

OCEAN COUNTY BOARD OF TAXATION

Ocean County Courthouse, 118 Washington Street, West Wing, Room 215, Toms River, NJ 08753

PO Box 2191, Toms River, NJ 08754-2191

Telephone (732) 929-2008 Fax (732) 506-5197 Website www.tax.co.ocean.nj.us

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

1. FILING DATE

Your appeal must be **received** (not merely postmarked) by the Ocean 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 (4:30 P.M.) 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 Ocean County Tax Administrator grants prior written 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 Ocean County Board of Taxation (White Copy).
- (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 (Yellow Copy).
- (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 (Pink Copy).
- (d) A copy should be retained by the petitioner (Gold Copy).
- (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) Prorated Assessed Valuation less than \$150,000	\$5.00
\$150,000 or more, but less than \$500,000	\$25.00
\$500,000 or more, but less than \$1,000,000	\$100.00
\$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 or Money Order is to be made payable to: Ocean County Treasurer.

Fees are non-refundable.

PAYMENT OF TAXES

N.J.A.C. 18:12A-1.6(n) provides that a taxpayer who shall file an appeal from an added or omitted assessment shall pay to the collector of the taxing district all unpaid prior years' taxes and all of the taxes for the current year as said taxes become due and payable, exclusive of the taxes imposed under the added or omitted assessment. The Ocean County Board of Taxation 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 the payment requirement and that decision is appealed, the Tax Court may hear all issues without remand to the county board of taxation as the interests of justice may require.

5. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons.

6. 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 business entity, other than a sole proprietor, its 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. Tax Court Rule R.1:21-1(c) provides: "[A] business entity other than a sole proprietor shall neither appear nor file any paper in any action in any court of this State except through an attorney authorized to practice in this State."
- (c) If an appraisal is submitted, the appraiser is to be present for the hearing for the purpose of being examined.

7. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the county board finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit of 15% of the average ratio for each municipality, the county board 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 testimony from which the board of taxation can determine the market value of your property as it stood on **October 1st** of the pre-tax year and the market value it would have had if the new improvements were completed at that time. The Added Assessment should reflect the difference between the two values prorated for the number of full months remaining in the tax year after completion.

If you are appealing the value of an Omitted Assessment, you will be required to present testimony on the value of the property as of **October 1st** of the pre-tax year.

(a) APPRAISALS

- A party intending to rely on expert testimony shall furnish to the board a **written appraisal report for the Tax Administrator and each board member (two)** and shall furnish **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/her report and said appraiser is subject to the Uniform Standards of Professional Appraisal Practice. (USPAP)
- No person other than a State licensed real estate appraiser, a State 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 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 except for tax assessors acting in their official capacity.
- 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 shall furnish to the **tax administrator and each board member (two)** copies of a written report reflecting such data and analysis and furnish one copy of the report to each opposing party **at least seven calendar days prior to the hearing**.
- The Board at its discretion and in the interest of justice may waive the requirements for the submission of written reports. (This shall be exercised only under extenuating circumstances)
- At the request of the taxpayer-party, the municipality shall also furnish 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 **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. Sales should be on or near the assessment date.

SPECIAL NOTE: COMPARABLE ASSESSMENTS ARE NOT ACCEPTABLE AS EVIDENCE OF VALUE.

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

There shall be attached to a petition appealing an assessment of a commercial, industrial or multi-dwelling property (more than a four family dwelling) 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.

(d) OTHER DATA

Subject to the board's discretion, you may present other relevant information concerning the property under appeal, such as, but not limited to, photographs, survey, cost data, etc.

9. SIGNATURE AND CERTIFICATION OF SERVICE

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 Ocean County Board of Taxation and must reflect whether the assessor agrees with the settlement. Proposed stipulations containing the settlement terms must be executed on forms available at the Ocean County Board of Taxation office. If the board approves the settlement, the board will enter a judgment incorporating the settlement. If the board disapproves the settlement, the board will notify the parties of this fact 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 Justice Complex, 25 Market Street, Trenton, New Jersey. **Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 815-2922.**

Website: <https://www.njcourts.gov>



SPECIAL ASSISTANCE/ACCOMMODATIONS AVAILABLE, PLEASE CALL (732) 929-2008

Hearing Impaired (TDD) 732 506-5062