

CUMBERLAND COUNTY BOARD OF TAXATION INSTRUCTIONS FOR PREPARING PETITION OF APPEAL

ADDED OR OMITTED ASSESSMENT

1. FILING DATE

Your appeal must be received (not merely postmarked) by the County Board of Taxation on or before December 1 of the tax year. An appeal received after the close of business hours on December 1 is untimely filed and will result in dismissal of the appeal. If the last day for filing falls on a Saturday, Sunday or legal holiday, the last day shall be extended to the first succeeding business day.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless prior approval is granted by the County Tax Administrator.

3. FILING OF PETITION

- (a) The original (white) petition must be filed with the County Tax Board.
- (b) A copy (yellow) must be served upon the Assessor of the municipality in which the property is located, or, in the event of a municipal appeal, served upon the taxpayer.
- (c) A copy (pink) must be served upon the Clerk of the municipality in which the property is located, or, in the event of a municipal appeal, served upon the taxpayer.
- (d) A copy (goldenrod) should be retained by the petitioner.
- (e) Any supporting documents attached to the original petition shall also be attached to the Assessor and Clerk copies.

4. FILING FEES (Must accompany original petition of appeal)

I. Prorated Assessed Valuation less than \$150,000	\$ 5.00
\$150,000 or more, but less than \$500,000	\$ 25.00
\$500,000 or more, but less than \$1,000,000	\$100.00
\$1,000,000 or more	\$150.00
II. Appeal on Classification	\$ 25.00
III. Appeal on Valuation and Classification	Sum of I and II
IV. Appeal not covered by I, II, or III	\$ 25.00

Check should be made payable to County Tax Administrator.

5. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

6. 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) In the event the petitioner is a corporation, its appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

7. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the County Board 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 shall revise the assessment by applying the average ratio to the true value of the property. Petitioner who alleges discrimination other than discrimination under N.J.S.A. 54:3-22(c) to (f) (Chapter 123) must so specify in the Petition of Appeal.

8. SUPPORTING PROOF AND PROCEDURES

If you are appealing the value of an Added Assessment, you will be required, at the time of the hearing, to present testimony from which the Board can determine the market value of your property as it stood on October 1st of the pre-tax year and the market value it would have had if the new improvements were completed at that time. The Added Assessment should reflect the difference between the two values prorated for the number of full months remaining in the tax year after completion.

If you are appealing the value of an Omitted Assessment, you will be required to present testimony on the value of the property as of October 1st of the pre-tax year.

(a) APPRAISALS

- o A party intending to rely on expert testimony shall furnish to the Board a written appraisal report for the Tax Administrator and each Commissioner and shall furnish one copy of the report to each opposing party at least one week prior to the hearing. If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.
- o If the municipality intends to rely on its Assessor or a representative of a revaluation company as its expert and if such testimony will involve data and market analysis which is not reflected on the property record card, the municipality shall furnish to the Board for the Tax Administrator and each Commissioner copies of a written report reflecting such data and analysis and shall furnish one copy of the report to each opposing party at least one week prior to the hearing.

o The Board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.

o At the request of the taxpayer-party, the municipality shall also furnish that party with a copy of the property record card for the property under appeal at least **one week** prior to the hearing.

(b) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Tax Board, not later than **one week** 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 ASSESSMENTS ARE NOT ACCEPTABLE AS EVIDENCE OF VALUE.**

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME PRODUCING PROPERTY

There shall be attached to a petition appealing an assessment of a commercial, industrial or multi-dwelling property (more than a four family dwelling) an itemized statement showing the **amount and the source of all income and expenses** with respect to such property for the most recently completed accounting year and for such additional years as the Board may request.

(d) OTHER DATA

Subject to the Board's discretion, you may present other relevant information concerning the property under appeal, such as, but not limited to, photographs, survey, cost data, etc.

9. CERTIFICATION

The petitioner's signature is required to certify as to the truth of the statements in the petition and to the proof of service of the copies to the municipal Assessor and Clerk.

10. SETTLEMENTS

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 containing the settlement terms must be executed on forms available at the County Board office. If the Board approves the settlement, the Board will enter judgment incorporating the settlement. If the Board disapproves the settlement, the Board will notify the parties of this fact and will schedule a hearing for the appeal.

11. 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 Clerk of the Tax Court within 45 days from the date of the service of the judgment (date of mailing). The Tax Court of New Jersey is located at the Richard J. Hughes Complex, 25 Market Street, Trenton, NJ 08625. Mailing address: P03972, Trenton, NJ 08625.

CUMBERLAND COUNTY BOARD OF TAXATION

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