



**ADDED/OMITTED
TAX APPEAL PACKET**

PLEASE READ
AND FOLLOW
ALL INSTRUCTIONS
IN THIS PACKET

FAILURE TO COMPLY WITH THE FOLLOWING
INSTRUCTIONS MAY RESULT IN AN
UNSUCCESSFUL APPEAL!!

County of Sussex
BOARD OF TAXATION
83 Spring Street – Suite 301
Newton, NJ 07860
Phone: (973) 579-0970
www.sussex.nj.us

_____ 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 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, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

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.

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:

<http://www.state.nj.us/treasury/taxation/lpt/chapter123.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)**. 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) 292-5082.**

SALES COMPARISON ANALYSIS

MUNICIPALITY _____

BLOCK: _____ LOT: _____ QUAL: _____

PROPERTY LOCATION: _____

PRIOR SALES HISTORY: _____ DATE _____ PRICE _____

ITEM	SUBJECT	COMPARABLE #1			COMPARABLE #2			COMPARABLE #3		
		BLOCK#	LOT#	Q	BLOCK#	LOT#	Q	BLOCK#	LOT#	Q
Address	123 Anywhere Rd	658	Overlook	Road	998	Center	Street	852	Main	Street
Distance to Subject		2 miles			3.2 miles			4.8 miles		
Sales Price	N/A	68,250			75,000			69,200		
Price per Sq ft.										
Data Source		REAL ESTATE AGENT			MIS 92095			MLS 901705		
Verified By:					SPOKE TO REALTOR			PROPERTY RECORD CARD		
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION			DESCRIPTION			DESCRIPTION		
					+(-) **ADJ'T			+(-) **ADJ'T		
Sales or Financing Concessions		Unknown			Owner Financing			FHA N/Concess.		
Date of Sale/Time		10/3/2011			12/12/2011			03/18/2012		
Location	Lakefront	Lakefront			Lakefront			Lakefront		
Site/View	2.219 acres	1.04 acre			2.219 acre			5 acres		
Style/Design	Ranch	Ranch			Ranch			Ranch		
Quality of Construction	Average	Average			Average			Average		
Age/Yr built	60	60			36			57		
Condition	Average	Average			Average			Average		
Above Grade Room Count	Total	Bedrm	Bath	Total	Bedrm	Bath	Total	Bedrm	Bath	
Gross Living Area	5	2	1	4	2	1	3	2	1	
Basement	Sq. Ft.			Sq. Ft.			Sq. Ft.			
Finished Rooms	Sq. Ft.			Sq. Ft.			Sq. Ft.			
Type of Heat	Forced Hot Air			Forced Hot Air			ELEC BB			
Type of AC	NONE			NONE			NONE			
Garage/Carport	NONE			NONE			1 DETACHED			
Sheds, Barns, Gazebo	NONE			NONE			NONE			
Porches/Deck	DECK			DECK			PORCH			
Pools	NONE			NONE			NONE			
Special Energy Efficient items	NONE						Solar Panels			
Fireplace(s)	FP WS						FP			
Other										
Net Adj. (total) (+) (-) Adj't					** +500.			** -4,500.		
Indicated Value of Subject		NEW ADJUSTED \$ AMOUNT			NEW ADJUSTED \$ AMOUNT			NEW ADJUSTED \$ AMOUNT		

Additional comments on these sales:

****FIGURES ARE EXAMPLES FOR ILLUSTRATION PURPOSES ONLY**

INSTRUCTIONS FOR COMPLETING SALES COMPARISON ANALYSIS

A copy of the sales comparison analysis has to be provided to the municipal tax assessor 7 days prior to the appeal hearing. However, it is in the best interest of all to submit the information as soon as possible.

The following instructions are provided to assist you in completing the sales comparison analysis.

