

# Atlantic County Board of Taxation

## NEW PROCEDURES FOR FILING APPEALS FOR THE TAX YEAR 2012

Our office cannot accept an appeal without the correct filing fee. If the filing fee is incorrect, your appeal will not be filed and will be returned to you.

Always verify the accuracy of filing fees. Because filing fees are determined by the assessed value of the property, you should refer to the 2012 Notice of Assessment you receive by February 1, 2012. If you did not receive the notice or misplaced it, you can determine the correct assessment by contacting the municipal assessor's office. Property tax bills are not accurate as they may not reflect assessments that have been reduced by tax appeals.

Please do not file tax appeals until February 1<sup>st</sup> when all tax list books have been certified and the assessments are final. Appeal(s) filed before the books are certified will be returned to you along with the filing fee.

If you file an appeal with a schedule (or schedules), there must be a separate schedule for each block. List only one block per appeal schedule. Lots and qualifier codes (if applicable) must be listed in numerical order and must correspond to the correct property address. Failure to do so will result in tax appeals being returned for correction. When filing multiple schedules, you must send a separate check for each schedule sheet, along with a cover letter detailing the check number, amount, and a list of all properties and filing fees being paid by the check.

Do not fax any evidence. In many cases faxed evidence is illegible. Scanned evidence in PDF format is acceptable if emailed to: [mckelvey\\_kathleen@aclink.org](mailto:mckelvey_kathleen@aclink.org) or [piorkowski\\_michelle@aclink.org](mailto:piorkowski_michelle@aclink.org). The appeal number, municipality, block, lot and qualifier (if any) **MUST** appear in the subject line of the e-mail and on the document. You will receive a reply e-mail acknowledging if evidence is accepted or rejected. We cannot accept documents larger than 8 ½ by 14 by e-mail.

All evidence, including evidence submitted by Email, must be received at least 7 calendar days prior to the hearing date. The petitioner must send 2 copies to the County Board and 1 copy to the municipal assessor. If the evidence is not received at least 7 calendar days before the hearing, by both the assessor and the Board, the Board may refuse to consider the evidence.

Stipulations of settlement must be returned to the assessor **PRIOR** to the hearing date. If you do not return the stipulation and do not attend the hearing, your appeal will be dismissed for lack of prosecution.

Plan to attend every hearing date for which you are scheduled. Hearings will only be rescheduled for extraordinary circumstances, not for inconvenience. As soon as you receive your hearing notice and realize there is a conflict due to a previous commitment, please send a written request for a reschedule. Include in your letter, documentation indicating appointments for medical procedures, vacation reservations, airline tickets, etc.

If you are filing multiple appeals in person, please schedule an appointment prior to March 15, 2012. If you appear without an appointment or in the final two weeks before the filing deadline, there may be a substantial wait.

If you wish to have a duplicate returned as proof of filing, please include a copy marked "COPY" and a stamped, self addressed envelope with sufficient postage.