GLOUCESTER COUNTY
BOARD OF TAXATION

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(TTY/TTD)- (856)848-6616

Filing a Tax Appeal in 2016
(Please Read thoroughly)

Tax Board Office Hours are 8:30 am to 4:00 pm Monday through Friday

Filing Deadline: **On or before April 1, 2016 4:00 P. M.**

2 Copies of Petition to:
1. County Tax Board
2. Municipal Clerk

Sales Information and Other Supporting Documentation:

a. The date of valuation for the 2016 assessment is October 1, 2015.

b. All evidence, such as pictures, surveys, appraisals, and sales information **should be** submitted with your petition of appeal. Any and all information must be submitted no later than **7 DAYS PRIOR TO YOUR HEARING DATE.**

c. Sales utilized for the appeal process should range from 10/01/2014 thru 10/01/2015. Not more than five comparable sales shall be submitted however submitting your **best three** is preferred.

d. You may, **but are not required**, to submit an appraisal report. The appraiser must be state licensed and **must attend the hearing**. The appraisal may not be considered as **evidence** if the appraiser **is not in attendance** at the hearing.

e. You can search for comparable sales information online at: www.gloucestercountynj.gov/depts/b/botcounty In the left box, click "Search Tax Records", Go to Step 3 and pick your municipality; go to step 4 and click advanced search; scroll down to the "blue" bar that states "Searches may be combined" , under (Class) Click on 2...Residential Property, then click arrow on sale date and click 1 year; tab over and enter your date range of 2014-10-01 to 2015-10-01; Scroll down to square footage and put in range of within 100 sq ft (from & to) in either direction; return to step 8 and click **submit search**. A list of all sales will be provided. Click on the left side under "More Information" for sale details.

f. Be cautious if utilizing Non-usable sales (NU). These sales (numbers 1-33) include short sales, foreclosures, family member to family member or estate/trust sales, etc. NU codes are listed next to the sale information.

g. The most credible evidence is recent comparable sales of other properties of a similar type in your neighborhood. You should be knowledgeable of financing conditions (foreclosures, short-sales, etc) of sales you cite and be able to give a full description of the properties. Some of the characteristics making your property comparable are: recent sale price, similar square footage of living area (measured from the exterior), similar lot size or acreage, proximity to your property, the same zoning and/or use, and similar age and style of structure, etc.

Next go back to www.gloucestercountynj.gov/depts/b/botcounty and click on Search Property Record Card. At District click the arrow to select the appropriate taxing district. Insert the house number and street name (omit avenue, street, road, court, etc.) then click submit search. Next, click on more information and a new page will appear; click property record card.

Other Information & Resources:
www.co.gloucester.nj.us/Government/Departments/Taxation/taxation.cfm
www.state.nj.us/treasury/taxation/pdf/ptappeal.pdf

Form A-1 (3-15)

PETITION OF APPEAL

_____ COUNTY BOARD OF TAXATION

Appeal Number
Filed _____
Check/Cash _____
Checked _____

Tax Year _____ Property Class _____

NAME OF PETITIONER _____
Last Name, First Name

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 APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

CURRENT ASSESSMENT		REQUESTED ASSESSMENT	
Land	$_____	Land	$_____
Bldg/Improvement	$_____	Bldg/Improvement	$_____
Abatement (If any)	$_____	Abatement (If any)	$_____
Total	$_____	Total	$_____

Purchase Price $_____ Date of Purchase _____ Tax Court Pending: YES ☐ NO ☐

REASON FOR APPEAL: _____

SECTION II COMPARABLE SALES (See Instruction #9A)

	Block/Lot/Qualifier	Property Street Address / Location	Sale Price	Sale/Deed Date
1.			$	
2.			$	
3.			$	
4.			$	
5.			$	

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

☐ **Veteran's Property Tax Deduction** for Veteran **or** Surviving Spouse **or** Surviving Civil Union Partner **or** Surviving Domestic Partner of Veteran/Serviceperson

☐ **Senior Citizen/Disabled Person Property Tax Deduction** for Senior Citizen/Disabled Person **or** Surviving Spouse **or** Surviving Civil Union Partner of Senior Citizen/Disabled Person

☐ **100% Disabled Veteran Exemption** for 100 % Disabled Veteran **or** Surviving Spouse **or** Surviving Civil Union Partner **or** Surviving Domestic Partner of 100% Disabled Veteran

☐ **Farmland Assessment Classification**

☐ **Abatement or Exemption - Religious, Charitable, etc.**

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. 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**

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director. Reproduction of form is permitted provided it is the same content and format.

Form A-1 (3-15)

_____ COUNTY BOARD OF TAXATION
INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE

(a) Your appeal must be ***received*** (not merely postmarked) by the 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 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 Notification of Change of Assessment.