<u>ITEM</u>	<u>INSTRUCTION</u>
Address	Street Address of property
Distance to subject	Approx distance comparable is from subject property / miles or feet
Sales price	Price paid for property
Price per sq. ft.	Sales price divided by square feet of living area
Data source	Where or from whom the sales information was obtained-(SR1A,Buyer,Seller)
Verified By	Who confirmed said information
Sales or Financing	Any personal property or non-market financing that is reflected in the price
Date of Sale/Time	Deed Date
Location	Indicate if location of comparable is equal, superior or inferior to subject
Site/View	Lot size and / or if view is equal, superior or inferior
Style/Design	What style of house (Ranch, Cape, Colonial..etc)
Quality of Construction	Indicate if construction quality is superior or inferior
Age/Yr. built	What year was the dwelling built
Condition	Indicate if condition is equal, superior or inferior
Room Count	Indicate total number of rooms
Gross Living Area	Indicate total living area based on exterior measurements.
Basement	Indicate size of basement
Finished Rooms	Indicate size of finished rooms in basement
Type of Heat	Indicate type of heating
Type of AC	Indicate type of Cooling
Garage/Carport	Indicate garage/carport square footage
Sheds, Barns, Gazebo	Indicate square footage of shed, barn and gazebo
Porches/Deck	Indicate square footage of porch and deck
Pools	Indicate square footage of pool
Special Energy Efficient items	Enter if solar heating or above normal insulation
Fireplace(s)	Enter quantity
Other	Any other item that would require an adjustment to make comparable equal to subject property
Net Adj. (total)	Enter the total sum + / - of the above adjustments AN ACTUAL DOLLAR VALUE MUST BE APPLIED!
Indicated Value of Subject	Enter the difference between the sale price and the net adjustment figure
<p>NOTE: Adjustments are made based on the differences between your subject and the Comparable Sale. Always adjust to the subject – ex. If comparable has a pool and the subject does not (negative dollar amount would be applied to the comparable to “equal” the subject). Comparable properties are properties listed in an open competitive market (ex.MLS) by considering similar characteristics such as “property type” “style” size, physical conditions, location, date of sale and land use constraints. The Goal is to find comparable sales as similar as possible to the subject property to ensure they reflect the actions of similar buyers.</p>	

REMINDER: In order to overcome the presumption of correctness - the evidence must be sufficient to determine the value of the property under appeal.

SALES COMPARISON ANALYSIS

MUNICIPALITY _____

BLOCK: _____ LOT: _____ QUAL: _____

PROPERTY LOCATION: _____

PRIOR SALES HISTORY: _____ DATE _____ PRICE _____

ITEM	SUBJECT	COMPARABLE #1			COMPARABLE #2			COMPARABLE #3						
		BLOCK#	LOT#	Q	BLOCK#	LOT#	Q	BLOCK#	LOT#	Q				
Address														
Distance to Subject														
Sales Price														
Price per Sq foot														
Data Source														
Verified By:														
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION			+(-) ADJ'T	DESCRIPTION			+(-) ADJ'T	DESCRIPTION			+(-) ADJ'T	
Sales or Financing Concessions														
Date of Sale/Time														
Location														
Site/View														
Style/Design														
Quality of Construction														
Age/Yr built														
Condition														
Above Grade Room Count	Total	Bedrm	Bath	Total	Bedrm	Bath		Total	Bedrm	Bath		Total	Bedrm	Bath
Gross Living Area	Sq. Ft.			Sq. Ft.				Sq. Ft.			Sq. Ft.			
Basement	Sq. Ft.			Sq. Ft.				Sq. Ft.			Sq. Ft.			
Finished Rooms		Sq. Ft.			Sq. Ft.				Sq. Ft.			Sq. Ft.		
Type of Heat														
Type of AC														
Garage/Carport														
Sheds, Barns, Gazebo														
Porches/Deck														
Pools														
Special Energy Efficient items														
Fireplace(s)														
Other														
Net Adj. (total) (+) (-) Adj't														
Indicated Value of Subject														

Additional comments on these sales:

Tax Year _____

Property Class _____

NAME OF PETITIONER _____

Last Name, First Name

Appeal Number	

Filed	_____
Check/Cash	_____
Checked	_____

MAILING ADDRESS _____ Daytime Telephone No. : () _____

E-mail Address _____

BLOCK _____ LOT _____ QUALIFIER _____ Lot Size _____

MUNICIPALITY _____ Property Street Address / Location _____

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 _____