Form A-1 (11-2021)

OCEAN COUNTY BOARD OF TAXATION

Ocean County Courthouse, 118 Washington Street, West Wing, Room 215
P.O. Box 2191, Toms River, NJ 08754-2191
Telephone (732) 929-2008 Website www.tax.co.ocean.nj.us

INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. **FILING DATE**
   (a) Your appeal must be ***received*** (not merely postmarked) by the Ocean County Board of Taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. An appeal received after the close of business hours (4:30 P.M.) on April 1, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later, is untimely filed and will result in dismissal of the appeal. If the subject property lies within a taxing district where a municipal-wide revaluation or municipal-wide reassessment has been implemented, your appeal must be ***received*** (not merely postmarked) by the county board of taxation on or before May 1 of the tax year. 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.

   (b) A taxpayer will have 45 days to file an appeal upon issuance of a Notification of Change of Assessment.

2. **SEPARATE APPEALS**
   Separate appeals must be filed for each taxed parcel unless the Ocean 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**
   (a) The original petition must be filed with the Ocean County Board of Taxation.
   (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.
   (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.
   (d) A copy should be retained by the petitioner.
   (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) 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

Property Classification: 1-Vacant; 2-Residential; 3A-Farm (Regular); 3B-Farm (Qualified); 4A-Commercial; 4B-Industrial; 4C-Apartment (Five families or more); 6A-Personal Property (Telephone); 6B-Machinery, Apparatus or Equipment of Petroleum Refineries; 15A-Public School Property; 15B-Other School Property; 15C-Public Property; 15D-Church and Charitable Property; 15E-Cemeteries and Graveyards; 15F-Other Exempt

Check or Money Order is to be made payable to: Ocean County Treasurer.
(Fees are nonrefundable)

No fee is required to file a petition contesting the denial of an application for a:

- ☐ veteran or veteran's surviving spouse/surviving civil union partner/surviving domestic partner or serviceperson's surviving spouse/surviving civil union partner/surviving domestic partner, deduction;
- ☐ senior citizen or disabled person or surviving spouse/surviving civil union partner of a senior citizen or disabled person, deduction.

5. **PAYMENT OF REAL ESTATE TAXES ON APPEAL**
N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal from an assessment shall pay to the collector of the taxing district no less than the total of all taxes and municipal charges due, up to and including the first quarter of taxes and municipal charges, assessed for the current year. 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.

6. **ADJOURNMENTS**
No adjournments will be granted except for extraordinary reasons.

7. **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 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.
(c) If an appraisal is submitted, the appraiser is to be present for the hearing for the purpose of being examined.

8. **SUMMARY HEARING**
All evidence submitted to the Board of Taxation will be the only basis for appeal determination. If comparables are significantly different from the property, you will not have the opportunity to discuss at the hearing. You may submit a written explanation of your comparables. The Board may reject evidence if not comparable to your property. In order for you to obtain a successful appeal your evidence must be such that it plainly and clearly evidences error(s) on your tax assessment. (see A-1 comp. form)
NOTE: If an appraisal report is submitted as part of your evidence, the County Board of Taxation will require appraiser and taxpayer to appear. If taxpayer is represented by counsel, the attorney must appear.
(a) The Municipality may cross appeal your assessment. You will be notified of the cross appeal and provided the opportunity to appear at the hearing.

9. **DISCRIMINATION**
N.J.S.A. 54:3-22(c) to (e) requires that whenever the Ocean 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 Ocean County Board of Taxation shall revise the assessment by applying the average ratio to the true value of the property. A petitioner who alleges discrimination other than discrimination under N.J.S.A. 54:3-22(c) to (e) (Chapter 123) must so specify in the Petition of Appeal.

SPECIAL NOTE: The assessment value on your property by the tax assessor is presumed to be correct and it is your responsibility to overcome that presumption of correctness by presenting sufficient proofs of market value.

10. **SUPPORTING PROOF AND PROCEDURES**

SPECIAL NOTE: ONLY THE ASSESSED VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON YOUR PROPERTY. In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1 of the preceding (pretax) year. Evidence to support a tax assessment revision "should include, but not be limited by, the following:"

(a) 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.

(b) APPRAISALS
- A party intending to rely on expert testimony must furnish to the board **two (2) written appraisal reports for the Tax Administrator** 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 report.**
- No person other than a State licensed real estate appraiser, a State certified real estate appraiser, 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 involves data and analysis which is not reflected on the property record card, the municipality shall furnish to the board for the Tax Administrator two (2) 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 in its discretion and in the interest of justice may waive the requirements for the submission of written reports.

- 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.***

(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. If this information has not been submitted under Chapter 91 provisions, this may be grounds for dismissal of the appeal.

(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.

11. SIGNATURE

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

12. 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.

13. 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 $1,000,000, a taxpayer or taxing district may file a petition of appeal with the Ocean County Board of Taxation or a complaint with the Tax Court of New Jersey in accordance with the Rules of the Court. 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, New Jersey 08625-0972. Telephone number: (609) 815-2922. Website: https://www.njcourts.gov

14. FREEZE ACT

As per N.J.S.A. 54:3-26, if no further appeal is taken to the Tax Court the judgment of the county board is "frozen," i.e., conclusive and binding on the assessor and taxing district for the assessment year and for the next two succeeding years, unless there are significant changes in property value via added assessment, municipal wide revaluation, etc. The property owner may end the "freeze" by filing another appeal.

SPECIAL ASSISTANCE/ACCOMMODATIONS AVAILABLE, PLEASE CALL (732) 929-2008
Hearing Impaired (TDD) (732) 506-5062