

2019 Tax Appeal Filing Procedure & Guideline for County Tax Appeals

TOWN OF BOONTON ASSESSOR'S OFFICE

- **APPEAL FORMS SHOULD BE OBTAINED FROM THE MORRIS COUNTY BOARD OF TAXATION** located at 30 Schuyler Pl (P.O. Box 900), Morristown NJ 07963. Phone (973) 285-6707 before 4:00 PM M - F. An *Online Appeal Form* w/ instructions can be found at: http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/petappl.pdf
- A copy of your Property Record Card (PRC) can be obtained from the Tax Assessor's office. Please review this document for accuracy prior to filing an appeal. **Any discrepancies in the information contained on the PRC should be brought to the attention of the Tax Assessor**, Scott J. Holzhauer. The Assessor is available by appointment only from 6:00 PM - 8:00 PM on Mondays, and can be reached by calling (973) 402-9410 ext. 635.
- If the County Tax Board directs the property owner to "*see your Assessor*" prior to filing the appeal, the purpose of this directive is for you to obtain a copy of your Property Record Card so that you can review it for clarity and accuracy. Bring any factual discrepancies to the attention of the Assessor. Errors that result in a "change in assessment" (as opposed to errors in "descriptive components" that do not affect the assessment) are typically addressed by the Assessor with the filing of an *Assessor's Appeal* on your behalf (also known as a Municipal Appeal). Alternately, the taxpayer can still choose to file an appeal in this instance if they disagree with the Assessor's proposed correction.
- The official deadline for filing an appeal this year is **4:00 PM Monday, April 1, 2019**. All parties to the appeal (County Tax Board / Assessor / Municipal Clerk) must be served with the forms by this date.
- Any supporting documentation pertaining to the appeal must be submitted to the County Tax Board **and** the Tax Assessor's Office **at least 7 days prior to the INITIAL SCHEDULED hearing date**.
- Appeals are generally filed and based on one of two primary factors (see notes below):

Incorrect Data about your property as shown on the Assessor's Property Record Card. This is generally referred to as a "*Correction of Error Appeal*". If this is the situation, you do not need to fill in the Comparable Sales section of the appeal form (*just elaborate your situation under "reasons for appeal" or with a separate attachment*).

Incorrect Market Value - you do not believe that the value as indicated by your assessment is correct (after consideration of the ratio in a non-reval year). This is generally referred to as a "*Market Value Appeal*". In this situation it is suggested that you attempt to PROVIDE SUPPORTING MARKET DATA that would help the County Tax Board properly evaluate and determine the market value of your property. The most effective "data" is typically COMPARABLE SALES, as requested on the appeal form, or an actual APPRAISAL REPORT. **The decision of whether to provide Comparable Sales or obtain an Appraisal Report is strictly up to the individual filing the appeal.** As per NJ State Law, the assessment is "presumed correct" at the start of every appeal. The burden of proof therefore in establishing an alternate opinion of value falls on the appellant (taxpayer) in each appeal of this nature. The more information provided, the more likely a credible opinion of value can be determined as a result. Comp Sales can be further detailed by using: http://www.state.nj.us/treasury/taxation/pdf/other_forms/lpt/a1compsales.pdf (check link for A-1 Comp Sales)

NOTE 1: Comparable Sales and/or Appraisal Reports do not have to be handed in at the time the appeal is filed. The law does require that any data of this nature, or anything else that you will be relying on in your appeal, must be provided to the County Tax Board **and** the Assessor **AT LEAST 7 DAYS PRIOR TO THE INITIAL HEARING**.

NOTE 2: Appeals cannot be based on other assessments. The County Tax Board – as per their rules – will not allow any testimony about the assessment of another property.

NOTE 3: The date of value to be used for any Market Value Appeal is **October 1, 2018**. *Sales or market data covering the period from 10/1/2017 to 10/1/2018 are generally considered to be the most comparable.* The 2019 Assmt Ratio is 94.81%.

- **After an appeal is filed**, the Assessor will review the Appeal and any documents provided. You will be contacted in those cases where an interior inspection is required. If after reviewing all the data the Assessor agrees that the assessment should be adjusted, a STIPULATION will be sent reflecting a "proposed" settlement of the appeal, along with instructions on what to do. If the Assessor does not agree that the assessment requires adjustment, then no contact will be initiated. If the Assessor intends to rely on comparable sales to defend the assessment (*strictly an optional decision based on the level of proofs being considered that were supplied by the appellant*), that data will be provided to you at least 7 days prior to the hearing date in accordance with the previously stated rules.

(NOTE: These guidelines do not supersede any specific instructions obtained from the County Tax Board with your appeal form)