

SUMMARY OF IMPORTANT TAX APPEAL RULES & REMINDERS
(NOTE: THIS IS NOT A COMPLETE LISTING OF ALL THE RULES)

- IN A NON-REVALUED/NON-REASSESSED MUNICIPALITY YOU MUST FILE A TAX APPEAL WITH THE TAX BOARD, THE MUNICIPAL TAX ASSESSOR AND THE MUNICIPAL CLERK BY **APRIL 1st** (unless April 1st falls on a Saturday or Sunday then the deadline is the following Monday). IN A REVALUED/REASSESSED DISTRICT YOU MUST FILE A TAX APPEAL WITH THE TAX BOARD, THE MUNICIPAL TAX ASSESSOR AND THE MUNICIPAL CLERK BY **MAY 1st** (unless May 1st falls on a Saturday or Sunday then the deadline is the following Monday).
- YOUR ASSESSMENT IS ASSUMED TO BE CORRECT. THE BURDEN OF PROOF IS ON THE TAXPAYER. THE VALUATION DATE FOR AN APPEAL IS OCTOBER 1ST OF THE PRE-TAX YEAR. EXAMPLE: AN APPEAL OF A 2025 ASSESSMENT HAS A VALUATION DATE OF OCTOBER 1, 2024.
- YOU CANNOT APPEAL THE AMOUNT OF TAXES PAID OR A CHANGE IN YOUR TAXES.
- YOU CANNOT UTILIZE THE ASSESSMENT OF OTHER PROPERTIES AS COMPARABLES TO JUSTIFY A CHANGE IN ASSESSMENT.
- YOU MUST USE 3-5 COMPARABLES SALES AS OF OCTOBER 1ST OF THE PRE-TAX YEAR AS EVIDENCE. EXAMPLE: AS OF OCTOBER 1, 2024 FOR THE 2025 TAX YEAR. A COMPARABLE SALE MUST BE SIMILAR TO YOUR PROPERTY IN STYLE, SIZE AND LOCATION. COMPARABLES SALES THAT HAVE OCCURRED AFTER OCTOBER 1ST OF THE PRE-TAX YEAR MAY BE USED AS CORROBATIVE EVIDENCE NOT DIRECT EVIDENCE OF VALUE.
- THE SALE OF THE SUBJECT PROPERTY MAY NOT BE CONCLUSIVE PROOF OF VALUE. YOU SHOULD ALSO HAVE OTHER EVIDENCE, SUCH AS COMPARABLE SALES.
- COMPARABLE SALES MUST BE ARMS LENGTH TRANSACTIONS. NO SALES THAT OCCURRED UNDER DURESS SUCH AS FORECLOSURE OR SHORT SALES WILL BE CONSIDERED AS EVIDENCE OF MARKET VALUE.
- IN ORDER FOR YOUR APPEAL TO BE HEARD, ALL TAXES & MUNICIPAL CHARGES (WATER & SEWER) MUST BE PAID THROUGH THE 1ST QUARTER OF THE CURRENT YEAR UNDER APPEAL.
- IF AN APPRAISAL IS TO BE USED AS EVIDENCE THE APPRAISER MUST BE PRESENT TO TESTIFY. NO APPRAISAL(S) THAT WERE PERFORMED FOR REFINANCE OR MORTGAGE PURPOSES WILL BE CONSIDERED.
- ANY EVIDENCE OF VALUE MUST BE SUBMITTED AT LEAST 7 DAYS PRIOR TO YOUR HEARING DATE TO BOTH THE ASSESSOR (1 COPY) AND THE COUNTY TAX BOARD (1 COPY). IF YOUR CASE IS ADJOURNED (FOR ANY REASON) ANY EVIDENCE OF VALUE MUST BE SUBMITTED 7 DAYS PRIOR TO YOUR **ORIGINAL HEARING DATE**.