

**Tax Court of New Jersey**  
**Small Claims Case Handbook**  
**Local Property Tax**



**Tax Court Management Office**

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[www.njcourts.gov/courts/tax.html](http://www.njcourts.gov/courts/tax.html)

Office Hours: Monday - Friday, 8:30 a.m. to 4:30 p.m.  
Closed on State Holidays



# Welcome to the New Jersey State Courts

## New Jersey Court System Mission Statement

We are an independent branch of government constitutionally entrusted with the fair and just resolution of disputes in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

## Manifestación de la Misión del Sistema Judicial de Nueva Jersey

Somos un poder gubernamental independiente encargado por la constitución de la resolución equitativa y justa de disputas con el fin de conservar el imperio de la ley y de proteger los derechos y libertades garantizados por la Constitución y las leyes de los Estados Unidos y de este Estado.

### **Tax Court of New Jersey**

This Local Property Tax Small Claims handbook was developed to assist the taxpayer in filing an appeal with the Tax Court of New Jersey.

It is not a substitute for the Rules of the Tax Court or for the advice or services of an attorney. If you cannot afford a lawyer, you may contact the [Legal Services](#) program in your county. You can also contact the [county bar association](#) for information on a lawyer referral service or names of attorneys in your area willing to handle your case.

If you need more information on or a hard copy of any document mentioned in this booklet, contact the Tax Court Management Office (609-815-2922, option 1).

### **You have the right to an interpreter to effectively communicate with the court.**

Contact the Tax Court Management Office as soon as possible so accommodations can be made to assist you in communicating with the court.

### **Usted tiene derecho a tener un intérprete para comunicarse con efectividad con el tribunal.**

Póngase en contacto con la Oficina de Administración del Tribunal de Asuntos Tributarios tan pronto como sea posible para que se puedan hacer los arreglos necesarios para ayudarle a que se comunique con el tribunal.

In general, your case will be assigned to the judge closest to your property. You will be given the address and telephone number of the assigned judge when the case is scheduled for trial. If you need that information before the trial is scheduled (for example, you wish to make a motion), contact the Tax Court Management Office.

The Tax Court currently maintains judges' chambers in Trenton, Newark, Morristown, Hackensack, Bridgeton and Mount Holly. Click [here](#) for a list of judges' addresses and phone numbers.

The rules governing Tax Court practice can be found in [Part VIII of the Rules Governing- the Courts of New Jersey Handbook](#). The *New Jersey Tax Court Reports* (the published decisions of the Tax Court) can be found at most public law libraries. Rutgers Law School-Camden maintains copies of the opinions of the New Jersey courts online at <http://njlaw.rutgers.edu/collections/courts/search.php>.

All Tax Court forms, rules, recent opinions and other important information and resources are available at <https://www.njcourts.gov/courts/tax.html>.

### **eCourts - Tax Court**

The New Jersey Judiciary uses an electronic filing system called eCourts to maintain case data. This system allows parties to view and print documents filed in an electronic case jacket. eCourts also sends email notifications regarding documents filed, deficiencies and court event dates.

The Tax Court Management Office uploads documents submitted by a self-represented litigant to eCourts. Do not submit any document you do not wish to be made public. See General Information section (page 3) for information on removal of confidential personal identifiers.

If you are representing yourself, you may register for a NJ Courts Online Account to view your case jacket and receive email notifications at <http://www.njcourts.gov/courts/tax/casejacket.html>.

