

## **Rule 8:12. FILING FEES**

(a) General. A fee of \$250 payable to the Treasurer, State of New Jersey shall be collected by the Tax Court on the filing of a complaint or counterclaim, and a fee of \$50 payable to the Treasurer, State of New Jersey shall be collected by the Tax Court on the filing of any motion, except as hereinafter provided.

(b) Small Claims. A fee of \$50 payable to the Treasurer, State of New Jersey shall be collected by the Tax Court on the filing of a complaint or counterclaim when the case is alleged to be within the small claims jurisdiction pursuant to Rule 8:11. No fee shall be payable on the filing of any motion in a case within the small claims jurisdiction pursuant to Rule 8:11. The small claims fee shall promptly be supplemented whenever notice is given by the court that the matter is not within the small claims jurisdiction, so that the total fee paid is as set forth in paragraph (a) of this rule.

(c) Multiple Causes of Action in a Single Complaint or Counterclaim.

(1) Real Property in Common Ownership. If a complaint or counterclaim in an action to review a real property tax assessment includes more than one separately assessed parcel of property in common ownership pursuant to Rule 8:3-5(a)(2), (3) and (4), the filing fee shall be \$250 for the first separately assessed parcel of property included in the complaint and \$50 for each additional separately assessed parcel of property of said property owner included in the complaint; provided, however, that in the event the sole cause of action shall be the appeal of the grant or denial of an exemption, the fee for additional separately assessed parcels of property shall not be imposed.

(2) Condominiums.

(i) Condominiums in Common Ownership. As permitted by R. 8:3-5(a)(4), when properties are in the same ownership and part of the same master deed, if a complaint or counterclaim in an action to review a real property tax assessment includes more than one parcel of real property separately assessed pursuant to the provisions of N.J.S.A. 46:8A-26 (Horizontal Property Act) or N.J.S.A. 46:8B-19 (Condominium Act), the filing fee shall be \$250 for the first separately assessed parcel of property of the property owner and \$50 for each additional separately assessed parcel of property of said property owner included in the complaint, or if all of the parcels of the property owner are within the jurisdiction of the small claims division, \$50 for the first separately assessed parcel of property of the property owner and \$10 for each additional separately assessed parcel of property of said property owner included in the complaint.

(ii) Condominiums in Separate Ownership. Pursuant to R. 8:3-5(a)(4), when property has been assessed separately pursuant to the provisions of N.J.S.A. 46:8A-26 (Horizontal Property Act) or N.J.S.A. 46:8B-19 (Condominium Act), separately assessed properties that are not in common ownership may not be combined in one complaint or counterclaim. The filing fee for each such complaint or counterclaim shall be \$250 or if such complaint or counterclaim is within the jurisdiction of the small claims division, the filing fee shall be \$50.

(3) State Taxes. If a complaint in an action to review a state tax, such as sales tax, gross income tax, corporation business tax or others, includes more than one separate state tax pursuant to R. 8:3-5(b), the filing fee shall be \$250 for the first separate state tax and \$50 for each additional state tax included in the complaint.

(4) Small Claims. If a matter is within the small claims jurisdiction the filing fee shall be \$50 for the first state tax or separately assessed parcel of property and \$10 for each additional state tax or separately assessed contiguous parcel of property having the same ownership included in the complaint.

(d) Matters Exempt from Fee.

(1) No fee shall be paid upon the filing of a complaint within the small claims jurisdiction in an action where the sole issue is eligibility for any homestead credit, rebate, or refund program administered by the Division of Taxation or a senior citizen's or veteran's exemption or deduction.

(2) No fee shall be paid by a taxing district upon the filing of a counterclaim or any responsive pleading.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979; amended July 22, 1983 to be effective September 12, 1983; paragraph (d) redesignated (d)(1) and paragraph (d)(2) adopted November 5, 1986 to be effective January 1, 1987; paragraphs (a), (b) and (c) amended July 9, 1991 to be effective July 10, 1991; paragraphs (a), (b) and (c) amended, paragraph (c)(2) redesignated (c)(2)(i) and paragraph (c)(2)(ii) adopted July 10, 1997, to be effective September 1, 1997; paragraph (b) and (c)(2) amended July 5, 2000 to be effective September 5, 2000; paragraphs (a), (c)(1), (c)(2)(i), (c)(2)(ii) and (c)(3) amended July 1, 2002 to be effective immediately; paragraphs (a) and (b) amended July 27, 2006 to be effective September 1, 2006; paragraph (d)(1) amended July 9, 2008 to be effective September 1, 2008; paragraphs (a), (b), and (c) amended and paragraph (d)(2) deleted October 31, 2014 to be effective November 17, 2014; paragraph (d) amended August 1, 2016 to be effective September 1, 2016; subparagraph (c)(1) amended, text of paragraph (d) designated as subparagraph (d)(1), and new subparagraph (d)(2) added July 27, 2018 to be effective September 1, 2018; paragraph (b) amended July 31, 2020 to be effective September 1, 2020.