



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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MEMORANDUM

TO: Municipal & County Assessors, County Tax Board Administrators & Commissioners

FROM: Shelly Reilly, Acting Assistant Director, Property Administration

DATE: April 22, 2020

SUBJECT: Supplemental Appeal Filing Deadline Extended by Supreme Court

On April 6 and April 21, 2020, Chief Justice Stuart Rabner supplemented the March 19, 2020 order which extended the filing deadline for appeals of property tax matters at the County Boards of Taxation and the Tax Court of New Jersey. The supplemental orders are attached to this memo.

The appeal deadline for regular and revaluation/assessment appeals is the later of: 1) May 1, 2020, or 2) 30 days following the Governor's determination that the State of Emergency declared by Executive Order No. 103 has ended. A copy of Chief Justice Rabner's March 19th order is available here: <https://njcourts.gov/notices/2020/n200319c.pdf?c=Dek>.

Please note that this does **not** extend any deadline that has already passed, e.g., the January 15 appeal deadline for counties under the alternate assessment calendar pursuant to N.J.S.A. 54:3-21(a)2.

If you have any questions, contact the Division of Taxation at (609) 292-7974, (609) 292-7813.

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SUPREME COURT OF NEW JERSEY

IT IS ORDERED that the March 19, 2020 Order of the Court extending the filing deadlines for certain tax appeals, which Order was reinforced in Section 5 of the Court's March 27, 2020 omnibus order, is supplemented effective retroactive to March 19, 2020 so as:

- (1) to clarify that the extension of filing deadlines applies to both state tax controversies and local property tax appeals; and
- (2) to provide that, as to property tax appeals to the New Jersey Tax Court from judgments issued by the county board of taxation in those counties participating in the Assessment Demonstration Program (L. 2013, c. 15), which at present includes Gloucester and Monmouth Counties, the filing deadlines as to complaints and counterclaims for such matters as set forth in Court Rules 8:4-1(a)(2) and 8:4-3(a) pursuant to N.J.S.A. 54:51A-1, to the extent that those deadlines have not already passed, are hereby extended to the later of: (a) May 1, 2020, or (b) 30 days following a determination that the State of Emergency declared under Executive Order No. 103 has ended.

For the Court,



Chief Justice

Dated: April 6, 2020

SUPREME COURT OF NEW JERSEY

IT IS ORDERED that the March 19, 2020 Order of the Court extending the filing deadlines for certain tax appeals, which Order was reinforced in Section 5 of the Court's March 27, 2020 Omnibus Order, and thereafter supplemented by the Court's April 6, 2020 order, is further supplemented effective retroactive to March 19, 2020 so as:

- (1) to clarify that the extension of filing deadlines also applies to local property tax appeals in revaluation and reassessment districts; and
- (2) to provide that with regard to appeals of assessments in those municipalities participating in a revaluation or reassessment, the filing deadlines as to complaints and counter-complaints as set forth in Court Rules 8:4-1(a)(5) and 8:4-3(a) pursuant to N.J.S.A. 54:3-21, which are applicable to both the New Jersey Tax Court and New Jersey County Boards of Taxation, are hereby extended to the later of: (a) 45 days from the date that the bulk mailing of notices of assessment is completed in the taxing district, or (b) 30 days following a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended.

For the Court,



Chief Justice

Dated: April 21, 2020