

# **OCEAN COUNTY BOARD OF TAXATION**

P.O. BOX 2191  
TOMS RIVER, NJ 08754-2191

## **SPECIAL NOTICE**

The solicitation of tax appeals by individuals or tax consulting groups not authorized to practice law constitutes the unauthorized practice of law. (Opinion 25 of the New Jersey State Bar Association)

If you have received notice from a company representing themselves as a service-for-hire to lower your assessments, please be advised that this is not an automatic means for reduction. The burden of proof falls on the petitioner who must present comparable sales at the time of hearing to prove the market value of the property as of October 1<sup>st</sup> of the pretax year (the assessment date).

If you have any questions concerning appeal procedures, please contact the Ocean County Board of Taxation at (732) 929-2008.