

Tax Appeal Filing Procedure & Guideline

BOROUGH OF OAKLAND ASSESSOR'S OFFICE

- **APPEAL FORMS MUST BE OBTAINED FROM THE BERGEN COUNTY BOARD OF TAXATION** located at 1 Bergen County Plaza, Hackensack, NJ 0760. They can be reached at (201) 336-6300 before 4:00 PM Monday – Friday.
 - 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's Office can be reached by calling (201) 337-8111, Ext. 2007, or by email at: assessor@oakland-nj.org
 - If the County Tax Board directs a 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 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 a Correction of Error or Administrative Adjustment appeal on your behalf.
 - The legal deadline for filing tax appeals is **April 1st by 4:00 PM**. All parties to the appeal (County Tax Board / Tax Assessor / Municipal Clerk) must be served with the forms by that 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 based on one of two primary factors (also see notes below):
 1. **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 (*please elaborate your situation under “reasons for appeal” or with a separate attachment*)
 2. **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. This “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.
- 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, of the Pre-Tax Year**. *Any sales or market data provided must be from within a 1-yr period prior to that date.* **Sales occurring after the October 1st date may not be considered relevant for the current year assessment.** Be mindful of the assessment ratio (call the office to verify).
- After an appeal is filed, the Assessor will review the Petition of Appeal and any documentation provided. In some instances, a re-inspection of the property may be required (you may be contacted in those cases). If after reviewing all the relevant data the Assessor agrees that the assessment should be adjusted, a STIPULATION will be sent to you reflecting a “proposed” settlement of the appeal, along with instructions on what to do if you agree or disagree. 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 data will be provided to the taxpayer at least 7 days prior to the hearing date.

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