DUE BY APRIL 1

AT THE COUNTY TAX BOARD OFFICE

43 FAYETTE ST BRIDGETON NJ

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Form A-1 (2-13)	CUMBERLAND COUNTY BOARD OF TAXATION	Appeal Number					
_	COUNTY BOARD OF TAXATION						
Tax Year	Property Class	Filed					
NAME OF PETITIONI	ER_	Check/Cash					
		Checked					
MAILING ADDRESS_	Daytime Tele	phone No. : ()					
	E-mail Address						
BLOCK	LOTLo	t Size					
	Property Street Address / Loc						
Name, address and telep	ohone number of person or attorney to be notified of hearing da	te and judgment:					
SECTION I APPEA	L OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHE	ET FOR FILING FEES AND DEADLINE DATE)					
CURR	ENT ASSESSMENT REQUESTE	ED ASSESSMENT					
Land	\$ Land	\$					
Bldg/Improveme		\$					
Abatement (If any)		\$					
Total	\$ Total	\$					
		Pending: YES NO					
REASON FOR APPEA	AL:						
SECTION II COMP	PARABLE SALES (See Instruction #9B)						
Block/Lot/Qualif	fier Property Street Address / Location Sale	e Price Sale/Deed Date					
1.	s						
2							
	riease Ose Comparable Sales						
3	Info Sheets for Comparables.						
4.	<u>\$</u>						
5	s						
	AL FOR DENIAL OF: (See Instruction #4, "Filing Fees") enial Notice for Section III Deductions, Classifications and Ex						
		emptions eteran Exemption for 100 % Disabled					
Spouse or Surviving Civil Union Partner or Surviving Veteran or Surviving Spouse or Surviving Civil Union							
Domestic Partne	er of Veteran/Serviceperson Partner or Survivir Disabled Veteran	ng Domestic Partner of 100%					
	Disabled Person Property Tax Deduction for Disabled Person or Surviving Spouse or Farmland Assessing Farmland Assessing Farmland Assessing Farmland Assessing Farmland Farmlan	ment Classification					
		emption - Religious, Charitable, etc.					
WHEREFORE, Petition	ner seeks judgment reducing/increasing (circle one) the said ass	essment(s) to the correct assessable value					
of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or							
abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the							
foregoing statement is willfully false, he/she is subject to punishment.							

Date Original Signature of Petitioner or Attorney for Petitioner

This form is prescribed by the Director, Division of Tayatian as required by law, and may not be a

CUMBERLAND COUNTY BOARD OF TAXATION INSTRUCTIONS FOR FILING PETITION OF APPEAL

Book Room hours 9-4, closed 12-1 for lunch.

FILING DATE

- (a) Your appeal must be received (not 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 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.
- (c) Should the assessor fail for any reason to mail or deliver a Notification of Assessment or a Notification of Change in Assessment, the County Board of Taxation may, upon the written application of the taxpayer and with the approval of the Director of the Division of Taxation, grant a reasonable extension of time to file an appeal.
- Current revaluated towns filing deadline on or before May 1.

2. SEPARATE APPEALS

Separate appeals must be filed for each taxed parcel. Appeal on same taxed parcel for multiple reasons (Ex: Classification & Assessment Valuation or Senior Citizen's Deduction & Assessment Valuation), multiple appeal forms are to be filed.

3. FILING OF PETITION

- (a) The original (white) petition must be filed with the County Board of Taxation.
- (b) A copy (yellow) 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 (pink) must be served upon the Clerk of the municipality in which the property is located.
- (d) A copy (goldenrod) 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

(/	, 1000000	v diddioii		
	1.	less than \$150,000	\$	5.00
	2.	\$150,000 or more, but less than \$500,000	\$	25.00
	3.	\$500,000 or more, but less than \$1,000,000	\$	100.00
	4.	\$1,000,000 or more	\$	150.00
(b) Appeal on Classification		\$	25.00	
(c)	(c) Appeal on Valuation and Classification		Sum o	f (a) and (b)
(d)	Appeal no	t covered by (a), (b), and (c)	\$	25.00

No fee is required to file a petition contesting denial of application for a Veteran, Veteran's Surviving Spouse, or Serviceperson's Surviving Spouse Deduction, Senior Citizen's or Disabled Person's Deduction, or the Deduction of a qualified Surviving Spouse of a Senior Citizen or Disabled Person, or Regional Efficiency Aid Program (REAP) property tax credit.

