

ADDITIONAL APPEAL INSTRUCTIONS

1. The assessed value placed on the property by the assessor is presumed to be correct, and it is the taxpayer's burden to overcome that presumption by presenting sufficient proofs of the market.
2. **ASSESSMENTS CAN NEVER BE ABOVE 100%**. The 15% +/- corridor does not apply in a revaluation/reassessment year.
3. The assessment date is October 1, the year before the year under appeal. Sales used as comparables must have occurred on or before October 1st of the pre-tax year. Properties that have sold subsequently may be used to support value but not as direct evidence. As to "comparable" sales, not more than five (5) should be utilized.
4. If you are using an appraisal, you must supply one (1) copy with the Tax Assessor and five (5) copies with the Board of Taxation at least seven (7) days prior to the hearing and the appraiser must be present to testify and be cross examined on the report.
5. The taxpayer may **not** separate the value of the land from that of the improvement. The Board must consider the **total** aggregate assessment.
6. The taxpayer may not present the amount of the assessment placed on another property as evidence of the value of the property under appeal. In other words, evidence of **comparable assessments** is not admissible and will not be considered by the Board.
7. The taxpayer may not appeal the amount of **TAXES** on the property. The Board only has jurisdiction to determine the fair assessment.
8. In order for your case to be heard, **ALL real estate taxes and municipal charges up to and including February 1st of the tax year must be current**. Failure to comply may result in your case being dismissed.
9. In the event the petitioner is a business entity other than a sole proprietor, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to the practice in the State of New Jersey.