

ADDENDUM TO TAX APPEAL INSTRUCTIONS

Item #7, paragraph (b) – Representation at Hearing

Amendment to N.J.A.C. 18:12A-1.9 (d) includes the following:

As of February 6, 2017, the board shall permit a petitioner (other than a taxing district), including any business entity in which the prior year's taxes for the subject property were less than \$25,000, to appear in an appeal in his, her, or its own behalf. No person shall be permitted to appear in an appeal in a representative capacity unless said person is duly licensed to practice law in this State; provided, however, that an attorney of any other jurisdiction of good standing there, may appear at the discretion of the board in any matter subject to the provisions of rule 1:21-2 of the Rules Governing the Courts of New Jersey. This rule may be waived in cases of extreme hardship, such as old age, and illiteracy.