

Union County Board of Taxation Tax Appeal Filing Packet

A COMPREHENSIVE GUIDE TO UNDERSTANDING THE PROPERTY TAX APPEAL PROCESS



This information was developed to assist property owners in preparing for assessment appeal hearings. The instructions and worksheets are intended to be an aid to property owners, but should not be considered as all-inclusive. The general information provided is derived from New Jersey laws governing property assessment appeals: N.J.S.A. 54:3 et seq. and N.J.A.C. 18:12A et seq. These instructions and worksheets are not intended to provide legal advice; property owners should rely on professional help if necessary.

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UNION COUNTY BOARD OF TAXATION

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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 PROCESS

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 know if my assessment is fair?

The New Jersey Legislation adopted a formula known as Chapter 123 in 1973 to test the fairness of an assessment. Once the Tax Board has determined the true market value of a property during an appeal, they are required to automatically compare the true market value to the assessment. If the ratio of the assessment to the true value exceeds the average ratio by 15%, then the assessment is automatically reduced to the common level. However, if the assessment falls within this common level range, no adjustment will be made. If the assessment to true value ratio falls below the common level, the Tax Board is obligated to increase the assessment to the common level. This test assumes the property owner will supply sufficient evidence to the Tax Board so they may determine the true market value of the property subject to the appeal. You should inquire into your district's average ratio before filing a tax appeal. This ratio changes annually on October 1, for use in the subsequent tax year. **(EXAMPLE on PG 7)**

Where do I obtain and file my tax appeal?

Petitioners can file online, print the forms from our website and submit them to the County Board of Taxation, call us to have the forms mailed out to them, or come to the office and request an application. All appeals for Union County property owners are filed at the Union County Board of Taxation.

What will I need to prove my case?

You cannot appeal the taxes on your property since the taxes are the result of the local budget process. You must pay the collector all taxes and municipal charges up to and including the first quarter of the tax year. Remember, the burden is on you, the appellant, to prove your assessment is unreasonable, excessive, or discriminatory. It is necessary for you to prove at the onset that your assessment is in error. It is also necessary for you to prove a more appropriate market value.

The property owner must be persuasive and present credible evidence. Credible evidence is evidence supported by fact, not assumptions or beliefs. Photographs of both the subject property (the property subject to the appeal) and comparables are useful in illustrating your argument. Factual evidence concerning special circumstances is necessary. For example, if the property cannot be further developed for some reason, evidence must be provided.

The most credible evidence is recent comparable sales of other properties of a similar type in your neighborhood. Remember, if you are going to discuss comparable sales, not less than three comparable sales shall be submitted to the Assessor, Clerk, and County Tax Board, not less than **one week prior** to the hearing if not included with the petition of appeal.

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 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.

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 willing buyers and willing sellers 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.

Property Assessment Appeal Checklist

- ✓ File the appeal on or before **April 1** of the current tax year, with service to the County Tax Board, Municipal Assessor and the Municipal Clerk. In a taxing district where a municipal revaluation or municipal wide reassessment has been implemented the appeal filing deadline is May 1.
On April 1st, appeals must be received physically in our office by the close of business (4pm), in order to be deemed received. Mail postmarked on the 1st of April and received on a later date will be rejected.
- ✓ Be sure all information is legible, completed; you have signed and dated the appeal and certification.
- ✓ It is highly recommended you provide a telephone number and email address should the need to contact you arise.
- ✓ When completing a paper filing, the original appeal form, (White copy) is delivered to the Tax Board. Please be sure to retain a copy of your appeal (Gold copy). You must also serve copies of your appeal to the Tax Assessor (Yellow copy) and City Clerk (Pink copy) of your municipality.
- ✓ If filing online at: njappealonline.com a copy of your appeal will automatically be electronically sent to the Tax Board, Assessor, and Municipal Clerk.
- ✓ A separate appeal must be filed for each individual property you plan on appealing.
- ✓ There is a charge to file your appeal and those fees can be found on the instructions of your Tax Appeal packet. **ONLY EXACT CHANGE** (CASH), Check or Money Order will be accepted.
- ✓ While the sale of a property under appeal is evidential, the true market value should be supported by a minimum of three (3) and a maximum of five (5) comparable sales.
- ✓ Any Comparable Sales or Appraisal reports must be submitted at least **7** calendar days prior to your hearing. Failure to meet this requirement may result in the dismissal of your appeal. **ENSURE** your name, property address, Block & Lot, and contact number are included on the paperwork.
For the comparable sales, 1 copy goes to the Tax Board, 1 to the Tax Assessor and 1 copy to the City Clerk. For Appraisal reports, 1 copy MUST be submitted to the Tax Board, 1 to the Tax Assessor and 1 copy to the City Clerk.
- ✓ 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. Current year sales will be suitable evidence for next year's appeals. (Generally, when appealing 2012 assessments, you need 2011 sales data)
- ✓ All sales should be arms-length transactions. To determine if a sale may meet these criteria, please visit your local Tax Assessor office or the County Tax Board and ask to review the SR1A files.
- ✓ 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.
- ✓ Please make sure 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.

