

- ✓ 1. How do I appeal my taxes?

**TAXES CANNOT BE APPEALED. Only ASSESSMENTS can be appealed.**

- ✓ 2. Do I need to hire an attorney?

**Properties owned by legal entities with annual taxes greater than \$25,000, including LLC's and corporations, partnerships, estates, and trusts must be represented by an attorney-at-law admitted to practice law in the State of New Jersey. Individuals and sole proprietors may prosecute an appeal without an attorney.**

- ✓ 3. Do I have to pay my taxes to appeal?

**All municipal charges--i.e., sewer and all delinquencies, plus all the taxes--must be paid through the first quarter before the hearing. Non-payment may result in a dismissal of the appeal. N.J.S.A. 54:3-27.**

- ✓ 4. What if I have a previous engagement on my hearing date?  
**Adjournments will be granted only in cases of extreme hardship.**

- ✓ 5. Who can represent me if I am unavailable?

**Only a licensed New Jersey attorney can represent a petitioner.**

- ✓ 6. May I bring an interpreter to my appeal hearing?

**Yes. In situations where a petitioner does not speak English, an interpreter can accompany the petitioner to the appeal hearing at his/her expense.**

- ✓ 7. Are my neighbors' assessments considered as comparable evidence?

**Assessments are NOT acceptable as evidence of value. Only bona fide, arms length sales transactions are comparable sales and are considered as acceptable evidence of value.**

- ✓ 8. What is NOT a bona fide sale?

**There are 31 categories of non-usable sales. Foreclosures, estate sales, sales of "love and affection," and sales between family members are some examples of non-usable sales and cannot be considered a bona fide sale used to establish market value.**

- ✓ 9. Why do I have to present evidence?

**The assessment imposed by the assessor is presumed correct. Therefore, it is the taxpayer's burden to overcome that presumption by presenting sufficient proof of market value. All evidence must be submitted in hard copy form. The Tax Board does not accept faxed or emailed evidence.**

- ✓ 10. (a) What is the date of assessment?

**The date of assessment by law is set as October 1<sup>st</sup> of the pre-tax year (for 2026 appeals the assessing date is October 1, 2025). The commissioner will not consider sales presented as evidence in support of your tax appeal if the sale took place after the assessing date of October 1, 2025.**

(b) How old or how recent must my comparable sales evidence be?

**Generally, comparable sales of similar properties (comparable to your property) should be as close to the assessing date of October 1, 2025 as possible (Reminder: DO NOT go beyond October 1, 2025). Generally, a good rule of thumb is to use sales that have occurred between January 1, 2025 and October 1, 2025 whenever possible.**

- ✓ 11. Where can I find comparable sales?

**Go to [www.passaiccountynj.org](http://www.passaiccountynj.org), click on Government, click on Board of Taxation, and click on Property Tax Search.**

- ✓ 12. What do I need to prove income approach to value?

**An income statement (upon request) must accompany a Petition of Appeal when basing your appeal on income for commercial, industrial, or multi-family dwelling properties of five (5) families or more.**

- ✓ 13. Does the appraiser need to attend the hearing?

**If you submit an appraisal on your property to prove value, the appraiser must be State licensed and must attend the hearing. Otherwise, your appraisal may not be considered as evidence.**

- ✓ 14. What else do I need?

**Any other data including pictures, surveys, or other documentation that would support your appeal could be submitted as evidence. All evidence must be in hard copy form. The Tax Board does not accept faxed or emailed evidence.**

## **THINGS TO REMEMBER**

- Appeal must be filed with all three (3) entities:
  - a. County Tax Board – **file original with filing fee** (see Instructions for your fee amount)
  - b. Municipal Assessor – gets copy, no filing fee
  - c. Municipal Clerk – gets copy, no filing fee
- Appeal must be filed on or before April 1, 2026 **or** in the case of a revalued or reassessed district, on or before May 1<sup>st</sup>.
- All evidence must be filed with the County Tax Board and Municipal Tax Assessor **NO LATER THAN 7 DAYS PRIOR TO THE HEARING**. Failure to do so may result in the evidence being dismissed as untimely. **The Tax Board does not accept faxed or emailed evidence. Evidence must be submitted in hard copy form.**
- No decision will be rendered at the hearing. A Judgment will be mailed to the petitioner or petitioner's attorney within thirty (30) days of the hearing date.
- You have 45 days from the date of Judgment to file an appeal with the State Tax Court located at Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. Mailing address: P.O. Box 972, Trenton, NJ 08625-0972. Telephone number: 609-292-5082.
- Appeals for assessments over \$1,000,000 may be filed directly with the New Jersey State Tax Court.