



PLEASE READ  
AND FOLLOW  
ALL INSTRUCTIONS  
IN THIS PACKET

FAILURE TO COMPLY WITH THE FOLLOWING  
INSTRUCTIONS MAY RESULT IN AN  
UNSUCCESSFUL APPEAL!!

*County of Sussex*  
BOARD OF TAXATION  
83 Spring Street – Suite 301  
Newton, NJ 07860  
Phone: (973) 579-0970

[www.sussex.nj.us](http://www.sussex.nj.us)

## DO'S AND DONT'S

- DO READ ALL THE INSTRUCTIONS**
- DO SIGN THE PETITION**
- DO FILE YOUR PETITION WITH THREE PARTIES**  
THE SUSSEX COUNTY BOARD OF TAXATION ALONG WITH THE APPROPRIATE  
FEE, THE MUNICIPALITY (THE TAX ASSESSOR AND THE MUNICIPAL CLERK)
- DO FILL OUT THE COMPARABLE SALES GRID AND  
CONFIRM YOUR SALES**
- DO CHECK FOR NON-USABLE SALE CODES**
- DO FILL OUT YOUR INFORMATION LEGIBLY &  
COMPLETELY**
- DO INCLUDE THE CORRECT CONTACT INFORMATION  
FOR YOUR HEARING NOTICE**

**DO NOT APPEAL YOUR TAX DOLLARS!**

**DO NOT COMPARE ASSESSMENTS**

***PETITIONS AND EVIDENCE WILL NOT BE ACCEPTED BY  
THE BOARD OF TAXATION ELECTRONICALLY ... via  
EMAIL OR FAX!***

# APPEAL TIPS

## REVIEW YOUR PROPERTY RECORD CARD:

Property Record Cards can be obtained from your local Assessor in the municipality where the property is located. This card provides information regarding your property which is the basis of your assessment.

## COME PREPARED:

Have your papers in order. Be prepared to discuss major points you want to make. Be familiar with your comparable sales and how they relate to your property. Be concise and focused on what is important.

## DO YOUR HOMEWORK:

Find sales that have similar characteristics to your property in your neighborhood. Research your Sales; be able to explain why you chose them.

## CONFIRM YOUR SALES:

Make sure your Comparable Sales are fair market sales (exposed to the market; between a willing Buyer and a willing Seller, in an arms-length transaction). Sales between family members, or with special financing, Sherriff's Sales, as well as Short Sales and Foreclosures are examples of sales that may not reflect market value. **If using a sale with a non-usable code, you must prove why it reflects true market value.**

## EVIDENCE:

It is required all evidence must be submitted to the county Tax Board and with the Municipality no later than seven calendar days (7) prior to the date of your hearing. **It is recommended that comparable sales or appraisal evidence provided to the assessor when filing, allowing the assessor greater opportunity to determine if a settlement is warranted.**

## DON'T COMPARE ASSESSMENTS:

"If it didn't sell, don't use it."  
Only market Sales are valid evidence for comparable property analysis. Do not reference neighbor's assessments as a basis of comparison in appealing. Your neighbor's assessment may be lower than yours for various reasons.

## COMPARABLES:

Comparable Sales should be sales of properties similar to your property in your neighborhood. The more similar the characteristics the comparable properties are to your property, the better it will aid you in your appeal (example of similar characteristics – style of house – Ranch to Ranch; total square foot of living area; number of bathrooms; type of heat; pools and garages – just a few value contributing amenities you should consider). A value is derived by comparing similar properties that have recently sold, identifying appropriate units of comparison and making adjustments to the Sale Prices of the Comparable properties based on relevant market-derived elements of comparison. Be prepared to discuss the similarities between your property and the comparables you have selected. Pictures of your property and your comparable sales are helpful. Exterior measurements are the standard methodology used to calculate square footage.

The assessment date is October 1st, - the year before the year under appeal. Sales used as comparables must have occurred on or before October 1<sup>st</sup> of the pre-tax year. Properties that have sold subsequently may be used to support value but not as direct evidence OR – (will be appropriately weighted).

Comparable Sales must be transactions that have a sales price that reflects true market value. Sales that have been marked as non-usable by the Assessor for purposes of determining assessment Sales Ratio studies pursuant to NJSA 54:1-30.1 – May be considered by the Board as evidence. When using such sales, both the Assessor and property owner must be prepared to quantify the sale to support the inclusion or exclusion of such sales evidence as proof of true market value. Some suggestions where you can look for sales: SR1A's at Tax Assessors office or the County of Sussex, Board of Taxation. Also: [www.njactb.org](http://www.njactb.org)

## NOT ACCEPTED:

- Any Appraisal where the intended use is for financing and intended user a financial institution. An appraisal should be specified for: "Market Value"
- A third party analysis obtained via the internet or "property tax service" without the qualified expert being able to testify may not be acceptable evidence. These services SHOULD ONLY BE used as a tool. You still need to be familiar with your comps and testify to their comparability.
- News articles, statements of television personalities, or any published real estate market statements and opinions could be construed as hearsay.
- Testimony as to value from realtors, attorneys or third parties that are not a New Jersey State Certified Licensed Real Estate Appraisers will not be accepted by the Board as evidence of value.

## SUBJECT SALE:

The Sale of the Subject may not be conclusive proof of value. You should supply other evidence to support the value, such as other comparable sales supporting the value.

## INSPECTIONS:

The Tax Assessor may request to inspect the interior of the property under appeal in order to insure that the Property Record Card is accurate.

If the Assessor informs the Tax Board prior to the scheduled hearing, that access to the property was denied, the Board may direct the parties to perform an inspection prior to hearing further testimony.

## STIPULATIONS:

In the event a taxpayer enters into an Agreement of Settlement with the municipal assessor. A Stipulation of Settlement must be signed and returned to the Tax Board and Assessor prior to your scheduled hearing date. If this is done, it would not be necessary for the taxpayer to attend the hearing.

## EXPERT WITNESS:

- All expert witnesses will be qualified by the Municipality and approved by the Board.
- An expert witness may testify at the hearing. If you submit an appraisal as evidence the Appraiser must be present NJS 45:14f-21(c).
- No person other than a State licensed or certified real estate appraiser or a person who assists in the preparation of an appraisal under the direct supervision of a State licensed or certified appraiser shall perform or offer to perform an appraiser assignment in regard to real estate located in this state including, but not limited to any transaction involving a third party, person, government or quasi-governmental body, court, quasi-judicial body or financial institution.
- The County Board of Taxation will not notify your EXPERT witness of a Hearing- that is YOUR responsibility.

## Introduction

This brochure was developed to assist taxpayers in preparing for tax appeal hearings. It is intended as an aid to property owners, but should not be considered as all-inclusive. The general information provided is derived from New Jersey laws governing tax appeals: N.J.S.A. 54:3 et seq. and 54:4 et seq. and N.J.A.C. 18:12A et seq.

