

COUNTY TAX APPEAL FREQUENTLY ASKED QUESTIONS

When do I file my appeal?

Appeals must be filed by April 1st, or the next following business day if April 1st is on a weekend or holiday. The appeal must be received by the close of business on the due date. An envelope postmarked on the due date which is received after the due date is unacceptable.

I am over 65 (or a veteran, disabled); do I have to pay a filing fee?

Yes, you must pay a filing fee, there are no exceptions. Payment is in cash or checks payable to the County Tax Administrator.

Do I need to be represented by an attorney?

No, you may appeal and appear on your own behalf. But, you may choose to hire an attorney if you wish.

Should I hire an appraiser?

It is not necessary, but you may do so if you wish. If you do hire an appraiser, special rules apply. The appraiser must appear with you to give expert testimony on the appraisal. The appraiser normally will charge you an additional fee for appearing with you at the hearing. Six copies of the appraisal report should be delivered at least 7 days prior to your hearing date to the Tax Board, and one copy each to the Assessor and town Clerk.

What are considered valid comparable sales to use as evidence in my appeal?

Comparable sales should have occurred prior to the October 1st of the year preceding your appeal. If you are filing an appeal in 2017, the comparable sales should be prior to October 1, 2016.

Comparable sales should be of properties similar to your property in your neighborhood. The more similar the characteristics of comparable properties to your property, the better they will aid you in your appeal. While **not a complete list**, such items as size (both lot and building), number of baths, number of bedrooms, garage, finished attic or basement, number of stories, pool, and age of building are a few value contributing amenities you should consider. You should be prepared to discuss the similarities between your property and the comparables you have selected. Pictures of your property and your comparable sales are helpful. The sale should meet the requirements for a "fair market sale" i.e. between a willing buyer and seller in an arm's length transaction. The comparables should have been advertised for sale.

How many comparable sales should I use?

You may use up to 5 sales. However, quality is better than quantity. Two or three highly comparable sales may be sufficient.

When must my comparable sales evidence be submitted?

It is best if you can list the comparable sales information on your appeal application and attach evidence to the appeal when it is filed. However, at the latest, you must supply your evidence to the Tax Board, your local assessor and town clerk, at least seven (7) days prior to your hearing. This allows the Tax Board Commissioners and your Assessor time to become familiar with your evidence. If you wait until your hearing to supply your evidence it most likely will not be admitted, and you will not have any evidence to support an assessment reduction.

Where can I get physical descriptions of my property and the comparable properties I will use as evidence?

You may request, in writing, physical descriptions of up to five comparable properties from your Assessor. The request should allow sufficient time prior to your hearing for the Assessor and for you to review the information. A realtor may be able to provide sales information to you. Property sales information is available for you to research at your town Assessor's office or the Tax Board office.

Why does the appeal form have multi-colored copies?

The appeal consists of four (4) copies, each labeled at the bottom of the page:

the white copy (top) goes to the Tax Board, with your filing fee; the blue copy (second) you keep; the yellow copy (third) goes to the Clerk in your town; and the pink copy (fourth and last) goes to your town Assessor. It is your responsibility to deliver the copies to your town Assessor and Clerk.

What telephone number do I put on the appeal?

Supply the number where you most likely can be reached. If you will be outside the area during April through June, please supply a number where you may be reached during that period.

When will I receive my hearing notice?

You will receive your notice of hearing at least 10 days prior to your hearing. If you have not received your notice and are concerned, phone the Tax Board. It is your responsibility to appear for your hearing.

Do I have to appear at the hearing?

Yes, you must appear, unless you are represented by an attorney, who then may appear on your behalf. If you are represented by an attorney you still may attend your hearing. Failure to appear will cause dismissal of your complaint.

Where are the hearings held?

The hearings are held in the old courthouse building at 11 North Main Street in Cape May Court House, usually between 9:00 AM and 5:00PM. The hearings are open to the public.

Once I have filed my appeal, is there anyway I can settle my case prior to my hearing?

Yes, it is possible. If you contact your Assessor after you filed your appeal you may be able to reach an agreement on a reduced assessment. If you do reach agreement, the Assessor will prepare a Stipulated Settlement form. This form is signed by you and the assessor, who then forwards it to the Tax Board for final review. If the Tax Board agrees to the settlement, it will issue you a Memorandum of Judgment and you will not have to appear for your hearing.

Do I have to pay my taxes when I am appealing my assessment?

Yes, pay your tax bills as you normally would. You must pay the first quarter of taxes due by February 1st and all other municipal fees and outstanding charges. If you are successful in reducing your assessment you will receive an adjustment on a tax bill by the fourth quarter.

Do I have any options if I am not satisfied with the result of my appeal hearing?

Yes, you may appeal to the NJ Tax Court within 45 days from the date of the board's Memorandum of Judgment. The Tax Court procedures for appeal are available online or you may call the phone number listed on the back of the Memorandum of Judgment. You may appeal again in the next year. You can appeal your assessment every year.

If I meet with the revaluation company and they agree to a reduction, am I done?

The green assessment card you receive in the mail is the official assessment determined by your assessor and takes precedence over any other notice you may have received. These are generally mailed February 1st. If the assessment figures are what you expected and you are satisfied, then no further action is required. You are done. If the assessment figures are not what you expected, then you must file an appeal in order to pursue a reduction.

What should I do if I decide not to appeal after I have filed an appeal, or find that I cannot attend my hearing?

You may withdraw your appeal at anytime prior to your hearing by notifying the Tax Board in writing. If you do withdraw, your fee is not refunded.

COUNTY ASSESSMENT APPEAL TIPS

Come prepared.

Have your evidence and papers in order. Be prepared to discuss the major points you want to make about each comparable sale as it relates to your property. There are many hearings held each day, so be concise, don't ramble, and stay focused on what is important.

Come early.

Arrive early for your hearing. You will be more relaxed when your name is called if you have had time to review your presentation and papers. Also, if you arrive early you will see how the hearing process works and feel more comfortable when you are called. Some petitioners will visit on a prior day to get a feel for the procedures and process. The hearings are open to the public.

Make demand of information.

You can request, in writing, from your Assessor the sales information that will be used by the Assessor to support the assessment. Just as you must provide your evidence prior to your hearing, so you may request the evidence that the assessor will use. The request should be made at the time of filing.

Do your homework.

Find sales of properties that have similar characteristics to your property, in your neighborhood. Be able to discuss the similarities of your comparable sales and why your comparable sales properties are a good match to your property. Simply, be able to explain why you chose these properties.

Confirm your sales.

Make sure your comparable sales are fair market sales (sales exposed to the market between a willing buyer and seller in an arm's length transaction). Sales between family members; sales with special financing; and sheriff's sales are all examples where the sale price may not reflect market value.

Don't compare assessments.

Do not reference neighbor's assessments as the basis for appealing your assessment. Your neighbor's assessment may be lower than yours for numerous reasons. It may be incorrect. Only market sales are valid evidence for comparable property analysis.

Use photographs.

Pictures truly are worth a thousand words at your hearing. Pictures of your property and your comparable sales properties will help the board members in their understanding of your case. If there are neighborhood conditions that you feel diminish your property value, take a picture.

Repeat information.

As you prepare your presentation, include a recap that emphasizes the major points upon which you want the board to focus.