

WHAT TO EXPECT AT AN APPEAL HEARING

An assessment appeal provides a check and balance procedure to review an assessment. It aids in furthering the statutory directive of assessing properties “according to the same standard of value”. Should you decide to appeal your property assessment, the material below provides you with information relative to the process.

NOTIFICATION:

- To comply with the 10-day notification requirements, hearing notices will be mailed to all appellants and his/her representative at least 13 days prior to the scheduled hearing date. The hearing notice will inform you of the location, date, and time of your hearing. It will also provide the link with meeting ID and password for a virtual appearance (if requested).

PRIOR TO HEARING:

- It is required that any evidence to support your petition of appeal must be submitted to the County Tax Board and the Municipality no later than seven (7) calendar days prior to the hearing if not included with the petition of appeal at the time of filing.

HEARING PROCESS:

(Should Appellant wish to present verbal testimony in support of their Petition of Appeal):

- All hearings of the Camden County Board of Taxation are held in-person and virtually.
- Appellants must request in writing, at the **time of filing**, whether they will appear in-person or virtually.
- When your property is called, you will be sworn in. You will be asked to stand and raise your right hand. Please be aware of this for all virtual hearings.
- You will then be asked to “state the reasons for your appeal” at which time you can summarize your position, based on the evidence exchanged 7 days prior to the hearing.
- Once you have completed the delivery of your presentation, the municipality will have the opportunity to ask questions of you or your representative.
- The municipality will then present its evidence, after which you will have the opportunity to ask questions of the municipality.
- Thereafter, the Tax Board Commissioner may request additional information or clarification of facts presented.
- At the conclusion of testimony, you will be advised that a judgment reflecting the Tax Board’s decision on the matter will be sent to your attention.
- If you disagree with the judgment issued, you have the right to appeal to the State Tax Court by filing a complaint with the Tax Court Management Office within forty-five (45) days from the date of mailing of the judgment.

SUMMARY HEARING:

- A Summary Hearing is simply a review of the information you submitted at the time of filing the Petition of Appeal.
- 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 will be the only basis for appeal determination.
- The option to choose a “summary hearing” must be made at the time of the initial filing of the Petition of Appeal.
- All evidence supporting your Petition of Appeal must be received seven (7) days prior to your scheduled hearing date.
- You may opt out of a Summary Hearing by providing written notice to the Camden County Board of Taxation and the respective Municipality no later than seven (7) days prior to your scheduled hearing date.

IMPORTANT HEARING ROOM RULES:

- This is a quasi-judicial proceeding. Therefore, we must adhere to the rules of the Court.
- All participants are expected to appear at the hearing in a professional and courteous manner.
- You will be sworn in to testify.
- To ensure the receipt of testimony during the hearing, all questions and answers must be directed to the Tax Board Commissioners. Any audience, whether in-person or virtual, is asked to remain courteous and quiet while all testimony is being delivered.
- No cell phones are permitted in the hearing room.

CAMDEN COUNTY BOARD OF TAXATION’S POLICY REGARDING VIRTUAL/IN-PERSON HEARINGS IN COMPLIANCE OF P.L. 2021, C.136:

- All hearings of the Camden County Board of Taxation are held in-person and virtually.
- All inspections may be made virtually at the request of the taxpayer.
- Appellants must request in writing, at the time of application, whether they will be in-person or virtual.
- All hearings are advertised in advance and are open to the public.
- The electronic link is available on the main page of the Camden County Board of Taxation website and can be accessed by the public.
- Hearing notices sent to the appellant and/or attorney will include the date, time, physical location, and the electronic link with meeting ID and password, as well as instructions.
- Hearing times are staggered to prevent physical back-up in the courtroom.
- Additional time is afforded in certain circumstances such as problems connecting virtually, uncontrollable delay in arriving physically or virtually on time. The amount of additional time afforded is at the sole discretion of the Board and is on a case-by-case basis. However, if appellant is not present at the fifteen-minute mark after the scheduled hearing time and has not contacted the Board requesting a delay, the case will be called as a non-appearance.

- The courtroom has been modified to accommodate virtual capabilities.
- All parties who will testify are sworn in whether in-person or virtual.
- All evidence is uploaded to the on-line appeal system currently in use.
- Appellants who file a complaint in the on-line appeal system will:
 - communicate with the municipality electronically
 - file evidence electronically
 - withdraw electronically
 - settle electronically
- Appellants who file a paper application:
 - Board staff will upload the application electronically
 - Board staff will upload evidence electronically
 - Board staff will upload withdraw forms
 - Board staff will upload settlement stipulations
- Attorneys for both the municipality and the appellant may participate in the hearing virtually, notice shall be given to the County Board office in advance of the hearing day.
- Judgments are entered electronically. A physical copy is kept on record at the Board office and copies are physically mailed to the following:
 - Appellant
 - Attorney, if applicable
 - Municipal Assessor
 - Municipal Tax Collector

CAMDEN COUNTY BOARD OF TAXATION’S POLICY REGARDING SUMMARY HEARINGS:

- Appellants have the option to choose a summary hearing.
- Appellants must request in writing, at the time of application, whether they elect a “summary”, in-person, or virtual hearing.
- All “summary” hearings of the Camden County Board of Taxation are held in-person and virtually.
- All “summary” hearings are advertised in advance and are open to the public.
- The “summary” hearing notices sent by the Camden County Board of Taxation to the appellant/attorney will include the date, time, physical location, and the electronic link along with instructions.
- If an appellant is represented by an attorney and has chosen a “summary” hearing, the attorney MUST be present at the hearing whether virtual or in-person.
- If an appellant provides an appraisal report from an expert and has chosen a “summary” hearing, the appraiser MUST be present at the hearing whether virtual or in-person.
- If the appellant is not represented by an attorney and has provided an appraisal report, BOTH the appellant and the appraiser must be present at the hearing whether virtual or in-person.
- If the appellant opts out of the “summary” hearing, they must do so in writing to the Camden County Board of Taxation and the respective municipality and said notice must be received 7 days prior to the scheduled hearing date.

- If the municipality files a counter claim against the complaint, the appellant will be given the opportunity to be present at the hearing whether virtual or in-person.
- In a counter-claim case, the appellant may still proceed with a “*summary*” hearing on the evidence submitted but MUST be informed by the Camden County Board of Taxation in writing that the only opportunity to counter the municipality’s case will be at the hearing whether virtual or in-person.

CAMDEN COUNTY BOARD OF TAXATION
509 Lakeland Road – 2nd Floor
Blackwood, NJ 08012
Telephone: 856-225-5236
Fax: 856-225-5242

To access and join the Appeal Hearing:

<https://us02web.zoom.us/j/83785440212?pwd=Yno1aFo3eTdFNXpCak9PaDBVSjFKdz09>

Meeting ID: 837 8544 0212

Password: 927701

For call in: [Find your local number](#)