Property taxes are the result of the local budget process and may not be appealed but the property's assessment may be. A taxpayer considering an appeal should understand that he/she must prove that his/her assessed value is unreasonable compared to a market value standard. By law, your current assessment is assumed to be correct. You must overcome this presumption of correctness to obtain an assessment change.

### **What is the basis for my assessment?**

An assessment is an opinion of value by a licensed professional. For an assessed value to be considered excessive or discriminatory, it must be proved that the assessment does not fairly represent one of two standards:

#### 1. True Market Value Standard

After a revaluation, all assessments in the municipality must be 100% of true market value as of October 1 of the previous year. **October 1 pre-tax year is the annual "assessment date."** All evidence for a tax appeal should precede the October 1<sup>st</sup> assessment date, especially property sales used for comparison.

#### 2. "Common Level Range" Standard

To explain the common level range you must consider what happens after a revaluation in your town is completed. External factors such as inflation, recession, appreciation, and depreciation cause values to increase or decrease at varying rates. Other factors such as physical deterioration may change property values. If assessments are not adjusted annually, a deviation from 100% of true market value occurs.

The State Division of Taxation, with local assessors assisting, annually conducts a statewide fiscal year sales survey, investigating most real property transfers. Sale value is compared to assessed value individually to determine an average level of assessment in a municipality. An average ratio is developed from all bona fide, arm's length property sales to represent the assessment level in your community. In any year, except the year a revaluation is implemented, the common level of assessment is the average ratio of the district in which your property is situated, and is used by the County Tax Board to determine the fairness of your assessment.

### **How do I know if my assessment is fair?**

In 1973, the NJ Legislature adopted a formula known as Chapter 123 to test the fairness of an assessment. Once the Tax Board determines a property's true market value during an appeal, they are required to compare true market value to taxable assessed value.

If the ratio of assessed value to true value exceeds the average ratio by 15%, the assessment is reduced to the common level.

#### **Example**

Director's Ratio = 85%  
Common Level Range = 72.25%-97.75%  
True Value = \$95000  
Assessment = \$94000  
Ratio = 98.95% ( $\$94000 \div \$95000$ )  
Judgment = Reduction in assessed value  
New Assessment = \$80750 ( $\$95000 \times 85\%$ )

However, if the assessment falls within this common level range, no adjustment is made.

#### **Example**

Director's Ratio = 85%  
Common Level Range = 72.25%-97.75%  
True Value = \$95000  
Assessment = \$90000  
Ratio = 94.74% ( $\$90000 \div \$95000$ )  
Judgment = No change in assessed value

If the assessed value to true value ratio falls below the common level, the Tax Board must increase the assessment to the common level.

#### **Example**

Director's Ratio = 85%  
Common Level Range = 72.25%-97.75%  
True Value = \$95000  
Assessment = \$67000  
Ratio = 70.53% ( $\$67000 \div \$95000$ )  
Judgment = Increase in assessed value  
New Assessment = \$80750 ( $\$95000 \times 85\%$ )

The Chapter 123 test assumes the taxpayer will supply the Tax Board with sufficient evidence to determine the true market value of the property subject to appeal. Appellants should inquire into their district's average ratio before filing a tax appeal. This ratio changes each October 1 for use in the next tax year.

### **What is a tax appeal hearing; when may I appeal; who hears my appeal?**

Tax appeals must be filed annually on or before April 1<sup>st</sup> or within 45 days of the bulk mailing of the Assessment Notices; or May 1 where a municipal-wide revaluation or municipal-wide reassessment has been implemented. **\*Burlington, Gloucester, and Monmouth Counties follow an alternative assessment calendar and the tax appeal filing deadline is January 15. Residents may call their County Tax Board for more information: Burlington 609-265-5056; Gloucester 856-307-6445; Monmouth 732-431-7404.** Once filed, a hearing before the County Tax Board is scheduled. The Tax Board consists of members (commissioners) appointed by the Governor. Tax Board Commissioners primarily hear disputes involving assessments. Hearings are usually scheduled during the day, but some Boards schedule differently. Individual taxpayers may represent themselves. Business entities other than sole proprietorships must be represented by an attorney. The taxing district is the opposing party represented by the municipal attorney. The assessor or an appraiser may appear at the hearing as an expert witness.

### **Who is an expert witness?**

Besides your municipal assessor, an expert witness is anyone employed as a real estate appraiser, and designated as such from a

legitimate association of professionals, according to licensing or certification requirements of the State of New Jersey. An expert's qualifications may be challenged by the municipal attorney at the hearing.

If you intend to rely on expert testimony at your hearing, you must supply a copy of the appraisal report for the assessor and each County Tax Board member at least 7 days before the scheduled hearing. The appraiser who completes the report must be available at the hearing to testify and to afford the municipality an opportunity to cross-examine the witness.

### **Is a hearing always necessary?**

A hearing is always necessary. If the assessor, municipal attorney, and taxpayer agree to a settlement or otherwise resolve the issues, it may not be necessary for you to attend your hearing. Settlement stipulations must also be submitted to and approved by the County Tax Board. Should the Tax Board disapprove the stipulation, a formal appeal hearing would then be scheduled.

### **Will the tax appeal hearing be private?**

No. All meetings of the County Board of Taxation are public meetings.

### **When are tax appeal hearings held?**

Tax appeal hearings are generally held annually within 3 months of the April 1 or May 1 filing deadline (or between the December 1 filing deadline for added and omitted assessments and Jan 1.) Because adjournments are ordinarily denied, you should make every effort to attend your hearing. If you miss or do not attend your hearing without receiving a written notice of postponement, you may assume the case has been dismissed "for lack of prosecution". Judgments "for lack of prosecution" are **final** for the current year and may **not** be further appealed to New Jersey Tax Court.

### **What is good evidence to convince the Tax Board to reconsider an assessment?**

As the appellant, the burden is on you to prove that your assessment is in error, unreasonable, excessive, or discriminatory.

You must suggest a more appropriate value by showing the Tax Board the market value of the property as of October 1 of the pretax year. To proceed with an appeal, all taxes and municipal charges up to and including the first quarter of the tax year must be paid.

The taxpayer must be persuasive and present credible evidence. Credible evidence is supported by fact, not assumptions or beliefs. Photographs of both the subject property (the property under appeal) and comparable properties are useful in illustrating your argument. Factual evidence concerning special circumstances is necessary. For example, if the property cannot be further developed, e.g. conservation restriction, supporting evidence must be provided. In the context of an appeal, taxpayers can review Property Record Cards which are available at the local tax office.