FILING DATE- MONMOUTH COUNTY RESIDENTS ONLY – Filing dates for Monmouth County Tax Board appeals have changed. Please visit https://secure.njappealonline.com/ or call the Monmouth County Tax Board for details.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel unless the county tax board 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 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
	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), and (c)	$ 25.00

Check should be made payable to: County Tax Administrator. Fees are non-refundable.

Property Classifications N.J.A.C. 18:12-2.2

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	6A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

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

- ❑ deduction for 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 for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;
- ❑ exemption for disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of a disabled veteran or surviving spouse/ surviving civil union partner/ surviving domestic partner of serviceperson.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who files an appeal from an assessment must 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 the taxes and municipal charges assessed against him for the current year. The county board 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 this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board 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.

INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

8. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (e) 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.

9. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON THE 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. 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

(a) 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.

(b) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the amount and source of all income and expenses 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.

(c) 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.

(d) APPRAISALS

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member 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 is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each board member copies of a written report reflecting such data and analysis and provide 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.***

10. SIGNATURE

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

11. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board 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 the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

12. 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 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) 292-5082.***

13. 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.

Form A-1 Comp. Sale (12-14)

COMPARABLE SALES ANALYSIS FORM

NAME: **MUNICIPALITY:**

1	PROPERTY LOCATION:	SUBJECT (YOUR HOUSE)	COMPARABLE SALES #1	#2	#3
	BLOCK/LOT/QUALIFIER	BL. L. Q.	BL. L. Q.	BL. L. Q.	BL. L. Q.
	ADDRESS				
2	ASSESSED VALUE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3	SALES/PURCHASE PRICE				
4	DATE OF SALE/PURCHASE				
5	LOT SIZE				
6	LOCATION (BETTER, ETC)	XXXXXXXXXX			
7	PROXIMITY TO SUBJECT	XXXXXXXXXX			
8	AGE (YEAR BUILT)				
9	CONDITION (GOOD, ETC)				
10	STYLE (RANCH, ETC)				
11	SQ. FT. OF LIVING AREA (GLA)				
12	NUMBER OF LIVING UNITS				
13	TOTAL ROOMS/BDRMS/BATHS	/ /	/ /	/ /	/ /
14	BASEMENT (SIZE)/ FINISH	/	/	/	/
15	TYPE OF HEAT				
16	CENTRAL AIR CONDITIONING				
17	NUMBER OF FIREPLACES				
18	GARAGE (SIZE)/OUTBLDGS				
19	PORCHES/DECKS/PATIO				
20	INGROUND POOL (SIZE)				
21	MISCELLANEOUS ITEMS				

22 ADDITIONAL COMMENTS:

SUBJECT:

SALE #1:

SALE #2:

SALE #3:

THIS FORM MUST BE SUBMITTED TO THE TAX BOARD (5 COPIES) AND ONE COPY TO BOTH THE MUNICIPAL OR COUNTY ASSESSOR AND MUNICIPAL CLERK NO LATER THAN SEVEN (7) DAYS PRIOR TO YOUR HEARING

Form A-1 Comp. Sale (12-14)

HOW TO PREPARE A COMPARABLE SALES ANALYSIS

This Comparable Sales Analysis Form is an organizer to help you determine if the equalized assessed value of your property exceeds the market value of your property and to aid you in presenting your argument to the assessor and, if necessary, the county tax board.

The first step is to select legally usable comparable property sales, i.e., open market sales between willing buyers and sellers which would be competing with your property if both were offered on the market at the same time. If a typical buyer looking to purchase your property would also consider purchasing your comparable property, because it has similar utility, location and attractiveness, it's probably a good comparison. Next, use the Comparable Sales Analysis Form to compare your property and the properties that have sold.

