

PETITION OF APPEAL
SALEM COUNTY BOARD OF TAXATION

Appeal Number

92 Market Street, Courthouse, Salem, NJ 08079
(856) 935-7510 Ext. 8274

Property Class

Filed
Check/Cash
Checked
Notified
Heard

NAME OF PETITIONER
(Please type or print)

MAILING ADDRESS Daytime Telephone No. : ()
E-mail Address

BLOCK LOT QUALIFIER Lot Size
Municipality Property Location

Name, telephone no., fax no. and address of person or attorney to be notified of hearing and judgment if different than above:

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

TAX YEAR

CURRENT ASSESSMENT

REQUESTED ASSESSMENT

Land \$
Improvement \$
Abatement \$
Total \$
Purchase Price \$
Date of Purchase
Land \$
Improvement \$
Abatement \$
Total \$
Tax Court Pending YES NO

OTHER REASON FOR APPEAL:

SECTION II COMPARABLE SALES (See Instruction #9B)

Table with 4 columns: Block/Lot/Qualifier, Property Location, Sale Price, Sale/Deed Date. Rows 1-5.

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

- 1. Veteran's Property Tax Deduction
2. Veteran's/Serviceperson's Surviving Spouse or...
3. Senior Citizen /Disabled Person Property Tax Deduction
4. Surviving Spouse or Surviving Civil Union Partner of Senior Citizen/Disabled Person
5. 100% Disabled Veteran Exemption or Surviving Spouse or Civil Union Partner or Domestic Partner Exemption
6. Farmland Assessment Classification
7. Abatement or Exemption -Religious, Charitable, etc.
8. REAP Property Tax Credit (Specify)

MUNICIPALITY'S REASON FOR DENIAL:
(Attach copy of Denial Notice)

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement.

Date

Petitioner or Attorney for Petitioner

CERTIFICATION OF SERVICE

On , 20 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 this appeal. I certify that the foregoing statement I have made is true. I am aware that if the foregoing statement is willfully false, I am subject to punishment.

Date

Signature

SALEM COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

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 subject property lies within a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, your appeal must be **received** (not merely postmarked) by the county board of taxation on or before May 1 of the tax year. 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.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

3. FILING OF PETITION

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy 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 must be served upon the clerk of the municipality in which the property is located or, in the case 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 must also be attached to the assessor's and municipal clerk's copies.
- (f) **If petitioner is a business entity, refer to Instruction 7(b) below.**

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

(a) 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), and (c)	\$ 25.00

No fee is required to file a petition contesting the denial of an application for a:

- 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;
- senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person, deduction;
- disabled veteran or the 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, exemption; 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. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the Tax Court may hear all issues without remand to the board as the interests of justice may require.

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.

(over)

- (b) **If the petitioner is a business entity**, other than a sole proprietor, its appeal must be prosecuted by an Attorney-at-Law admitted to practice in the State of New Jersey. Tax Court rule R.1:21-1(c) provides: "[A] business entity other than a sole proprietor shall neither appear nor file any paper in any action in any court of this State except through an attorney authorized to practice in this State."

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

In order 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

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member 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 board for the tax administrator and each board member 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 reports.
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

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, 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.

(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 \$750,000, 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 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.**

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 2007 assessment has a valuation date of October 1, 2006.
2. The sale of the subject may not be conclusive proof of value. You should also have other evidence, such as comparable sales.
3. **ANY** evidence of value must be submitted at least 7 calendar days prior to the hearing to **ALL** opposing parties (1 copy) and County Tax Board (5 copies).
4. If an appraisal is to be used, the Appraiser **must be present** to testify.
5. Sales used as comparable 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.
6. You cannot appeal the **TAXES** on your property since the taxes are a direct result of the local budget process, nor can other **ASSESSMENTS** be compared to yours.
7. 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.
8. 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.
9. In the event the petitioner is a **BUSINESS ENTITY**, other than a sole proprietor, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.
10. If a **STIPULATION OF SETTLEMENT** is signed, returned and received by the Assessor, it is **NOT** necessary to attend the hearing.