

## DO'S

- READ ALL INSTRUCTIONS
- SIGN THE PETITION PAPER OR ONLINE
  1. NOTICE TO MUNICIPAL TAX ASSESSOR AND CLERK ARE DONE AUTOMATICALLY WHEN FILING ONLINE
  2. ONLINE FEES ARE PAID BY CREDIT CARD
- FILE YOUR PAPER PETITION WITH:
  1. BURLINGTON COUNTY BOARD OF TAXATION WITH APPROPRIATE FEE  
FEES ARE PAID BY CREDIT CARD, CASH OR CHECK
  2. MUNICIPAL TAX ASSESSOR
  3. MUNICIPAL CLERK
- FILL OUT COMPARABLE SALES GRID AND CONFIRM YOUR SALES
  - GRID PROVIDED IN PACKET
- CHECK FOR NON-USABLE SALE CODES
  - THERE ARE 33 NU CODES
  - <https://www.state.nj.us/treasury/taxation/pdf/lpt/guidelines33.pdf>
- FILL OUT THE INFORMATION LEGIBLY AND COMPLETELY
- INCLUDE THE CORRECT CONTACT INFORMATION FOR THE HEARING NOTICE
  1. PROPERTY ADDRESS
  2. NAME
  3. EMAIL
  4. PHONE NUMBERS
  5. ATTORNEY IF APPLICABLE

**PAPER PETITIONS MUST BE FILED BY 4PM THE DAY OF THE DEADLINE OF JANUARY 15<sup>TH</sup> UNLESS IT FALLS ON A WEEKEND OR HOLIDAY THEN IT WOULD BE THE NEXT FOLLOWING BUSINESS DAY.**

## DON'T

### APPEAL YOUR TAX DOLLARS

The purpose of the appeal is that as a property owner you are appealing the assessed valuation that was provided to you on the "notice of assessment card" you received in November.

### COMPARE ASSESSMENT VALUES

Assessments are certified by the preliminary tax list on November 1<sup>st</sup> of the pre-tax year and the final tax list on May 5th of the tax year. The *only actions* that can be taken to *change* an assessed value is 1. a revaluation, 2. a reassessment, 3. a compliance plan, 4. physical changes to the property with or without a permit, or 5. an appeal. If there are no actions taken described in 1-5 the assessment remains the same.

Only sales of 10/1 pre-tax year are used to argue value. For example: 2022 tax list assessment values use sales from 10/1/2020-10/1/2021 to qualify to discuss the 2022 value. The municipality's ratio is then applied to determine assessed value.

**The Burlington County Board of Taxation** is a quasi-jurisdictional body and follow the rules of the New Jersey State Tax Court.

*Preparation is key to presentation*

# APPEAL TIPS

## REVIEW YOUR PROPERTY RECORD CARD:

Property record cards can be obtained from the municipal assessor where the property is located. This card provides information regarding your property which is the basis for the property assessment value.

## COME PREPARED:

Have your papers in order. Be prepared to discuss major points that you want to make. Be familiar with your comparable sales and how they are the same or different from your property. Be concise and focused on what is important.

## DO YOUR HOMEWORK:

Find sales that have similar characteristics to your property neighborhood. Research your sales; be able to explain why you chose them.

## CONFIRM YOUR SALES:

Verify that the comparable sales are fair market sales that have been exposed to the market for a reasonable time, between a buyer and a willing seller, in an arms-length transaction. Sales that are marked with an NU code are referred to as a non-usable sale for example, sales between family members, or with special financing, sheriff's sales, short sales, and foreclosures. **If using a sale with a non-usable code, you must prove why the sale reflects true market value and would be usable for your purpose.**

## EVIDENCE:

It is required that all evidence must be submitted to the county tax board and with the municipality no later than seven (7) calendar days prior to the date of the hearing. *It is recommended that comparable sales or appraisal evidence be provided to the assessor when filing the appeal. This will allow a greater opportunity for the assessor to determine if a settlement is warranted.*

## DON'T COMPARE ASSESSMENTS:

"If it didn't sell, then don't use it." Only market sales are valid evidence for comparable property analysis. Do not reference a neighbor's assessment as a basis of comparison for the appeal. There are various reasons for each assessment value listed in the tax list.

## **WHAT IS A COMPARABLE SALE?**

Comparable sales are properties that are “like” your property in your neighborhood. The more similar the characteristics the comparable properties are to your property, the better it will help you in the appeal. For example: style of house, total square foot of living space, number of bathrooms, type of heat source, a pool, a garage whether attached or detached 1 car or 2 car storage, basement finished or unfinished are just a few value contributing features that should be considered.

A value is derived by comparing similar properties that have recently sold, identifying the features of the comparable and whether an adjustment would be made for those features that are omitted or those features that are enhancements compared to your property. The sales price would be adjusted based on relevant market-derived elements of comparison.

Be prepared to discuss the similarities between your property and the comparable sales that have been selected. Pictures of your property and the comparable sales are helpful. **Exterior** measurements are the standard methodology used to calculate square footage.

## **WHAT IS THE TIME FRAME OF THE COMPARABLE SALE TO BE USED?**

October 1<sup>st</sup> – the year before the year under appeal, 10/1/2021 for 2022 value, is the date to begin. Sales used as comparable must have occurred on or before October 1<sup>st</sup> of the pre-tax year. For the 2022 tax year sales between 10/1/2020 and 10/1/2021 shall be used.

## **CAN A LISTING OF A SALE BE USED AS A COMPARABLE SALE?**

No. A listing is not a sale. The value that a property is listed at is not necessarily the value at which it would be sold at some later date.

## **CAN A SALE WITH AN NU CODE (NON-USABLE) BE USED AS A COMPARABLE SALE?**

No. However, in some rare situations, but shall be proven, a sale marked with a non-usable code may apply. There are 33 codes set by the State of NJ, Department of the Treasury, Division of Taxation that are used to depict those sales in the market that are not used as arms lengths transactions. They are not used in the calculation of the director’s ratio in the equalization table throughout the State. It is best practice to deny an NU sale as a comparable.

## **CAN A PROPERTY OWNER CHALLENGE THE COMPARABLE SALES USED BY THE MUNICIPALITY?**

The Burlington County Board of Taxation is a quasi-judicial body that follows the laws and procedures of the State Tax Court. Both sides will deliver their evidence and their argument to their respective positions. The property owner has the **burden of proof** that the assessment value is not correct by providing the evidence that would change the assessment. The Board will presume the correctness of the assessment by the assessor to be true. The assessor’s evidence is proof of the assessment for the Board’s assumption of correctness. The property owner’s evidence is the focus of the Board to find if the burden has been proven to qualify for the assessment to be overturned.