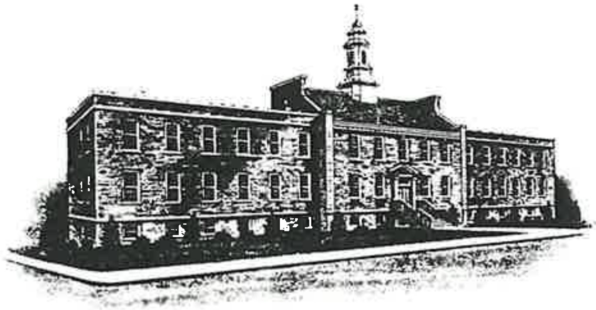

The Borough of Sayreville

MUNICIPAL CLERK'S OFFICE

167 MAIN STREET
SAYREVILLE, NEW JERSEY 08872
TEL. 732-390-7020 • FAX 732-390-0509

July 12, 2021

Old Bridge PBA Local 127
Opra-request-24437-64c05a03@requests.opramachine.com

Re: Request for Access to Public Records

Greetings:

As requested pursuant to the Open Public Records Act, enclosed is the response from the Borough of Sayreville Tax Collector and Tax Assessor.

If I can be of any further assistance, please do not hesitate to call my office.

Very truly yours,

Nicole L. Waranowicz
Deputy Municipal Clerk

NLW/jo

Hello Jeanmarie,

There are no open liens on this property. Attached is the assessed values for 2015-2021. The only appeal during that time period was a county tax board appeal for 2021. 2021 has not yet been billed, but the appeal should be $13,900.00 reduction in assessed value and a credit of $762.28 for 2021 property taxes.

Thank you,

Sean P. Nolan
Tax Collector
Borough of Sayreville
167 Main Street
Sayreville, NJ 08872
732-390-7036
732-390-9470 Fax
snolan@sayreville.com

Block/Lot/Qual: 136. 144.
Owner: SHAH, HIMANSHU & ANTALA
Property Location: 1 FRITZ DRIVE

Year	Land Value	Impr Value	--------- Limited Exemptions ---------				Net Value	Special Tax Codes
2015	75,200	148,300	0	0	0	0	223,500	
2016	75,200	148,300	0	0	0	0	223,500	
2017	75,200	148,300	0	0	0	0	223,500	
2018	75,200	148,300	0	0	0	0	223,500	
2019	75,200	148,300	0	0	0	0	223,500	
2020	75,200	148,300	0	0	0	0	223,500	
2021	75,200	181,700	0	0	0	0	256,900	
2022	75,200	181,700	0	0	0	0	256,900	

NJ-CB (2001) 1

Appeal No. 19-2100007L

Attorney

MIDDLESEX COUNTY TAX BOARD
75 BAYARD ST, 4TH FLOOR
NEW BRUNSWICK, NJ 08901
732-745-3350

MEMORANDUM OF JUDGMENT

WISNIEWSKI & ASSOC % JOHN S
17 MAIN ST
SAYREVILLE, NJ 08872

SHAH, HIMANSHU & ANTALA
1 FRITZ DRIVE
SAYREVILLE, NJ 08872

SHAH, HIMANSHU & ANTALA
Petitioner

vs

SAYREVILLE BORO
Respondent

Taxing District SAYREVILLE BORO **Address** 1 FRITZ DRIVE

Block 136 **Lot** 144 **Year** 2021

A duly verified Petition of Appeal having been filed with the MIDDLESEX **County Board of Taxation and said appeal having been heard and considered.**

It is on this day June 25, 2021 **ORDERED that Judgment be entered as follows:**

	ORIGINAL ASSESSMENT	JUDGMENT
Land	$ 75,200	$ 75,200
Improvement	$ 181,700	$ 167,800
Abatement	$ 0	$ 0
Total	$ 256,900	$ 243,000
Prorated for	N/A months	N/A months
Prorated Amount	$ N/A	$ N/A

JUDGMENT CODE # 3
(Explanation—See Reverse Side)

