

Under New Jersey Law, there is a presumption that the assessed value of your property is correct. The Taxpayer has the burden of proof to show that the assessment is incorrect. You must introduce sufficient, relevant, credible evidence to convince the Commissioners that a lower value is justified. If you fail to introduce sufficient evidence to support your claim, the assessed value will be affirmed.

When do I file my appeal?

Please wait until you receive your 2022 Notice of Assessment from your municipal assessor to file an appeal. The Notice of Assessment must be mailed to you by February 1 and all appeals must be filed by April 1, 2022.

Municipalities undergoing a Reassessment or Revaluation have a May 1st deadline to file an appeal. (Please note, there are no Municipalities in Camden County that have undergone a Reassessment or Revaluation for the tax year 2022, therefore all appeals must be filed by April 1, 2022.)

The appeal must be received at the Camden County Board of Taxation by the close of business (4:00 p.m.) on April 1, 2022 (not just postmarked). If an appeal is received after 4:00 p.m. on April 1, 2022, the appeal will be dismissed with prejudice.

If the last day for filing an appeal falls on a Saturday, Sunday, or a legal holiday, the last day is extended to the next business day.

Is there a fee to file my Petition of Appeal?

There may be. Valuation appeals require a fee (see below).

There is no fee to file a petition contesting the denial of an application for a:

- deduction for veteran or veteran's surviving spouse/ surviving civil union partner/ surviving domestic partner or serviceperson's surviving spouse/ surviving civil union partner/ surviving domestic partner;
- deduction for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;

The fee to file a valuation and/or classification appeal are as follows:

- a. (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

To whom do I make my check payable?

Check should be made payable to: County Tax Administrator.

Are fees refundable?

Fees are non-refundable in any circumstance.

Do I need to be represented by an attorney?

No, you may appeal on your own behalf UNLESS the property is owned by a legal entity, such as a corporation, partnership, or LLC, trust, etc. The appeal must be prosecuted by an Attorney-at-Law admitted to practice law in the State of New Jersey, unless the subject property's prior year taxes were less than \$25,000, in which case the petitioner can appear in his, her or its own behalf.

Should I hire an appraiser?

You may do so if you wish, but it is not necessary. If you do hire an appraiser, special rules apply. The appraiser must appear at the hearing to give expert testimony on the appraisal, even if you have selected a summary hearing. The appraiser normally will charge you an additional fee for appearing at the hearing. The appraisal report must be delivered at least 7 days prior to your hearing date to the Board of Taxation, and one copy each to the Municipal Assessor and Municipal Clerk. A real estate agent may not

testify to the value of the property unless he or she is also a New Jersey licensed appraiser.

What are considered valid comparable sales to use as evidence in my appeal?

Comparable sales should have occurred prior to October 1, 2021 for appeals filed in 2022. Sales occurring between October 1, 2020 and October 1, 2021 have the most evidentiary value. Older sales before that one-year period may be considered but will be given less weight as will sales occurring after October 1, 2021.

Comparable real estate sales should be as similar as possible to your property and your neighborhood. The more similar the characteristics of comparable real estate sales to your property, the better they will aid with your appeal.

Some examples of comparisons are square footage of the lot and the building, garage, finished attic or basement, number of stories, pool, and condition. You should be prepared to discuss the similarities between your property and the comparable sales which you have selected. Pictures of your property and your comparable sales are helpful. The sale should meet the requirements of a “fair market sale” i.e., between a willing buyer and willing seller in an arm’s length transaction, exposed to an open market without any duress. Examples of sales that have little or no value as evidence of market value include most foreclosures, sheriff’s sales, and short sales.

How many comparable sales should I use?

The appeal application allows for five comparable sales. However, quality is better than quantity. Two or three highly comparable sales may be sufficient. Please be sure the sales are truly comparable and are actual sales, not just listings of properties for sale.

When must my comparable sales evidence be submitted?

It is best if you can list the comparable sales information on your appeal application and attach evidence to the appeal when it is filed. However, at the latest, you must supply your evidence to the Board of Taxation, your Municipal Assessor and Municipal Clerk,

at least seven (7) days prior to your hearing. This allows the Tax Board Commissioners and your Municipal Assessor time to become familiar with your evidence. If you wait until your hearing to supply your evidence it will not be admitted, and you will not have any evidence to support your appeal.

Where can I get physical descriptions of my property and the comparable properties I will use as evidence?