The most credible evidence is recent comparable sales of other properties of a similar type in your neighborhood. When using comparable sales, a listing of 3 to 5 sales should be attached to your appeal at the time of filing. Your assessor and County Tax Board Commissioners must receive copies of your comparables at least 7 days before your hearing for them to be discussed. Sales ratio forms, called SR-1A's, (available at the County Tax Board) and deeds (available at the County Clerk's office) are public records and can be used to identify comparable sales and their significant characteristics. Comparable means that most of the characteristics of your property and the neighboring properties sold are similar. Be able to give full property descriptions and be knowledgeable of the conditions, including financing, of the cited sales. Some characteristics that would make a property comparable are: recent sale price, similar square footage of living area measured from the exterior, similar lot size or acreage, proximity to your property, the same zoning use (e.g. duplex in a duplex zone), and similar age, construction and style of structure.

***If I recently bought my property, is this purchase price considered?***

Yes, but it does not dictate a change in assessment. Uniformity of treatment requires that value adjustments not be made simply due to a recent sales price. The subject property's sales price may not necessarily be conclusive evidence of true market value, e.g. foreclosure or estate sale, and is not binding upon the Tax Board. The circumstances surrounding a sale are always important.

***Are there special rules for commercial properties?***

Yes. Owners of rental income properties must supply an income statement when filing an appeal on special forms provided by the Assessor. Net income generated by a property has a direct bearing on the ability to market the property, and therefore its value. This evidence may be used in arguing both sides of an appeal.

An appeal by a business entity, other than a sole proprietor, e.g. partnership, corporation, LLC, must be prosecuted by an attorney admitted to practice law in New Jersey.

***When will I be notified of the Tax Board's judgment?***

By law, the Tax Board must hear and determine all appeals within 3 months of the last day for filing appeals, unless the Director of the Taxation Division grants an extension. Judgments are issued shortly thereafter.

***May I appeal the Tax Board judgment?***

If you are dissatisfied with the judgment of the Tax Board, you have 45 days from the date your judgment was mailed to file a further appeal with the Tax Court of New Jersey. If your property is assessed for more than \$1,000,000 you may file directly with the State Tax Court by April 1<sup>st</sup> annually; or 45 days from the date of bulk mailing of Assessment Notices, whichever is later; or by May 1<sup>st</sup> if in a revalued district.

***Freeze Act:***

If no further appeal is made from a County Tax Board's judgment, the assessed value set at

appeal is "frozen" for the assessment year and next 2 years. Exceptions: if changes in property value occur after the assessment, date, i.e., added assessments; or via a complete revaluation/reassessment of all real property in the district the assessor may revise value. Property owner may end freeze by appealing value.

***Summary:***

A taxpayer filing an appeal should consider:

1. What was the market value of my property on the preceding October 1, the statutory assessment date?
2. Can I support my opinion of market value with credible evidence?
3. If a reassessment/revaluation was applied in the current tax year, is my property assessed in excess of its market value?
4. If a revaluation/reassessment was not implemented, does my assessment exceed market value or does the ratio of my property's assessed value to its market value exceed the upper limit of the common level range?

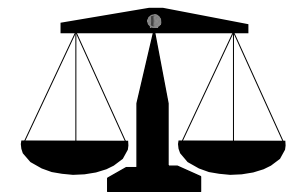
***Deadlines to Remember:***

1. **Tax appeals are on property values only, not taxes, and must be filed by April 1 of tax year; or 45 days from date of bulk mailing of Assessment Notices, whichever is later; May 1 of tax year if revalued or reassessed; January 15 for Burlington, Gloucester and Monmouth County; or (December 1 for Added and Omitted Assessments.)**
2. All evidence must be submitted to the Assessor and Tax Board at least 7 days prior to the hearing.

***Filing Fees:*** Filing fees for an appeal of an assessed valuation or property classification are listed in the instructions for appeal Form A-1. No fee is required to contest denial of the Senior Citizen/Disabled Person's or their Surviving Spouses Deduction; Veterans, Surviving Spouses of Veterans or Servicepersons Deduction; or the Exemption for Disabled Veterans or Surviving Spouses of such Veterans.

# A GUIDE TO TAX APPEAL

## HEARINGS



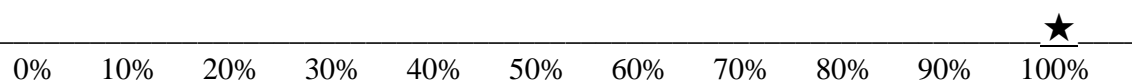
## INTRODUCTION TO CHAPTER 123

The simple goal of the “Chapter 123 property assessment test” is to verify that the relationship between your *total assessment* and your *true market value*, as viewed as a ratio or percentage, is within an acceptable range of the *Common Level* for your municipality. If it is not, then the current assessment is viewed as either too high or too low and will be adjusted accordingly. The Chapter 123 test relies upon the accuracy of the *estimated true market value* established for the property under review. Accordingly, true market value estimates should be realistic and derived from recent sales of comparable properties. Within the appeal setting, the determination of the *true market value* is the primary goal of the hearing officer. *Chapter 123* is not used in the year of Revaluation or Reassessment. In the year of a revaluation or reassessment there is no “range of permissible values” because the *total assessed value* must equal the *true market value*.

## CHAPTER 123 CALCULATIONS

The target of the revaluation process is to set each individual assessment so that it equals the property’s true market value. See *Figure 1* below.

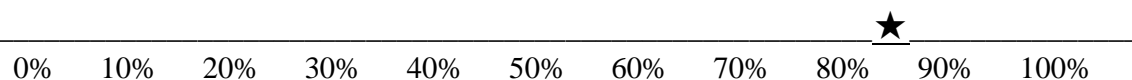
**FIGURE 1.** *Total assessment equals true market value*



In the year of a revaluation, where the *total assessment* must equal the *true market value* of the property, if a taxpayer proves, through the presentation of credible market value evidence, that the *true market value* of the property is different than the *assessment*, by any amount, then the *total assessment* will be changed to equal the *true market value*.

In the years following a revaluation the relationship between the *total assessment* and the *true market value* change. This change is due to the fact that, unless changes are made to the physical structure, the *total assessment* remains unchanged from one year to the next, while the *true market value* of the property or *what you would sell it for* changes over time. See *Figure 2* below.

