

TAX COURT OF NEW JERSEY



ANNUAL REPORT OF THE PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY

JULY 1, 2018 - JUNE 30, 2019

The Tax Court of New Jersey
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TABLE OF CONTENTS

I.	Introduction	1
II.	The Court	1
	Table 1 - Categories of Cases Filed Court Year 2018-2019	4
III.	The Tax Court Management Office	4
IV.	Caseload	5
	A. Filings and Dispositions	5
	B. Productivity	6
	C. Decisions	7
	Supreme Court of the United States	7
	Supreme Court of New Jersey	7
	Superior Court, Appellate Division	7
	Tax Court	8
	(1) Local Property Tax Cases	8
	(2) State Tax Cases	9
V.	Supreme Court Committee on the Tax Court	10
VI.	Conclusion	11
	Appendix	
	Table 2 - History of Tax Court Filings and Dispositions	a
	Table 3 - Tax Court of New Jersey Productivity-Dispositions per Judge 2005-2019	b
	Table 4 - Tax Court Cases Appealed to the Appellate Division 1990-2019	c
	Table 5 - Actions Taken by Appellate Division on Tax Court Cases Court Year 2018-2019	d
	Table 6 - Tax Court Cases Pending, Filed and Disposed, Court Year 2018-2019	e
	Table 7 - Character of Complaints Filed, Court Year 2018-2019	f
	Table 8 - Local Property Tax Complaints Filed by County 2011-2019	g

I. INTRODUCTION

During the 2018-2019 court year, the Tax Court experienced a slight decrease in new case filings. Use of eCourts Tax by attorneys is now mandatory for all local property case types in the Tax Court, fulfilling the goal of full implementation of electronic filing outlined in the June 15, 2009 “Report of the Supreme Court Special Committee on Electronic Filing” (specifically A2 – Mandatory Use). In addition to case initiation, eCourts Tax is used for all filings in existing cases, including those initiated prior to implementation of eCourts Tax. State tax case initiation is not eFiled. For all other state tax case documents, eFiling is mandatory. Self-represented litigants can view their case jacket on eCourts and further developments to eCourts are underway to enable them to electronically file documents through eCourts. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

As of June 30, 2019, the court docketed 14,005 new cases and disposed of 13,400 cases. At the start of the 2018-2019 court year, the court’s inventory of cases was 35,427. That number increased slightly to an inventory of 36,124 by the close of the court year.

II. THE COURT

The Tax Court of New Jersey is a trial court with statewide jurisdiction. The court was established by the Legislature on July 1, 1979 under Art. VI, § 1, ¶ 1 of the New Jersey Constitution, as a court of limited jurisdiction, to hear matters relating to state and local tax assessments. The enabling legislation can be found in N.J.S.A. 2B:13-1 to -15. The court reviews the actions and determinations of assessors and county boards of taxation with respect to local property tax matters and of all state officials with respect to state taxes.

The Tax Court affords taxpayers a prompt and impartial hearing and disposition of their disputes with governmental taxing agencies by a qualified body of judges. The objectives of the Tax Court are to: (1) provide expeditious, convenient, equitable and effective judicial review of

state and local tax assessments, (2) create a consistent, uniform body of tax law for the guidance of taxpayers and tax administrators in order to promote predictability in tax law and its application, (3) make decisions of the court readily available to taxpayers, tax administrators and tax professionals, and (4) promote the development of a qualified and informed state and local tax bar. During the thirty-nine years of its existence, the court has succeeded in achieving substantially all these objectives.

In addition to hearing Tax Court cases, the judges of the Tax Court are, from time to time, assigned to hear Superior Court cases in which their special expertise can be utilized. In this court year, they heard and disposed of several Superior Court cases, many of which were tax-related cases. Examples of the types of Superior Court cases which are appropriate for Tax Court judges to hear include: (1) actions in lieu of prerogative writs seeking review of the conduct of municipal officials relating to the administration of tax laws or the duties of tax assessors and tax collectors, (2) tenant tax rebate cases, (3) appointment of a receiver for nonpayment of real property taxes, (4) condemnation cases, (5) rent-leveling cases, (6) review of assessments for municipal improvements, (7) in rem tax foreclosure actions and (8) complex realty valuation issues in matrimonial cases.