Commissioners' Signatures

ATTEST: June 25, 2021

County Tax Administrator

DATE MAILED June 28, 2021

Judgment Memorandum BASEMENT HAS WATER ISSUES

*** (Explanation for codes 1E and 5F)**

DATE JUDGMENT ENTERED AND MAILED BY COUNTY BOARD OF TAXATION

(a) **A record shall be maintained noting the date each judgment is mailed.**
(b) **Each judgment shall be stamped with the date of entry and date mailed.**

Form A-1 (9-18) PETITION OF APPEAL

MIDDLESEX COUNTY BOARD OF TAXATION

Appeal Number
Filed
Check/Cash
Checked

Tax Year 21 Property Class 2

NAME OF PETITIONER SHAH, HIMANSHU & ANTALA
Last Name, First Name

MAILING ADDRESS 1 FRITZ DRIVE Daytime Telephone No. : [redacted]

SAYREVILLE, NJ 08872 E-mail Address [redacted]

BLOCK 136 LOT 144 QUALIFIER Lot Size .2268AC

MUNICIPALITY SAYREVILLE Property Street Address / Location 1 FRITZ DRIVE

Name, address and telephone number of person or attorney to be notified of hearing date and judgment:
John S. Wisniewski, Esq., Wisniewski & Associates, LLC, 17 Main Street, Sayreville, NJ 08872-1559 (732) 651-0040

SECTION I APPEAL OF REAL PROPERTY VALUATION (SEE INSTRUCTION SHEET FOR FILING FEES AND DEADLINE DATE)

	CURRENT ASSESSMENT		REQUESTED ASSESSMENT
Land	$ 75,200	Land	$
Bldg/Improvement	$ 181,700	Bldg/Improvement	$
Abatement (if any)	$	Abatement (if any)	$
Total	$ 256,900	Total	$

Purchase Price $ 485,000 Date of Purchase 02/11/2010 Tax Court Pending: YES ☐ NO ☑

REASON FOR APPEAL: Property Over-Assessed

SECTION II COMPARABLE SALES (See Instruction #9A)

	Block/Lot/Qualifier	Property Street Address / Location	Sale Price	Sale/Deed Date
1.			$	
2.			$	
3.			$	
4.			$	
5.			$	

SECTION III APPEAL FOR DENIAL OF: (See Instruction #4, "Filing Fees")

Attach Copy of Denial Notice for Section III Deductions, Classifications and Exemptions

☐ Veteran's Property Tax Deduction for Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of Veteran/Serviceperson

☐ Senior Citizen/Disabled Person Property Tax Deduction for Senior Citizen/Disabled Person or Surviving Spouse or Surviving Civil Union Partner of Senior Citizen/Disabled Person

☐ 100% Disabled Veteran Exemption for 100 % Disabled Veteran or Surviving Spouse or Surviving Civil Union Partner or Surviving Domestic Partner of 100% Disabled Veteran

☐ Farmland Assessment Classification

☐ Abatement or Exemption - Religious, Charitable, etc.

WHEREFORE, Petitioner seeks judgment reducing/increasing (circle one) the said assessment(s) to the correct assessable value of the said property and/or granting the requested deduction, credit, Farmland Assessment classification, exemption or abatement. Petitioner certifies that a copy of this appeal (and attachments, if any) has been served upon the Assessor and Clerk of the municipality where this property is located. Petitioner certifies that the foregoing statement is true and is aware that if the foregoing statement is willfully false, he/she is subject to punishment.

03/22/2021

Date Original Signature of Petitioner or Attorney for Petitioner

This form is prescribed by the Director, Division of Taxation, as required by law, and may not be altered without the approval of the Director. Reproduction of form is permitted provided it is the same content and format.

Form A-1 (12-20)

MIDDLESEX COUNTY BOARD OF TAXATION

INSTRUCTIONS FOR FILING PETITION OF APPEAL

1. FILING DATE
   - (a) Appeals must be *received* (not just postmarked) by the county board of taxation on or before April 1 of the tax year, or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later.
     BURLINGTON, MONMOUTH, AND GLOUCESTER COUNTY RESIDENTS ONLY – Filing dates for Burlington, Monmouth, and Gloucester County Tax Board appeals have changed. The appeal deadline for these counties only is on or before January 15 or 45 days from the date the bulk mailing of Notification of Assessment is completed in the taxing district, whichever is later. Please visit the respective board's website or call the Burlington, Monmouth, or Gloucester County Tax Boards for more information.
   - (b) A taxpayer has 45 days to file an appeal upon issuance of Notification of Change of Assessment.

