

## IMPORTANT REMINDERS FOR TAX APPEAL HEARINGS

1. The burden of proof is on the taxpayer. The valuation for an appeal is October 1<sup>st</sup>, prior to the appeal year.  
**EXAMPLE:** An appeal of a 2007 assessment has a valuation date of October 1, 2006.
2. The sale of the subject may not be conclusive proof of value. You should also have other evidence, such as comparable sales.
3. **ANY** evidence of value must be submitted at least 7 calendar days prior to the hearing to **ALL** opposing parties (1 copy) and County Tax Board (3 copies).
4. If an appraisal is to be used, the Appraiser must be present to testify.
5. Sales used as comparables must have occurred on or before October 1<sup>st</sup> of the pre-tax year. Properties that have sold subsequently may be used to support value but not as direct evidence.
6. You cannot appeal the **TAXES** on your property since the taxes are the result of the local budget process, nor can other **ASSESSMENTS** be compared to yours.
7. Check with you Assessor to make sure your property record card is accurate. In measuring the square footage of your property, remember to use only exterior measurements.
8. 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 can determine the market value of your property as it stood on October 1<sup>st</sup> of the pre-tax year and the market value it would have had if the new improvements were completed at the 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.
9. In the event the petitioner is a business entity other than a sole proprietor, the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.
10. If a stipulation of Settlement is signed, returned and received by the Assessor, it is **not** necessary to attend the hearing.