



MONMOUTH COUNTY BOARD OF TAXATION HEARING SUMMARY – VIRTUAL and IN-PERSON

The purpose of this hearing is to provide for a review of the assessment of the property under which an appeal has been filed. This requires adherence to procedures that are quasi-judicial in nature and necessitates exact supportable, documented information about the market value under appeal. These hearings are intended to be a non-adversarial in nature. The following guidelines will apply:

1. Generally, the appeals will be heard in Block and Lot order. When your name is called by the Commissioner, please have a seat up front or raise your hand if you are participating virtually and your audio will be unmuted. By participating in your hearing you are bound by the oath that you **“Do you solemnly swear (affirm) to tell the truth the whole truth and nothing but the truth in this proceeding”** which was included in your hearing notice and is available on the *Online Appeal* website.
<https://secure.njappealonline.com/>
2. Your assessment is presumed to be valid and the burden of proving to the contrary falls on the appellant. The relevant valuation date for today’s hearings is October 1, 2023 and documented information about the fair market value at that time should have been submitted 7-days (168 hours) before this hearing or the original hearing date if this hearing has been adjourned.
3. At the time of filing, petitioners may have elected to waive personal attendance and rely on the submitted evidence only. Petitioners may also appear virtually, in person or be represented by an Attorney-at-Law. An appeal by a business entity whose prior-year’s taxes were greater than \$24,999.99 must be prosecuted by an Attorney. This rule may be relaxed only in hardship and for good cause.
4. Testimony or evidence regarding the amount of taxes paid on a property or the assessed value of other properties, which have not sold recently, will not be admissible. Please do not mention comparable assessments, only actual sales can be submitted. Taxes are not an issue before this Board; we are trying to determine market value.

5. If expert testimony is to be presented by either party, written copies of the appraisal should have been furnished to the Board and to the adverse party 7-days (168 hours) prior to this hearing or the original hearing date if this hearing has been adjourned. If you are relying on a written appraisal, the appraiser must be present to testify. If the taxpayer selected “evidence based hearing”, thereby waiving the need for attendance, the appraiser must physically attend the hearing for cross examination in-person.
6. All taxes and municipal charges must be paid up to and including the first quarter of the current tax year in order for the Tax Board to have jurisdiction to hear your appeal.
7. If the property under appeal is income-producing, “income and expense statements” must be filed with the Board and with the Assessor. Failure to have provided the timely requested income-information may be grounds for dismissal of this appeal.
8. Approximately 4 to 6 weeks after this hearing, you will be issued a judgment. If you are not satisfied with your judgment from the Monmouth County Tax Board you will have 45 days from the date the judgment is mailed to appeal to the New Jersey Tax Court.
9. If the municipality has given you comparable sales, please do not discuss them until the municipality has had an opportunity to introduce them into evidence. Once the municipality has given testimony you will be given the opportunity to comment on any evidence submitted, formally introduced or not.
10. The Board desires to afford everyone ample time for a fair hearing therefore, when presenting your evidence, please be succinct.
11. Finally, as a Single Sitting Commissioner, the hearing officer is charged with the task of collecting data and providing a recommendation for review by a quorum of the Board. Accordingly, when an objection or motion is made to the Board it **will be noted in the record** and the collection of testimony will proceed.
 - Examples of “Objections” to be noted but NOT ruled upon:
 - Use of late-filed evidence (submitted within the 7-day, 168 hour exchange window...
 - Use of non-useable sales...
 - Use of sales outside of the suggested (ideal) window...

Thank you....