

# TAX COURT OF NEW JERSEY



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

**JULY 1, 2022 - JUNE 30, 2023**

*(With Corrected Page 9)*

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Web page: [Tax Court of New Jersey | NJ Courts](#)

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## I. INTRODUCTION

The public health crisis brought on by COVID stabilized in 2022-2023 and the Tax Court continued to conduct in-person proceedings. However, the long-term opportunities and benefits of using various virtual platforms such as Zoom and TEAMS provide litigants with additional options for ensuring access and justice to the Tax Court. The Tax Court is well-suited for conducting remote and hybrid proceedings and its judges successfully continued conducting fully remote and hybrid events throughout the 2022-2023 court year.

It is mandatory for all attorneys to file electronically all documents in local property tax and state tax cases through eCourts Tax. eCourts Tax is also available for self-represented litigants to file documents electronically in state and local property cases, including case initiation. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

## 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 all state officials with respect to state tax matters.

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 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 forty-four years of its existence the court has succeeded in achieving substantially all these objectives.

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 forty-four years the court has disposed of hundreds of thousands of cases. The court's published opinions fill thirty-two volumes of the New Jersey Tax Court Reports. The court's unpublished opinions are available 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 2022-2023 court year, twelve Judges were assigned to the Tax Court: Presiding Judge Mala Sundar, Judge Vito L. Bianco, Judge Joseph M. Andresini (retired on recall), 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, Judge Joan Bedrin Murray, and Judge Patrick DeAlmeida (who is t/a to the Appellate Division). The Tax Court maintained chambers and heard cases in Newark (Judge Bianco, Judge Andresini (on recall), Judge Nugent, Judge Brennan, Judge Novin, Judge Orsen, and Judge Bedrin Murray), Trenton (Judge Gilmore and Judge Sundar), Mt. Holly (Judge Fiamingo) and Bridgeton (Judge Cimino). Each Judge is assigned local property tax cases from specific geographic areas, which can change from year-to-year depending on the volume of the local property cases filed. The Presiding Judge assigns State taxes cases. During the court year Judge Cimino heard Civil Division cases in the Cumberland Vicinage and Judge Fiamingo heard General Equity cases in the Burlington and Morris/Sussex Vicinages in addition to their Tax Court cases.

Tax Court judges meet regularly to discuss substantive and procedural developments in the tax field. In addition, the judges review and vote in favor of opinions authored by Tax Court judges 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. The court's published opinions have been equally helpful to the practitioners as precedential guidance regarding specific issues.

Table 1 categorizes filings and dispositions for the 2022-2023 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 99% of the court's cases involve local property tax. The remaining 1% concern assessments of State taxes by the Director, Division of Taxation such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, homestead rebate cases, and challenges to equalization tables and school aid ratios. Although smaller 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 2022-2023

<b>A. Cases filed by general category</b>		
Local property tax cases	99%	9,784
State Tax and Equalization Table cases	1%	137
Total	100%	9,921
 <b>B. Local property tax cases filed</b>		
Regular cases	61%	5,898
Small Claims cases	39%	3,795
Total	100%	9,784
 <b>C. State Tax and Equalization table cases filed</b>		
State tax cases (other than Homestead Rebate and related types)	77%	105
Homestead Rebate and Related types	12%	17
Equalization Table cases	11%	15
Total	100%	137

An additional fifty previously closed cases were reinstated during the court year, bringing the total number of new cases to 9,971. More detailed Tax Court statistics for the 2022-2023 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 the four locations.

Two case management teams are responsible for docketing, screening, data processing, calendaring, records management, and administrative support. 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. Developments such as new filing document descriptions (e.g., "Mutual Withdrawal of Complaint and Counterclaim"), capturing additional data and adding reminder pop-ups, improved the efficiency of the court and facilitated the process for litigants.

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 and of cases pending. 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 1992-1993. During the 2022-2023 court year, the Tax Court experienced a decrease in new case filings. As of June 30, 2023, the court docketed 9,921 new

cases and disposed of 12,613 cases. At the start of the 2022-2023 court year, the court's inventory of cases was 35,913. That number decreased to an inventory of 33,271 by the close 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 2022-2023 court year, approximately 11,117 of the court's caseload was in "backlog" (cases over two years old). Included in this backlog are 1,057 cases that are marked *Inactive* pending an Appellate Division decision. 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. Fluctuations in dispositions and caseloads per judge are a result of the shrinking inventory of the pending caseload and changes in the number of judges assigned to Tax Court full or part-time.