## Definition of Words Used in the Packet

- **Answer** - a pleading filed by a defendant responding to the allegations in a complaint.
- **Case Jacket** - in eCourts, an area where all documents filed by any party are available to review, print and download.
- **Case Management Plan** - a document issued by the court shortly after a complaint has been docketed providing the docket number assigned to the case and important dates for discovery exchange and the anticipated trial date.
- **Case Jacket** - a place in eCourts where all documents filed by any party are available to review, print and download.
- **Complaint** - a document where the person or entity who starts a case (plaintiff) states their version of the facts of their case and the relief wanted from the court.
- **Counterclaim** - a document where the person or entity being sued (defendant) states their version of the facts of their case and requests the relief they want from the court.
- **Defendant** - a person or entity being sued. In the Tax Court, the defendant is usually the municipality.
- **Docket number** - the number assigned to a case by the court.
- **eCourts** - the Judiciary's web-based electronic filing system that accepts case documents, creates a case jacket and allows for information exchange.
- **Electronic service** - delivery of documents electronically transmitted (uploaded) into a case jacket or notification. Hard copies must be sent if service is not done through eCourts.
- **File** - give the appropriate forms and fee to the court to begin the court's consideration of your request.
- **Motion** - a written request in which you ask for additional relief, a ruling or direction from the court.
- **Order** - a signed paper from a judge telling someone they must do something or that a request has been granted or denied.
- **Party** - any plaintiff or defendant in a case.
- **Plaintiff** - person or entity who files a complaint to start a case.
- **Proof of Service** - the form in which you provide the dates and methods you used to give the other parties copies of the papers you filed in court.
- **Service** - delivery of documents filed in a case to all parties.
- **Trial** - a hearing scheduled before the court where you will present your case. The defendant will have an opportunity to present their case as well.
- **Stipulation of Settlement** - if you reach a settlement agreement with the municipality, it is a document setting forth the terms of the settlement and submitted to the court.
- **Subpoena** - a request to produce documents (*subpoena duces tecum*) or a request for someone to appear and testify in court (*subpoena ad testificandum*).
- **Upload** - transfer data (in the form of a court document) using the eCourts application. All uploaded documents are available to review in your case jacket.

## What is a Local Property Tax Small Claims Case?

A case is a small claims case if each separately assessed property included in the complaint is one of the following:

- Class 2 residential property - a lot or parcel of land on which a 1-4 family house is situated OR
- Class 3A farm residence - farm property *not* assessed under the Farmland Assessment Act OR
- Prior year's tax - the property tax paid on your property for the year before the assessment year you are appealing must have been less than \$25,000.

## Types of Appeals

### Appeal from County Board of Taxation

You must first file with your county Board of Taxation before filing with the Tax Court when your local property tax appeal:

- is not for an added or omitted assessment where the total assessment for one property is \$1,000,000 or less; **OR**
- is for an added or omitted assessment where the total assessment for one property is \$750,000 or less.

If you are not satisfied and wish to appeal the county Board of Taxation judgment, you would file with the Tax Court. Click [here](#) for links to NJ County Boards of Taxation.

### Direct Appeal

You may bypass filing with the county Board of Taxation and file directly with the Tax Court when your local property tax appeal:

- is not for an added or omitted assessment where the total assessment for one property is more than \$1,000,000; **OR**
- is for an added or omitted assessment where the total assessment for one property is more than \$750,000.

## General Information

### Filing Deadlines

If you want the Tax Court to review your final judgment of the county Board of Taxation, you must file a complaint with the Tax Court Management Office *within 45 calendar days* of the mailing date that appears on the county board judgment.

A complaint for a local property tax appeal that qualifies for a direct appeal to the Tax Court must be received in the Tax Court Management Office **on or before April 1** of the tax year you are appealing **EXCEPT**, in a taxing district where a municipal-wide revaluation or a municipal-wide reassessment has been implemented, complaints that qualify for direct appeal to the Tax Court must be filed **on or before May 1** of the tax year you are appealing.

The filed date is the date the Tax Court Management Office **receives** the complaint, NOT the date the complaint was mailed. If the filing deadline is about to expire and you want to be sure the complaint is filed on time, you should bring it directly to the Tax Court Management Office in Trenton.

At the time you file a complaint with the Tax Court, you must have paid all real estate taxes or any installments due for the assessment year involved in your appeal. In addition, you must have paid any other municipal assessments, such as water and sewer charges, as well as all taxes and charges for prior years. For example, if you file your complaint with the Tax Court in June, you must have paid the tax installments and charges due up to and including May 1. If you file in September, you must have paid the tax installments and charges due up to and including Aug. 1.

