

UNION COUNTY BOARD OF TAXATION HEARING OATH-VIRTUAL AND IN-PERSON

In accordance with N.J.S.A. 54:3-23. & 24, by participating in the assessment appeal hearing you; “Do you solemnly swear (affirm) to tell the truth the whole truth and nothing but the truth in this proceeding.”

N.J.S.A.54:3-23. Disobedience of witness; punishment

In case of failure of a person to obey any such order or subpoena of a county board of taxation, or to answer any inquiry properly put to him upon such examination, the person shall be punishable by the Superior Court in the same manner as such failure is punishable by that court in a case therein pending.

N.J.S.A.54:3-24. Perjury

A person making a false statement to the board under oath shall be guilty of perjury.