Over the past thirty-nine years, the court has disposed of hundreds of thousands of cases. The court's published opinions fill thirty volumes of the New Jersey Tax Court Reports. The court's published and unpublished opinions are also posted on the judiciary's website for one year and collected by Rutgers Law School for inclusion in its free online library. The development of a body of legal precedent benefits the State and its taxpayers by facilitating the implementation of tax policy, as decided by our Legislature and Governor, and providing a reliable structure in which to resolve tax conflicts.

During the 2018-2019 court year, twelve Judges were assigned to the Tax Court: Presiding Judge Joseph M. Andresini, Judge Vito L. Bianco, Judge Mala Sundar, Judge

Christine M. Nugent, Judge Mary Siobhan Brennan, Judge Kathi F. Fiamingo, Judge Joshua D. Novin, Judge Mark Cimino, Judge Michael J. Gilmore, Judge Jonathan A. Orsen and Judge Joan Bedrin Murray and Judge Patrick DeAlmeida t/a to the Appellate Division. The Judges maintained chambers and heard cases in Hackensack (Presiding Judge Andresini and Judge Bedrin Murray), Newark (Judge Nugent and Judge Orsen), Morristown (Judge Bianco and Judge Novin), Trenton (Judge Gilmore, Judge Sundar, and Judge Brennan), Mt. Holly (Judge Fiamingo) and Bridgeton (Judge Cimino). Each Judge is designated to hear local property tax cases from specific geographic areas. These cases are assigned according to the location of the real property at issue. The Presiding Judge assigns State taxes cases.

During the court year, Judge Cimino, Judge Fiamingo and Judge Murray were temporarily assigned to hear Superior Court cases in addition to their Tax Court cases. Judge Cimino heard Civil Division cases in the Cumberland Vicinage, Judge Fiamingo heard General Equity cases in the Burlington Vicinage and Judge Murray heard General Equity cases in the Bergen Vicinage. They each devoted approximately 40% of their time to Tax Court matters.

Tax Court judges meet monthly to discuss substantive and procedural developments in the tax field. In addition, the judges review and consider opinions authored by Tax Court judges which are then submitted for publication in the New Jersey Tax Court Reports. These meetings, over the years, have proven to be very helpful to all the Tax Court judges, but have been exceptionally helpful to judges newly appointed to the court.

Table 1 categorizes filings and dispositions for the 2018-2019 court year. The analysis represents Tax Court cases only and does not include Superior Court cases or miscellaneous tax applications handled by Tax Court Judges. An examination of the table shows that a majority of the court's cases, 99%, involve local property tax. The remaining 1% of cases concern assessments by the Director, Division of Taxation, of State taxes, such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, as well as other taxes,

homestead rebate cases, and challenges to equalization tables and school aid ratios. Although small in number, these cases tend to be complicated and often involve complex legal questions that require significant judicial resources.

TABLE 1
TAX COURT OF NEW JERSEY CATEGORIES OF CASES FILED
COURT YEAR 2018-2019

A. Cases filed by general category		
Local property tax cases	99%	13,837
State Tax and Equalization Table cases	1%	168
Total	100%	14,005
 B. Local property tax cases filed		
Regular cases	53%	7,333
Small Claims cases	47%	6,504
Total	100%	13,837
 C. State Tax and Equalization table cases filed		
State tax cases (other than Homestead Rebate and related types)	74%	124
Homestead Rebate and Related types	20%	34
Equalization Table cases	6%	10
Total	100%	168

An additional ninety-two previously closed cases were reinstated during the court year, bringing the total number of new cases to 14,097. More detailed Tax Court statistics for the 2018-2019 court year can be found in the Appendix.

III. THE TAX COURT MANAGEMENT OFFICE

The Tax Court Management Office is the administrative arm of the Tax Court. Cheryl A. Ryan has been the Clerk/Administrator since her appointment on October 1, 2005. The Management Office provides the support services necessary for the efficient functioning of the court. The office is responsible for case flow management, record keeping, and case management functions necessary to move cases to disposition, as well as managing resources to support the Tax Court Judges and support staff in nine locations. The Tax Court Management Office accepts papers for filing, processes all eCourts Tax complaints electronically filed, assigns local property

and state tax cases, prepares calendars and judgments, responds to attorney and litigant inquiries, and provides procedural guidance.