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 32 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 2022-2023 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

Continuing successfully is the mediation of several cases, many of them by the judge on recall. These cases are generally complex either due to the nature of the property involved (*e.g.*, valuation of in-line stores of a super-regional mall), or the type of issue (*e.g.*, appropriate valuation



methodology of condominium property lying in two municipalities or application of the Freeze Act and equalization ratio in what is now called “annual reassessment districts” which are counties other than Monmouth). An example of a case which resulted in a settlement during this court term was whether a 5-year tax abatement agreement on improvements, permits an assessor to shift the tax loss by increasing the land value each year). The Bar has continued to express appreciation for these mediation efforts and requests in this regard have increased.

### C. Decisions

#### Supreme Court of the United States

During the 2022-2023 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 2022-2023 court year, no appeals originating in the Tax Court were pending in the Supreme Court of New Jersey. During the court year, one petition for certification from matters originating in the Tax Court was filed, which was denied. As of June 30, 2023, no petition for certification was pending. The Supreme Court issued no opinions in matters that originated in the Tax Court during the 2022-2023 court year.

#### Superior Court, Appellate Division

During the 2022-2023 court year, sixteen appeals from 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 for the previous twenty-three years. The Appellate Division decided thirty-one Tax Court cases in the 2022-2023 court year, with the disposition breakdown detailed in Table 5 (page d). 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.

There were no significant published opinions issued by the Superior Court, Appellate

Division during the 2022-2023 court year in cases that originated in the Tax Court.<sup>1</sup> However, the following Appellate unpublished opinions were approved for publication in the Tax Court Reports since the underlying Tax Court opinion was published and reported in the New Jersey Tax Reports:

Ocean Grove Camp Meeting Ass'n of the United Methodist Church v. Twp. of Neptune, 33 N.J. Tax 145 (App. Div. 12/20/22): affirming the Tax Court's decision to grant plaintiff tax exemption on cross-motions for summary judgment.

Verizon NJ Inc. v. Borough of Hopewell, 2023 N.J. Super. Unpub. LEXIS (App. Div. 06/14/23): affirming the Tax Court's decision (31 N.J. Tax 49 (Tax 2019) that Verizon provided dial tone and access to 51% of Hopewell's telephone exchange for a specific tax year. Also affirming an earlier Tax Court decision (26 N.J. Tax 400 (Tax 2012) that the 51% calculation should be done annually, and the enabling statute in this regard is constitutional. (Plaintiff has requested the Appellate Division to convert the opinion to a published decision).

Tuohy et al. v. Dir., Div. of Taxation, 2023 N.J. Super. Unpub. LEXIS (App. Div. 06/26/23): affirming the Tax Court's decision (32 N.J. Tax 561 (Tax 2022) that (1) taxpayers' complaint as to resident tax credit calculation was barred by the doctrine of collateral estoppel; (2) amounts used to fund an I.R.C. §403(b) retirement plan were properly included in calculating the taxpayers' gross income under N.J.S.A. 54A:5-2 because state law, and not federal law, applied in this regard.

### 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-two complete volumes of the New Jersey Tax Court Reports.

#### (1) Local Property Tax Cases

The following published opinions of the Tax Court were among the most significant for the 2022-2023 court year:<sup>2</sup>

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<sup>1</sup> Of interest is the decision of the Appellate Division that arose from a Law Division complaint, which held that the Superior Court lacked subject matter jurisdiction to decide whether an assessor committed fraud and other torts in setting assessments because these were disguised local property tax appeals which should have been timely filed in the Tax Court. Arsenis v. Borough of Bernardsville, 2023 N.J. Super. LEXIS 68, \*1 (App. Div. 06/28/23) (approved for publication).

<sup>2</sup> Of interest is the decision of the Tax Court judge t/a to the Superior Court, upholding the constitutionality of a statute which continued to exempt nonprofit hospitals from local property tax even if the hospitals used medical services of for-profit providers in furtherance of the hospitals' delivery of medical services to the public. Colacitti v. Murphy, 474 N.J. Super. 309 (decided 07/22/22).

