

ADDITIONAL INSTRUCTIONS FOR PREPARING YOUR TAX APPEAL REGULAR ASSESSMENT

These instructions are purely gratuitous, are meant to serve only as a partial guide to assist the taxpayer in preparing his/her/ or its appeal, and the instructions are not intended to be a complete synopsis of the STATUTES. Additional information is contained in Title 54 of the New Jersey Statutes, and the taxpayer should rely on professional help if necessary.

A) The assessment value placed on the property by the Tax Assessor is presumed to be correct, and it is the taxpayer's burden to overcome that presumption by presenting sufficient proofs of market value.

(The following information is additional and attempts to clarify #9 a, b, c, d on the main instruction form. These instructions also apply to the MUNICIPALITY.)

1. The taxpayer may present testimony of a professional appraiser or any other witness who has knowledge of relevant facts. If the property is a one to four family residential dwelling, the taxpayer or the witness should be prepared to present sales of residential properties comparable to the subject property and be knowledgeable of the conditions of the sales and nature of the properties. A minimum of three sales should be presented if available. The dates of the comparable sales to be introduced in evidence should precede October 1st of the pre-tax year or should be within a reasonable period following October 1st, such as 3-4 months.

Your assessment date is "**AS OF OCTOBER 1st OF THE PRETAX YEAR**". The pre-tax year means that your current assessment was established on October 1st of the year **BEFORE** the year for which the appeal will be heard by the Board.

It is important to note that not all sales are usable.

If you will be providing a written appraisal report which contains the comparable sales, one copy of that report **MUST BE FURNISHED TO THE MUNICIPALITY** and three copies **MUST BE FURNISHED TO THE BOARD OF TAXATION AT LEAST ONE WEEK (seven calendar days) BEFORE THE DATE OF THE HEARING.**

If the Municipality intends to rely on or present any comparable sales or information not on the property record card, then this information must be furnished to the Taxpayer at least one week (seven calendar days) prior to the hearing.

2. If the taxpayer is relying upon the report of an appraiser, the appraiser must be present to testify and be cross-examined. Otherwise the contents of the report will not be considered by the Board if objected to by the municipality. In addition, if the taxpayer wishes to introduce evidence of comparable sales, or other relevant evidence which is provided by someone other than the witness for the taxpayer, that person must also be present to testify and be cross-examined. Otherwise, that evidence will be rejected by the Board if objected to by the municipality.
3. The taxpayer may also present evidence of age, condition, location, encumbrances, easements and such other factors affecting value.

4. If the property is vacant land, the taxpayer should be prepared to present sales of vacant land comparable to the subject property in size, quality, location, and otherwise.
- B)** The taxpayer may not separate the value of the land from that of the improvement. The Board must consider the total aggregate assessment.
- C)** The taxpayer may not present the amount of the assessment placed on another property as evidence of the value of the property under appeal. In other words, evidence of comparable assessments is not admissible and will not be considered by the Board. (See #9b of main instruction form).
- D)** The Taxpayer may not appeal the amount of TAXES on the property. The Board has no jurisdiction to consider or to regulate the tax rate.
- E)** The inability of the Taxpayer to pay the taxes is irrelevant and may not be considered as evidence to support an assessment reduction.
- F)** If the taxpayer has failed to respond within the time provided by the rules and Statutes concerning demands for discovery by the municipality (such as interrogatories or income and expense statements, etc.), testimony regarding those facts may be excluded from evidence upon objection by the municipality. (see #9c of the main instruction form).
- G)** Challenges to an Assessor's Appeal must be recorded by means of a cross-appeal filed by the taxpayer. Otherwise the taxpayer may not be heard. Consult L. 1987, c. 185 which amended N.J.S.A. 54:3-21 & allows for a cross appeal by a respondent 20 days from date of service of the petition. This would allow a petitioner to go beyond the April 1st filing deadline in filing a cross appeal.
- H)** If the taxpayer does not object to the contents of an Assessor's appeal, he, she or it need not appear at the hearing.
- I)** If an attorney or any other person is filing multiple appeals, involving more than one municipality, he/she/it should pay the filing fees by issuing a separate check for each individual municipality. (See #4 of main instruction form)
- J)** With reference to instruction #8 on the main form covering "Discrimination", be advised that this does not apply to a property in a year when the municipality has been revalued. You should seek advice as to how Chapter 123 applies to your assessment in a nonrevalued year.
- K)** The taxpayer should be absolutely certain to file a copy of the petition of appeal with both the municipality (the Clerk and the Assessor) and the Monmouth County Board of Taxation. Failure to properly serve the Petition of Appeal forms MAY RESULT IN DISMISSAL OF YOUR APPEAL