**FIGURE 2.** *Common Level* after years of *true market value* appreciation.

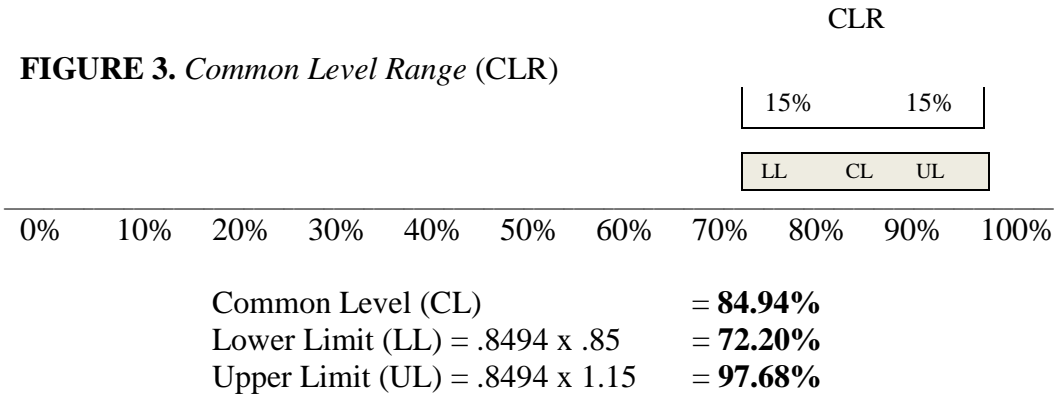


To track the changes in the relationship between the static *total assessment* and the changing *true market value*, each October all property sales that have occurred within a taxing district are analyzed. The individual ratios are used to determine an *average ratio* for the municipality. This *average ratio* is referred to as the municipality’s *Common Level*. The *Common Level* represents the appropriate percentage of *true market value* for all *assessments* within the municipality.

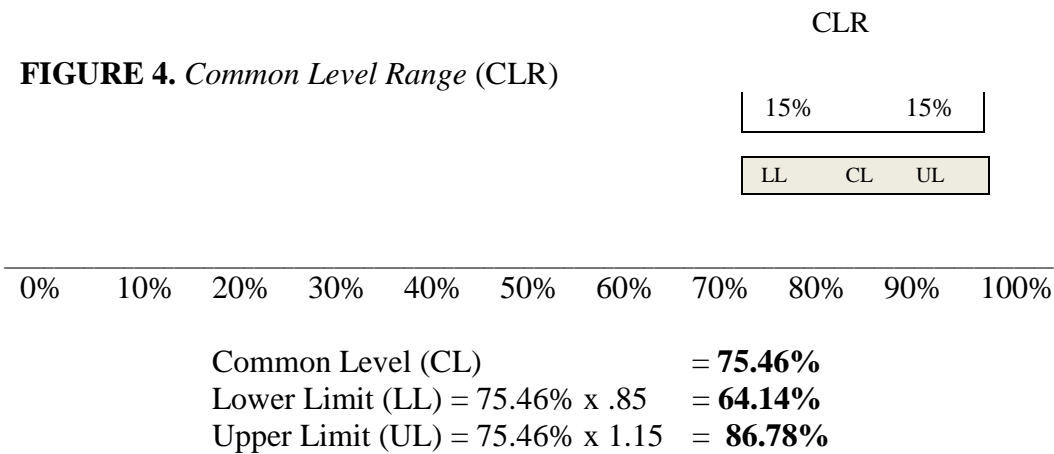
The Courts have held that where it is impossible to have every property assessed exactly at the *common level*, it is reasonable to require that all properties are within a “reasonable range” around the municipality’s *Common Level*. In 1973 the New Jersey Legislature adopted a formula know as *Chapter 123* to test the fairness of an assessment, standardize the application of the “reasonable range” concept, and determine appropriate adjustments, if any, to assessments under appeal.



In accordance with State law, **N.J.S.A. 54:3-22**, the “range” of permissible ratios is 15% of the *Common Level* both above and below the *Common Level*. This area, between the **Lower Limit** and the **Upper Limit**, is known as the **Common Level Range**. See *Figure 3* below.



Again, as years pass, the *Common Level* continues to change as does the *Common Level Range*. See *Figure 4* below.



Simply put, your assessment is appropriate if the ratio of your *total assessment* to the *true market value* of your property (assessment / true market value = ratio) falls within the *Common Level Range* for your municipality (See **Common Level Range Table**). If the ratio is below the *Lower Limit of the Common Level Range* the *total assessment* should be raised and if the ratio exceeds the *Upper Limit of the Common Level Range* the *total assessment* should be lowered.

**EXAMPLE 1**

**Situation**

\*”Whenever the Tax Court of New Jersey, County Board of Taxation and Superior Court are satisfied by the proofs that the ratio of the assessed valuation of the subject property to its true value exceeds the upper limit or falls below the lower limit of the common level range, it shall revise the taxable value of the property by applying the average ratio to the true value of the property except as hereinafter provided.”

**Assumption**

County percentage level	100.00%		
Average ratio	95.41%		
15% Common level range		109.72	Upper Limit
15% Common level range		81.10	Lower Limit

**Example**

Subject property – true value	\$100,000		
Assessment	\$120,000		
Ratio of assessment	120.00%		(Exceeds upper limit)
Reduce taxable value (Applying average ratio – 95.41%)	\$100,000 x 95.41% = \$95,410		
Property – same subject	\$100,000		
Assessment	\$ 70,000		
Ratio of assessment	70.00%		(Below lower limit)
Increase taxable value (Applying average ratio – 95.41%)	\$100,000 x 95.41% = \$95,410		

**\*Reference**

Tax Court of New Jersey – **N.J.S.A. 54:51A-6**  
County Tax Board – **N.J.S.A. 54:3-22**  
Superior Court – **N.J.S.A. 54:4-62**

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**EXAMPLE 2**

**Situation**

\*If the average ratio is below the county percentage level and the ratio of the assessed value of the subject property to its true value exceeds the county percentage level, the Tax Court of New Jersey, County Board of Taxation and the Superior Court shall reduce the taxable value of the property by applying the average ratio to the true value of the property.”

**Assumption**

County percentage level	100.00%		
Average ratio	95.41%		(Below county percentage level)
15% Common level range		109.72	Upper Limit
15% Common level range		81.10	Lower Limit

**Example**

Subject property – true value	\$100,000		
Assessment	\$110,000		
Ratio of assessment	110.00%		(Exceeds county percentage level)
Taxable value reduced	\$100,000 x 95.41% = \$95,410		

In this example, average ratio is below county level – 95.41%  
Assessment ratio exceeds county level – 110.00%

Therefore, taxable value is reduced by applying average ratio – 95.41%

\*Reference

Tax Court of New Jersey – **N.J.S.A.** 54:51A-6  
County Tax Board – **N.J.S.A.** 54:3-22  
Superior Court – **N.J.S.A.** 54:4-62

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**EXAMPLE 3**

**Situation**

\*If both average ratio and the ratio of assessed value subject property to its true value exceed the county percentage level, the Tax Court of New Jersey, County Board of Taxation and the Superior Court shall revise the taxable value of the property by applying the county percentage level to the true value of the property.”

