Middlesex 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. This packet is designed 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 are not intended to provide legal advice, property owners should rely on professional help if necessary.

This Guide Contains the Following — Page

1. Property Assessment Common Questions 1
2. What is a Comparable 2
3. Property Assessment Appeal Checklist 4
4. Common Misunderstandings 5
5. Chapter 123 Explanation 6
6. What to Expect at a Tax Appeal Hearing 7
7. Court Room Decorum 8
8. Appeal Filing Deadline 9
9. Appeal Form at a Glance 10

MIDDLESEX COUNTY BOARD OF TAXATION
75 Bayard Street – 4th Floor
New Brunswick, NJ 08901
Phone: 732-745-3350 Fax: 732-745-3767

PLEASE READ ENTIRE PACKET CAREFULLY

PROPERTY ASSESSMENT APPEAL PROCESS

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 the 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.

Where do I obtain and file my tax appeal?

Petitioners can call the office to have forms mailed, come into the office to pick up or they can print the form directly from our web page. In order to be properly filed, they must be sent to the Middlesex County Board of Taxation, along with the filing fee. **Copies must also be sent to the assessor, and the municipal clerk's office** (not County Clerk). **DO NOT FAX YOUR APPEAL APPLICATION**.

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.

What Are Comparables?

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 Middlesex 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 Middlesex 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. Remember, you will need to verify if the sales you have selected are deemed usable.

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.

To find Comparable Sales, Click Here

What are Usable 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-usable sales and you can verify if the sale is usable 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.
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 the next year's appeals.

When will I see the adjustment in my property taxes?

If there is a change to your assessment due to your appeal filing, the change will normally be reflected in the November tax bill, (4th quarter). Please call your tax collector with any questions.

COMPARABLE SALES MUST BE WITHIN THE PRE-TAX YEAR
10/1/2018 – 9/30/2019

Filing a Tax Court Complaint

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 mailing of the judgment. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey 08625.

Mailing Address: PO Box 972, Trenton, NJ 08625-0972 Phone Number: (609) 815-2922
https://www.njcourts.gov/courts

The procedure at the Tax Court level is in the form of a trial de novo (a new trial) and there is no consideration given by the Court to anything that had been done at the Tax Board level.

Here are just a few examples of what to look for when searching for comparables:

- Same style home
- Year built
- Within neighborhood
- Square footage (remember, this is the outside measurement of the home)
- Same/similar amenities

Here are just a few common errors

- Comparing a Colonial to a ranch
- Comparing a house built in 1924 to a home built in 2010
- Using non-usable sales
- Comparing a 1,000 square foot home to one that's over 2,000 square feet.

Use sales that best reflect your home

All sales should be arms-length transactions. To determine if a sale meets this 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.

✓ **Listing Of Non-Usable Codes Click Here**

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 the 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 physically received in our office by the close of business (4:15PM) in order to be deemed received. Mail postmarked on the 1st of April and received on a later date will be rejected.

- ✓ DO NOT SEND YOUR COMPLETED TAX APPEAL TO THE NEW JERSEY TAX COURT

- ✓ Be sure all information is legible, completed; you have signed and dated the appeal.

- ✓ It is highly recommended you provide a telephone number and email address should the need to contact you arises.

- ✓ When completing a filing, the original appeal form (white copy) along with the fee must be delivered to the Tax Board. The fee must accompany the form in order for the appeal to be processed. The appeal will not be considered "received" if the fee is not enclosed.

- ✓ 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. **DO NOT FAX YOUR APPEAL APPLICATION**

- ✓ 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, appraisal reports (not filled out or filed on the original paperwork) , 1 copy goes to the Tax Board, 1 to the Tax Assessor and 1 copy to the City Clerk. **DO NOT FAX TO THE TAX BOARD OFFICE.**

- ✓ 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 the next year's appeals.

- ✓ All sales should be arms-length transactions. To determine if a sale meets this 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 the 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 interactive market value calculation worksheet.
- ✓ It is imperative to verify the sales you will be using as evidence, and that the sale was between a willing buyer and a willing seller. Non-usable sales are considered distressed sales, and are not reflective of the market. The State of New Jersey has 33 classifications of Non Usable Sales, which have a notation of "NU" followed by a number. Please use this link for a listing of non-usable codes and what they mean (see enclosed)
- ✓ 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-government 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 licensed real estate appraisers. 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 (LLC, LLP, LP, Corporation, etc.) 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. **If your annual property taxes are less than $25,000 you do not need an attorney present.**
- ✓ 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.

Chapter 123 known as "The Corridor"

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.

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, 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. This is also known as the Common Level Ratio or director's ratio.

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.

Chapter 123 Interactive Page

To determine your market value and ranges, please use our **Chapter 123 Interactive Page**
Click Here

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.

- The Tax Board requires that evidence in support of the appeal must be submitted no later than (7) calendar days prior to the hearing (if this was not included with your original appeal of petition filing), however, we strongly suggest that you send this in a.s.a.p. so that all parties have ample time to review. Please send (1) copy to the Board, (1) copy to the assessor, and (1) copy to the municipal clerk. DO NOT SEND ALL (3) copies to the Tax Board Office. Please do not fax your evidence to the Tax Board Office.

- Hearings are held throughout the spring / summer months, starting in May and ending in June.

- 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."

- 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.