1. Properties' Identification-Select at least three, if possible, properties that have sold which are the most similar to your property. On the "Block and Lot" line, enter your property's identification numbers under "subject" and the numbers of the first three comparable properties under "comparable sales" #1, #2 and #3. On the "Address" line, enter your address and the address of each comparable property sold. The "Q" line is only used for condominiums and qualified farm properties.
2. Assessed Value- Enter only the "assessed value" for your property (the subject). Your total assessed value is already on all completed appeal forms. Remember, you are trying to measure market value, not assessed value.
3. Sale/Purchase Price - Enter the sales/purchase price as it appears on the deed. You may confirm prices with public records or with the municipal assessor's office.
4. Sale Date- Enter the sales date, i.e., closing date or deed date. You may confirm dates with public records or with the municipal assessor's office.
5. Lot Size-Enter dimensions, as 50' x 150' (feet), or acres, as 1.25 acres or .50 acres. Note other aspects of the lot as "wooded," "view," "steep," "irregular shape," etc. under "Additional Comments."
6. Location-Here your property's location is the standard; use comparative terms, for example, "similar," "better" or "worse," for each comparable sale property. Explain any significant differences in location in "Additional Comments."
7. Proximity to Subject-Estimate the distance, in miles or blocks, between your property and the comparable properties sold. If a comparable property is in your immediate area write "neighborhood," "next door" or "one block," etc. If you exclude a similar nearby sale property in favor of one that is farther away, you should be able to explain your reason.
8. Age-Enter the year built.
9. Condition- Accurately state the general condition of your property as "good," "fair," "poor," "very good," or "excellent" and the condition of your comparable sales properties using the same terms. Be prepared to justify your statements by your own investigation of each sale. View each comparable property from the exterior and provide at least one photograph of each. Also try to utilize a local multiple listing service, listing agent, or contact the seller, or buyer to ask about the condition of the comparable properties.
10. Style- Identify style as "ranch," or one story, "colonial" or two story, "cape" or 1.5 story, "bi-Level," "split level" or "contemporary," etc. Photos help the assessor and county tax board commissioners recognize the style and attractiveness of the properties.
11. Square Feet or Gross Living Area, (GLA)-Living area includes all livable space above basement level or above grade and is based on gross or exterior dimensions. Exterior dimensions of 25' x 40' and two full stories would have approximately 2,000 square feet of Gross Living Area. The same exterior dimensions with one and one half stories would have about 1,500 sq. ft. of GLA. Your assessor can provide this number for your

property and each comparable property sale. Try to settle any factual issues regarding gross living area, etc. with the assessor prior to a county tax board hearing.

12. Number of Living Units-A single family dwelling is 1 living unit; use 2, 3, or 4 for a two to four family residence. Do not compare a single family dwelling with a multi-unit dwelling. You may compare a multi-unit dwelling with other multi-unit residences having different numbers of dwelling units, as long as they're not single family. An in-law or domestic suite is not a multi-unit dwelling, unless this suite may be legally rented to a non-family member. If so, identify this on this line, as "in-law suite included," and explain under "Additional Comments."
13. Total Rooms/Bedrooms/Baths-Report this as "8/4/2.1" for an eight room, four bedroom, two and one half bath property; for three half baths in the same property "8/4/2.3." Include a "bonus" room in the room count and explain under "Additional Comments." Report basement baths here w/"Added Comments" and unusual positive/negative characteristics of the property layout w/Added Comments.
14. Basement Size/Finish-Write "full," "partial," or "crawl space" or "slab" if none. Enter percentage of finished area, as "100%," "75%," (three quarters finished) or "50%" (half finished). Note if there is a full or half bath on basement level here. Explain quality of the finish and factors as "walk out access" under "Additional Comments."
15. Type of Heat-Write in fuel first, as "gas," "oil'" electric'" or other; then if the system is "forced air," "hot water" or "steam." Write number as (2) or (3) for properties with 2 or 3 separate systems.
16. Central Air Conditioning-Usually a "yes" or "no" answer. If the property has central air but it's not operating, still indicate central air is present and explain under "Additional Comments." If central air is only for first or second floor of a two story property, for example, write "2nd floor only" here.
17. Number of Fireplaces-Enter the number, for example, 1 to 4.
18. Garage (size)/Outbuildings-Example, write "2 car att." for a two-car garage attached to the property or "1 car det." for single car, detached, free-standing garage. Typical outbuildings include sheds, barns, cabanas, etc. Explain condition, size and quality etc., under "Additional Comments."
19. Porches/Decks/Patios- Indicate size, e.g., 10 x 12 or 15 x 25, and character of each. Have a general idea of construction quality and condition.
20. In-Ground Pools-Report size, e.g., 20 x 40 or 18 x 36, and material, e.g., steel wall with vinyl liner, or concrete/gunite. Note the age, if possible, and overall condition of the pool, as best you can. Removable above ground pools are generally not assessed.
21. Miscellaneous Items- Identify and describe.
22. Additional Comments-In this area, add comments to cover key aspects of your property (the subject) and each comparable property which may not be adequately identified on the form, such as "flood zone location" indicating how often, how severely and when the property last flooded. See example comments on the sample form in these instructions. If you have questions, ask your assessor for help.

***Remember you are using your comparable properties to substantiate the market value of your property (the subject property.) When deciding whether to appeal, it may be useful to evaluate the entries as superior or inferior to your property. If your entries are mostly inferior, the average of the sale prices should be lower than your property's value. If your entries are mostly superior, then the average of the sale prices should be higher than your property's value. If your items are mostly the same, the average of the sale prices of the comparable sales properties should be similar to your property's market value. An assessed value should not exceed the market value of a property. All properties in a municipality should be assessed at the same level. Bring this form when you meet with the assessor. Submit this form with all copies of your filed appeal at least seven days prior to your hearing before the county tax board commissioners.