

**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, 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.

