

IMPORTANT REMINDERS FOR TAX APPEAL HEARINGS

1. The burden of proof is on the taxpayer. The valuation date for an appeal is October 1st, prior to the appeal year.
EXAMPLE: An appeal of a 2017 assessment has a valuation date of October 1, 2016.
2. The sale of the subject may not be conclusive proof of value. You should also have other evidence, such as comparable sales.
3. If you have **ANY ADDITIONAL** evidence of value that has **not already been submitted** with your original appeal, it must be **RECEIVED** by the Tax Assessor (1 copy) and County Tax Board (5 copies) at least 7 calendar days prior to your scheduled hearing.
4. Even though information and comparables are exchanged prior to hearing, they will not be considered as evidence unless introduced by the submitting party at the hearing.
5. If an appraisal is to be used, the Appraiser must be present to testify.
6. Sales used as comparables must have occurred on or before October 1st of the pre-tax year. Properties that have sold subsequently may be used to support value but not as direct evidence.
7. You cannot appeal the **TAXES** on your property since the taxes are the result of the local budget process, nor can other **ASSESSMENTS** be compared to yours.
8. Check with your Assessor to make sure your property record card is accurate. In measuring the square footage of your property, remember to use only exterior measurements.
9. In order for your case to be heard, **ALL real estate taxes and municipal charges up to and including February 1st of the tax year must be current.** Failure to comply may result in your case being dismissed.
10. In the event 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 prior year taxes were less than \$25,000.00.
11. If a stipulation of Settlement is signed, returned and received by the Assessor, it is **not** necessary to attend the hearing.