

IMPORTANT REMINDERS FOR TAX ASSESSMENT APPEAL HEARINGS-PLEASE READ

The burden of proof is on the taxpayer (petitioner). **You must prove** what a willing buyer would have paid a willing seller for your property on October 1, 2023. This date determines the assessment for 2024.

The sale of the subject (your) property is not conclusive proof of value. You should also have other evidence, such as sales of comparable properties.

A petitioner may **NOT** appeal only one component of their assessment, either land or the improvement (building). Although the two numbers are listed separately, it is only the total assessment that can be appealed.

PRIOR to the tax appeal hearing, if you believe there are discrepancies in the Assessors' property record card or other descriptions of the property, you must provide this information to the Assessor two weeks **PRIOR** to the hearing. Petitioners are entitled to see the information on their property record card which is available on line. Hearings may not be rescheduled to permit re-inspections and should be done **PRIOR** to the hearing date.

If an appraisal is to be used, the appraiser **MUST** appear at the hearing to testify and be cross examined. A real estate agent or broker may **NOT** testify as an expert witness unless the person is also a New Jersey licensed appraiser.

You **CANNOT** appeal the taxes on your property, only the value. You also **CANNOT** use comparable assessments as evidence of value. The fact that a similar property is assessed for less than yours may only mean the other property is under-assessed. It does not prove that you are over-assessed.

Any **ADDITIONAL** evidence of value that has **NOT** already been submitted with your original appeal, must be **RECEIVED** by the tax assessor (1 copy) and the tax board (1 copy) at least 7 days prior to your hearing date. You may **NOT** present any other new evidence at the time of the hearing.

ALL real estate taxes and municipal charges (utilities, water and sewer) up to and including February 1, 2024 **MUST** be paid in full. **FAILURE** to comply may result in your case being dismissed.

An attorney is not required except if you are a business entity, such as a trust, corporation, partnership, LLC. etc., the appeal must be presented by an attorney licensed to practice law in the State of New Jersey, **UNLESS THE SUBJECT PROPERTY'S PRIOR YEAR TAXES WERE LESS THAN \$25,000.00, IN WHICH CASE THE PETITIONER CAN APPEAR ON THEIR OWN BEHALF.**

If you have received a Stipulation of Settlement, it **MUST** be signed and returned to the Assessors' office prior to your hearing or you must appear at the hearing. If you do not sign nor attend the hearing, your appeal will be dismissed for lack of prosecution.

ADJOURNMENTS/RESCHEDULES

Rescheduling is at the discretion of the Gloucester County Tax Board and will only be permitted in extreme cases (work obligations, vacation plans are not compelling reasons not to attend). You may select **SUMMARY HEARING** on the petition of appeal form if you anticipate a scheduling conflict and a decision will be made with the evidence you provided. All evidence and comparable sales must be submitted seven (7) days prior to the **ORIGINAL** hearing date.