

Tax Appeals

A tax appeal is an appeal of your property tax assessment, not your property taxes. Appeals must be filed with the Morris County Board of Taxation (located in the Administration Building, Court Street, Morristown) on or before April 1st of the tax year you are appealing. Properties with assessments exceeding \$1,000,000 may be filed directly with the Tax Court of New Jersey. A copy of the appeal and any supporting documents (regardless of whether it has been filed with the County Tax Board or Tax Court) must be provided to the Morris Township Tax Assessor and Clerk. [Forms are available](#) through the New Jersey Division of Taxation.

Your current year assessment is provided by post cards mailed to each property owner in early February each year. Current tax assessments may also be obtained by viewing the tax list in the Morris Township Tax Assessor's office after January 10th.

You must provide comparable sales evidence supporting a reduction in order for an appeal to be successful. Other assessments are not valid evidence of an incorrect assessment. Once an appeal has been filed, the Tax Assessor will perform a property inspection and review the evidence provided. The Assessor will then determine whether to recommend a reduction to the Tax Board or to defend the assessment at the hearing. The Tax Board must approve any recommendation of reduction made by an Assessor, but it is not necessary to appear at the hearing if you have previously agreed to a reduction with the Assessor.

The Morris County Tax Board, composed of 5 Commissioners, hears all appeals in the Administration Building in Morristown. Typically, the hearings occur before the end of June. You will receive notification of your hearing date directly from the Tax Board.

The hearings are conducted in a manner similar to a trial, with the petitioner (taxpayer) presenting their case to the Tax Board. The Morris Township Special Tax Counsel may then question the petitioner (note: it is required that municipalities be represented by counsel). The Township may then opt to present their own case or they may just rest on the assessment.

Within 30 days of the hearings, the Tax Board will send each petitioner a Judgment. Usually, any reduction is applied as a credit to the 3rd or 4th quarter taxes on the tax bills mailed by the Morris Township Tax Collector (generally mailed in July). The credit amount is retroactive to the beginning of the calendar year.

Points to Consider before Filing a Tax Appeal

- 1) The burden of proof is on the taxpayer.
- 2) The valuation date for an appeal is October 1st of the year prior to the year under appeal.
- 3) The sale of the subject may not be conclusive evidence of value. You should also have other evidence (comparable sales).
- 4) Any evidence must be submitted at least seven (7) calendar days prior to the hearing to ALL opposing parties and the County Tax Board.
- 5) If an appraisal is to be used, the Appraiser must be present to testify.
- 6) Sales used as comparables must have occurred on or before October 1st of the pre-tax year. Sales that occurred subsequently may be used as support but not as direct evidence.
- 7) You cannot appeal the taxes on your property since the taxes are the result of the budget process, nor can you compare other assessments to yours.

8) In order for your case to be heard, all real estate taxes and municipal charges are to be current.

For more information on tax appeals visit: [Guide to Tax Appeal Hearings from NJ Div. of Tax](#)