BE AWARE OF COMMON MISUNDERSTANDINGS

- ✓ Taxes **cannot** be appealed, as they are a result of the budget process.
- ✓ Assessments of other properties are not acceptable as evidence of value.
- ✓ You are appealing the **total** assessment. The land and improvement components cannot be individually appealed.
- ✓ There is a presumption of correctness in regard to the present assessment. The property owner appealing the assessment must, through the presentation of sufficient evidence of true market value, overcome this presumption to achieve a change in the assessment. (N.J.S.A 54:4-23 case notes) Refer to Chapter 123 worksheet.
- ✓ If an Appraisal is to be used, the Appraiser **MUST** be present to testify. You **MUST** submit 1 copy of the appraisal report, 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.**

N.J.S.A. 45:14f-21(c) very specifically provides:

No person other than a State licensed real estate appraiser, a State real estate appraiser or a person who assists in the preparation of an appraisal under the direct supervision of a State licensed or certified appraiser shall perform or offer to perform an appraisal assignment in regard to real estate located in this State including, but not limited to, any transaction involving a third party, person, government or quasi-governmental body, court, quasi-judicial body or financial institution.

***Please note Real Estate agents are not allowed to represent a petitioner for a tax appeal. Real Estate agents may appear as a fact witness and discuss how they marketed the property, listing price, offers, but may not offer an opinion of value as they are not a licensed real estate appraiser. Additionally, the real estate agent must have completed an inspection of the property in order to be able to testify.**

- ✓ If you're a business entity other than a sole proprietor you must be represented by an Attorney-at-Law. It is imperative that your attorney be present at the hearing. Failure to do so will result in the dismissal of your appeal.
Example: LLC, LLP, LP, Corporation, etc.
- ✓ 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.

How do I determine whether or not I have a case?

The purpose of the Tax Appeal process is to determine if your property is being fairly assessed. The Tax Board examines this by following the formula established by the legislature in 1973 known as Chapter 123.

The goal of Chapter 123 is to verify that the relationship between your current total assessment and your indicated determination of true market value is within the acceptable range as outlined in Chapter 123.

How does Chapter 123 Work?

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.

For example: If your assessed value in 2012 was \$30,000, and you then sold your house for \$300,000, then your assessed value to market value ratio would be 10%.

After compiling their study, the state comes up with an average assessed to market value ratio for the entire municipality. This is also known as the Common Level Ratio or director's ratio.

For example: Let's say the City of Elizabeth has a Common Level Ratio (CLR) of 10.00% as determined by the State. Then all assessed values for the City of Elizabeth get divided by the ratio in order to determine its true market value.

Mr. Smith's Assessed Value:

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

**TOTAL assessed value divided by Common Level Ratio.
\$50,000 / .1000 = \$500,000**

IN THIS EXAMPLE, Mr. Smith has a true market value, as indicated by the State of NJ using the common level ratio, of \$500,000. This **may or may not** be the actual true market value. This is the average value by which the Board will utilize to determine the accuracy/fairness of your property assessment.

Now, we will discuss the second part of Chapter 123 known as "The corridor".

In addition to the Common Level Ratio (CLR), 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 your assessment would then be reduced or increased by applying the new market value, as determined by the Tax Board, and multiplying it by the Common Level Ratio to ensure uniformity.

For example: Mr. Smith's 2012 Common Level Ratio was 10.00%. His lower limit ratio would be 8.5% and the upper limit ratio would be 11.5%. (Please note these ratios are calculated for you every year by the State of NJ Division of Taxation and included in this packet for your use. The ratios change yearly, so it is imperative you have the current year's ratios.)

As calculated previously, Mr. Smith's true market value, as determined by dividing Mr. Smith's assessed value by the Common Level Ratio, was \$500,000. Now we will divide Mr. Smith's assessed value again

by both the lower and upper limit ratios to determine the corridor/value range Mr. Smith must prove outside of in order to be successful with his appeal:

Mr. Smith's Assessed Value for 2012 is: \$50,000
Lower Limit Ratio: \$50,000 / .085= \$588,235
Upper Limit Ratio: \$50,000 / .1150= \$434,782

In conclusion, Mr. Smith's value range for the purpose of his tax appeal is as follows:

UPPER LIMIT	COMMON LEVEL AVG	LOWER LIMIT
\$434,782	\$500,000	\$588,235

Therefore in order for Mr. Smith to be successful with his appeal, he must demonstrate through his comparable sales or appraisal report, a market value of less than \$434,782.

If Mr. Smith 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 .1000 (Common Level Ratio) = \$40,500
Mr. Smith's new Assessed value for the year would now be \$40,500. This would be a reduction of \$9,500 from the previous year's assessed value.

How does this impact my 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 \$2.50.

Property Taxes based on Original 2012 assessed value of \$50,000.
 $\$50,000 / 100 = \500
 $\$500 \times \$2.50 = \$1,250.00$

The original amount of taxes for the year, due for Mr. Smith's property was \$1,250.00.