During the court year, the Management Office continued to work closely with the Judiciary's business analysts and IT unit to oversee enhancements to eCourts Tax. Two case management teams are responsible for docketing, screening, data processing, calendaring, records management and administrative services.

A priority for the management office continues to be reviewing the court's operations and implementing changes to accommodate changes in tax law and electronic filing. These changes result in improved efficiency in operations, including a reduction of data entry by staff, increased efficiency in issuing judgments, and a reduction in costs.

To assist users with navigating eCourts Tax, the Tax Court website includes links to instructions and information regarding the electronic filing program. Additionally, various reports and information are available to provide timely and efficient service to litigants and the public. For example, the court provides a monthly report on judgments entered and a daily report of new cases filed. Other information available on the court's website includes: published and unpublished Tax Court opinions, notices regarding important changes to Tax Court policies, all State and local property Tax Court forms, the Rules of the Tax Court (Part VIII), a small claims handbook, the Tax Court's standard form interrogatories, as well as the Annual Reports of the Presiding Judge, and the Biennial Reports of the Supreme Court Committee on the Tax Court. Links to the State's twenty-one county boards of taxation are also available on-line.

IV. CASELOAD

A. Filings and Dispositions

Table 2 in the Appendix (page a) summarizes the history of filings and dispositions of Tax Court cases since court year 1989-1990. At the beginning of the 2018-2019 court year, the Tax Court had an inventory of 35,427 cases. Tax Court cases docketed during the court year

totaled 14,005 and an additional ninety-two previously closed cases were reinstated. Thus, the aggregate total number of cases in inventory was 49,524. Dispositions for the court year totaled 13,400 cases, resulting in an inventory of 36,124 cases at the end of the court year. These figures do not include miscellaneous tax applications and Superior Court cases assigned to Tax Court Judges. Inventory of cases at the close of the court year constitutes approximately two years of dispositions at the current rate of disposition. That is consistent with our objective of closing standard track cases within eighteen months to two years after filing. As of the last day of the 2018-2019 court year, approximately 41% of the court's caseload was in "backlog" (cases over two years old). We find that this is a high number, but one that can reasonably be expected given the dramatic increase in case filings in the court years 2006-2007 through 2012-2013. Although we experienced significant declines in case filings since the 2013-2014 court year, our docket continues to have many unresolved older cases filed during recent peak filing years. The Tax Court Judges are increasing their efforts to resolve the older cases.

B. Productivity

Table 3 in the Appendix (page b) indicates the number of dispositions per Tax Court Judge per year for the past fifteen years. Dispositions per judge in the past ten court years have been significant.

It should be noted that dispositions per Judge per year is not the sole measure of the quantity and quality of the court's work. The court has developed a significant body of law through published opinions reported in Volumes 1 through 30 of the New Jersey Tax Court Reports. The published opinions reflect a fraction of the written and oral opinions issued by Tax Court Judges during the 2018-2019 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

C. Decisions

Supreme Court of the United States

During the 2018-2019 court year, no petition for certiorari was filed with the Supreme Court of the United States in a case that originated in the Tax Court.

Supreme Court of New Jersey

At the start of the 2018-2019 court year, one appeal originating in the Tax Court was pending in the Supreme Court of New Jersey. During the court year, one motion for leave to appeal to the Supreme Court from a matter originating in the Tax Court was denied, and seven petitions for certification from matters originating in the Tax Court were filed. As of June 30, 2019, four petitions for certification were pending. The Supreme Court issued no opinions in matters that originated in the Tax Court during the 2018-2019 court year.