If you are proceeding in the Small Claims Division based on the prior year's property tax of less than \$25,000, you must submit proof of the amount of property tax paid. You must submit with your complaint, a copy of the prior year's final tax bill or the current year's notice of assessment card or a statement from you certifying the amount of the prior year's property taxes. If you fail to submit the required documentation, your complaint will be returned as a nonconforming paper stamped "Received but not filed (date)". You will have 10 calendar days from the date of the notice returning your complaint to correct the deficiency.

**Rule 1:38-7(b)** requires attorneys and self-represented litigants to remove (redact) confidential personal identifiers from all documents prior to filing, unless required by statute, court rule, administrative directive or court order. Rule 1:38-7(a) defines a confidential personal identifier as a Social Security number, driver's license number, vehicle plate number, insurance policy number, active financial account number, active credit card number and military status. An active financial account number may be identified by the last four digits when the account is the subject of litigation and cannot otherwise be identified. It is not the responsibility of court staff to remove confidential personal identifiers when included in pleadings or other documents submitted to the court.

Any form, document or attachment you submit with your complaint is considered a public document. This means the document as submitted will be available to the public upon request. Therefore, do not enter personal identifiers on any document, such as Social Security number, driver's license number, vehicle plate number, insurance policy number, active financial account number, active credit card, military status or medical records. **Do not submit any document you do not want made public.**

### **Filing Fee Payment**

The fee to file a small claims complaint involving one property is \$50. The fee to file a small claims complaint involving multiple properties is \$50 for the first property and \$10 for each additional property that is contiguous (next to) and in common ownership with the first property, even if separated by a road. If you are appealing two properties in common ownership that are not contiguous, you must file two separate complaints. The filing fee must be received with your complaint. Checks or money orders must be made payable to the *Treasurer, State of New Jersey*. If you fail to submit the required fee, your complaint will be returned as a nonconforming paper stamped "Received but not filed (date)". You will have 10 calendar days from the date of the notice returning your complaint to correct the deficiency.

If you are unable to pay the filing fee, you may request your filing fees be waived by the judge. To request a waiver you must complete the [Certification/Petition/Application in Support of a Fee Waiver](#) form and submit it to the Tax Court Management Office.

### **Proof of Service**

You must provide a copy of the complaint package you filed to the Assessor, Municipal Clerk and county Board of Taxation. Methods of service may be personal or by regular, registered, or certified mail. Complete the form with the date, to whom and how, a copy of the complaint was served. The date you mail a copy of your complaint forms to the county Board of Taxation, the clerk and the tax assessor is the "date served" to be used on the Proof of Service form. The proof of service form is sent to the Tax Court Management Office **only**.

## Filing Procedures

Click [here](#) or call the Tax Court Management Office for the [Local Property Tax Complaint Packet](#). The packet contains a *Complaint Form*, *Proof of Service Form* and a *Case Information Statement* along with other important information.

- Complete and sign the *Complaint*. Name the municipality where your property is located as the defendant.
  - ✓ [Rule 8:5-3\(a\)\(8\)](#) requires that a tenant who is not the record owner and is entitled to file a complaint to contest a local property tax assessment, caption the complaint with the name of the record owner of the property, the name of the plaintiff and the relationship of the plaintiff to the owner. Plaintiff shall serve a copy of the complaint, as well as any counterclaim, on the record owner of the property.
- Complete and sign the *Proof of Service*.
- Complete the *Case Information Statement*. If you require special accommodations under the Americans with Disabilities Act or require the services of an interpreter, complete the appropriate sections on page 2 of the *Case Information Statement*.
- Mail the original forms and, if an appeal from the county Board of Taxation, include a copy of the *county Board of Taxation Judgment* or, if a direct appeal, a copy of the *Notice of Assessment Card* or *tax bill* to the Tax Court Management Office.
- Enclose the correct filing fee with the *Complaint*.
- You must send copies of the completed *Complaint* form, *Case Information Statement* and any other attached documentation to the *County Board of Taxation*, *tax assessor* and *clerk* of your municipality. The proof of service form is sent to the Tax Court Management Office **only**.

