

**2018 INSTRUCTIONS FOR FILING PETITION OF APPEAL
ATLANTIC COUNTY BOARD OF TAXATION
5909 Main Street
Mays Landing, NJ 08330
(609) 645-5820
www.aclink.org/taxation**

1. FILING DATE

- (a) Your appeal must be **received** (not merely postmarked) by the County Board of Taxation on or before 4:30 pm on April 2 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 that deadline is untimely filed and will be dismissed. 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, 2018. For appeals filed in 2018, the May 1 deadline applies only to properties in Egg Harbor City, Folsom Borough and Mullica Township.
- (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). This form is available at www.aclink.org/taxation under "Multiple Appeals."

3. FILING OF PETITION (PETITIONER'S RESPONSIBILITY)

- (a) The original petition must be filed with the County Board of Taxation. If available, please include a copy of the Notification of Assessment you received from the assessor. It will facilitate the processing of your appeal.
- (b) A copy must be served upon **the assessor of the municipality** in which the property is located.
- (c) A copy must be served upon **the clerk of the municipality** in which the property is located.
- (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.

4. FILING FEES (MUST ACCOMPANY ORIGINAL PETITION OF APPEAL)

- (a) Assessed Valuation less than \$150,000 \$ 5.00
 Over \$ 150,000 but less than \$500,000 \$ 25.00
 Over \$ 500,000 but less than \$1,000,000 \$100.00
 \$1,000,000 or more \$150.00
 - (b) Appeal on Classification* \$ 25.00
 - (c) Appeal on Valuation and Classification* Sum of (a) and (b)
- *Property Classifications:** 1 – Vacant Lot 3A – Farm (Regular) 4A – Commercial
 2 – Residential 3B – Farm (Qualified) 4B – Industrial
 4C – Apartment (five units or more)
- (d) Appeal not covered by (a), (b), and (c)..... \$ 25.00

Check should be made payable to: County Tax Administrator. Write the municipality, block and lot on the check. Fees are non-refundable. Do NOT staple check to petition.

- No fee is required to file a petition contesting **ONLY** the **DENIAL** of an application for a:
- veteran's property tax deduction for a veteran or surviving spouse or surviving civil union partner or surviving domestic partner;
 - senior citizen or disabled person property tax deduction for the senior citizen or disabled person or surviving spouse or surviving civil union partner of a senior citizen or disabled person;
 - 100% disabled veteran exemption for a disabled veteran or surviving spouse or surviving civil union partner or surviving domestic partner of a 100% disabled veteran

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 (POSTPONEMENTS)

No adjournments will be granted except for extraordinary reasons. Requests for adjournment must be made **in writing**, with documentation, to the County Tax Administrator, as soon as possible after the receipt of the hearing notice. Even if an adjournment is granted, any evidence must be submitted at **least 7 days before the original hearing date.**

2018 INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

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. If the taxpayer is represented by an attorney, either the taxpayer or an appraiser who has examined the property must be present.
- (b) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust 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 (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. See A Guide to Tax Appeal Hearings §2, 'What Is the Basis for My Assessment', available from our office or at www.aclink.org/taxation

9. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE (ASSESSMENT) CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON THE PROPERTY
In order to determine the taxable value of your property for 2018, you must demonstrate what the market value of your property was as of October 1, 2017. Evidence to support a tax assessment revision should include, but not be limited by, the following:

(a) APPRAISALS

1. A party relying on expert testimony must provide to the board one copy of a written appraisal report 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 at the hearing to testify to his or her 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 one copy of a written report reflecting such data and analysis to the county board 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

No 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 ASSESSMENTS ARE NOT ACCEPTABLE 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, square footage, survey, cost data, etc.

10. SIGNATURE

The original 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 \$1,000,000, 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.**