Important Reminders For Tax Appeal Hearings

1. The burden of proof is on the taxpayer. The valuation date for an appeal is October 1st, prior to the appeal year.
   EXAMPLE: An appeal of an assessment has a valuation date of October 1 of the prior tax year.
2. The Sale of the subject may not be conclusive proof of value. You should also have other evidence, such as comparable sales.
3. **ANY** evidence of value must be submitted at least seven (7) calendar days prior to the hearing to **ALL** opposing parties and County Tax Board.
4. If an appraisal is to be used, the Appraiser must be present to testify.
5. Sales used as comparables must have occurred on or before October 1st of the pre-tax year. Properties that have sold subsequently may be used to support value but not as direct evidence.
6. You cannot appeal the **TAXES** on your property since the taxes are the result of the local budget process, nor can other **ASSESSMENTS** be compared to yours.
7. Check with your Assessor to make sure your property record card is accurate. In measuring the square foot area of your dwelling, remember to use only exterior measurements.
8. In order for your case to be heard, **ALL real estate taxes and municipal charges are to be current**. Check with your assessor for details. Failure to comply may result in your case being dismissed.
9. In the event the petitioner is a business entity other than a sole proprietor, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.
10. If a Stipulation of Settlement is signed, returned and received by the Assessor, it is **not** necessary to attend the hearing.

N.J.S.A. 45:14f-21(c) very specifically provides:

No person other than a State licensed real estate appraiser, a State 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 appraisal 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.