The Tax Court Management Office will docket the complaint and send you a Case Management Plan that will include the docket number, anticipated trial date, assigned judge and discovery completion date.

## Preparing Your Case

### Discovery

Discovery is the process by which each party obtains information or evidence from the other. In small claims cases, discovery is limited to the following:

- You are entitled to inspect and, at your cost, obtain from the municipality a copy of the property record card for your property. The municipality must provide you with a copy of the property record card within 30 days of your request.
- The municipality may request a copy of a closing statement if there has been a sale of your property within three years of the assessing date, and it may request the cost of improvements made within three years of the assessing date.
- The municipality can request income, expense, and lease information if the property is income-producing (i.e. you have a tenant to whom you rent all or part of the property).
- Limited information can be obtained by the municipality by an onsite inspection of your property. You must permit the inspection to take place.

Requests for additional information, either by you or by the municipality, can be made only with court approval.

If you need additional information from the municipality, you should apply in writing to the assigned Tax Court judge and state the reasons for your request.

You and the municipality must provide each other with information about any comparable sales you will rely on at trial. If an expert is to testify at trial, their report must be provided to you and the municipal attorney before the trial.

### **Sales of Comparable Properties**

At trial, you will be required to prove to the Tax Court judge that your assessment is excessive. You can prove that your assessment is excessive only by proving the fair market value of your property as of the assessing date. The assessing date is Oct. 1 preceding the year for which your appeal is filed. For example, the assessing date for an appeal of a 2021 assessment is Oct. 1, 2020.

Fair market value, in general, means the price a willing buyer will pay, and a willing seller will accept. The buyer and seller must be entirely independent of each other and neither compelled to buy or sell.

You *cannot* prove the fair market value of your property by comparing your assessment with assessments on other properties or comparing your taxes with those of other properties. Simply describing conditions affecting your property, such as heavy traffic or flooding, is not sufficient. The purchase price of your property is strong evidence of value, but it is not conclusive.

It is your obligation to prove to the judge that you are entitled to a reduction by proving the fair market value of your property.

One method of proving the fair market value of your property is to provide information for the sales of comparable properties. You may use sales of comparable properties, which occurred within a reasonable time before or after the Oct. 1 assessing date. Sales of properties that are similar to your property and occurred closer in time to the Oct. 1 assessing date will be more persuasive. Presenting sales of properties with significant differences from your property or which occurred significantly before or after the Oct. 1 assessing date will have little persuasiveness.

For income producing properties, you may rely on comparable rentals. You need to establish the amount of income your property could generate. This amount must be included in an income approach, which is a complex method of determining value.

If you intend to rely on sales of comparable properties or on comparable rentals, you must provide the attorney for the municipality with a list of such comparable sales or comparable rentals. The municipal attorney must *receive* this list no later than 20 days before the trial date. **Please note that information you provided to the county Board of Taxation or the municipality in connection with your county Board of Taxation hearing does not satisfy your obligations to your adversary in the Tax Court proceeding.**

For each comparable sale on which you will rely, you must include the following information:

- Name of seller and buyer
- Date of sale
- Sales price
- Book and page number at which the Deed is recorded in the Office of the Clerk or registrar of your county
- If you can obtain the information, the Form SR-1A identification number assigned to the sale by the New Jersey Division of Taxation.



For each comparable rental upon which you intend to rely you must include the name of the landlord and tenant, the date of the lease and the relevant terms of the lease. The more similar the comparable rentals are to your property and the closer to the Oct. 1 assessing date that the rentals occurred, the more persuasive the comparable rentals will be.

If you intend to rely upon an appraisal or other valuation report, you must supply a copy of the appraisal or report to the municipal attorney no later than 20 days before the scheduled trial date. If the person who prepared your appraisal or valuation report does not appear to testify at trial, the Tax Court judge might not rely on the appraisal or report.