Bloomingtondale's, Inc. v. Hackensack City, 33 N.J. Tax 60 (decided 08/08/22): Defendant was not eligible to conduct an annual reassessment program, since it was in a county which participated in the statutory Real Property Demonstration Program, however, this did not mean that the defendant's assessments were not entitled to a presumption of validity. Rather, and based on the testimonial evidence adduced in this regard, the challenged assessments were presumptively correct, and the plaintiff had the burden, with cogent valuation evidence, to overcome the presumption.

SF III Kinderkamack v. Oradell Borough, 33 N.J. Tax 102 (decided 10/21/22): Intervenor, which had executed a contract of sale for the property prior to the property tax appeal deadline, was entitled to substitution under R. 4:34-3 because the intervenor became responsible for the disputed tax year due to the transfer of interest for the property and had a possessory interest in the property for a portion of the tax year.

Options Imagined v. Parsippany-Troy Hills Twp., 33 N.J. Tax 129 (decided 10/31/22): *Two-bedroom condominium owned by a nonprofit corporation, of which one bedroom was leased to, and used by the entity's president's autistic adult son, was deemed tax exempt. Appeal is pending.*

Levy v. Long Branch City, 33 N.J. Tax 204 (decided 05/05/23): Taxpayer was able to invoke protection of the Freeze Act because the stipulation of settlement in a Tax Court case for a prior tax year was silent as to its waiver. The court was unpersuaded that the only base year in a multi-year settlement was to be the last year of the value judgment and that, without more, the county board's judgment is proof of a change in value for Freeze Act purposes.

Jantzen v. Green Twp., (decided 05/30/23 - approved for publication): denying request to dismiss complaint challenging an added assessment as untimely filed since taxing district failed to prove bulk mailing of assessment notices, which negated presumption of receipt, for purposes of N.J.S.A. 54:4-63.11.

(2) State Tax Cases

The following published opinion of the Tax Court were among the most significant for the 2022-2023 court year:

N.J. Firemen's Ass'n v. Dir., Div. of Taxation, 33 N.J. Tax 157 (decided 01/30/23): Defendant's decision via its web-published notice changing the fire insurance premium tax (FIPT) computation by applying a 12.5% cap to foreign insurers' fire insurance premiums was contrary to the plain language and intent of N.J.S.A. 54:18-1 which plainly stated that a 2% FIPT was imposed upon the amount of all of the fire insurance premiums received by or owed to a foreign insurance carrier. Authority to impose a cap was a legislative prerogative. Defendant's interpretation of the interplay between the FIPT statute and the cap statute was not entitled to any deference.

Gill v. Dir., Div. of Taxation, 33 N.J. Tax 182 (decided 5/01/23): Taxation’s notice of finding plaintiff’s status as responsible person for purposes of the gross income tax-employer withholding was time barred based on the statutory scheme of the Gross Income Tax Act. However, such finding was not subject to the statute of limitations based on the scheme of the Sale & Use Tax Act.

#### 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 2024.

#### VI. CONCLUSION

During the past forty-four 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 successfully continued conducting in-person, fully remote and hybrid events throughout the 2022-2023 Court Year, furthering this mission. The judges and Tax Court staff worked diligently 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/ Mala Sundar  
Hon. Mala Sundar, P.J.T.C.

Date Submitted: August 4, 2023  
*Date Corrected: August 22, 2023*

TABLE 2

## HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/93	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
6/30/20	36,124	13,154	12,824	36,454
6/30/21	36,454	14,303	11,802	38,955
6/30/22	38,955	11,239	14,281	35,913
06/30/23	35,913	9,971	12,613	33,271

\* Adjusted to reflect year-end physical case inventory.

TABLE 3

## TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2008-2023

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
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	1,548
6/30/19	35,427	14,097	13,400	36,124	8.75 - Cimino/Fiamingo/Murray Partial Tax;	1,531
6/30/20	36,124	13,154	12,824	36,454	8.75 - Cimino/Fiamingo/Murray/Novin Partial Tax	1,466
6/30/21	36,454	14,303	11,802	38,955	8 - Cimino/Fiamingo/Novin Partial Tax; Murray Partial Tax until 1/2021; Andresini retired 1/2021	1,475
6/30/22	38,955	11,239	14,281	35,913	9 – Cimino/Fiamingo Partial Tax; Andresini on recall	1,587
6/30/23	35,913	9,971	12,613	33,271	9 – Cimino/Fiamingo Partial Tax; Andresini on recall	1,401

