Form AA-1 (10-26) **ADDED/OMITTED PETITION OF APPEAL**

_____ COUNTY BOARD OF TAXATION

Appeal Number
Filed _____
Check/Cash _____
Checked _____

Tax Year _____ **Municipality** _____

Name of Pettitioner _____

Last Name, First Name (If owner of record differs, both need to be notified)

Mailing Address _____

Daytime Telephone No. : _____ **E-mail Address** _____

Property Class _____ **Block** _____ **Lot** _____ **Qualifier** _____ **Lot Size** _____

PropertyAddress _____

Select Appeal Type:

☐ **In-Person Hearing** ☐ **Virtual Appeal Hearing (verify with county if this is offered)**

☐ **Summary Hearing – I am opting to have my appeal heard as a summary action on the evidence I submit, without my appearance**

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

_____

_____

SECTION I ADDED ASSESSMENT, OMITTED ADDED ASSESSMENT OR OMITTED ASSESSMENT ONLY
(MUST BE FILED ON OR BEFORE DECEMBER 1)

Added Assessment _____ Year Omitted Assessment _____ Year Omitted Added Assessment _____ Year

	CURRENT ADDED/OMITTED ASSESSMENT	NO. of MONTHS ASSESSED	PRORATED VALUE
Land	$_____	_____	$_____
Bldg/Improvement	$_____	_____	$_____
Abatement (If any)	$_____	_____	$_____
Total	$_____	_____	$_____

REQUESTED VALUE OF ADDED/OMITTED ASSESSMENT Petition states that the said assessment should be reduced to:

Land	$_____	_____	$_____
Bldg/Improvement	$_____	_____	$_____
Abatement (If any)	$_____	_____	$_____
Total	$_____	_____	$_____

COMPLETION DATE _____ **TYPE OF IMPROVEMENT** _____

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #8b)

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

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said added, omitted added, or omitted assessment(s) to the correct assessable value. 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**

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Form AA-1 (4-25)

_____COUNTY BOARD OF TAXATION

INSTRUCTIONS FOR FILING PETITION OF APPEAL OF AN ADDED OR OMITTED ASSESSMENT

1. FILING DATE

Your appeal must be *received* (not postmarked) by the County Board of Taxation on or before December 1 of the tax year, or thirty (30) days from the date the collector completes the bulk mailing of tax bills for added or omitted assessments, whichever is later. An appeal received after the close of business hours on December 1 is untimely filed and will result in dismissal of the appeal. If the last day for filing an appeal falls on a Saturday, Sunday or legal holiday, the last day shall be extended to the first succeeding business day.

2. SEPARATE APPEALS

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

3. FILING OF PETITION

The original petition must be filed with the County Board of Taxation.

(a) A copy must be served upon the assessor of the municipality in which the property is located or, in the event of a municipal appeal, served upon the taxpayer.

(b) A copy must be served upon the clerk of the municipality in which the property is located or, in the event of a municipal appeal, served upon the taxpayer.

(c) A copy should be retained by the petitioner.

(d) 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) Prorated 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), or (c)	$ 25.00

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

5. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

6. REPRESENTATION AT HEARING

(a) A taxpayer must be present at the hearing, unless he or she has elected to have a summary hearing (see Section 8), 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.

7. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) 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 as determined by the hearing body.

8. SUPPORTING PROOF AND PROCEDURES

If you are appealing the value of an Added Assessment, you will be required, at the time of the hearing, to present evidence from which the Board of Taxation can determine the market value of the entire property under appeal including new improvements as of the first of the month following completion of the new improvements. The Added Assessment should reflect the difference between the assessed value of the property as of October 1 of the pretax
year and the taxable value of the property as improved. This added value is then prorated for the number of full months remaining in the tax year following completion.

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8. SUPPORTING PROOF AND PROCEDURES (continued)

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:

https://www.nj.gov/treasury/taxation/lpt/statdata.shtml

If you appeal the value of an Omitted Assessment, you will be required to present evidence on the value of the property as of October 1 of the pretax year.

Evidence to support a tax assessment revision should include, but not be limited by, the following:

(a) **APPRAISALS**

1. A party intending to rely on expert testimony must provide to the board a written appraisal report for the tax administrator and each commissioner 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 intends to rely on its assessor or a representative of a revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the municipality must provide to the Board for the Tax Administrator and each Commissioner copies of a written report reflecting such data and analysis and 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.***

(b) **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.

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

An itemized statement showing the amount and source of all income and expenses with respect to such property 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.

(d) **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.

9. SIGNATURE

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

10. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the County Board of Taxation 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 it disapproves the settlement, the County Board of Taxation will notify the parties of the denial and will schedule a hearing for the appeal.

11. 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 $750,000, 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 Complex, 25 Market Street, Trenton, New Jersey.

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

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