

**CUMBERLAND COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR FILING PETITION OF APPEAL**

(9/2018)

Book Room hours 9-4, closed 12-1 for lunch

43 Fayette Street, Bridgeton, NJ 08302
Telephone (856) 453-7425

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 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.
- * Current year 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 – The Petition of Appeal forms we provide are color-coded for convenience.

- (a) The original (**white**) signed 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 copy.

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

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

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.

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.

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, 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.

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.

(over)

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. 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 by county at: <http://www.state.nj.us/treasury/taxation/lpt/chapter123.shtml>

(A) COMPARABLE SALES ** Please use Comparable Sales Analysis 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 **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, and sale price and deed date. See instructions for researching comparable sales online at bottom of page.

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

(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 - Comparable Sales Analysis 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 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 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.**

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 million 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) 815-2922.

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.

** You may do your **Comparable Sales Analysis** research at your local municipal tax assessor's office, the Cumberland County Board of Taxation, or online, as per the following instructions.

- a. To research Comparable Sales **online**, go to website www.njactb.org : Click "**Record Search**": to start,
(1) Select Database - Deed List/Sr1a, (2) Select County - Cumberland, (3) Select District - Your Town,
(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), the sale should not be used UNLESS you have investigated with buyer/seller that the sale is wrongly coded as a Nonusable sale and sale was an arm's length transaction between a willing buyer and a willing seller. Proof of investigation must be provided prior to Hearing.

***You may use Nonusable Code 7.**

- b. Before completing Comparable Sales Analysis sheet, please 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 be verified at municipal assessor's office as well.
- c. After you find 3 to 5 comparable sales in a similar neighborhood as yours, complete Comparable Sales Analysis Sheet which was supplied by our office or can be obtained on our website: www.co.cumberland.nj.us. select County Department - Tax Board.
- d. Make copies of Comparable Sales Analysis form to accompany appeal form **or as soon as possible** to Tax Board, municipal Tax Assessor and municipal clerk. Keep the last copy.