Superior Court, Appellate Division

During the 2018-2019 court year, appeals from thirty Tax Court decisions were filed with the Superior Court, Appellate Division. Table 4 (page c) provides the number of Tax Court cases appealed to the Appellate Division. Table 5 (page d) shows the disposition of Tax Court cases by the Appellate Division during the 2018-2019 court year. Appellate Division opinions in appeals from Tax Court matters are published in either the New Jersey Superior Court Reports or the New Jersey Tax Court Reports. Significant opinions issued by the Superior Court, Appellate Division during the 2018-2019 court year in cases that originated in the Tax Court included:

Palisadium Management Corp. v. Borough of Cliffside Park, 456 N.J. Super. 293, 295 (9/14/18): Court affirmed the Tax Court's rejection of the Borough's cost approach for valuing the property and the improvement costs generated by computer software. The court pointed out that an expert's inability to explain or corroborate at trial the calculations produced by the software on which the expert relied to produce the valuation report is problematic. This is especially due to the net opinion rule, which can render an expert's testimony unreliable, and on appeal, such unreliability determination can only be reviewed for abuse of discretion. Therefore, "[r]eal estate appraisers testifying in the Tax Court should be guided accordingly."

Rockland Elec. Co. v. Dir., Div. of Taxation, 31 N.J. Tax 207 (6/24/19): Court affirmed the Tax Court's decision that the Transitional Energy Facility Assessment (TEFA) add-back provision embodied in N.J.S.A. 54:10A-4.1, which allowed the TEFA to be deducted for federal income tax purposes, required that the TEFA be added back to entire net income (ENI) for the purpose of calculating State corporate business tax (CBT) liability pursuant to the CBT add-back provision, N.J.S.A. 54:10A-4(k)(2)(C), requiring that certain taxes paid be added back when calculating ENI.

Pruent-Stevens v. Toms River Twp., 458 N.J. Super. 501 (4/1/19): Property tax exemption to plaintiff, as the surviving spouse of her first husband, an honorably discharged, decorated Vietnam veteran who contracted a service-related disability due to his exposure to Agent Orange, was reversed. Plaintiff's right to the exemption continued only during her widowhood correlated to the qualifying veteran-her first husband-and was extinguished, per the terms of N.J.S.A. 54:4-3.30(b)(2) when she remarried after the death of that veteran.

Tax Court

Published Tax Court opinions are reported in the New Jersey Tax Court Reports. As of the date of this report, there are thirty complete volumes of the New Jersey Tax Court Reports.

(1) Local Property Tax Cases

The following published opinions of the Tax Court concerning local property taxes were among the most significant of the 2018-2019 court year:

160 Chubb Properties, LLC v. Twp. of Lyndhurst, 31 N.J. Tax 192, 195 (5/31/19): New property owner, as successor in title, had standing to seek relief under the Freeze Act, N.J.S.A. 54:51A-8, despite the caption identifying the plaintiff as the former owner. Township's claim that the new owner received a "windfall" did not represent the legislative intent of the Freeze Act because the Freeze Act was a legislatively conferred right that attached to ownership. The prior owner did not expressly or intentionally waive application of the Freeze Act for the 2017 tax year, and, as such, the new owner was entitled to invoke Freeze Act protection.

Barbara J. Hertz v. Borough of Lincoln Park, 31 N.J. Tax 1 (1/8/19): The court affirmed the denial of farmland assessment for property because owner failed to establish that not less than five acres was actively devoted to agricultural or horticultural use as required for Farmland Assessment under N.J.S.A. 54:4-23.2 as most of her alleged crops appeared to be naturally occurring growth in a forest setting. There was no proof that the unused area of the property was beneficial under N.J.A.C. 18:15-6.2 as her measurements were unreliable and unverifiable; and, her testimony was not credible, contradictory, and self-serving.

Verizon New Jersey, Inc. v. Borough of Hopewell, 31 N.J. Tax 49 (1/28/19): A business personal property tax case where the court affirmed the imposition of the tax imposed under N.J.S.A. 54:4-1 against a telecommunications company. The court adopted a definition of the local exchange based on the geographic boundaries as depicted on the telecommunication company's tariff and product guide exchange maps, and as represented in the Local Access and Transport Area LATA system. It held that the term local telephone exchange was a geographically defined area serviced by a physical construct that functions as the building block for service delivery, call routing and the regulatory infrastructure that has dominated the telecommunications industry for decades and that the business personal property being taxed was physically located within the boundaries of the exchange bearing its name demonstrated a geographic component to the definition of a local telephone exchange.