If the municipality will rely upon an appraisal or other valuation report, it must supply it to you no later than 20 days before the scheduled trial date. The person who prepared the report will testify about it and you will have the opportunity to cross-examine them.

## Chapter 123 Ratio

Each year, the Director of the Division of Taxation determines the average ratio of assessed value to the true value of all real property in each municipality. This ratio is known as the Chapter 123 Ratio, *N.J.S.A. 54:51A-6*. For a list of the [Chapter 123 Ratios](#) click [here](#) or contact your municipal tax assessor.

Unless there has been a revaluation or reassessment in your municipality for the tax year under appeal, the Chapter 123 Ratio is used to determine whether you are entitled to a reduction in assessment, once the fair market value of your property is determined.

Chapter 123 provides that a taxpayer is entitled to a reduction in assessment only if the ratio of the assessment on the taxpayer's property to the fair market value of the property exceeds the upper limit of the ratio. The assessment is subject to increase if the ratio of the assessed value to fair market value is less than the lower limit of the ratio.

The upper limit of the Chapter 123 Ratio is the ratio plus 15 percent of the ratio. If, for example, the Chapter 123 Ratio is 80 percent, the upper limit would be 92 percent, as determined using the following calculations:

$$\begin{aligned} \text{(Ratio)} \quad & \mathbf{80 \times .15} \text{ (15 percent of Ratio)} = \mathbf{12} \\ & \mathbf{12 + 80 = 92 \text{ or } 92 \text{ percent}} \end{aligned}$$

The lower limit of the Chapter 123 Ratio is the ratio less 15 percent of the ratio. If the Chapter 123 Ratio is 80 percent, the lower limit would be 68 percent.

Before applying the Chapter 123 Ratio, the judge must first determine the fair market value of your property. Once the judge has determined the fair market value, the ratio is then applied as in the following examples.

If, in any given year, the Chapter 123 Ratio for your municipality is 80 percent with an upper limit of 92 percent and a lower limit of 68 percent AND the assessment on your property is \$190,000 AND the judge determines the fair market value to be \$200,000, THEN, to determine if the upper or lower limit of the ratio was exceeded, the following calculation is performed (based on the example above):

$$\text{\$190,000 divided by \$200,000} = .95 \text{ or } 95 \text{ percent.}$$

Since 95 percent exceeds the upper limit of 92 percent, your assessment would be reduced. To determine the new assessment value, multiply the fair market value times the Chapter 123 Ratio:

$$\text{\$200,000 (Fair Market Value) } \times \text{ .80 (ratio)} = \text{\$160,000}$$

Your assessment would be *reduced* from \$190,000 to \$160,000.

If the judge in that same case had determined the fair market value of your property to be \$300,000, THEN:

$\$190,000 \text{ divided by } \$300,000 = .63 \text{ or } 63 \text{ percent.}$

Since 63 percent is lower than the lower limit of 68 percent, your assessment would be increased. To determine the new assessment value, multiply the fair market value times the Chapter 123 Ratio:

$\$300,000 \text{ (Fair Market Value)} \times .80 \text{ (ratio)} = \$240,000$

Your assessment would be *increased* from \$190,000 to \$240,000.

If the ratio of assessment to fair market value of your property falls between the lower limit and the upper limit of the Chapter 123 Ratio, your assessment will not be changed.

## **Dismissal of your Appeal**

Your appeal may be dismissed for any of the reasons listed below.

### **1. Non-Payment of Taxes/Municipal Charges**

- If you have not paid all taxes and municipal charges due and payable for the year you are appealing and for all prior years at the time of filing a complaint with the Tax Court.
- If the county Board of Taxation correctly dismissed your case because you did not pay the required amount of taxes and municipal charges due at the time you appealed to the county Board of Taxation.

### **2. Failure to Provide Income and Expense Information**

- If you are the owner of an income-producing property and you did not provide the assessor with requested income and expense information within 45 days of the assessor's written request. This information is requested for the year before the taxes being appealed and is not information requested during discovery.