Property sales information is available for you to research at your Municipal Assessor's office and on various websites. The Camden County Board of Taxation website has information regarding comparable sales. Look for the heading "Sales of Comparable Properties". <https://www.camdencounty.com/service/board-of-taxation>.

Any information you obtain from any website should be verified with your assessor's office.

Do I have to include my phone number and email address on the application?

Yes. You must supply both a telephone number and an email address where you can be contacted.

When will I receive my hearing notice?

You will receive your notice at least 10 days prior to your hearing. It will be mailed to the mailing address you have listed on the petition. If you have provided "a person or attorney to be notified of hearing date and judgment" on your petition, you and your representative will receive the hearing notification.

If you have not received your notice and are concerned, please contact the Camden County Board of Taxation at (856) 225-5238.

Do I have to appear at the hearing?

A taxpayer must be present at a hearing, unless he or she has elected to have a summary hearing or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.

What is a Summary Hearing?

A Summary Hearing is a review of the assessment based solely on the evidence submitted. By selecting a "Summary Hearing" there is no in-person or virtual testimony on the part of the applicant. All evidence submitted to the Board of Taxation must be submitted seven (7) days prior to the scheduled hearing and will be the only basis for appeal determination.

An appellant has an option to opt out of the Summary Hearing provided written notice is received by the Board of Taxation and respective Municipality no later than seven (7) days prior to the scheduled hearing.

Where are the hearings held?

Hearings will be held at the Camden County Board of Taxation, 509 Lakeland Road, 2nd Floor Courtroom, Blackwood, New Jersey, 08012. Please read your hearing notice carefully for the address, date, and time of your hearing.

Can I participate in my hearing Virtually?

Appellants must request in writing, at the **time of filing**, whether they will appear in-person or virtually.

Virtual hearings will be provided through Zoom application. Zoom link, meeting ID and password can be found on the Camden County Board of Taxation website.

Once I have filed my appeal, is there any way I can settle my case prior to my hearing?

Your Municipal Assessor may contact you prior to your hearing date to discuss your Petition of Appeal. If the Municipality and the Petitioner reach a settlement agreement, the Municipal Assessor will prepare a Stipulation of Settlement. The Stipulation must be signed and returned by you or your attorney to the Municipal Assessor prior to the hearing. The Municipal Assessor will then forward it to the Board of Taxation for final review and you will not have to appear for your hearing. You will, however, still receive a notice of the scheduled hearing date.

Do I have to pay my taxes when I am appealing my assessment?

Yes, pay your tax bills as you normally would. You must pay the first quarter of taxes due by February 1st and all other municipal fees and outstanding charges. Failure to make these payments may result in the dismissal of your appeal.

Do I have any options if I am not satisfied with the result of my appeal hearing?

Yes, you may appeal to the New Jersey Tax Court within 45 days from the date of mailing of the County Board of Taxation's Memorandum of Judgment. The Tax Court procedures for appeals are available online or you may call the phone number listed on the back of the Memorandum of Judgment.

Can I withdraw my appeal?

You may withdraw your appeal at any time prior to your hearing by notifying the Board of Taxation in writing. If you do withdraw your appeal, your filing fee is not refunded. You will still receive a notice of hearing date and a Memorandum of Judgment.

What should I do if I find that I cannot attend my hearing?

Hearings will not be rescheduled except for emergency medical procedures with a physician's note or travel plans made prior to the receipt of the hearing notice. Even if

the hearing is rescheduled, all evidence, including appraisal reports, must be received at least 7 days before the original hearing date. If your hearing is not rescheduled and you do not appear, your petition will be dismissed for failure to appear.

COUNTY ASSESSMENT APPEAL TIPS

Come prepared.

Have your evidence and papers in order. Be prepared to discuss the major points you want to make about each comparable sale as it relates to your property. There are many hearings held each day, so be concise, don't ramble, and stay focused on what is important.

Do your homework.

Provide comparable sales and be able to explain why you chose these properties.

Confirm your sales.

Be careful not to use sales under duress.

Don't compare assessments.

The Board of Taxation will not accept any comparison of assessments. Comparable sales are the comparison to be used.

You are not appealing your taxes.

The appeal process is to review assessments only. The Board will not discuss taxes.

Use photographs.

Pictures of your property and your comparable sales will help the board members in reviewing your appeal. Photographs must be submitted with all evidence at least seven (7) days prior to the hearing.