

## Legal Guidelines for Tax Appeal Process

1. If your appeal is to lower the assessed valuation of your property, you will be required, at the time of hearing, to present testimony from which the Tax Board Commissioners can determine the market value of your property. The assessed value placed on your property by your local tax assessor is legally presumed to be correct; it is your responsibility to overcome that presumption of correctness by presenting sufficient proofs of market value. You cannot separate the value of the land from the value of the improvements; you must appeal the total assessed value of the property.
2. Taxpayers must understand that they are appealing their real estate assessment and not their real estate taxes. Obviously, the amount of the assessment is directly related to the amount of property taxes, but it must be understood that the taxes are the result of the local budgetary process.
3. If a taxpayer is dissatisfied with the assessment of their property, said taxpayer should file an appeal with the County Tax Board and then attempt to talk to the Municipal Assessor about a possible amicable resolution of such appeal.
4. For the year 2024, any tax assessment appeal must be filed by April 1, 2024, in the following municipalities: **Montgomery Township, North Plainfield Borough, Raritan Borough, Somerville Borough and South Bound Brook Borough.** With reference to revaluation and reassessment districts, the petition of appeal must be filed by May 1, 2024 and those towns are as follows: **Bedminster Township, Bernards Township, Bernardsville Borough, Bound Brook Borough, Branchburg Township, Bridgewater Township, Far Hills Borough, Franklin Township, Green Brook Township, Hillsborough Township, Manville Borough, Millstone Borough, Peapack-Gladstone Borough, Rocky Hill Borough, Warren Township and Watchung Borough.**

The aforesaid Petition of Appeal must not only be filed with the Somerset County Board of Taxation, but also with the local municipal tax assessor and the local municipal clerk, by the filing deadline.

5. At the appeal hearing before the County Tax Board, the municipality will be represented by an attorney and the person appealing the assessment can either do so *pro se*, which is on their own, or be represented by an attorney at law. However, if the petitioner/property owner is an entity such as a trust, estate, 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 subject property's prior year taxes were less than \$25,000, in which case the petitioner can appear *pro se*.
6. At any hearing before the County Tax Board, the burden of proof is on the taxpayer and, therefore, at any such hearing, the taxpayer will have to proceed first to present credible evidence to overcome the presumption of correctness attached to the assessment placed on the property by the tax assessor.

In the presentation of such case, the taxpayer should try to only use sales of comparable properties which have occurred between October 1, 2022, and October 1, 2023. See discussion of Comparable Sales and form "A-1 Comp. Sales" included separately in this packet of appeal information.

The municipality will also have a right to present a case after the completion of the taxpayer's case and each party is subject to questioning by the other.

At the end of the hearing, the Tax Board reserves judgment and then issues a written Judgment, usually within 30 days, which is sent to the taxpayer and to the municipality.

If the taxpayer is dissatisfied with the Judgment from the County Tax Board, he or she can appeal to the State Tax Court in Trenton. ([www.judiciary.state.nj.us/taxcourt](http://www.judiciary.state.nj.us/taxcourt))

7. Prior to the Tax Board hearing, the taxpayer and the municipality must provide each other with copies of any evidence which will be used at the hearing, with such exchange of information to be accomplished at least seven (7) days prior to the hearing before the County Tax Board. Any information which was not timely provided to either party may not be used as evidence in the hearing. It is advisable to submit all evidence at the time of filing the appeal, or as soon thereafter as possible.

8. The tax assessor may request to inspect the interior of the property under appeal to ensure that the records of the municipality pertaining to such property are accurate. If you do not permit the assessor to inspect the interior of your property as requested by the assessor, you may forfeit your right to have an appeal hearing and your appeal may be dismissed upon motion made by the municipal attorney at least 10 days in advance of the hearing date. If the assessor informs the Tax Board that interior access has been denied at the time of a scheduled hearing, the Tax Board may direct the parties to perform this inspection prior to hearing further testimony.

9. In the presentation of his or her case, it is requested that the taxpayer show the Tax Board photographs of their own property, as well as photographs of any comparable properties which they wish the Board to consider in determining the value of the subject property.

10. The taxpayer may also obtain an appraiser to perform a formal appraisal of the market value of the property, as of October 1, 2023. Be advised that if the appraiser's report is to be considered as evidence by the Tax Board, that appraiser must be present at the tax board hearing to present evidence. Any appraisal must be prepared by a NJ State licensed real estate appraiser; a real estate broker or agent who is not also a licensed appraiser may not legally prepare an appraisal.

11. The taxpayer should check with his or her municipal assessor to make sure that the property record card on file is accurate. As stated above at item #7, an inspection may be required to verify the data on the record card.

Be aware that the measurements on the record card which are used to calculate the square footage of the property are only the exterior measurements.

12. In order for a taxpayer's case to be heard, all real estate taxes and municipal charges must be paid up to and including February 1st of the tax year in which the appeal is heard. Failure to comply may result in the appeal of the taxpayer being dismissed.

13. If, during the appeal and prior to the hearing before the Tax Board, the taxpayer can settle amicably with the tax assessor, then a Stipulation of Settlement must be signed and returned to the tax board. In order to be final, this form must be signed by the property owner or their attorney, by the tax assessor, and by the municipal attorney. Your tax assessor will prepare this form if an agreement is reached and submit it to the Board of Taxation. Be sure to retain a copy of this completed form for your file. In this situation, it would not be necessary for the taxpayer to appear at a hearing.