### **3. Prior Settlement, Withdrawal or Failure to Pursue Your Case before the county Board of Taxation**

- If the Tax Court determines that, you settled or withdrew your case before the county Board of Taxation OR failed to present your appeal at a hearing before the county Board of Taxation. For example, you did not appear on the scheduled hearing date.

### **4. Late Filing**

- If you did not file your petition of appeal with the county Board of Taxation or, if a direct appeal, with the Tax Court by the filing deadline, generally April 1 of the tax year under appeal.
- If you did not file your complaint with the Tax Court within 45 days after the date the county Board of Taxation judgment was mailed to you.

The four reasons for dismissal listed above are the most common. However, other Rules exist which may also result in dismissal of your case.

## Other Important Items

### **Do I Need An Attorney?**

You can present your own case at trial unless ownership of your property is in the name of a corporation or an entity other than a sole proprietor. A New Jersey attorney must appear on behalf of a corporation or entity such as a trust.

### **Subpoena Process**

A subpoena can be used to compel a witness to appear and testify at trial, to produce a specific important document or to produce other existing items of evidence. You are responsible for issuing and serving the subpoena on the proposed witness within a reasonable time prior to trial. Additionally, you incur responsibility for all fees associated with this process. Sample subpoena forms are available from the Tax Court Management Office or clicking on these links: [Subpoena Ad Testificandum](#) (Request Someone's Testimony in Court); [Subpoena Duces Tecum](#) (Request an Appearance or Documents).

### **Trial Notice**

You will receive a notice from the Tax Court Management Office stating the date, time, location and the assigned judge for your case. The Tax Court Management Office makes every effort to schedule a small claims matter within six months of the date of filing of the complaint to give you adequate time to arrange for your appearance.

### **Motion Practice**

If you need formal action by the Tax Court prior to trial, you must file a motion directly with the judge assigned to your case. If your complaint has not been assigned to a judge, the motion must be filed with the judge assigned to the geographical area in which your property is located. For a complete listing of the names, addresses, telephone numbers and geographical assignments, click [here](#) or contact the Tax Court Management Office.

A copy of the motion and all documents must be sent to the other party. Return dates (dates the judge will consider the motion) for motions are generally every other Friday. Exact dates may be obtained by calling the assigned judge's chambers. For the Notice of Motion Packet click [here](#) or contact the Tax Court Management Office.

### **Withdrawal Process**

A complaint may be withdrawn by forwarding a Letter of Withdrawal the court. For a sample withdrawal letter click [here](#).

### **Communicating with the Judge**

Copies of all letters and other written communications you send to the assigned judge must also be mailed to the attorney for the municipality.

## Settling Your Case before Trial

You can reach a settlement agreement with the municipality at any time before or up to your trial. If the tax assessor for your municipality does not communicate with you before the trial is scheduled, you should contact the assessor or the municipal attorney a few days before the scheduled trial date and ask if they are willing to discuss settlement of your appeal.

If you reach a settlement agreement, the assessor or the municipal attorney will prepare a [Stipulation of Settlement](#) for your signature and signature by the municipal attorney. Once the Stipulation of Settlement has been signed by all parties, the assessor or municipal attorney will send it to the assigned Tax Court judge.

If you settle, notify the Tax Court judge immediately. If the municipal attorney cannot notify the court, it is your responsibility to do so.

You do not need to appear in court on the scheduled trial date if you settle your case. If you do not settle by the trial date, a Tax Court judge will hear your case.

## The Trial

Every effort will be made to schedule trial within six months of the filing of the complaint. If you have any questions about or problems with the trial date, communicate directly with the assigned judge's chambers. The judge's telephone number is provided on the trial notice or click [here](#) for a complete listing of addresses and phone numbers.

The trial in small claims cases is conducted informally and the Rules of Evidence are not strictly applied. All testimony is given under oath, and the proceedings are recorded. You will have an opportunity to explain to the judge why you believe your assessment is too high and to present whatever evidence you believe supports your position. You should be prepared to prove the value of your property. If you supplied a copy of an appraisal or report to the municipal attorney, the person who prepared your appraisal or valuation report must appear to testify at trial or the Tax Court judge might not rely on the appraisal or report.