**Assumption**

County percentage level	100.00%	
Average ratio	110.41%	(Exceeds county percentage level)
15% Common level range	126.97	Upper limit
15% Common level range	93.85	Lower limit

**Example**

Subject property – true value	\$100,000
Assessment	\$120,000
Ratio of assessment	120.00% (Exceeds county percentage level)

Taxable value decreased to county level  $\$100,000 \times 100.00\% = \$100,000$

In this example, both the average ratio and the assessment ratio exceed the county percentage level.

- (a) Average ratio -110.41%
- (b) Assessment ratio -120.00%

\*Reference

*Tax Court of New Jersey – N.J.S.A. 54:51A-6*  
County Tax Board – **N.J.S.A.** 54:3-22  
Superior Court – **N.J.S.A.** 54:4-62

# SALES COMPARISON ANALYSIS

MUNICIPALITY \_\_\_\_\_

BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_ QUAL: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_

PRIOR SALES HISTORY: \_\_\_\_\_ DATE \_\_\_\_\_ PRICE \_\_\_\_\_

ITEM	SUBJECT	COMPARABLE #1			COMPARABLE #2			COMPARABLE #3		
		BLOCK#	LOT#	Q	BLOCK#	LOT#	Q	BLOCK#	LOT#	Q
Address	123 Anywhere Rd	658 Overlook Road			998 Center Street			852 Main Street		
Distance to Subject		2 miles			3.2 miles			4.8 miles		
Sales Price	N/A	68,250			75,000			69,200		
Price per Sq ft.										
Data Source		REAL ESTATE AGENT			MIS 92095			MLS 901705		
Verified By:					SPOKE TO REALTOR			PROPERTY RECORD CARD		
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION			DESCRIPTION			DESCRIPTION		
					+(-) **ADJ'T			+(-) **ADJ'T		
Sales or Financing Concessions		Unknown			Owner Financing			FHA N/Concess.		
Date of Sale/Time		10/3/2011			12/12/2011			03/18/2012		
Location	Lakefront	Lakefront			Lakefront			Lakefront		
Site/View	2.219 acres	1.04 acre			2.219 acres			5 acres		
Style/Design	Ranch	Ranch			Ranch			Ranch		
Quality of Construction	Average	Average			Average			Average		
Age/Yr built	60	60			36			57		
Condition	Average	Average			Average			Average		
Above Grade Room Count	Total Bedrm Bath	Total Bedrm Bath			Total Bedrm Bath			Total Bedrm Bath		
Gross Living Area	5 2 1	4 2 1			3 2			5 2 1		
Basement	Sq. Ft.	Sq. Ft.			Sq. Ft.			Sq. Ft.		
Finished Rooms	Sq. Ft.	Sq. Ft.			Sq. Ft.			Sq. Ft.		
Type of Heat	Forced Hot Air	Forced Hot Air			ELEC BB			HWBB		
Type of AC	NONE	NONE			NONE			Wall AC		
Garage/Carport	NONE	NONE			1 DETACHED			NONE		
Sheds, Barns, Gazebo	NONE	NONE			NONE			NONE		
Porches/Deck	DECK	DECK			PORCH			NONE		
Pools	NONE	NONE			NONE			In Ground Pool		
Special Energy Efficient items	NONE				Solar Panels					
Fireplace(s)	FP WS				FP					
Other										
Net Adj. (total) (+) (-) Adj't					** +500.			** -4,500.		
Indicated Value of Subject		NEW ADJUSTED \$ AMOUNT			NEW ADJUSTED \$ AMOUNT			NEW ADJUSTED \$ AMOUNT		

Additional comments on these sales:

**\*\*FIGURES ARE EXAMPLES FOR ILLUSTRATION PURPOSES ONLY**

## INSTRUCTIONS FOR COMPLETING SALES COMPARISON ANALYSIS

A copy of the sales comparison analysis has to be provided to the municipal tax assessor 7 days prior to the appeal hearing. However, it is in the best interest of all to submit the information as soon as possible.

The following instructions are provided to assist you in completing the sales comparison analysis.

<u>ITEM</u>	<u>INSTRUCTION</u>
Address	Street Address of property
Distance to subject	Approx distance comparable is from subject property / miles or feet
Sales price	Price paid for property
Price per sq. ft.	Sales price divided by square feet of living area
Data source	Where or from whom the sales information was obtained-(SR1A,Buyer,Seller)
Verified By	Who confirmed said information
Sales or Financing	Any personal property or non-market financing that is reflected in the price
Date of Sale/Time	Deed Date
Location	Indicate if location of comparable is equal, superior or inferior to subject
Site/View	Lot size and / or if view is equal, superior or inferior
Style/Design	What style of house (Ranch, Cape, Colonial..etc)
Quality of Construction	Indicate if construction quality is superior or inferior
Age/Yr. built	What year was the dwelling built
Condition	Indicate if condition is equal, superior or inferior
Room Count	Indicate total number of rooms
Gross Living Area	Indicate total living area based on exterior measurements.
Basement	Indicate size of basement
Finished Rooms	Indicate size of finished rooms in basement
Type of Heat	Indicate type of heating
Type of AC	Indicate type of Cooling
Garage/Carport	Indicate garage/carport square footage
Sheds, Barns, Gazebo	Indicate square footage of shed, barn and gazebo
Porches/Deck	Indicate square footage of porch and deck
Pools	Indicate square footage of pool
Special Energy Efficient items	Enter if solar heating or above normal insulation
Fireplace(s)	Enter quantity
Other	Any other item that would require an adjustment to make comparable equal to subject property
Net Adj. (total)	Enter the total sum + / - of the above adjustments <b>AN ACTUAL DOLLAR VALUE MUST BE APPLIED!</b>
Indicated Value of Subject	Enter the difference between the sale price and the net adjustment figure
<p><b>NOTE:</b> Adjustments are made based on the differences between your subject and the Comparable Sale. Always adjust to the subject – ex. If comparable has a pool and the subject does not (negative dollar amount would be applied to the comparable to “equal” the subject). Comparable properties are properties listed in an open competitive market (ex.MLS) by considering similar characteristics such as “property type” “style” size, physical conditions, location, date of sale and land use constraints. The Goal is to find comparable sales as similar as possible to the subject property to ensure they reflect the actions of similar buyers.</p>	

**REMINDER:** In order to overcome the presumption of correctness - the evidence must be sufficient to determine the value of the property under appeal.