     If the subject property is in a taxing district where a municipal-wide revaluation or municipal-wide reassessment was implemented, appeals must be *received* (not just postmarked) by the county board of taxation on or before May 1 of the tax year.

     If the last day for filing an appeal falls on a Saturday, Sunday, or a legal holiday, the last day is extended to the next business day.
   - (c) An appeal received after the close of business hours on the respective filing deadline date is untimely filed and will result in dismissal of the appeal for lateness.

2. SEPARATE APPEALS
   Separate appeals must be filed for each taxed parcel unless the county tax board administrator grants prior approval to consolidate parcels or lots into one appeal filing using form MAS (Multiple Appeal Schedule).

3. FILING OF PETITION
   - (a) The original petition must be filed with the county board of taxation.
   - (b) A copy must be served upon <u>the assessor of the municipality</u> in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
   - (c) A copy must be served upon <u>the clerk of the municipality</u> in which the property is located or, in the case of a municipal appeal, served upon the taxpayer.
   - (d) A copy should be retained by the petitioner.
   - (e) Any supporting documents attached to the original petition must also be attached to the assessor's and municipal clerk's copies.

4. FILING FEES *(Must accompany original petition of appeal)*

(a)	Assessed Valuation less than $150,000	$ 5.00
	1. $ 150,000 or more, but less than $ 500,000	$ 25.00
	2. $ 500,000 or more, but less than $ 1,000,000	$ 100.00
	3. $1,000,000 or more	$ 150.00
(b)	Appeal on Classification	$ 25.00
(c)	Appeal on Valuation and Classification	Sum of (a) and (b)
(d)	Appeal not covered by (a), (b), and (c)	$ 25.00

Check should be made payable to: County Tax Administrator. Fees are non-refundable. ***Mail to Middlesex County Tax Board/75 Bayard St 4th FL New Brunswick, NJ 08901***

Property Classifications N.J.A.C. 18:12-2.2

1 – Vacant	4B – Industrial	15B – Other School Property
2 – Residential	4C – Apartments (5 or more families)	15C – Public Property
3A – Farm (Regular)	5A – Personal Property (Telephone)	15D – Church Charitable Property
3B – Farm (Qualified)	6B – Machinery, Apparatus or Equipment of Petroleum Refineries	15E – Cemeteries and Graveyards
4A – Commercial	15A – Public School Property	15F – Other Exempt Properties

No fee is required to file a petition contesting the denial of an application for a:

- ☐ deduction for veteran or veteran's surviving spouse/ surviving civil union partner/ surviving domestic partner or serviceperson's surviving spouse/ surviving civil union partner/ surviving domestic partner;
- ☐ deduction for senior citizen or disabled person or surviving spouse/ surviving civil union partner of a senior citizen or disabled person;

5. PAYMENT OF REAL ESTATE TAXES ON APPEAL
   N.J.S.A. 54:3-27 provides that a taxpayer who files an appeal from an assessment must pay to the collector of the taxing district no less than the total of all taxes and municipal charges due up to and including the first quarter of the taxes and municipal charges assessed against him for the current year. The county board may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax this payment requirement and that decision is appealed, the State Tax Court may hear all issues without remand to the board as the interests of justice may require.

6. ADJOURNMENTS
   No adjournments will be granted except for extraordinary reasons.

7. REPRESENTATION AT HEARING
   - (a) A taxpayer must be present at the hearing or be represented by an Attorney-at-Law admitted to practice in the State of New Jersey.
   - (b) If the petitioner is a legal entity, such as a corporation, partnership, LLC, trust etc., the appeal must be prosecuted by an Attorney-At-Law admitted to practice in the State of New Jersey, unless the subject property's prior year taxes were less than $26,000, in which case the petitioner can appear in his, her, or its own behalf.