(2) State Tax Cases

The following published opinions of the Tax Court concerning State taxes were among the most significant of the 2018-2019 court year:

Lorillard Tobacco Co. v. Dir., Div. of Taxation, 31 N.J. Tax 153 (2/27/19): In a case of first impression, the court ruled that a related entity can deduct the full amount of the royalties paid to another out-of-state related entity when the out-of-state entity reported the entire amount of royalties as income and paid corporation business tax (CBT) on its income allocable to New Jersey. That this allocation was less than 100% does not mean that Taxation can grant only a partial deduction (i.e., to the extent of the CBT paid by the royalty recipient).

Doherty v. Dir., Div. of Taxation, 30 N.J. Tax 570 (8/ 17/18): New Jersey allows a credit for taxes paid to other states. However, the Legislature set forth a method of credit calculation for S Corporations that plainly precludes a credit against income allocated to New Jersey. The Legislature did not intend to cede its authority to determine the method of allocation of income to Pennsylvania. As a result, taxpayers are only entitled to a credit for taxes that are not allocated to New Jersey in accordance with the allocation determined by New Jersey law.

Shedlock v. Dir., Div. of Taxation, 31 N.J. Tax 175 (4/30/19): Property devised via recorded deed by decedent to heirs, with no reservation of any rights or powers does not subject the inter-vivos transfer to inheritance tax as having been made in contemplation of death, or as a transfer to take effect at death, even though decedent continued to reside at the property until his death. The court voided the assessment but denied plaintiff's demand for costs of the suit.

ADP Vehicle Registration, Inc. v. Dir., Div. of Taxation, 30 N.J. Tax 589 (12/11/18): The court reversed defendant's decision to tax 100% of Taxpayer's income finding Taxpayer maintained a Regular Place of Business (RPOB) outside of New Jersey, as defined by N.J.A.C. 18:7-7.2. Taxpayer, was a wholly owned subsidiary of ADP, Inc., operated as a California holding company conducting no activity in New Jersey and whose sole asset was an 80% partnership interest in a California general partnership with offices there. Because Taxpayer and the

partnership engaged in a unitary business the court focused on the partnership's business activities. The dispute centered on interpretation of the RPOB regulation where Taxpayer argued the language did not contain a list of absolute requirements, contrary to Taxation's strict interpretation. Based on precedent that applied an objective standard to the RPOB analysis coupled with the plain language of the regulation, the Tax Court found that through the partnership's activities Taxpayer maintained an RPOB which entitled Taxpayer to apportion income pursuant to N.J.S.A. 54:10A-6.

Nevins v. Dir., Div. of Taxation, 31 N.J. Tax 26 (1/8/19): The court held that the general three-year statute of limitations under N.J.S.A. 54A:9-4(a) did not apply to a self-assessed tax, therefore, the gross income tax assessment plus interest was valid under N.J.S.A. 54A:9-3(a) and N.J.S.A. 54A:9-4(c)(1)(C) since taxpayers did not appropriately and timely report changes made by the IRS to the Division of Taxation according to N.J.S.A. 54A:8-7. Therefore, the Director had the authority to assess the taxpayers with gross income tax for 2008 at any time under N.J.S.A. 54A:9-4(c)(1)(C) for failure to comply with N.J.S.A. 54A:8-7.

V. SUPREME COURT COMMITTEE ON THE TAX COURT

The Supreme Court Committee on the Tax Court is comprised of judges, members of the tax bar, tax administrators at the municipal, county and state levels, representatives of taxpayers' and tax professionals' organizations and others concerned with the administration and review of tax laws in New Jersey. During the last court year, the committee held well-attended meetings to discuss issues related to the review of state and local tax assessments, including practice before the Tax Court, operation of the court, proposed rule amendments and legislation. Since no other such forum exists in the State of New Jersey, the Supreme Court Committee on the Tax Court affords a unique opportunity for taxpayers, those who represent taxpayers and those who administer and review tax laws, to meet and discuss common problems and ways to improve the state and local tax system. These committee discussions have resulted in better understanding and coordination among the groups represented by the participants. The committee also provides a means of communication between the Supreme Court and the tax community. The committee fulfills a vital role in its advisory capacity by developing and recommending rule changes affecting the operation of the court. The committee meets regularly and will next issue a report in January 2020.