**18:12-1.1 Categories enumerated**

(a) The deed transactions of the following categories are not usable in determining assessment-sales ratios pursuant to N.J.S.A. 54:1-35.1 et seq.:

1. Sales between members of the immediate family;
2. Sales in which "love and affection" are stated to be part of the consideration;
3. Sales between a corporation and its stockholder, its subsidiary, its affiliate or another corporation whose stock is in the same ownership;
4. Transfers of convenience; for example, for the sole purpose of correcting defects in title, a transfer by a husband either through a third party or directly to himself and his wife for the purpose of creating a tenancy by the entirety, etc.;
5. Transfers deemed not to have taken place within the sampling period. Sampling period is defined as the period from July 1 to June 30, inclusive, preceding the date of promulgation, except as hereinafter stated. The recording date of the deed within this period is the determining date since it is the date of official record. Where the date of deed or date of formal sales agreement occurred prior to January 1, next preceding the commencement date of the sampling period, the sale shall be nonusable;
6. Sales of property conveying only a portion of the assessed unit, usually referred to as apportionments, split-offs or cut-offs; for example, a parcel sold out of a larger tract where the assessment is for the larger tract;
7. Sales of property substantially improved subsequent to assessment and prior to the sale thereof;
8. Sales of an undivided interest in real property;
9. Sales of properties that are subject to an outstanding Municipal Tax Sales Certificate, a lien for more than one year in unpaid taxes on real property pursuant to N.J.S.A. 54:5-6, or other governmental lien;
10. Sales by guardians, trustees, executors and administrators;
11. Judicial sales such as partition sales;
12. Sheriff's sales;
13. Sales in proceedings in bankruptcy, receivership or assignment for the benefit of creditors and dissolution or liquidation sales;
14. Sales of doubtful title including, but not limited to, quit-claim deeds;
15. Sales to or from the United States of America, the State of New Jersey, or any political subdivision of the State of New Jersey, including boards of education and public authorities;
16. Sales of property assessed in more than one taxing district;
17. Sales to or from any charitable, religious or benevolent organization;
18. Transfers to banks, insurance companies, savings and loan associations, or mortgage companies when the transfer is made in lieu of foreclosure where the foreclosing entity is a bank or other financial institution;

## DEPARTMENT OF TREASURY-TAXATION

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19. Sales of properties whose assessed value has been substantially affected by demolition, fire, documented environmental contamination, or other physical damage to the property subsequent to assessment and prior to the sale thereof;
20. Acquisitions, resale or transfer by railroads, pipeline companies or other public utility corporations for right-of-way purposes;
21. Sales of low/moderate income housing as established by the Council on Affordable Housing;
22. Transfers of property in exchange for other real estate, stocks, bonds, or other personal property;
23. Sales of commercial or industrial real property which include machinery, fixtures, equipment, inventories, or goodwill when the values of such items are indeterminable;
24. Sales of property, the value of which has been substantially influenced by zoning changes, planning board approvals, variances or rent control subsequent to assessment and prior to the sale;
25. Transactions in which the full consideration as defined in the "Realty Transfer Fee Act" is less than \$100.00;
26. Sales which for some reason other than specified in the enumerated categories are not deemed to be a transaction between a willing buyer, not compelled to buy, and a willing seller, not compelled to sell;
27. Sales occurring within the sampling period but prior to a change in assessment practice resulting from the completion of a recognized revaluation or reassessment program, i.e., sales recorded during the period July 1 to December 31 next preceding the tax year in which the result of such revaluation or reassessment program is placed on the tax roll;
28. Sales of properties which are subject to a leaseback arrangement
29. Sales of properties subsequent to the year of appeal where the assessed value is set by court order, consent judgment, or application of the "Freeze Act";
30. Sale in which several parcels are conveyed as a package deal with an arbitrary allocation of the sale price of each parcel;
31. First sale after foreclosure by a Federal-or State-chartered financial institution;
32. Sale of a property in which an entire building or taxable structure is omitted from the assessment; and
33. Sales of qualified farmland or currently exempt property.

(b) Transfers falling within the foregoing category numbers 1, 2, 3, 9, 10, 13, 15, 17, 26, 28 and 31 (under (a) above), should generally be excluded but may be used if after full investigation it clearly appears that the transaction was a sale between a willing buyer, not compelled to buy, and a willing seller, not compelled to sell, with all conditions requisite to a fair sale with the buyer and seller acting knowledgeably and for their own self-interests, and that the transaction meets all other requisites of a usable sale. 02/13

# SALES COMPARISON ANALYSIS

MUNICIPALITY \_\_\_\_\_

BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_ QUAL: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_

PRIOR SALES HISTORY: DATE \_\_\_\_\_ PRICE \_\_\_\_\_

ITEM	SUBJECT	COMPARABLE #1			COMPARABLE #2			COMPARABLE #3						
		BLOCK#	LOT#	Q	BLOCK#	LOT#	Q	BLOCK#	LOT#	Q				
Address														
Distance to Subject														
Sales Price														
Price per Sq foot														
Data Source														
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION			+(-) ADJ'T	DESCRIPTION			+(-) ADJ'T	DESCRIPTION			+(-) ADJ'T	
Sales or Financing Concessions														
Date of Sale/Time														
Location														
Site/View														
Style/Design														
Quality of Construction														
Age/Yr built														
Condition														
Above Grade Room Count	Total	Bedrm	Bath	Total	Bedrm	Bath		Total	Bedrm	Bath		Total	Bedrm	Bath
Gross Living Area	Sq. Ft.			Sq. Ft.				Sq. Ft.				Sq. Ft.		
Basement & Finished Rooms Below Grade														
Functional Utility														
Heating/Cooling														
Garage/Carport														
Porches, Patio, Pools, etc.														
Special Energy Efficient items														
Fireplace(s)														
Other														
Net Adj. (total)														
Indicated Value of Subject														

Additional comments on these sales:



# VACANT LAND ONLY

## SALES COMPARISON ANALYSIS

MUNICIPALITY: \_\_\_\_\_ BLOCK: \_\_\_\_\_ LOT: \_\_\_\_\_

PROPERTY LOCATION: \_\_\_\_\_ QUAL: \_\_\_\_\_

PRIOR SALES HISTORY: DATE \_\_\_\_\_ PRICE \_\_\_\_\_

ITEM	SUBJECT	COMPARABLE #1		COMPARABLE #2		COMPARABLE #3	
		BLOCK#	LOT#	BLOCK#	LOT#	BLOCK#	LOT#
Address							
Distance to Subject							
Sales Price							
Price per sq. ft/acre							
Data Source							
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) ADJ'T	DESCRIPTION	+(-) ADJ'T	DESCRIPTION	+(-) ADJ'T
Sales or Financing Concessions							
Date of Sale/Time							
Location							
Site/View							
Land Size							
Frontage							
Land Constraints							
Zoning							
Approvals							
Net Adj. (total)							
Indicated Value of Subject							

Comments on Sales Comparison:

## **WHAT TO EXPECT ONCE YOU HAVE FILED YOUR APPEAL:**

This guide has been prepared to assist you in the appeal process. It is recommended that you treat the review of its contents as the first step in the appeal process. The material below provides you with what to expect relating to a property assessment hearing.

