

CUMBERLAND COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE

- (a) Your appeal must be received (not 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 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.
- (c) Should the assessor fail for any reason to mail or deliver a Notification of Assessment or a Notification of Change in Assessment, the County Board of Taxation may, upon the written application of the taxpayer and with the approval of the Director of the Division of Taxation, grant a reasonable extension of time to file an appeal.

* Current revaluated towns filing deadline on or before May 1.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel. Appeal on same taxed parcel for multiple reasons (Ex: Classification & Assessment Valuation or Senior Citizen's Deduction & Assessment Valuation), multiple appeal forms are to be filed.

3. FILING OF PETITION

- (a) The original (white) petition must be filed with the County Board of Taxation.
- (b) A copy (yellow) 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 (pink) must be served upon the Clerk of the municipality in which the property is located.
- (d) A copy (goldenrod) 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), and (c)	\$	25.00

No fee is required to file a petition contesting denial of application for a Veteran, Veteran's Surviving Spouse, or Serviceperson's Surviving Spouse Deduction, Senior Citizen's or Disabled Person's Deduction, or the Deduction of a qualified Surviving Spouse of a Senior Citizen or Disabled Person, or Regional Efficiency Aid Program (REAP) property tax credit.

Check should be made payable to: County Tax Administrator.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal from an assessment shall 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. Failure to comply with this provision may result in a dismissal of the Petition of Appeal.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons. If possible, requests for adjournment are to be submitted in writing well in advance of the hearing date.

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 business entity, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

8. DISCRIMINATION

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

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. Evidence to support a tax assessment revision is as follows:

(a) APPRAISALS - Comparable Sales Info sheet must still be submitted.

1. A party relying on expert testimony must provide to the Board a written appraisal report for the Tax Administrator and each commissioner 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 Tax Administrator and each commissioner 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 report.
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.**

(b) COMPARABLE SALES ** Please use Comparable Sales Info sheet instead of Section II of appeal.

Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Board of Taxation **no 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.

(c) 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 (commercial, industrial or multi-dwelling property [more than a four family dwelling].)

(d) 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.

10. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or petitioner's attorney is required on the petition. The Certification of Service of the copies to the municipal assessor and clerk (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

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 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.**

**** You may do your Comparable Sales research at your local municipal tax assessor's office or the Cumberland County Board of Taxation.**

- A.** To research comparable sales on web site (www.njacib.org): **Click "record search: to start, (1) Select Database - Deed List/Sr1a, (2) Select County - Cumberland, (3) Select District - Your Township, (4) Select Search Format - Advanced Search, (5) Output Format - Your Choice, (6) List Items Per Page - Your Choice, (7) Select/Enter Search Criteria**

Note: If any # in "Nonusable Code" field (bottom of the page), please do not use as comparable sale.

You may use Nonusable Code 7.

- B.** Before completing Comparable Sales Info sheet, please drive by the comparable properties to make sure that these properties are same type of house (rancher, 2-story house, or cape cod; square feet of house; year built), and similar neighborhood as yours. The information may also be verified at the municipal assessor's office.
- C.** After you find 3 to 5 comparable sales in a similar neighborhood as yours, complete Comparable Sales Info sheet which was supplied by our office or can be obtained on our web site (www.co.cumberland.nj.us). - select Tax Board for Department.)

- D.** Make sure that one copy of Comparable Sales Info sheet is to be filed with the original (white) appeal form along with filing fee to Tax Board, and another copy is to be filed with a yellow copy of appeal to your municipal tax assessor. Do not forget to send a pink copy of appeal to the clerk of your township.

CUMBERLAND COUNTY BOARD OF TAXATION

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