Check should be made payable to: County Tax Administrator.

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL

N.J.S.A. 54:3-27 provides that a taxpayer who shall file an appeal from an assessment shall 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. Failure to comply with this provision may result in a dismissal of the Petition of Appeal.

6. ADJOURNMENTS

No adjournments will be granted except for extraordinary reasons. If possible, requests for adjournment are to be submitted in writing well in advance of the hearing date.

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 business entity, such as a corporation, partnership, LLC, etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey.

8. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (f) requires that whenever the County Board of Taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the County Board of Taxation shall revise the assessment by applying the average ratio to the true value of the property.

9. SUPPORTING PROOF AND PROCEDURES ONLY THE PROPERTY VALUE CAN BE APPEALED- NOT THE AMOUNT OF TAXES ON THE PROPERTY

To determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1, of the preceding (pretax) year. Evidence to support a tax assessment revision is as follows:

- (a) APPRAISALS Comparable Sales into sheet must still be submitted.
 - A party relying on expert testimony must provide to the Board a written appraisal report for the Tax
 Administrator and each commissioner and one copy of the report to each opposing party at least seven calendar days prior to the hearing.
 If an appraisal is to be used as evidence, the appraisar must be present to testify to his report.
 - 2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the Tax Administrator and each commissioner copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party at least seven calendar days prior to the hearing.
 - The Board in its discretion and in the interest of justice may waive the requirements for the submission of written report.
 - 4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal at least seven calendar days prior to the hearing.
- (b) COMPARABLE SALES ** Please use Comparable Sales Info sheet instead of Section II of appeal. Not more than five comparable sales shall be submitted to the Assessor, Clerk and County Board of Taxation no later than seven calendar days prior to the hearing if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: <u>COMPARABLE SALES OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE.</u> COMPARABLE **ASSESSMENTS** ARE **UNACCEPTABLE** AS EVIDENCE OF VALUE.

- (c) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCTING PROPERTY An itemized statement showing the amount and source of all Income and expenses for the most recently completed accounting year and for such additional years as the Board may request should be attached to the petition of appeal in the case of income-producing property (commercial, industrial or multi-dwelling property [more than a four family dwelling].)
- (d) OTHER DATA

Subject to the Board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

10. SIGNATURE AND CERTIFICATION OF SERVICE

The signature of the petitioner or petitioner's attorney is required on the petition. The Certification of Service of the copies to the municipal assessor and clerk (or to the taxpayer in the case of a municipal appeal) must be filled out and signed by the person making service.

11. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the County Board and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the County Board of Taxation. If the Board approves the settlement, it will enter judgment incorporating the settlement. If the Board disapproves the settlement, the Board will notify the parties of the denial and will schedule a hearing for the appeal.

12. FILING COMPLAINT WITH TAX COURT

The judgment of the County Board of Taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the service of the judgment (date of mailing). If the assessed value of the property subject to the appeal exceeds \$1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court in accordance with amendatory legislation and Tax Court rules. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082.

- ** You may do your Comparable Sales research at your local municipal tax assessor's office or the Cumberland County Board of Taxatlon.
- A. To research comparable sales on web site (www.njactb.org): Click "record search: to start,
 - (1) Select Database Deed List/Sr1a, (2) Select County Cumberland, (3) Select District Your Township,
 - (4) Select Search Format Advanced Search, (5) Output Format Your Choice,
 - (6) List Items Per Page Your Choice, (7) Select/Enter Search Criteria
 - Note: If any # In "Nonusable Code" field (bottom of the page), please do not use as comparable sale.
 You may use Nonusable Code 7.
- B. Before completing Comparable Sales Info sheet, please drive by the comparable properties to make sure that these properties are same type of house (rancher, 2-story house, or cape cod; square feet of house; year built), and similar neighborhood as yours. The information may also be verified at the municipal assessor's office.
- C. After you find 3 to 5 comparable sales in a similar neighborhood as yours, complete Comparable Sales Info sheet which was supplied by our office or can be obtained on our web site (www.co.cumberland.nj.us. - select Tax Board for Department.)
- D. Make sure that one copy of Comparable Sales Info sheet is to be filed with the original (white) appeal form along with filing fee to Tax Board, and another copy is to be filed with a yellow copy of appeal to your municipal tax assessor. Do not forget to send a pink copy of appeal to the clerk of your township.

