given by the State and change every year) and apply it to your property's total assessment.

Please note if your town has just put a revaluation into effect for the current year in which you are appealing Chapter 123 ratio does not apply. Your new assessment is deemed market value and you need only prove less than your new assessment for revalued towns.

WHAT IS CHAPTER 123?

In most cases your total assessed value does not reflect true market value. Hence, in order to determine what the true market value of your home is today, the State of NJ Division of Taxation studies all sales within your municipality during what is called a sampling period. They then conduct a study to calculate what the average assessed to market value ratio is. After compiling their study, the state comes up with an average assessed to market value ratio for the entire municipality. Chapter 123 Laws of 1973, is also known as the average ratio or director's ratio. In addition to the average ratio or CLR (common level ratio), there are 2 other ratios known as the Lower and Upper Limit. These ratios help establish a value range 15% above and 15% below the Common Level Ratio. Should you prove a market value outside this value range then your assessment can be reduced or increased.

HOW TO DETERMINE IF MY ASSESSMENT IS FAIR

Step 1- Ask yourself what you feel your property's value is if you had sold it as of October 1st of the previous year: _____ (Your Estimated Property Value)

Step 2- Use your assessment postcard to locate your property total assessment. When you are appealing your assessed value, you use the total assessed value always.

Step 3- Find your current Common Level Ratios for your municipality (Sheet attached). These are published by the State every October 1st for the following year.

Step 4- Calculate your value range based on your assessed value.

Step 5- Compare your estimated property value against the values determined using the State's ratios and assessed value.

(SEE EXAMPLE ON NEXT PAGE)

EXAMPLE:

Mr. Smith estimated his property value as of Oct 1, 2020 as **\$475,000.**

Mr. Smith's assessed value in City of Elizabeth determined from the postcard:

Land	\$20,000
Improvement	\$30,000
TOTAL	\$50,000

CHAPTER 123 LAWS OF 1973 - AS AMENDED BY TAX COURT APPLICABLE TO TAX APPEALS FOR TAX YEAR 2021				
UNION COUNTY		AVERAGE RATIO	LOWER LIMIT	UPPER LIMIT
2001	BERKELEY HEIGHTS	54.78	46.56	63.00
2002	CLARK	26.10	22.18	30.02
2003	CRANFORD	35.48	30.16	40.80
2004	ELIZABETH	9.97	8.47	11.47
2005	FANWOOD *	96.94	82.40	111.48
2006	GARWOOD *	99.10	84.23	113.97
2007	HILLSIDE	40.63	34.54	46.72
2008	KENILWORTH	50.72	43.11	58.33
2009	LINDEN	40.36	34.31	46.41
2010	MOUNTAINSIDE**	100.00	100.00	100.00
2011	NEW PROVIDENCE	48.34	41.09	55.59
2012	PLAINFIELD	41.00	34.85	47.15
2013	RAHWAY	49.13	41.76	56.50
2014	ROSELLE	46.54	39.56	53.52
2015	ROSELLE PARK	83.86	71.28	96.44
2016	SCOTCH PLAINS	22.60	19.21	25.99
2017	SPRINGFIELD	36.76	31.25	42.27
2018	SUMMIT	42.42	36.06	48.78
2019	UNION	14.22	12.09	16.35
2020	WESTFIELD	101.76	86.50	117.02
2021	WINFIELD	100.10	85.08	115.12

**To determine the value range for the current property value per the assessment and 123 Common Level Ratios, the following formula is used:

(TOTAL ASSESSMENT) DIVIDED BY (CHAPTER 123 RATIOS) = MARKET VALUE

Mr. Smith takes his total assessment and applies all 3 ratios provided by the State for that year.

- \$50,000 / .1147 (Upper Ratio) = \$435,919
- \$50,000 / .0997 (Average Ratio or CLR) = \$501,505
- \$50,000 / .0847 (Lower Ratio) = \$590,319

In this example, Mr. Smith determined his market value range between \$435,919- \$590,319. His self-estimated property value of \$475,000 falls within the market range. Therefore, his assessment is deemed correct and no changes will be made. In order to be successful with his appeal, Mr. Smith would have had to prove after doing the Chapter 123 calculation that his home was worth less than \$435,919 to have the assessment reduced and taxes thereby lowered.

Let's consider this alternative, if Mr. Smith had estimated his market value was actually \$405,000 and was successful in proving this, and the Tax Board decided in his favor, then the new market value determined would be multiplied by the Average Ratio to arrive at the new assessed value.

For example, Mr. Smith's market value as determined by the Tax Board is \$405,000.

\$405,000 x .0997 (Average Ratio or CLR) = \$40,400

Mr. Smith's new assessed value for the year would now be \$40,400. This would be a reduction of \$9,600 from the previous year's assessed value.

