

FILING CHECKLIST

- The Appeal Petition, pursuant to the Rules of the New Jersey Tax Court which rules are in turn applicable to the County Tax Board, must be in an original document form and a Fax or an E-Mail copy of the Petition is not acceptable for filing.
- One copy, along with payment in the form of check, money order, or exact change only, to be mailed to the Tax Board, one copy to the Municipal Assessor and the Municipal Clerk, of said Municipality. **DO NOT MAIL** all three copies to the Tax Board.
- Applicants can either download the appeal application or call this office for the form.
- Attach to each copy any evidence to be used at the hearing.
- A separate appeal must be filed for each taxed parcel.
- Please provide three (minimum) and five (maximum) comparable sales when filed. If not submitted at the time of filing, comparables must be **RECEIVED (7) days** prior to original hearing date, to the Tax Board, Municipal Assessor, and Municipal Clerk. **DO NOT FAX COMPARABLES** to the Tax Board.
- The comparable dates to be utilized for your 2016 Tax Appeal are 10/1/2014 through 9/30/2015. Remember, comparable sales must be an “arm’s length” transaction. Sales under duress (such as foreclosure or short sales) are not considered evidence of market value.
- Your assessment is being appealed, not your taxes.
- Comparable assessments and comparable tax payments are not recognized as evidential and cannot be heard. Sales of comparable properties are recognized and admissible into evidence and are subject to cross-examination.
- The word “comparable” means to compare each of the elements that compose the totality of the valuation including, among such other assets, the location, size, the age, the amenities, the zoning, the location of the general area and the available facilities.
- No written materials will be permitted into evidence at the time of the hearing unless copies thereof have first been provided to the opposing party and the County Tax Board seven days prior to the hearing.
- All taxes & municipal charges (water & sewer) must be current and up to date before the appeal can be heard.
- If an appraisal is to be used, the appraiser must be present at the hearing to testify. If they are not, your appraisal cannot be used as evidence.
- Due to the high volume of cases to be heard, adjournments are not readily granted unless the Assessor is able to make arrangements to be available at some later date. If there is a conflict, the Petitioner needs to contact the assessor directly (not the Tax Board) to see if said request can be accommodated.
- Appeals affecting income producing properties, including multi-dwelling residences, must have an Income & Expense Statement filed along with the petition.

- If the petitioner is a business entity other than a sole proprietor, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.