## **FILING DEADLINES:**

**APRIL 1:** Petition of appeals must be filed by April 1<sup>st</sup> of the current tax year, or 45 days from the date of the bulk mailing of the Assessment notices (green/white post cards) or whichever is later.

**MAY 1:** *FOR MUNICIPALITIES WHO PERFORMED A REVALUATION OR REASSESSMENT ONLY.*

If either of these dates should fall on a Saturday, Sunday or Holiday, the deadline would be the next business day.

## **NOTIFICATION: N.J.A.C. 18:12A-1.9(b)**

A 10 day notification of a scheduled hearing is required and all hearing notices will be mailed within the required time frame. The hearing notice will inform you of the date, location, and time of your hearing.

**LOCATION:** Sussex County Board of Taxation  
83 Spring Street, Suite 301  
Newton, NJ 07860

**DATE:** Unless the volume of appeals require additional time, hearings will be scheduled during the months of April, May and June, Monday – Friday.

**TIME:** You will be assigned to a specific session.

## **PARKING:**

Metered parking available on Spring St. and the Municipal Lot on Trinity St.

## **ADJOURNMENTS:**

This is a judicial procedure and adjournments are only granted for **EXTRAORDINARY** reasons when requested in writing. NOTE: a **vacation** is not considered an EXTRAORDINARY reason.

## **EXCHANGE DATES: N.J.A.C. 18:12A-1.9(h)**

It is required all evidence must be submitted to the County Board and exchanged with the Municipality no later than seven (7) days prior to the scheduled hearing. It is recommended comparable sales or appraisal evidence be provided to the assessor when filing, allowing the assessor greater opportunity to determine if a settlement is warranted.

## **AT THE HEARING:**

CELL PHONES MUST BE TURNED OFF OR SILENCED

When your property is called you will be sworn-in prior to your testimony.

You will be asked to explain the reason for appeal and testify to your evidence.

The Municipality will have the opportunity to cross examine you or your expert.

The Municipality will summarize their evidence.

You or your expert will have the opportunity to cross examine them.

The Commissioners may request additional information or clarification of facts presented.

Commissioners will deliberate and render a judgment based on all facts presented.

**COUNTY BOARD OF TAXATION  
INSTRUCTIONS FOR FILING PETITION OF APPEAL**

**1. FILING DATE**

- (a) Appeals must be **received** (not just postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later.  
**BURLINGTON, MONMOUTH, AND GLOUCESTER COUNTY RESIDENTS ONLY** – Filing dates for Burlington, Monmouth, and Gloucester County Tax Board appeals have changed. The appeal deadline for these counties only is on or before January 15 or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. Please visit the respective board's website or call the Burlington, Monmouth, or Gloucester County Tax Boards for more information.
- (b) A taxpayer has 45 days to file an appeal upon issuance of Notification of Change of Assessment.
- If the subject property is in a taxing district where a municipal-wide revaluation or municipal-wide reassessment was implemented, appeals must be **received** (not just postmarked) by the county board of taxation on or before May 1 of the tax year.
- 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.
- (c) An appeal received after the close of business hours on the respective filing deadline date is untimely filed and will result in dismissal of the appeal for lateness.

**2. SEPARATE APPEALS**

Separate appeals must be filed for each taxed parcel unless the county tax board administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

**3. FILING OF PETITION**

- (a) The original petition must be filed with the county board of taxation.
- (b) A copy must be served upon **the assessor of the municipality** in which the property is located or, in the case 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 case 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 must also be attached to the assessor's and municipal clerk's copies.

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

(a)	Assessed Valuation less than \$150,000	\$ 5.00
	1. \$ 150,000 or more, but less than \$ 500,000	\$ 25.00
	2. \$ 500,000 or more, but less than \$ 1,000,000	\$ 100.00
	3. \$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), and (c)	\$ 25.00

**Check should be made payable to: County Tax Administrator. Fees are non-refundable.**

**Property Classifications N.J.A.C. 18:12-2.2**

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	6A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

**No fee is required 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;

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

**N.J.S.A. 54:3-27** provides that a taxpayer who files an appeal from an assessment must 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. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board as the interests of justice may require.

**6. ADJOURNMENTS**

No adjournments will be granted except for extraordinary reasons.

**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) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust 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 in his, her, or its own behalf.

(over)

**8. DISCRIMINATION**

N.J.S.A. 54:3-22(c) to (e) requires that whenever the county board of taxation 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 of taxation shall revise the assessment by applying the average ratio to the true value of the property.

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

In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1 of the preceding (pretax) year. The taxable value of the property as improved is its market value multiplied by the average ratio for your municipality, except that, if the average ratio exceeds 100% then the taxable value is the same as the property's market value. The average ratio for your municipality is listed by tax year for every municipality by county at:

<http://www.state.nj.us/treasury/taxation/lot/chapter123.shtml>

**(a) COMPARABLE SALES**

Not more than five comparable sales shall be submitted to the assessor, clerk and county board of taxation, **not later than seven calendar days prior to the hearing** if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

**NOTE: COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE ASSESSMENTS ARE UNACCEPTABLE AS EVIDENCE OF VALUE.**

**(b) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY**

An itemized statement showing the amount and source of all income and expenses for the most recently completed accounting year and for such additional years as the board may request should be attached to the petition of appeal in the case of income-producing property.

**(c) OTHER DATA**

Subject to the board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

**(d) APPRAISALS**

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member and one copy of the report to each opposing party **at least seven calendar days prior to the hearing**. **If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.**
2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each board member copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party **at least seven calendar days prior to the hearing**.
3. The board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.
4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal **at least seven calendar days prior to the hearing**.

**10. SIGNATURE**

The signature of the petitioner or petitioner's attorney is required on the petition.

**11. SETTLEMENTS/STIPULATIONS**

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/settlements must be executed on forms available at the county board of taxation. If the board approves the settlement, it will enter judgment incorporating the settlement. If the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

**12. FILING COMPLAINT WITH TAX COURT**

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 45 days from the date of the service of the judgment (date of mailing)**. If the assessed value of the property subject to the appeal exceeds \$1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court directly in accordance with amendatory legislation and Tax Court rules. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey.

***Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 815-2922, press option 1.***

**13. FREEZE ACT**

As per N.J.S.A. 54:3-26, if no further appeal is taken to the Tax Court the judgment of the county board is "frozen", i.e., conclusive and binding on the assessor and taxing district for the assessment year and for the next two succeeding years, unless there are significant changes in property value via added assessment, municipal wide revaluation, etc. The property owner may end the "freeze" by filing another appeal.