How does this impact Mr. Smith's taxes?

Let's examine Mr. Smith's old assessed value of \$50,000 and calculate his property taxes with this assessed value. Then we will examine his property taxes using the new reduced assessed value. The tax rate for Mr. Smith's municipality is \$29.948.

Property Taxes based on Original 2021 assessed value of \$50,000.

\$50,000 / 100 = \$500
 \$500 x \$29.948 = \$14,974.00

The original amount of taxes for the year, due for Mr. Smith's property was \$14,974.00

Property Taxes based on REDUCED assessed value of \$40,600.

\$40,600 / 100 = \$406
 \$406 x \$29.948 = \$12,128.94

Mr. Smith, with his reduced assessed value, now has a tax bill of \$12,128.94. Mr. Smith realized a savings of **\$2,845.06** for tax year 2021. A credit or refund would be addressed in the fourth quarter by the tax collector in your municipality. Please note, Mr. Smith's new assessed value of \$40,600 would reflect in the 2022 Tax List Book and Notice of Assessment Card. However, the following year's tax bill is always estimated for the 1st & 2nd quarter based on the 2021 original assessment. It is in the 3rd & 4th quarter installment that the change is actualized.

PROVING MY CASE

Once more, you cannot appeal the taxes on your property since the taxes are the result of the local budget process. Remember, the burden is on you, the appellant, to prove your assessment is unreasonable, excessive, or discriminatory. Please also note, comparing assessments and tax amounts **are not** acceptable proofs of value or reason to appeal.

The most credible evidence is recent comparable sales of other properties of a similar type in your neighborhood. Photographs of both the subject property (the property subject to the appeal) and comparable sales are useful in illustrating your argument. Remember, if you are going to discuss comparable sales, **no less than three comparable sales or more than five**, shall be submitted to the Assessor, Clerk, and County Tax Board, no less than **7 days prior** to the hearing **if not included with the petition of appeal**.

If an Appraisal is to be used, the Appraiser **MUST** be present to testify. You **MUST** submit 1 copy of the appraisal report to the Board of Taxation, serve one to the assessor, one to the city clerk and retain a copy for your records. **Please note an Appraiser cannot represent a tax payer at an appeal hearing. An appraiser can only speak to the appraisal report submitted.**

Where can I find Comparable sales and what does comparable mean?

Sales of all properties (SR-1A's) are available for your review at the County Tax Board or your Municipal Tax Assessor's office. The SR-1A will also indicate if the sale you are intending to use is deemed useable or not.

You can also attain multiple sales listings from local realtors or the internet. Remember, you will need to verify if the sales you have selected are deemed useable.

The comparable sales that you submit as evidence of true market value must support the valuation of your property as of October 1st of the year prior to the year being appealed.

Example: If the Appeal Deadline is April 1st 2022, only sales from 07/01/2020 to 10/01/2021 can be used (these dates change every year). Sales used as evidence that fall outside of the suggested time frame as outlined above or are deemed to be non-arm's length transactions may be disqualified as evidence.

Comparable means most of the characteristics of your property and the neighboring sale is similar. You should be knowledgeable of the conditions of the sales you cite including financing and be able to give a full description of the properties. Some of the characteristics making your property comparable are: recent sale price, similar square footage of living area measured from the exterior, similar lot size or acreage, proximity to your property, the same zoning use (e.g. duplex in a duplex zone), and similar age and style of structure, etc.

What are Useable Sales?

You should be prepared to address the legitimacy of the transaction i.e. it should be one of a willing buyer and willing seller who are not influenced by extraordinary issues (foreclosure, bankruptcy, and transactions between related parties, etc.). There are 33 categories of non-useable sales and you can verify if the sale is useable by checking the SR-1A's. Additionally, just because a sale is deemed non usable by one Assessor, it does not mean the County Board of taxation cannot consider it. However, please remember the burden of proof lies with the petitioner, so non-arm's length transactions would need supporting information in order to prove it was in fact an arms-length transaction.

WHAT TO EXPECT AT A PROPERTY ASSESSMENT APPEAL HEARING

A property tax appeal hearing will be conducted in one of two ways:

Online - via your laptop/PC that has an enabled microphone. You will receive a link from our office. You will also have the option of calling in.

NOTIFICATION:

To comply with the 10-day notification requirements, hearing notices will be mailed to all parties involved at least 10 days prior to the scheduled hearing date. The hearing notice will inform you of the location, date, and time of your hearing. Hearings will be scheduled during the months of April through August; Tuesday through Friday. If you filed electronically, you will also receive an electronic notification.

