

**NJ property tax assessment appeals decision codes, June 2008**  
**See Morris County Tax Board for appeals database**  
<http://mcweb1.co.morris.nj.us/TaxBoard/TaxBoardHome.jsp>



**COUNTY BOARD JUDGMENT - N.J.S.A. 54:3-26**

- 1. Assessed Valuation Revised**
  - A. Assessed value exceeds 100%
  - B. Assessment outside range (N.J.S.A. 54:3-22)
  - C. Material Depreciation (N.J.S.A. 54:4-35.1)
  - D. Personal Property
  - E. Other \*
- 2. Assessed Valuation Affirmed**
  - A. Assessment within range (N.J.S.A. 54:3-22)
  - B. Presumption of correctness not overturned
  - C. Personal Property
- 3. Stipulated**
- 4. Freeze Act**
  - A. Granted
  - B. Denied
- 5. Dismissal with Prejudice**
  - A. Non-appearance (lack of prosecution)
  - B. No evidence provided (lack of prosecution)
  - C. Taxes/municipal charges not paid (N.J.S.A. 54:3-27)
  - D. Failure to respond to income request (N.J.S.A. 54:4-34)
  - E. Appeal not timely filed (N.J.S.A. 54:3-21)
  - F. Other \*
- 6. Dismissal without Prejudice**
  - A. Tax Court pending for (year) \_\_\_\_\_
  - B. Hearing waived
- 7. Withdrawn**
- 8. Property Tax Deduction- \$250**
  - A. Granted
  - B. Denied
- 9. Farmland Assessment Granted**
  - A. Qualification approved per application
  - B. Qualified acres changed
  - C. Qualified value changed
  - D. B. and C. above
- 10. Farmland Assessment Denied**
- 11. Veteran Deduction**
  - A. Granted
  - B. Denied
- 12. Classification-100% Totally Disabled Veteran**
  - A. Granted
  - B. Denied
- 13. Classification-Exempt Property/ Abatement**
  - A. Granted
  - B. Denied
  - C. Exempt/ Abatement amount changed
- 14. Added Assessment Affirmed**
  - A. As filed by assessor
  - B. Prorated months changed
  - C. Valuation changed
  - D. B. and C. above
- 15. Added Assessment Removed**
- 16. Omitted Assessment Affirmed**
  - A. As filed by assessor
  - B. Prorated months changed
  - C. Valuation changed
  - D. B. and C. above
- 17. Omitted Assessment Removed**
- 18. REAP Credit**
  - A. Granted
  - B. Denied
- 19. Highlands Water Protection Assessment**
  - A. Granted
  - B. Denied

\* If either 1E or 5F has been noted, an explanation is mandatory on other side.

**FREEZE ACT**

In accordance with N.J.S.A. 54:3-26, this judgment, in the event it is not further appealed, shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the two assessment years succeeding the year covered by the judgment unless a revaluation or reassessment has been implemented in either of the two subsequent years or unless changes in value of the property have occurred after the assessment date.

**FILING COMPLAINT WITH TAX COURT**

The judgment of the county board of taxation may be appealed to the Tax Court of New Jersey by filing a complaint with the Tax Court Management Office within 45 days from the date of the mailing of the judgment. The Tax Court of New Jersey is located at the Richard J. Hughes Justice Complex, 25 Market Street, Trenton, New Jersey. Mailing address: PO Box 972, Trenton, NJ 08625-0972. Telephone number: (609) 292-5082.