VI. CONCLUSION

During the past thirty-nine years, the overall mission of the Tax Court, to provide prompt and impartial hearings and dispositions of tax disputes, has remained steadfast and unyielding. The Tax Court judges, the Tax Court Administrator and their staffs have worked diligently throughout this past year to accomplish the work of the court. Their efforts have been efficient and of very high quality. I am satisfied that the public has been well served. Moreover, the work of the court has substantially assisted in the administration of the tax laws of the State and aided taxpayers, tax practitioners and tax administrators by contributing to the development of a consistent body of tax law for their guidance.

Respectfully submitted,

/s/Hon. Joseph M. Andresini, P.J.T.C.

Date Submitted: April 28, 2021

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/90	4,475	7,901	5,262	7,114
6/30/91	7,114	11,371	6,026	12,459
6/30/92	*12,402	16,300	9,224	19,478
6/30/93	19,478	14,967	16,560	17,885
6/30/94	17,885	15,223	11,697	21,411
6/30/95	21,411	12,741	17,402	16,750
6/30/96	16,750	9,410	12,075	14,085
6/30/97	14,085	7,954	10,406	11,633
6/30/98	11,633	7,124	9,390	9,367
6/30/99	9,367	6,356	7,005	8,718
6/30/00	*9,069	5,386	6,702	7,753
6/30/01	7,753	4,815	4,515	8,053
6/30/02	8,053	5,952	5,932	8,073
6/30/03	8,073	6,639	.5,444	9,268
6/30/04	9,268	8,105	5,973	11,400
6/30/05	11,400	7,332	6,719	*12,282
6/30/06	12,282	8,205	7,533	*13,120
6/30/07	13,120	10,759	8,283	*15,596
6/30/08	15,596	11,760	8,749	18,607
6/30/09	18,607	14,103	8,808	23,902
6/30/10	23,902	18,426	10,938	31,390
6/30/11	31,390	19,776	15,467	35,699
6/30/12	35,699	15,556	15,457	35,798
6/30/13	35,798	25,364	17,168	43,994
6/30/14	43,994	18,962	15,747	47,209
6/30/15	47,209	16,173	20,720	42,662
6/30/16	42,662	14,654	18,092	39,224
6/30/17	39,224	13,260	17,567	34,917
6/30/18	34,917	14,446	13,936	35,427
6/30/19	35,427	14,097	13,400	36,124

* Adjusted to reflect year-end physical case inventory.

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2005-2019

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
6/30/05	11,400	7,332	6,719	*12,282	7 - Kahn retired 6/2005	960
6/30/06	12,282	8,205	7,533	*13,120	6	1,256
6/30/07	13,120	10,759	8,283	*15,596	6	1,381
6/30/08	15,596	11,760	8,749	18,607	6.5 - DeAlmeida appointed 1/2008	1,346
6/30/09	18,607	14,103	8,808	23,902	7 - Kuskin retired 6/2009	1,258
6/30/10	23,902	18,426	10,938	31,390	6 - Small, Pizzuto retired 10/2009; Sundar appointed 7/2009; Andresini appointed 10/2009	1,823
6/30/11	31,390	19,776	15,467	35,699	6 - Hayser retired 10/2010; Nugent appointed 10/2010	2,578
6/30/12	35,699	15,556	15,457	35,798	6 - Brennan appointed 6/2012	2,576
6/30/13	35,798	25,364	17,168	43,994	6.5 - Menyuk retired 1/2013	2,641
6/30/14	43,994	18,962	15,747	47,209	6 - Fiamingo appointed 4/2014	2,625
6/30/15	47,209	16,173	20,720	42,662	8 – Novin appointed 8/14	**2,590
6/30/16	42,662	14,654	18,092	39,224	8.25 – Cimino appointed 7/15 (Partial Caseload)	2,193
6/30/17	39,224	13,260	17,567	34,917	8.75 - Gilmore appointed 1/17; Cimino (Partial Tax)	2,008
6/30/18	34,917	14,446	13,936	35,427	9 – Orsen appointed 7/5/17; Murray appointed 12/18/17; Fiamingo/Cimino (Partial Tax); DeAlmeida elevated 1/16/18	1,548
6/30/19	35,427	14,097	13,400	36,124	8.75 - Cimino/Fiamingo/Murray Partial Tax	1,531

*Adjusted to reflect year-end physical case inventory. ** Corrected error reported in 2014-2015 annual report.