\*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 2001-2023

<b>Court Year</b>	<b>Number of Cases</b>
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
2019-2020	29
2020-2021	10
2021-2022	15
2022-2023	16



TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES  
COURT YEAR 2022-2023

Action	Number of Cases
Affirmed	13
Reversed	1
Reverse and Remand	3
Remand	1
Dismissed	11
Withdrawn	1
Vacate and Affirm	1
<b>Total Dispositions</b>	<b>31</b>

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED  
COURT YEAR 2022-2023

	<b>Local Property Tax</b>	<b>State Tax</b>	<b>Equalization &amp; related cases</b>	<b>Totals</b>
<b>Cases pending as of first day of period</b>	<b>35,634</b>	<b>279</b>	<b>0</b>	<b>35,913</b>
<b>New cases filed during period</b>	<b>9,784</b>	<b>122</b>	<b>15</b>	<b>9,921</b>
<b>Reinstated</b>	<b>48</b>	<b>2</b>	<b>0</b>	<b>50</b>
<b>Subtotal</b>	<b>45,466</b>	<b>403</b>	<b>15</b>	<b>45,884</b>
<b>Cases disposed</b>	<b>12,495</b>	<b>103</b>	<b>15</b>	<b>12,613</b>
<b>Pending</b>	<b>32,971</b>	<b>300</b>	<b>0</b>	<b>33,271</b>

TABLE 7

CHARACTER OF COMPLAINTS FILED  
COURT YEAR 2022-2023

1. Local Property Tax	FILED	REINSTATED
Regular	5,898	32
Small Claims	3,795	16
<b>TOTAL</b>	<b>9,784</b>	<b>48</b>
2. Other than Local Property Tax (STATE)		
Regular	98	2
Small Claims	39	0
<b>TOTAL</b>	<b>137</b>	<b>2</b>
<b>Grand Total</b>	<b>9,921</b>	<b>50</b>

Type of State Tax

10-day deficiency	1	
Atlantic City Luxury Tax	2	
Business Excise	1	
Capital Gains & Other Unearned Income	1	
Cigarette	1	
Corporation Business	13	1
Corporation Income	2	
Employer Withhold (payroll)	1	
Estate tax	1	1
Fair Homestead Rebate	7	
Gross Income	31	
Hotel	1	
Inheritance Tax	6	
Mansion Tax	1	
Miscellaneous	1	
Non Residential Development Fee	1	
Property Tax Reimbursement	7	
Responsible Person	6	
Sales and Use	30	
School Aid	15	
Senior Freeze	3	
State Tax (OOS)	1	
Tobacco Prod Wholesale	1	
Use Tax	3	
<b>Grand Total</b>	<b>137</b>	<b>2</b>

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY  
2016- 2023

	6/30/16	6/30/17	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	06/30/23
Atlantic	336	276	411	342	273	291	171	137
Bergen	2390	2185	2276	2332	2374	2368	2061	2029
Burlington	226	227	231	270	235	242	142	150
Camden	136	114	176	173	216	204	142	135
Cape May	86	81	78	81	71	75	55	63
Cumberland	47	56	43	36	50	29	49	36
Essex	3064	2621	2906	2917	2694	2781	1848	1472
Gloucester	113	104	107	121	123	95	75	101
Hudson	497	560	971	1453	1229	1455	1378	1275
Hunterdon	76	53	57	51	47	85	82	69
Mercer	189	216	348	323	361	327	251	226
Middlesex	953	821	1022	895	945	1038	581	628
Monmouth	1354	1255	1140	1037	933	874	695	781
Morris	878	935	869	932	853	1032	660	634
Ocean	501	527	661	507	448	596	417	377
Passaic	1369	1265	1121	812	556	1035	922	401
Salem	28	43	36	29	33	26	24	19
Somerset	321	262	297	298	234	235	196	233
Sussex	187	174	260	141	128	138	58	57
Union	1380	999	1169	1117	1180	1217	1297	925
Warren	100	101	82	58	49	89	59	84
<b>TOTALS</b>	<b>14,231</b>	<b>12,875</b>	<b>14,261</b>	<b>13,925</b>	<b>13,032</b>	<b>14,232</b>	<b>11,163</b>	<b>9,832</b>