If you have not received a hearing notice by May please contact our office @ 908-527-4775

***Please note the Union County Tax Board does not run proceedings everyday as a municipal or superior court. Therefore, adjournment requests are rarely granted and only for extreme circumstances. Documentary proof may be requested when asking for an adjournment.**

PRIOR TO HEARING:

- Among other rules, found later in this guide, the Tax Board requires that evidence in support of the appeal must be submitted no later than seven (7) calendar days prior to the hearing if not included with the petition of appeal (see additional information later in this guide) at time of filing. Please note any evidence served to the Tax Board must also be served to the municipal Tax Assessor and Clerk. Failure to meet this requirement may result in the dismissal of your appeal.

DURING THE HEARING:

- It is recommended you call or sign in via the link 10-15 minutes prior to the start of your scheduled hearing. You will be placed in a waiting room as we need to sign in each petitioner one by one.
- Once you are signed in, you will be placed on hold. **DO NOT mute yourself.** The Tax Board will enable and disable the mute function as this facilitates the process.
- When your property is called you will be reminded of your responsibility to give sworn truthful testimony.
- You will then be asked to “state the reasons for your appeal” and “your opinion of value as of October 1st of the pretax year”, based on the evidence exchanged 7 days prior to the hearing.
- Next the municipality will have the opportunity to cross-examine you or your representative’s presentation of evidence.
- Based on your testimony, the municipality will either rest on its assessment or present its evidence. If the municipality stands on its assessment, it is their opinion that you have not met the burden of proof in your presentation. If the town does present evidence, then you will have the opportunity to cross-examine their evidence after they are done.
- Thereafter, the Tax Board Commissioner may request additional information or clarification of facts presented. This will complete the hearing and a judgment, reflecting the Tax Board’s decision on the matter, will be forthcoming.
- To ensure the receipt of testimony, during the hearing, all questions and answers must be directed to the Tax Board Commissioner and the audience is asked to remain courteous and quiet while all testimony is being delivered.
- Kindly respect when others are speaking and do not interrupt. You will have an opportunity to address your concerns.

If a settlement is agreed upon between you and the assessor, there is no need to attend the hearing. Please make sure to obtain a copy of your agreement. BUT, if you choose to reject the Assessor’s offer, please be aware once your Appeal hearing commences, that offer is no longer on the table.

Appeal Form at a Glance

All Petitions of Appeal filed with the Union County Board of taxation must be fully completed and signed upon submission. Failure to complete sections required may result in immediate dismissal of your appeal. Please see how to properly fill the form out in the example below:

Form A-1 (11-21) **UNION** PETITION OF APPEAL COUNTY BOARD OF TAXATION

Tax Year **2022**

NAME OF PETITIONER **AS ON ASSESSMENT CARD**

MAILING ADDRESS **YOUR CURRENT MAILING ADDRESS**

Daytime Telephone No. : **MUST PROVIDE** E-mail Address **NAME@EMAIL**

PROPERTY CLASS **ON CARD** BLOCK **ON CARD** LOT **ON CARD** QUALIFIER **ON CARD** Lot Size _____

MUNICIPALITY **CITY WHERE PROPERTY IS** Property Street Address / Location **ADDRESS OF PROPERTY**

Select Appeal Type:

~~In-Person Hearing~~ **NOT AN OPTION FOR UNION COUNTY**

Virtual Appeal Hearing (verify with county if this is offered)

Summary Hearing - I am opting to have my appeal heard as a summary action on the evidence I submit, without my appearance (See Instruction #8) **PLEASE NOTE: IF AN APPRAISAL IS SUBMITTED, THEN YOU MUST LOG ON WITH THE APPRAISER.**

Name, address and telephone number of person or attorney to be notified of hearing date and judgment: _____

IF YOU HAVE ATTORNEY REPRESENTATION, PLACE CONTACT HERE. ALL CORRESPONDENCE WILL GO HERE

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

<u>CURRENT ASSESSMENT</u>		<u>REQUESTED ASSESSMENT</u>	
Land	\$ ON YOUR ASSESSMENT CARD	Land	\$ WHATEVER YOU FEEL YOUR ASSESSMENT SHOULD BE
Bldg/Improvement	\$ ON YOUR ASSESSMENT CARD	Bldg/Improvement	\$ _____
Abatement (If any)	\$ _____	Abatement (If any)	\$ _____
Total	\$ ON YOUR ASSESSMENT CARD	Total	\$ _____
Purchase Price \$ _____	Date of Purchase _____	Is Court Pending: YES <input type="checkbox"/> NO <input type="checkbox"/>	REFERS TO PREVIOUSLY FILED WITH TAX COURT

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #10A)

	<u>Block/Lot/Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale/Deed Date</u>
EX. 1.	101/2	100 MAIN ST	\$ 350,000	08/21/2020
2.	201/3	200 FIRST AVE	\$ 315,000	09/28/2021
3.			\$ _____	
4.	3-5 COMPARABLE SALES OF PROPERTIES IN YOUR AREA THAT HAVE SOLD WITHIN THE COMPARABLE SALES DATE RANGE			
5.			\$ _____	

