

Understanding the New Jersey Tax Appeal Process

by Mark K. Follender on March 28, 2012

As we mentioned last week, the deadline for filing a tax appeal for commercial or personal property is quickly approaching. If you believe that your property tax assessment is unreasonable, you must generally file an appeal by April 2.

To give property owners an idea what to expect, this post provides a brief overview of the tax appeal process.

The Tax Appeal Hearing

Once an appeal is filed, a hearing before the County Tax Board is scheduled. Tax appeal hearings are generally held within 3 months of the filing deadline.

While only business entities are required to be represented by an attorney, we strongly suggest that all parties seek the assistance of an experienced New Jersey tax attorney. In all hearings, the taxing district (the opposing party) will be represented by a municipal attorney.

There are also certain procedural requirements. For instance, if you intend to rely on expert testimony by a real estate appraiser, you must supply a copy of the appraisal report for the assessor and each County Tax Board member at least 7 days before the scheduled hearing. The appraiser who completes the report must also be available at the hearing to testify and be cross-examined.

The Tax Appeal Decision

New Jersey law stipulates that the Tax Board must hear and determine all appeals within 3 months of the last day for filing appeals, unless the Director of the Taxation Division grants an extension. Judgments are issued shortly thereafter.

If you are dissatisfied with the judgment of the Tax Board, you may appeal. You have 45 days from the date your judgment was mailed to file a further appeal with the Tax Court of New Jersey.

The tax appeal process can be extremely advantageous, but it is also complicated. Therefore, it is important to consult with an experienced New Jersey tax attorney.

For more information about the New Jersey property tax appeal process, please contact Mark Follender at 201-397-1776 and check out our YouTube video.