# The Appeal Form...S A M P L E

All Petitions of Appeal filed with the Sussex County Board of Taxation must be fully completed and signed upon submission. Payment is due upon receipt. Failure to complete sections required/may result in immediate dismissal of your appeal. Please see how to properly complete the form from the example below:

Form A-1 (1-10)

SUSSEX PETITION OF APPEAL  
COUNTY BOARD OF TAXATION

<b>Appeal Number</b>
<input style="width: 100%; height: 20px;" type="text"/>
Filed _____
Check/Cash _____
Checked _____

Tax Year CURRENT TAX YEAR Property Class ON ASSESSMENT POSTCARD

NAME OF PETITIONER PUBLIC, JOHN Q & MARY A  
Last Name, First Name (Please Print)

MAILING ADDRESS YOUR CURRENT MAILING ADDRESS Daytime Telephone No: (973) 555-1212

CITY, STATE AND ZIP E-mail Address: NAME@EMAIL.COM

BLOCK 100 LOT 27.01 QUALIFIER CONDO NUMBER Lot Size: \_\_\_\_\_

Municipality: CITY WHERE PROPERTY IS Property Location: ADDRESS OF PROPERTY BEING APPEALED

Name, telephone no., fax no. and address of person or attorney to be notified of hearing and judgment if different than above:

**ONLY IF YOU HAVE ATTORNEY REPRESENTATION, PLACE THE CONTACT INFO HERE**

**ALL CORRESPONDENCE WILL BE SENT TO INFORMATION PROVIDED HERE**

**SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)**

<b>TAX YEAR</b> <u>CURRENT TAX YEAR</u>			<b>WHAT YOU FEEL</b>
	<b>CURRENT ASSESSMENT</b>	<b>REQUESTED ASSESSMENT</b>	<b>YOUR ASSESSED</b>
Land	\$ <u>FOUND ON POSTCARD</u>	Land	\$ _____ <b>VALUE SHOULD BE</b>
Bldg/Improvement	\$ <u>FOUND ON POSTCARD</u>	Bldg/Improvement	\$ _____
Abatement (if any)	\$ _____	Abatement (if any)	\$ _____ <b>HAS A CASE BEEN</b>
Total	\$ <u>FOUND ON POSTCARD</u>	Total	\$ _____ <b>FILED WITH TAX COURT</b>
Purchase Price \$ _____	Date of Purchase _____	Tax Court Pending: YES <input type="checkbox"/> NO <input type="checkbox"/>	

REASON FOR APPEAL: \_\_\_\_\_

**SECTION II COMPARABLE SALES (See Instruction #9B)**

**PROPERTIES IN YOUR MUNICIPALITY THAT HAVE SOLD RECENTLY - MUST PROVIDE 3 TO 5 USABLE SALES**

	<u>Block/Lot/Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale/Deed Date</u>
1.	<u>EXP: 23 / 2.05</u>	<u>100 MAIN STREET, MY MUNICIPALITY</u>	\$ <u>200,000</u>	<u>07/01/2011</u>
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____
5.	_____	_____	\$ _____	_____

**SECTION III APPEAL FOR DENIAL OF: (See Instruction #4 "Filing Fees")**

**\*\*THIS AREA DOES NOT NEED TO BE COMPLETED IF CONTESTING YOUR ASSESSED VALUE.\*\***

- |  |   |
|--|---|
| <input type="checkbox"/> <b>Veteran's Property Tax Deduction</b> for<br>Veteran or Surviving Spouse or Surviving<br>Civil Union Partner or Surviving Domestic Partner  | <input type="checkbox"/> <b>100% Disabled Veteran Exemption</b> or Surviving Spouse<br>or Civil Union Partner or Domestic Partner Exemption   |
| <input type="checkbox"/> <b>Senior Citizen /Disabled Person</b> Property Tax Deduction<br>For Senior Citizen/Disabled Person or Surviving Spouse or<br>Surviving Civil Union Partner of Senior Citizen/Disabled Person | <input type="checkbox"/> Farmland Assessment Classification<br><br><input type="checkbox"/> Abatement or Exemption Religious, Charitable, etc |

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

**DATED ON OR BEFORE 4/01**                      **SIGNATURE OF PERSON FILING APPEAL**

Date \_\_\_\_\_ Original Signature of Petitioner or Attorney for Petitioner \_\_\_\_\_

The Director of the Division of Taxation has prescribed this form. No other form will be accepted. Reproduction of form is permitted provided it is the same content and format.

Appeal Number	
_____	
Filed	_____
Check/Cash	_____
Checked	_____

Tax Year \_\_\_\_\_ Property Class \_\_\_\_\_

NAME OF PETITIONER \_\_\_\_\_  
Last Name, First Name

MAILING ADDRESS \_\_\_\_\_ Daytime Telephone No. : (\_\_\_\_) \_\_\_\_\_

\_\_\_\_\_ E-mail Address \_\_\_\_\_

BLOCK \_\_\_\_\_ LOT \_\_\_\_\_ QUALIFIER \_\_\_\_\_ Lot Size \_\_\_\_\_

MUNICIPALITY \_\_\_\_\_ Property Street Address / Location \_\_\_\_\_

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:

**SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)**

**CURRENT ASSESSMENT**

**REQUESTED ASSESSMENT**

Land \$ \_\_\_\_\_

Bldg/Improvement \$ \_\_\_\_\_

Abatement (If any) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Land \$ \_\_\_\_\_

Bldg/Improvement \$ \_\_\_\_\_

Abatement (If any) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Purchase Price \$ \_\_\_\_\_ Date of Purchase \_\_\_\_\_ Tax Court Pending: YES  NO

REASON FOR APPEAL: \_\_\_\_\_

**SECTION II COMPARABLE SALES (See Instruction #9A)**

<u>Block/Lot/Qualifier</u>	<u>Property Street Address / Location</u>	<u>Sale Price</u>	<u>Sale/Deed Date</u>
1. _____	_____	\$ _____	_____
2. _____	_____	\$ _____	_____
3. _____	_____	\$ _____	_____
4. _____	_____	\$ _____	_____
5. _____	_____	\$ _____	_____

**SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")**

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

- |   |  |
|---|--|
| <input type="checkbox"/> Veteran's Property Tax Deduction for <u>Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner</u> of Veteran/Serviceperson                        | <input type="checkbox"/> <b>100% Disabled Veteran Exemption</b> for <u>100% Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner</u> of 100% Disabled Veteran |
| <input type="checkbox"/> Senior Citizen/Disabled Person Property Tax Deduction for <u>Senior Citizen/Disabled Person or Surviving Spouse or Surviving Civil Union Partner</u> of Senior Citizen/Disabled Person | <input type="checkbox"/> Farmland Assessment Classification  |
|   | <input type="checkbox"/> Abatement or Exemption - Religious, Charitable, etc.  |

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon **the Assessor and Clerk of the municipality** where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

\_\_\_\_\_  
Date Original Signature of Petitioner or Attorney for Petitioner