

RULE 8:7. Motions

- **(a) General.** Unless otherwise provided in Part VIII of these Rules motions in the Tax Court shall be governed by the applicable rules in Part I and Part IV.
- **(b) Filing.** The original of all motions or orders to show cause and all supporting papers shall be filed as follows:
 - **(1)** if a case has been assigned to a judge for settlement conference, pretrial conference or trial, then with the assigned judge;
 - **(2)** if the case is a local property tax case and has not been assigned to a judge for settlement conference, pretrial conference or trial, then with the judge assigned to the geographical area in which the property is located; and
 - **(3)** if the case is an unassigned case other than a local property tax case, then with the Presiding Judge who will designate the judge, location and date of hearing of the motion.
- **(c) Time.** Motions shall be filed within the time prescribed by R. 1:6-3.
- **(d) Freeze Act.** The Freeze Act (N.J.S.A. 54:51A-8) may be invoked at the option of the taxpayer on motion for supplementary relief to the Tax Court under the caption of the Tax Court judgment for the base year to which the Freeze Act application is sought.
- **(e) Motions pursuant to N.J.S.A. 54:4-34.** Except in the case of a false or fraudulent account, all motions to dismiss for refusal or failure to comply with N.J.S.A. 54:4-34 shall be filed no later than the earlier of (1) 180 days after the filing of the complaint, or (2) 30 days before the trial date.

Note: Adopted June 20, 1979 to be effective July 1, 1979. Amended July 8, 1980 to be effective July 15, 1980; paragraph (b) amended and new paragraph (c) adopted July 16, 1981 to be effective September 14, 1981; caption of paragraph (a) added, caption of paragraph (b) added and the text amended July 15, 1982 to be effective September 13, 1982; new paragraph (d) adopted July 28, 1984 to be effective September 10, 1984; new paragraph (e) adopted July 10, 1998 to be effective September 1, 1998; caption to paragraph (c) adopted July 5, 2000 to be effective September 5, 2000.