After you and each witness testifying on your behalf finish testifying, the municipal attorney will have the right to ask you and each witness questions. This is called cross-examination. You can state your opinion as to the value of your property. You also can present the in-person testimony of an expert, such as a real estate appraiser. The judge might not consider an appraisal or other opinion as to value unless: 1) the person who prepared the appraisal or opinion testifies at the trial and 2) the appraisal or the other opinion of value is provided to the municipality at least 20 days before the trial.

After you have presented your case the municipality has the right to present its case, which usually consists of testimony from the assessor or other expert. After each witness presented by the municipality has finished testifying, you will have the right to ask that person questions, just as the municipal attorney can cross-examine your witnesses.

The judge will usually render a decision at the conclusion of the trial.

## After Trial or Settlement

### **The Judgment**

You will receive a judgment reflecting the decision of the court after your case has been decided or after a Stipulation of Settlement has been signed by all parties and received by the court.

### **The Freeze Act**

After a judgment is entered in your case, pursuant to statute, *N.J.S.A. 54:51A-8*, you have the right to seek Freeze Act relief. The Freeze Act "freezes" your tax assessment at the judgment amounts for the following two tax years, unless the municipality has undertaken a complete revaluation or reassessment there has been a change in the value of your property. For example, you have made improvements to the property.

If you want to apply the Freeze Act you can request it from the judge at your hearing, have it included in the [Stipulation of Settlement](#), or apply afterward by submitting the [Freeze Act application form](#). Note: you cannot request freeze act relief for each year until October 1 of the prior year. For example, you cannot request your 2020 assessment be applied to or "frozen" for tax year 2021 until October 1, 2020.

## **Appeals**

If you are dissatisfied with a Tax Court decision you may appeal to the Appellate Division of Superior Court. Your notice of appeal to the Appellate Division must be filed within 45 days of the date of the Tax Court decision. Appellate Division forms and instructions for attorneys and self-represented litigants are available on the [Appellate Division webpage](#) or by calling the Appellate Division Clerk's Office at 609-815-2950..

### **Requesting a Tax Court transcript for appeal and non-appeal purposes**

Transcripts are the written record of exactly what was said during court. There are two types of transcripts: appeal and non-appeal. Appeal transcripts are mandatory and are ordered during the appeal process. Non-appeal transcripts are used for reasons other than an appeal. See [Court Transcript Request](#) for instructions on ordering Tax Court transcripts for appeal and non-appeal purposes.

### **Requesting a Tax Court transcript for appeal and non-appeal purposes**

To obtain a CD or cassette tape of your Tax Court proceeding, complete the [Tax Court Sound Recording Request](#) Form (CN 12478). The fee for each CD or cassette tape is \$10. Mail completed form with a check or money order payable to the *Treasurer, State of New Jersey* to the Tax Court Clerk's Office, P.O. Box 972, Trenton, NJ 08625. **Note:** the CD or cassette tape may not be used for appeal purposes.

A copy of your notice of appeal to the Appellate Division should also be sent to your adversary, the assigned trial judge and the Tax Court Clerk/Administrator, as required by the Appellate Division Rules.

## **Final Notes**

- File on time.
- Complete all forms and include the correct filing fee.
- If you are an entity other than a sole proprietor, such as a corporation or a trust, you must be represented by a New Jersey attorney.
- Be sure to submit proof of the prior year's property tax if you are appealing based on taxes less than \$25,000. You must submit a copy of the prior year's final tax bill or the current year's notice of assessment card or a statement from you certifying the amount of the prior year's property taxes with your complaint.
- If you intend to rely on sales or rentals of comparable properties or an appraisal report, you must supply a list of the sales or rentals or a copy of the appraisal report to the municipal attorney not later than 20 days before the trial.
- Have your proofs ready and subpoena any witnesses for trial.