COMPARABLE SALES ANALYSIS FORM

	NAME:	MUNICIPALITY:					
1	PROPERTY LOCATION:	SUBJECT		COMPARABLE SAL	EŞ		
		(YOUR HOUSE)	#1	#2	#3		
	BLOCK/LOT/QUALIFIER	BL.	BL.	BL.	BL.		
		L.	L.	L.	L.		
		Q.	Q.	Q.	Q.		
	ADDRESS	-					
	ASSESSED VALUE						
3	SALES/PURCHASE PRICE				ļ		
4	DATE OF SALE/PURCHASE						
5	LOT SIZE						
6	LOCATION (BETTER, ETC)						
7	PROXIMITY TO SUBJECT						
8	AGE (YEAR BUILT)						
9	CONDITION (GOOD, ETC)						
10	STYLE (RANCH, ETC)						
	SQ. FT. OF LIVING AREA (GLA)						
12	NUMBER OF LIVING UNITS						
13	TOTAL ROOMS/BDRMS/BATHS	/ /					
14	BASEMENT (SIZE)/ FINISH	/	/	/	/		
15	TYPE OF HEAT						
16	CENTRAL AIR CONDITIONING						
17	NUMBER OF FIREPLACES						
18	GARAGE (SIZE)/OUTBLDGS						
19	PORCHES/DECKS/PATIO						
20	INGROUND POOL (SIZE)						
21	MISCELLANEOUS ITEMS						
าา	ADDITIONAL COMMENTS:		•	•			
	SUBJECT:						
SALE #1:							
	SALE #2:						
				<u> </u>			
	SALE #3:			2			

HOW TO PREPARE A COMPARABLE SALES ANALYSIS

This Comparable Sales Analysis Form is an organizer to help you determine if the equalized assessed value of your property exceeds the market value of your property and to aid you in presenting your argument to the assessor and, if necessary, the county tax board.

The first step is to select legally usable comparable property sales, i.e., open market sales between willing buyers and sellers which would be competing with your property if both were offered on the market at the same time. If a typical buyer looking to purchase your property would also consider purchasing your comparable property, because it has similar utility, location and attractiveness, it's probably a good comparison. Next, use the Comparable Sales Analysis Form to compare your property and the properties that have sold.

- Properties' Identification-Select at least three, if possible, properties that have sold which are the most similar to your property. On the "Block and Lot" line, enter your property's identification numbers under "subject" and the numbers of the first three comparable properties under "comparable sales" #1, #2 and #3. On the "Address" line, enter your address and the address of each comparable property sold. The "Q" line is only used for condominiums and qualified farm properties.
- 2. <u>Assessed Value</u>- Enter only the "assessed value" for your property (the subject). Your total assessed value is already on all completed appeal forms. Remember, you are trying to measure market value, not assessed value.
- 3. <u>Sale/Purchase Price</u> Enter the sales/purchase price as it appears on the deed. You may confirm prices with public records or with the municipal assessor's office.
- 4. <u>Sale Date-</u> Enter the sales date, i.e., closing date or deed date. You may confirm dates with public records or with the municipal assessor's office.
- 5. <u>Lot Size</u>-Enter dimensions, as 50' x 150' (feet), or acres, as 1.25 acres or .50 acres. Note other aspects of the lot as "wooded," "view," "steep," "irregular shape," etc. under "Additional Comments."
- 6. <u>Location-</u>Here your property's location is the standard; use comparative terms, for example, "similar," "better" or "worse," for each comparable sale property. Explain any significant differences in location in "Additional Comments."
- 7. <u>Proximity to Subject</u>-Estimate the distance, in miles or blocks, between your property and the comparable properties sold. If a comparable property is in your immediate area write "neighborhood," "next door" or "one block," etc. If you exclude a similar nearby sale property in favor of one that is farther away, you should be able to explain your reason.
- 8. Age-Enter the year built.
- 9. <u>Condition-</u> Accurately state the general condition of your property as "good," "fair," "poor," "very good," or "excellent" and the condition of your comparable sales properties using the same terms. Be prepared to justify your statements by your own investigation of each sale. View each comparable property from the exterior and provide at least one photograph of each. Also try to utilize a local multiple listing service, listing agent, or contact the seller, or buyer to ask about the condition of the comparable properties.
- 10. <u>Style-</u> Identify style as "ranch," or one story, "colonial" or two story, "cape" or 1.5 story, "bi-Level," "split level" or "contemporary," etc. Photos help the assessor and county tax board commissioners recognize the style and attractiveness of the properties.
- 11. <u>Square Feet or Gross Living Area, (GLA)</u>-Living area includes all livable space above basement level or above grade and is based on gross or exterior dimensions. Exterior dimensions of 25' x 40' and two full stories would have approximately 2,000 square feet of Gross Living Area. The same exterior dimensions with one and one half stories would have about 1,500 sq. ft. of GLA. Your assessor can provide this number for your