(over)

INSTRUCTIONS FOR FILING PETITION OF APPEAL (continued)

8. DISCRIMINATION

N.J.S.A. 54:3-22(c) to (e) requires that whenever the county board of taxation finds that the ratio of assessed value to true value of property under appeal exceeds the upper limit or falls below the lower limit by 15% of the average ratio for each municipality, the county board of taxation shall revise the assessment by applying the average ratio to the true value of the property.

9. SUPPORTING PROOF AND PROCEDURES

ONLY THE PROPERTY VALUE CAN BE APPEALED-NOT THE AMOUNT OF TAXES ON THE PROPERTY

In order to determine the taxable value of your property, you must demonstrate what the market value of your property was as of October 1 of the preceding (pretax) year. The taxable value of the property as improved is its market value multiplied by the average ratio for your municipality, except that, if the average ratio exceeds 100% then the taxable value is the same as the property's market value. The average ratio for your municipality is listed by tax year for every municipality by county at:

http://www.state.nj.us/treasury/taxation/lpt/chapter123.shtml

(a) COMPARABLE SALES

Not more than five comparable sales shall be submitted to the assessor, clerk and county board of taxation, *not later than seven calendar days prior to the hearing* if not included with the petition of appeal. The information regarding each comparable sale shall include the block, lot, sale price and deed date.

NOTE: COMPARABLE *SALES* OF REAL PROPERTY ARE ACCEPTABLE EVIDENCE OF MARKET VALUE. COMPARABLE *ASSESSMENTS* ARE UNACCEPTABLE AS EVIDENCE OF VALUE.

(b) STATEMENT ACCOMPANYING PETITION OF APPEAL FOR INCOME-PRODUCING PROPERTY

An itemized statement showing the amount and source of all income and expenses for the most recently completed accounting year and for such additional years as the board may request should be attached to the petition of appeal in the case of income-producing property.

(c) OTHER DATA

Subject to the board's discretion, you may present other relevant information concerning the property under appeal, such as photographs, survey, cost data, etc.

(d) APPRAISALS

1. A party relying on expert testimony must provide to the board a written appraisal report for the tax administrator and each board member and one copy of the report to each opposing party *at least seven calendar days prior to the hearing*. If an appraisal is to be used as evidence, the appraiser must be present to testify to his report.
2. If the municipality is relying on its assessor or a representative of a revaluation company as its expert and if such testimony involves data and analysis that is not reflected on the property record card, the municipality must provide to the board for the tax administrator and each board member copies of a written report reflecting such data and analysis and provide one copy of the report to each opposing party *at least seven calendar days prior to the hearing*.
3. The board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.
4. At the request of the taxpayer-party, the municipality must also provide that party with a copy of the property record card for the property under appeal *at least seven calendar days prior to the hearing*.

10. SIGNATURE

The signature of the petitioner or petitioner's attorney is required on the petition.

11. SETTLEMENTS/STIPULATIONS

A settlement agreed upon between petitioner and respondent must be approved by the county board and must reflect whether the assessor agrees with the settlement. Proposed stipulations/settlements must be executed on forms available at the county board of taxation. If the board approves the settlement, it will enter judgment incorporating the settlement. If the board disapproves the settlement, the board will notify the parties of the denial and will schedule a hearing for the appeal.

12. 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 service of the judgment (date of mailing)*. If the assessed value of the property subject to the appeal exceeds $1,000,000, a taxpayer or taxing district may file a petition of appeal with the county board of taxation or a complaint with the Tax Court directly in accordance with amendatory legislation and Tax Court rules. 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) 815-2922, press option 1.

13. FREEZE ACT

As per N.J.S.A. 54:3-26, if no further appeal is taken to the Tax Court the judgment of the county board is "frozen", i.e., conclusive and binding on the assessor and taxing district for the assessment year and for the next two succeeding years, unless there are significant changes in property value via added assessment, municipal wide revaluation, etc. The property owner may end the "freeze" by filing another appeal.