## **Helpful Links**

- [NJ Judiciary Website](#)
- [Tax Court Website](#)
- [Tax Court addresses and phone numbers](#)
- [NJ Division of Taxation's Property Administration Webpage](#)
- [Handbook for New Jersey Assessors](#)
- [NJ Association of County Tax Boards](#)

## Tax Court Filing Fees

### Non-Small Claims/Regular Property and State Taxes

Complaint for one parcel/condo or one state tax type	\$250.00
Each additional parcel/condo or state tax type for complaint	\$50.00
Counterclaim for one parcel/condo or one state tax type (non-taxing district)	\$250.00
Each additional parcel/condo or state tax type for counterclaim	\$50.00

### Small Claims Local Property and State Taxes

Complaint for one parcel/condo or one state tax type	\$50.00
Each additional parcel/condo or state tax type for complaint	\$10.00
Complaint, where sole issue is eligibility for homestead credit, rebate or refund or for a senior citizen's or veteran's exemption or deduction	No Fee
Counterclaim for one parcel/condo or one state tax type (non-taxing district)*	\$50.00
Each additional parcel/condo or state tax type for counterclaim	\$10.00

### Motion - Local Property and State Taxes

Motion for non-small claims	\$50.00
Motion for small claims	No Fee

**\*Note:** Municipalities do not pay a filing fee for a counterclaim

**We will be happy to help you if we can. However, we are allowed to help you only in certain ways, since we want to be fair to everyone in a case.**

This is a list of some things the court staff *can* and *cannot* do for you. Please read it carefully before asking the court staff for help.

- We *can* explain and answer questions about how the court works.
- We *can* tell you what the requirements are to have your case considered by the court.
- We *can* give you some information from your case file.
- We *can* provide you with samples of court forms that are available.
- We *can* provide you with guidance on how to fill out forms.
- We *can* usually answer questions about court deadlines.
- We *cannot* give you legal advice. Only your lawyer can give you legal advice.
- We *cannot* tell you whether or not you should bring your case to court.
- We *cannot* give you an opinion about what will happen if you bring your case to court.
- We *cannot* recommend a lawyer, but we can provide you with the telephone number of a local lawyer referral service.
- We *cannot* talk to the judge for you about what will happen in your case.
- We *cannot* let you talk to the judge outside of court.
- We *cannot* change an order issued by a judge.

**We look forward to helping you in accordance with these guidelines.**

**Tendremos el placer de ayudarle si podemos. Sin embargo, sólo se nos permite darle cierta clase de ayuda puesto que queremos ser justos con todos los interesados.**

Antes de pedir ayuda al personal del tribunal, por favor lea detenidamente la siguiente lista de algunas cosas que *podemos* o *no podemos* hacer por usted.

- *Podemos* explicar y contestar preguntas acerca del funcionamiento del tribunal.
- *Podemos* indicarle los requisitos para que el juez considere su causa.
- *Podemos* darle algunos datos relativos al expediente de su causa.
- *Podemos* darle muestras de los formularios del tribunal que estén disponibles.
- *Podemos* darle asesoramiento sobre cómo llenar los formularios.
- *Podemos*, por lo general, contestar preguntas sobre los plazos máximos que hay en el tribunal.
- *No podemos* darle consejos legales. Solamente su abogado le puede dar consejos legales.
- *No podemos* decirle si debe presentar su caso ante el juez, o si no debe hacerlo.
- *No podemos* darle una opinión sobre lo que ocurrirá si usted le presenta su caso al juez.
- *No podemos* recomendarle un abogado, pero podemos darle el número de teléfono de un servicio local que recomienda abogados.
- *No podemos* hablar con el juez a nombre suyo sobre lo que pasará en su causa.
- *No podemos* permitirle hablar con el juez fuera de la sala del tribunal.
- *No podemos* cambiar ninguna orden emitida por un juez.

**Nos será muy grato ayudarle bajo estas condiciones.**

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This brochure is published by the  
New Jersey Judiciary  
Tax Court Management Office

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CN 10190  
Revised 01/2020

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