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees") **DO NOT APPLY FOR TAX APPEALS**

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

~~Veteran's Property Tax Deduction for Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of Veteran or Serviceperson~~

~~100% Disabled Veteran Exemption for 100% Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of 100% Disabled Veteran~~

~~Senior Citizen/Disabled Person Property Tax Deduction for Senior Citizen/Disabled Person or Surviving Spouse or Surviving Civil Union Partner of Senior Citizen/Disabled Person~~

Farmland Assessment Classification

Abatement or Exemption - Religious, Charitable, etc.

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

DATED ON OR BEFORE APPEAL FILING DEADLINE OF APRIL 1ST (MAY 1ST IN REVALUATION)

SIGNATURE OF PERSON FILING APPEAL

Date _____ Original Signature of Petitioner or Attorney for Petitioner _____

The form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director. Reproduction of form is permitted provided it is the same content and format.

**COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR FILING PETITION OF
APPEAL**

1. FILING DATE

- (a) Appeals must be **received** (not just postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later.
BURLINGTON, MONMOUTH, AND GLOUCESTER COUNTY RESIDENTS ONLY – Filing dates for Burlington, Monmouth, and Gloucester County Tax Board appeals have changed. The appeal deadline for these counties only is on or before January 15 or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. Please visit the respective board's website or call the Burlington, Monmouth, or Gloucester County Tax Boards for more information.
- (b) A taxpayer has 45 days to file an appeal upon issuance of Notification of Change of Assessment. If the subject property is in a taxing district where a municipal-wide revaluation or municipal-wide reassessment was implemented, appeals must be **received** (not just postmarked) by the county board of taxation on or before May 1 of the tax year. If the last day for filing an appeal falls on a Saturday, Sunday, or a legal holiday, the last day is extended to the next business day.
- (c) An appeal received after the close of business hours on the respective filing deadline date is untimely filed and will result in dismissal of the appeal for lateness.

2. SEPARATE APPEALS

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

3. FILING OF PETITION

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy must be served upon **the assessor of the municipality** in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (c) A copy must be served upon **the clerk of the municipality** in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
- (d) A copy should be retained by the petitioner.
- (e) 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)	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), and (c)	\$ 25.00

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

Property Classifications N.J.A.C. 18:12-2.2

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	6A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

No fee is required to file a petition contesting the denial of an application for a:

- deduction for veteran or veteran's surviving spouse/ surviving civil union partner/ surviving domestic partner or serviceperson's surviving spouse/ surviving civil union partner/ surviving domestic partner;
- deduction for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who files an appeal from an assessment must pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board as the interests of justice may require.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

7. REPRESENTATION AT HEARING

- (a) A taxpayer must be present at the hearing, unless he or she has elected to have a summary hearing (see Section 8), or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
- (b) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey, unless the subject property's prior year taxes were less than \$25,000, in which case the petitioner can appear in his, her, or its own behalf.

(over)

INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

8. SUMMARY HEARING

All evidence submitted to the Board of Taxation will be the only basis for appeal determination. If comparables are significantly different from the property you will not have the opportunity to discuss at the hearing. You may submit a written explanation of your comparables. The Board may reject evidence if not comparable to your property. In order for you to obtain a successful appeal your evidence must be such that it plainly and clearly evidences error(s) on your tax assessment. (see A-1 comp. form)

NOTE: If an appraisal report is submitted as part of the evidence, the County Board of Taxation shall require appraiser and taxpayer to appear. If taxpayer is represented by counsel, the attorney must appear.

- (a) The Municipality may cross appeal your assessment. You will be notified of the cross appeal and provided the opportunity to appear at the hearing.

9. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (e) 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.

10. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON THE PROPERTY

In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1 of the preceding (pretax) year. 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>

(a) 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.

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

An itemized statement showing the amount and source of all income and expenses 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.

(c) 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.

(d) APPRAISALS

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member 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 is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each board member copies of a written report reflecting such data and analysis and provide 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**.

11. SIGNATURE

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

12. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board 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 the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

13. 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)**. If the assessed value of the property subject to the appeal exceeds \$1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court directly in accordance with amendatory legislation and Tax Court rules. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey.

Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 815-2922, press option 1.

14. FREEZE ACT

As per **N.J.S.A. 54:3-26**, if no further appeal is taken to the Tax Court the judgment of the county board is "frozen", i.e., conclusive and binding on the assessor and taxing district for the assessment year and for the next two succeeding years, unless there are significant changes in property value via added assessment, municipal wide revaluation, etc. The property owner may end the "freeze" by filing another appeal.