property and each comparable property sale. Try to settle any factual issues regarding gross living area, etc. with the assessor prior to a county tax board hearing.

- 12. <u>Number of Living Units</u>-A single family dwelling is 1 living unit; use 2, 3, or 4 for a two to four family residence. Do <u>not</u> compare a single family dwelling with a multi-unit dwelling. You may compare a multi-unit dwelling with other multi-unit residences having different numbers of dwelling units, as long as they're not single family. An in-law or domestic suite is not a multi-unit dwelling, unless this suite may be legally rented to a non-family member. If so, identify this on this line, as "in-law suite included," and explain under "Additional Comments."
- 13. <u>Total Rooms/Bedrooms/Baths-</u>Report this as "8/4/2.1" for an eight room, four bedroom, two and one half bath property; for three half baths in the same property "8/4/2.3." Include a "bonus" room in the room count and explain under "Additional Comments." Report basement baths here w/"Added Comments" and unusual positive/negative characteristics of the property layout w/Added Comments.
- 14. <u>Basement Size/Finish</u>-Write "full," "partial," or "crawl space" or "slab" if none. Enter percentage of finished area, as "100%," "75%," (three quarters finished) or "50%" (half finished). Note if there is a full or half bath on basement level here. Explain quality of the finish and factors as "walk out access" under "Additional Comments."
- 15. <u>Type of Heat-Write</u> in fuel first, as "gas," "oil" electric" or other; then if the system is "forced air," "hot water" or "steam." Write number as (2) or (3) for properties with 2 or 3 separate systems.
- 16. <u>Central Air Conditioning</u>-Usually a "yes" or "no" answer. If the property has central air but it's not operating, still indicate central air is present and explain under "Additional Comments." If central air is only for first or second floor of a two story property, for example, write "2nd floor only" here.
- 17. Number of Fireplaces-Enter the number, for example, 1 to 4.
- 18. <u>Garage (size)/Outbuildings</u>-Example, write "2 car att." for a two-car garage attached to the property or "1 car det." for single car, detached, free-standing garage. Typical outbuildings include sheds, barns, cabanas, etc. Explain condition, size and quality etc., under "Additional Comments."
- 19. <u>Porches/Decks/Patios</u>- Indicate size, e.g., 10 x 12 or 15 x 25, and character of each. Have a general idea of construction quality and condition.
- 20. <u>In-Ground Pools</u>-Report size, e.g., 20 x 40 or 18 x 36, and material, e.g., steel wall with vinyl liner, or concrete/gunite. Note the age, if possible, and overall condition of the pool, as best you can. <u>Removable</u> above ground pools are generally <u>not</u> assessed.
- 21. Miscellaneous Items- Identify and describe.
- 22. <u>Additional Comments</u>-In this area, add comments to cover key aspects of your property (the subject) and each comparable property which may not be adequately identified on the form, such as "flood zone location" indicating how often, how severely and when the property last flooded. See example comments on the sample form in these instructions. If you have questions, ask your assessor for help.
 - ***Remember you are using your comparable properties to substantiate the market value of your property (the subject property.) When deciding whether to appeal, it may be useful to evaluate the entries as superior or inferior to your property. If your entries are mostly inferior, the average of the sale prices should be lower than your property's value. If your entries are mostly superior, then the average of the sale prices should be higher than your property's value. If your items are mostly the same, the average of the sale prices of the comparable sales properties should be similar to your property's market value. An assessed value should not exceed the market value of a property. All properties in a municipality should be assessed at the same level. Bring this form when you meet with the assessor. Submit this form with all copies of your filed appeal at least seven days prior to your hearing before the county tax board commissioners.