TABLE 4

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION 1990-2019

Court Year	Number of Cases
1990-1991	40
1991-1992	49
1992-1993	43
1993-1994	67
1994-1995	84
1995-1996	79
1996-1997	53
1997-1998	71
1998-1999	58
1999-2000	45
2000-2001	35
2001-2002	41
2002-2003	50
2003-2004	34
2004-2005	41
2005-2006	46
2006-2007	38
2007-2008	46
2008-2009	33
2009-2010	47
2010-2011	27
2011-2012	29
2012-2013	36
2013-2014	33
2014-2015	23
2015-2016	32
2016-2017	39
2017-2018	22
2018-2019	30

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2018-2019

Action	Number of Cases
Affirmed	15
Dismissed	11
Motion for leave to appeal denied	2
Motion for leave to appeal granted	1
Reversed and Remanded	3
Total Dispositions	32

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2018-2019

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	34,942	485	0	35,427
New cases filed during period	13,837	168	10	14,005
Reinstated	88	4	0	92
Subtotal	48,867	657	10	49,524
Cases disposed	13,203	187	10	13,400
Pending	35,664	460	0	36,124

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2018-2019

	FILED	REINSTATED
1. Local Property Tax		
Regular	7,333	55
Small Claims	6,504	33
TOTAL	13,837	88
2. Other than Local Property Tax (STATE)		
Regular	116	3
Small Claims	52	1
TOTAL	168	4
Grand Total	14,005	92

Type of State Tax

Cigarette	1	
Civil Fraud Penalty	1	
Corporate S Election	1	1
Corporation Business	12	1
Cosmetic Medical Procedures Gross Receipts		1
Fair Homestead Rebate	14	
Gross Income	54	1
Inheritance Tax	5	
Insurance Premiums	1	
Miscellaneous	1	
Motor Fuels Use	1	
Non-Residential Development Fee (COAH)	5	
Property Tax Reimbursement	20	
Responsible Person Status	1	
Sales and Use	38	
School Aid (Table of Equalization Valuation)	10	
Tobacco Prod Wholesale Sales and Use	2	
Use Tax	1	
Total	168	4

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2011-2019

	6/30/11	6/30/12	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19
Atlantic	406	241	472	731	356	336	276	411	342
Bergen	3,935	3,486	5,621	3,834	2,698	2390	2185	2276	2332
Burlington	424	336	501	303	283	226	227	231	270
Camden	218	255	481	213	154	136	114	176	173
Cape May	104	102	117	65	88	86	81	78	81
Cumberland	51	43	127	173	97	47	56	43	36
Essex	3,471	2,985	4,471	3,493	3,612	3064	2621	2906	2917
Gloucester	121	190	412	296	159	113	104	107	121
Hudson	1,214	735	1,040	749	689	497	560	971	1453
Hunterdon	97	70	139	115	89	76	53	57	51
Mercer	374	240	338	252	213	189	216	348	323
Middlesex	1,490	1,058	1,645	1,250	1,106	953	821	1022	895
Monmouth	1,433	944	1,736	1,566	1,178	1354	1255	1140	1037
Morris	1,228	766	1,936	1,251	1,011	878	935	869	932
Ocean	876	479	996	659	610	501	527	661	507
Passaic	1,522	1,443	2,404	1,641	1,375	1369	1265	1121	812
Salem	69	41	72	50	44	28	43	36	29
Somerset	619	384	653	403	392	321	262	297	298
Sussex	329	231	288	178	136	187	174	260	141
Union	1,163	1,077	1,402	1,189	1,393	1380	999	1169	1117
Warren	130	99	205	143	108	100	101	82	58
TOTALS	19,274	15,205	25,056	18,554	15,791	14,231	12,875	14,261	13,925