

ADDED/OMITTED
PETITION OF APPEAL
COUNTY BOARD OF TAXATION

Appeal Number _____

Property Class _____
Filed _____

Checked _____
Fee Paid _____
Notified _____

PETITIONER _____
(PLEASE Type or Print) Heard _____
MAILING ADDRESS _____ Daytime Telephone # _____

BLOCK _____ LOT _____ QUAL. _____ Lot Size _____
Municipality _____ Property Location _____

Name, Telephone No. and Address of person or Attorney to be notified of hearing and judgment.

SECTION I ADDED ASSESSMENT, OMITTED ADDED ASSESSMENT OR OMITTED ASSESSMENT ONLY

(MUST BE FILED ON OR BEFORE DECEMBER 1)

Added Assessment _____ Omitted Assessment _____ Omitted Added Assessment _____

	Year		Year		Year
<u>CURRENT VALUE OF ADDED/OMITTED ASSESSMENT ONLY</u>		<u>NO. OF MONTHS ASSESSED</u>		<u>PRORATED VALUE</u>	
Land	\$ _____	_____		\$ _____	
Improvement	\$ _____	_____		\$ _____	
Abatement	\$ _____	_____		\$ _____	
Total	\$ _____	_____		\$ _____	

REQUESTED VALUE OF ADDED/OMITTED ASSESSMENT

Petitioner states that the said assessment should be reduced to:

Land	\$ _____	_____	\$ _____
Improvement	\$ _____	_____	\$ _____
Abatement	\$ _____	_____	\$ _____
Total	\$ _____	_____	\$ _____

COMPLETION DATE _____ TYPE OF IMPROVEMENT _____
REASON FOR APPEAL _____

SECTION II COMPARABLE SALES (See Instruction 8B)

	Block/Lot/Qual	Location	Sale Price	Sale/Deed Date
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

WHEREFORE, Petitioner demands judgment reducing/increasing (cross out one) the said added, omitted added, or omitted assessment(s) to the correct assessable value of the said property.

Dated: _____

Petitioner or Attorney for Petitioner

CERTIFICATION OF SERVICE

On _____, 19____, I, the undersigned, served upon the Assessor and the Clerk of _____ (Municipality) or upon the taxpayer, personally or by regular mail or certified mail, a copy of the within appeal.

I certify that the foregoing statement made by me is true. I am aware that if the foregoing statement made by me is willfully false, I am subject to punishment.

Date: _____ Signed: _____

**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 Tax Board 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 an appeal 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 petition must be filed with the County Tax Board.
- (b) A copy 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 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 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*)

- (a) Prorated Assessed Valuation less than \$150,000.....\$5.00
 - 1. \$150,000 or more, but less than \$500,000.....\$25.00
 - 2. \$500,000 or more, but less than \$1,000,000.....\$100.00
 - 3. \$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

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.

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

- 1. 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 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 intends to rely on its Assessor or a representative of a revaluation company as its expert and if such testimony will involve data and 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 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 shall also furnish that party with a copy of the property record card for the property under appeal at least seven calendar days prior to the hearing. *(con't)*

COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR PREPARING PETITION OF APPEAL (con't)

(b) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Tax Board, 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 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 incoming producing property an itemized statement showing the amount and 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. 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.

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 Tax Court Management Office 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, New Jersey; **Mailing address:** CN 972, Trenton, New Jersey 08625-0972.