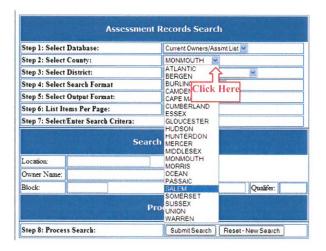
New Jersey Association of County Tax Boards Record Search Information



Assessment Records Search Step 1: Select Database: Current Owners/Assmt List Step 2: Select County: Deed/Sr1a List Step 3: Select District: ABERDEEN Click Here Step 4: Select Search Format Simple Search Step 5: Select Output Format: Single Line List Format 💌 Step 6: List Items Per Page: 50 💌 Step 7: Select/Enter Search Critera: **Search Criteria** Location: Owner Name Block: Lot: Qualifer: Process Step 8: Process Search: Submit Search | Reset - New Search

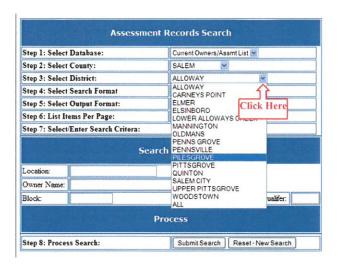
- 1. Go to www.njactb.org
- 2. Click on Record Search at the top.
- 3. Follow Steps 1 through 8 in order.

Step 1 – Select Database (Current Owner/Assmt List gives you General Property Information - Deed/SR1A List gives you sales information)

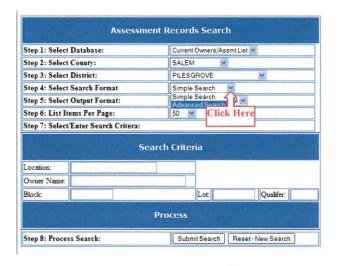


Step 2 - Select County

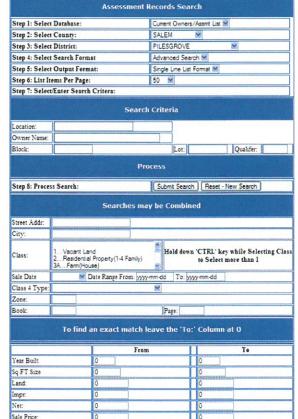
New Jersey Association of County Tax Boards Record Search Information



Step 3 – Select District



Step 4 – Select Search Format (Simple or Advanced) See screen shot for advanced search criteria

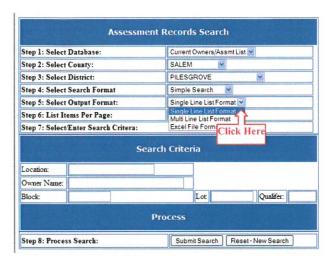


Simple Search Screen Shot

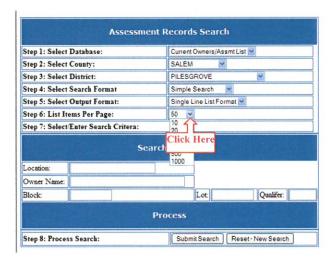
Advanced Search Screen Shot



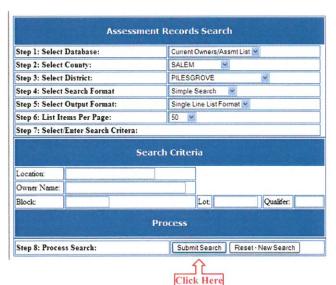
New Jersey Association of County Tax Boards Record Search Information



Step 5 – Select Output format (Single Line List, Multi Line List or Excel File)



Step 6 – Line Items Per Page



Step 7 – Select/Enter Search Criteria (Enter Information for Simple or Advanced Searches)



Step 8 - Process Search