Property Taxes based on REDUCED assessed value of \$40,500.
 $\$40,500 / 100 = \405
 $\$405 \times \$2.50 = \$1,012.50$

Mr. Smith with his reduced Assessed value now has a tax bill of \$1,012.50. Mr. Smith realized a savings of **\$237.50** for tax year 2012. 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 \$40,500 would reflect in the 2013 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 2012 original assessment. It is in the 3rd & 4th quarter installment that the change is actualized.

WHAT TO EXPECT AT A PROPERTY ASSESSMENT APPEAL HEARING

The assessment appeal process provides a *check and balance* procedure in the overall assessment process. It aids in furthering the statutory directive of assessing “according to the same standard of practice”. This guide has been created to assist you. It is recommended that you treat the review of its contents as the first step in that process. Should you decide to appeal, the material below provides you with what to expect relating to a property assessment appeal hearing.

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.
 - **Location:** All Union County Tax Board hearings are held in the Board of Taxation, 271 North Broad St. 3rd Floor, Elizabeth, NJ 07207
 - **Date:** Hearings will be scheduled during the months of April through August Tuesday through Friday.
 - **Time:** You will be notified of a hearing time on your hearing letter.

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. Failure to meet this requirement may result in the dismissal of your appeal.

AT THE HEARING:

- When your property is called you will be asked to come forward where you will be sworn-in prior to providing 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 your 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.

IMPORTANT HEARING ROOM RULES:

- 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.
- No food or beverages are permitted within the hearing room.
- No cell phones are allowed.
- Metered Parking is available on the street.

The 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 a 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 (12-14) **UNION** PETITION OF APPEAL
 COUNTY BOARD OF TAXATION

Tax Year **2015** Property Class **SEE #12 UNDER FILING INSTRUCTIONS**

NAME OF PETITIONER **SMITH, JANE AS ON ASSESSMENT CARD**
Last Name, First Name

Appeal Number

Filed _____

Check/Cash _____

Checked _____

MAILING ADDRESS **YOUR CURRENT MAILING ADDRESS** Daytime Telephone No. (555) 555-5555 CONTACT # NEEDED
WHERE YOU WANT THE MAIL TO GO E-mail Address **NAME@EMAIL.COM**

BLOCK **ASSESSMENT CARD** LOT **ASSESSMENT CARD** QUALIFIER _____ Lot Size _____

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

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:
 _____ **IF YOU HAVE ATTORNEY REPRESENTATION, PLACE THE CONTACT INFORMATION. FUTURE 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	\$ ASSESSMENT CARD _____	Land	\$ _____	WHATEVER YOU FEEL YOUR ASSESSMENT SHOULD BE
Bldg/Improvement	\$ ASSESSMENT CARD _____	Bldg/Improvement	\$ _____	
Abatement (If any)	\$ _____	Abatement (If any)	\$ _____	
Total	\$ ASSESSMENT CARD _____	Total	\$ _____	

Purchase Price \$ _____ Date of Purchase _____ Tax Court Pending: YES NO REFERS TO CASES PREVIOUSLY FILED WITH TAX

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9B) PROPERTIES IN YOUR AREA THAT HAVE SOLD RECENTLY-MUST PROVIDE 3-5 USEABLE SALES

	<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	\$200,000	07/01/2010
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____
5.	_____	_____	\$ _____	_____

SECTION III THIS AREA DOES NOT NEED TO BE COMPLETED FOR A TAX APPEAL

Attach Cop _____

<input type="checkbox"/> <u>Veteran's Property Tax Deduction for Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of Veteran/Serviceperson</u>	<input type="checkbox"/> <u>100% Disabled Veteran Exemption for 100% Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of 100% Disabled Veteran</u>
<input type="checkbox"/> <u>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</u>	<input type="checkbox"/> <u>Farmland Assessment Classification</u> <input type="checkbox"/> <u>Abatement or Exemption - Religious, Charitable, etc.</u>

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 04/1 **SIGNATURE OF PERSON FILING APPEAL**

 Date Original Signature of Petitioner or Attorney for Petitioner

This 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) Your appeal must be **received** (not merely 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. An appeal received after the close of business hours on April 1, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later, is untimely filed and will result in dismissal of the appeal. If the subject property lies within a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, your appeal must be **received** (not merely 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 legal holiday, the last day shall be extended to the first succeeding business day.
- (b) A taxpayer will have 45 days to file an appeal upon issuance of Notification of Change of Assessment.

FILING DATE- MONMOUTH COUNTY RESIDENTS ONLY – Filing dates for Monmouth County Tax Board appeals have changed. Please visit <https://secure.njappealonline.com/> or call the Tax Board for details.

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

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;
- exemption for disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of a disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of serviceperson.

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

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 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.

INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

8. 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.

9. 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.**

10. SIGNATURE

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

11. 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.

12. 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) 292-5082.***

13. 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.