

BERGEN COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR PREPARING PETITION OF APPEAL

1. FILING DATE

- (a) Your appeal must be received (not merely postmarked) by the County Tax Board on or before April 1 of the tax year. An appeal received after the close of business hours on April 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.
- (b) A taxpayer shall have 45 days to file an appeal upon issuance of a Notification of Change of Assessment.
- (c) In the case where the assessor fails for any reason to mail or deliver a notification of assessment or a change in assessment, the County Tax Board 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 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) 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

No fee is required to file a petition contesting denial of application for Veterans and Veteran's/ Serviceman's/ Servicewoman's/ Surviving Spouse deduction, Senior Citizen's or Disabled person's deduction.

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 the 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. Failure to comply with this provision may result in a dismissal of the Petition of Appeal.

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.
- (b) In the event 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.

8. 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.

9. SUPPORTING PROOF AND PROCEDURES ONLY THE ASSESSED VALUE CAN BE APPEALED- NOT THE AMOUNT OF TAXES ON YOUR 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. Thus, the petitioner should be prepared to present adequate evidence to support a tax assessment revision as follows:

(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 an 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 written report reflecting such data and analysis and 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.

(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.

(c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME PRODUCING PROPERTY

There shall be attached to a petition appealing an assessment of income 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.

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 filed out and signed by the person making service.

11. 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.

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). 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.***