- Please note that it is extremely difficult to know the exact time your case will be called, so **please make arrangements accordingly.**

*Please note that the Middlesex County Tax Board does not run proceedings everyday as a municipal or superior court would. Therefore, adjournment requests are rarely granted and only for extreme circumstances. Documentary proof may be requested when asking for an adjournment. **Any adjournment inquiries must be made through the Middlesex County Tax Board Administrator. If there is a change made to your original hearing date, your evidence is still due <u>7 days prior</u> to the original hearing date (Tax Board Office, Municipal Assessor and Municipal Clerk to receive evidence). NO EXCEPTIONS**

Court Room Decorum

- Appeal Hearings begin in May and run throughout the summer, starting at 9am.
- Due to the high volume of cases being heard, please plan your day accordingly, as we cannot give an exact time as to when your case will be heard.
- All questions, answers and discussion are to be directed solely to the Commissioner who is hearing the case. Side discussions by any party in interest or members of the audience are not proper.
- Audience comments are not acceptable conduct. Courtesy and decorum during the proceedings is an absolute must.
- Please dress comfortably, however, the following are not allowed in the courtroom:
    - Shorts
    - Tee Shirts
    - Flip Flops
    - Food & Beverage
- At the hearing, you will be giving testimony before a Commissioner.
  Please have all your evidence with you at that time.
- Please have cell phones on vibrate
- No food or beverages are permitted within the hearing room.

Hearing Notices / Judgments

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, will not be permitted to ask questions of any party or witness

Adjournments

Adjournments will only be granted for serious reasons. Generally, only a medical condition or a vacation booked prior to the receipt of the hearing notice are sufficient. Immediately upon receipt of the hearing notice, the Tax Board Administrator must be (verbally) notified. The request will then need to be put in writing, addressed to the Tax Board Administrator, Ryan Riccio, along with any documentation pertaining to the reason requesting the adjournment.

Appeal Filing Deadline

The deadline for filing tax appeals is April 1st. 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.

All Tax Appeals must be received not merely POSTMARKED no later than 4:15PM on April 1st.
Appeal applications CANNOT be faxed.

All Tax Appeals must be physically at the Board Office no later than 4:15 PM on April 1st.

Postmarked dates are not received dates by the Tax Board. Received is when the Tax Board has the documentation in the office, along with the filing fee (the filing fee must accompany the appeal application or otherwise the appeal cannot be filed/processed and is not considered received). The postmarked date is when the item is mailed. This is not the date the Tax Board relies on.

It is the petitioner's responsibility to ensure that any appeal applications meet the appeal filing deadline. The Tax Board is not responsible for any shipping/carrier service the petitioner is using. Nothing can be left anywhere else in the County Administration Building to be considered timely filed.

Anything received by the Tax Board after April 1st 4:15 PM filing deadline, will be stamped with the date the Tax Board received, and will be returned, along with a judgment stating untimely filed.

Revaluation / Reassessed Municipalities

- Borough of South River – Revaluation for Tax Year 2020
- Borough of Middlesex - Revaluation for Tax Year 2021
- Township of Piscataway – Reassessment for Tax Year 2020

In a revalued/reassessed municipality, the filing deadline is May 1st 4:15 PM. 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. Again, the appeal must be physically received by the Board office to be considered timely filed. Anything received after the deadline will be considered untimely filed, will be stamped with the date the Tax Board received, and will be returned, along with a judgment stating untimely filed.

DO NOT SEND ALL (3) APPEAL COPIES TO THE TAX BOARD.

THE TAX BOARD COPY MUST BE ACCOMPANIED WITH PAYMENT OTHERWISE YOUR APPEAL IS NOT CONSIDERED RECEIVED/FILED.

Form A-1 (9-18)

PETITION OF APPEAL
_____ COUNTY BOARD OF TAXATION

Appeal Number
Filed _____
Check/Cash _____
Checked _____

Tax Year _____ Property Class _____

NAME OF PETITIONER_____
Last Name, First Name

MAILING ADDRESS_____ Daytime Telephone No. : (____) _____

_____ E-mail Address _____

BLOCK_____ LOT_____ QUALIFIER_____ Lot Size _____

MUNICIPALITY_____ Property Street Address / Location _____

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

_____

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

CURRENT ASSESSMENT		REQUESTED ASSESSMENT	
Land	$_____	Land	$_____
Bldg/Improvement	$_____	Bldg/Improvement	$_____
Abatement (If any)	$_____	Abatement (If any)	$_____
Total	$_____	Total	$_____

Purchase Price $_____ Date of Purchase_____ Tax Court Pending: YES ☐ NO ☐

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9A)

	Block/Lot/Qualifier	Property Street Address / Location	Sale Price	Sale/Deed Date
1.	_____	_____	$_____	_____
2.	_____	_____	$_____	_____
3.	_____	_____	$_____	_____
4.	_____	_____	$_____	_____
5.	_____	_____	$_____	_____

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

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/Serviceperson

☐ **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

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

☐ **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.

_____ _____

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.

Form A-1 (3-15)

Middlesex County Board of Taxation
Instructions for Filing Petition of Appeal

1. FILING DATE

(a) **Your appeal must be *received* (not merely postmarked) by the Middlesex 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 Middlesex 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 Middlesex 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

(a) The original petition must be filed with the Middlesex County Board of Taxation, New Brunswick, NJ

(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	
1. Less than $150,000	$ 5.00
2. $150,000 or more, but less than $500,000	$ 25.00
3. $500,000 or more, but less than $1,000,000	$ 100.00
4. $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

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 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 & mailed (along with top white copy only. Do not mail all four copies to Tax Board):

Middlesex County Tax Board/ County Administration Building/75 Bayard Street, 4th Floor/ New Brunswick, NJ 08901
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, 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. 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.