

IMPORTANT REMINDERS
ADDED/OMITTED TAX APPEAL HEARINGS

1. The burden of proof is on the taxpayer.
2. To determine the assessed value, we look at the value had the improvement existed as of **October 1st of the pre-tax year**.

EXAMPLE #1: An **added assessment** appeal for the **2024** tax year has a valuation date of **October 1, 2023**.

EXAMPLE #2: An **omitted assessment** appeal for the **2023** tax year has a valuation date of **October 1, 2022**

3. You will be required at the time of the hearing to present testimony from which the Board can determine the full market value of your property with improvements as of the first day of the month following completion.
4. Once the Board determines the entire value of your property, they will calculate the assessed value. If that value is higher than the certified assessment on that tax list, the difference will be the added assessment.
5. 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.
6. The sale of the subject may not be conclusive proof of value. You should also have other evidence, such as **comparable sales**.
7. 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** (6 copies) **7 calendar days** prior to your **scheduled hearing date**. **Should a postponement be granted, comparable sales are still due 7 days prior to the first scheduled hearing date.**
8. 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.
9. If an appraisal is used, the Appraiser must be present to testify.

10. 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.
11. Check with your Assessor to ensure your property record card is accurate. In measuring square footage of your property, remember to use only exterior measurements.
12. In the event the petitioner is a business entity other than a sole proprietor, such as a corporation, partnership, LLC, et cetera, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.
13. If a stipulation of Settlement is signed, returned and received by the Assessor, it is **NOT** necessary to attend the hearing.