

## **RULE 8:02. Review Jurisdiction**

- **(a) General Jurisdiction.** The Tax Court shall have initial review jurisdiction of all final decisions including any act, action, proceeding, ruling, decision, order or judgment including the promulgation of any rule or regulation of a County Board of Taxation, the Director of the Division of Taxation, any other state agency or official (including the Motor Vehicle Commission), or any county or municipal official with respect to a tax matter (including the realty transfer fee). The Tax Court shall have initial jurisdiction to review those local property tax assessments when review is sought pursuant to N.J.S.A. 54:51A-2 (direct review in the Tax Court of certain appeals). The Tax Court shall also have jurisdiction over any action cognizable in the Superior Court that raises any issue as to which expertise in taxation is desirable and that has been transferred to the Tax Court pursuant to Rule 4:3-4(a).
- **(b) Interlocutory Review.** If a final decision or action of an agency or officer is reviewable by the Tax Court, an application may be made to it by an aggrieved party for leave to review an interlocutory order of such agency or officer in the manner prescribed by R. 3:24, insofar as applicable. Notice of the application shall be given by the party seeking review to all other parties in interest.
- **(c) Exhaustion of Remedies Before County Board of Taxation.** Except as otherwise provided by N.J.S.A. 54:3-21 (direct review of certain assessments to the Tax Court), N.J.S.A. 54:4-63.11 (direct review when the original assessment plus the full added assessment before any monthly proration exceeds \$750,000), N.J.S.A. 54:4-63.39 (direct review when the original assessment, if any, plus the full omitted assessment before any monthly proration exceeds \$750,000), or N.J.S.A. 54:51A-7 (complaint for correction of error), no action to review a local property tax assessment may be maintained unless an action has been instituted before the County Board of Taxation.

Note: Adopted June 20, 1979 to be effective July 1, 1979. Paragraphs (a) and (c) amended July 8, 1980 to be effective July 15, 1980; paragraph (c) amended July 22, 1983 to be effective September 12, 1983; paragraph (a) amended July 26, 1984 to be effective September 10, 1984; paragraph (a) amended July 10, 1998, to be effective September 1, 1998; paragraph (c) amended July 27, 2006 to be effective September 1, 2006; paragraph (a) amended July 9, 2008 to be effective September 1, 2008.