

## 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 **2024** assessment has a valuation date of **October 1, 2023**. Comparable sales should reflect the valuation dates of **October 1 of the PRETAX YEAR**.
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), **Municipal Clerk** (1 copy) and **County Tax Board** (5 copies) **7 calendar days** prior to your scheduled hearing. **Should a postponement be granted, comparable sales are still due 7 days prior to the first scheduled hearing date.**
4. Even though information and comparable sales 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 comparable sales must have occurred **on or before October 1st of the pre-tax year**. Sales closest to that date will be given the most weight. 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.