

**BERGEN COUNTY BOARD OF TAXATION
RESOLUTION # 24-01**

Date of Adoption: 2/7/2024

This Resolution Amends Resolution #23-05 Adopted on 2/01/2023.

WHEREAS the forgoing resolution will establish the Bergen County Board of Taxation's tax appeal hearings procedures; and.

WHEREAS, in accordance with N.J.A.C. 18:12A-1.9(b), "the board shall give at least 10 days' notice of the time and place of hearing of the appeal to the petitioner, assessor and attorney of the taxing district" : and.

WHEREAS, in accordance with N.J.A.C. 18:12A-1.9(e), "A petitioner shall be prepared to prove their case by complete and competent evidence. In the absence of evidence, the board may dismiss the petition. In the case of failure to appear, the board may dismiss for lack of prosecution." and.

WHEREAS the board until further notice will be conducting all regular tax appeals in person. and.

WHEREAS, all added/omitted tax appeal hearings shall be conducted in person. And.

WHEREAS, the Public Laws 2021, Chapter 136, Section 3(g) "At the property owners written request submitted at the time of filing, the county board of taxation may proceed with a full evidentiary hearing based on the evidence submitted at least seven (7) full days prior to the original appeal hearing date, without the attendance of the property owner. The ability to proceed based on the evidence timely submitted is at the sole discretion of the property owner. The attendance of the author of any expert appraisal or report submitted as evidence in the appeal, if otherwise required, shall not be waived by the taxpayer's decision not to attend the appeal hearing." and.

WHEREAS, if a property owner/appellant refuses to allow the tax assessor and/or appraiser to conduct an interior inspection of their property under appeal the Bergen County Board of Taxation at their discretion, will either dismiss the appeal or if time permits adjourn the appeal to a later date to allow for an interior inspection, and.

WHEREAS a party intending to rely on any evidence, analysis and/or appraisal report shall provide copies of same to the county board of taxation and the opposing parties at least seven (7) days in advance of the original scheduled hearing date; and.

WHEREAS; when a case is set down for hearing, any expert(s) who submits an analysis and/or appraisal report shall attend said hearing in-person to be examined under oath; and.

NOW, THEREFORE, IT IS RESOLVED THE BERGEN COUNTY BOARD OF TAXATION will conduct its tax appeal hearings in the matter set forth herein, and.

BE IT FURTHER RESOLVED that a copy of this resolution will be sent to each Municipal Tax Assessor, Attorney, Municipal Clerk and the Director of the Division of Taxation for the State of New Jersey.

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Attest:

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Tax Administrator