**CAMDEN COUNTY BOARD OF TAXATION**

**City Hall, 7th Floor, Camden, New Jersey, 08102**

**Telephone: 856-225-5236 Fax: 856-225-5242**

**email:** ccboardoftaxationinfo@camdencounty.com

**INSTRUCTIONS FOR FILING PETITION OF APPEAL**

1. **FILING DATE**

(a) Your appeal must be received (not merely postmarked) by the County Tax Board on or before April 1st of the tax year. In a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented the appeal filing deadline is extended to May 1. An appeal received after the close of business hours on the applicable filing deadline date 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.

**NOTE:** 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 or lose standing to appeal further. Consult L. 1987, c. 185 which amended N.J.S.A. 54:3-21 and 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 filing deadline in filing a cross appeal. If the taxpayer does not object to the contents of an Assessor’s appeal, he, she or it need not appear at the hearing.

2. **SEPARATE APPEALS**

Separate appeals must be filed for each taxed parcel unless the County Tax Administrator grants prior approval. Where blanket appeals are approved, separate filing fees still apply.

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.

**NOTE: 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 County Board of Taxation. Failure to properly serve the Petition of Appeal MAY RESULT IN DISMISSAL OF YOUR APPEAL.**

4. **FILING FEES (Must accompany original petition of appeal)**

(a)  Assessed Valuation less than $ 150,000 ………..…………….. $ 5.00

 $ 150,000 or more, but less than $ 500,000 ……………. $ 25.00

 $ 500,000 or more, 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

(d)  Appeal not covered by a, b or c ……………………….….…… $ 25.00

Check should be made payable to “*County Tax Administrator*”.

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 Citizens or Disabled person’s deduction.

5.  **PAYMENT OF REAL ESTATE TAXES ON APPEAL**

N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal of 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**

Tax appeal hearings are held annually beginning after the filing deadlines and until June 30. Hearings are scheduled Monday through Friday. No adjournments will be granted except for extraordinary reasons. If an adjournment is granted, unless specific authorization is given by the Tax Administrator, delivery of ALL evidence including comparable sales must be made seven (7) days prior to the ORIGINAL hearing dat**e** assigned.

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**

In real property assessment cases, a claim of “Discrimination” charges that the assessed-to-market value ratio being applied to the subject property is in excess of what is legally permissible. 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. Petitioners who allege discrimination other than discrimination under N.J.S.A. 54:3-22(c) to (f) (Chapter 123) must so specify in the Petition of Appeal.

**Important Note:** The Chapter 123 test is not utilized in the year of a revaluation. In the year of a revaluation there is no “range of permissible values’ because the *total assessed value* must equal the *true market value.*

9.  **SUPPORTING PROOF AND PROCEDURES: ONLY THE ASSESSED VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON YOUR PROPERTY**

The assessment value placed on the property by the Assessor is presumed to be correct and it is the taxpayer’s burden to overcome that presumption by presenting sufficient proofs of market value. In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1st, of the preceding 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 three (3) copies of a written appraisal report and shall furnish one copy of the report to each opposing party at least seven calendar days prior to the hearing. If the taxpayer is relying upon the report of an appraiser as evidence, 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. If you intend to use an expert appraisal witness in your tax appeal, please take notice that, effective January 5, 1997, no person other than a State licensed or a State certified appraiser “shall perform or offer to perform an appraisal assignment in regard to real estate located in this State.” L.1995, c. 349; N.J.S.A. 45:14F-21. Accordingly, effective immediately, an appraiser who prepares an appraisal or testifies on behalf of a taxpayer in connection with a tax appeal before the County Board of Taxation will be in violation of State statute unless the appraiser holds a State appraisal license or State appraisal certification.

There are two exceptions to the foregoing requirement:

* First, the appraiser need not hold a State appraisal license or State appraisal certificate if the value of the property being appraised is $150,000 or less.
* Second, a person “who assists in the preparation of an appraisal under the direct supervision of a State licensed or certified appraiser” need not hold a State license or certificate. N.J.S.A. 45:14F-21.

1. 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 and analysis which is not reflected on the property record card, the municipality shall furnish to the Board copies of a written report reflecting such data and analysis and shall furnish one copy of the report to each opposing party at least one week (seven calendar days) prior to the hearing.

1. The Board, at its discretion and in the interest of justice, may waive the requirements for the submission of written reports.

1. At the request of the taxpayer, the municipality shall also furnish that party with a copy of the property Record card for the property under appeal at least one week (seven calendar days) prior to the hearing.

(b)  **COMPARABLE SALES**

A minimum of three (3) but not more than five (5) comparable sales shall be submitted to the Assessor, Clerk and County Tax Board, no later than one week (seven calendar days) prior to the hearing if not included with the petition of appeal. Sales of comparable properties used to prove value must have occurred on or before October 1 of the pretax year. 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. 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, and location. The taxpayer may not separate the value of the land from that of the improvement. The Board must consider the total aggregate assessment. 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 and not all sales are usable. Only transactions that have a sale price that reflects the true market value of the property are usable as comparable sale evidence.

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

 **PROPERTY**

There shall be attached to a petition of appealing an assessment of a commercial, industrial or multi-dwelling Property (more than a four-family dwelling) 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. The taxpayer may present testimony of a professional appraiser or any other witness who has knowledge of relevant facts. If the taxpayer wishes to introduce 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. The taxpayer may also present evidence of age, condition, location, encumbrances, easements and such other factors affecting value.

If the taxpayer has failed to respond within the time provided by the rules and Statues 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 municipality.

10.  **SIGNATURE AND CERTIFICATION OF SERVICE**

The petitioner’s signature or the petitioner’s attorney is required to certify as to the truth of the statements in the petition and to the proof of service of the copies to the municipal Assessor and Clerk (or to the taxpayer in the case of a municipal appeal).

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 and when appropriate, include market value evidence (comparable sales) in support of the proposed change. Settlement stipulations must be signed by all parties or their representatives (municipalities must have attorney’s signature). 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**

By law, the Tax Board must hear and determine all appeals within three (3) months of the last day for filing appeals, typically April 1st, unless the Director of the Division of Taxation grants an extension beyond June 30th. Judgments are issued shortly thereafter. 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 forty-five (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.**