

2022 Tax Appeal Filing Procedure & Guideline

TOWNSHIP OF HARDYSTON ASSESSOR'S OFFICE

- **APPEAL FORMS OBTAINED FROM THE SUSSEX COUNTY BOARD OF TAXATION** located at 83 Spring St, Newton NJ 07860. Phone is (973) 579-0970 before 4:00 PM Mon - Fri. 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.** The Assessor is available by appointment only on Thursdays, and can be reached at (973) 823-7020 x9402. *(Additional apt options avail.)*
- **If the County Tax Board directs the property owner to “see your Assessor” prior to filing the appeal**, the purpose of this direction is primarily to obtain a copy of your Property Record Card so that you can review it for clarity and accuracy. If any clerical errors are encountered that impact the assessment (as opposed to errors in descriptive components that do not affect the assessment), this would typically be addressed by the Assessor filing an *Assessor's Appeal* (properly known as a Municipal Appeal) on your behalf.
- The legal deadline for filing tax appeals is April 1st. The official deadline this year will be **4:00 PM Fri., April 1, 2022**. All parties to the appeal (Cty 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 Property Data about your property as shown on the Assessor's Property Record Card. If this is the basis of your appeal, you do not need to fill in the Comparable Sales section of the appeal form. For this you would describe your situation on the appeal form in the section marked “Reason for Appeal”, and/or with a separate attachment.

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

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 as a means of comparison or basis of an appeal.

NOTE 3: The date of value to be used for any Market Value Appeal is **October 1, 2021**. Sales or market data covering the period from **10/1/2020 to 10/1/2021** are generally considered to be the most comparable. The 2022 Assessment Ratio is 89.06%.

- **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 the data submitted the Assessor agrees that the assessment should be adjusted, a STIPULATION will be sent by mail 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*

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

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decision by the Assessor based on the level of proofs submitted from 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.

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