

TAX COURT OF NEW JERSEY



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

JULY 1, 2024 - JUNE 30, 2025

The Tax Court of New Jersey
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I. INTRODUCTION

Due to stabilization of the public health crisis brought on by COVID, but also due to the preference, efficiency, and benefits of using various virtual platforms such as Zoom and TEAMS, the Tax Court continued to successfully conduct in-person, virtual, and hybrid proceedings, throughout the 2024-2025 court year.

Similarly, electronic filings of pleadings in local property tax and state tax cases through eCourts Tax continued to be available for the mandatory use by attorneys, and as an option (often preferred) for self-represented litigants. 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 but limited jurisdiction. The court was established by the Legislature on July 1, 1979, under Art. VI, § 1, ¶ 1 of the New Jersey Constitution, 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 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-six 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 or for properties under a tax abatement or PILOT program, (7) in rem tax foreclosure actions and (8) complex realty valuation issues in matrimonial cases.

Over the past forty-six years, the court has disposed of hundreds of thousands

of cases. The court's published opinions fill 33 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.

In this context, the court held a Celebration of Life for the Honorable Michael A. Andrew, Jr., who passed June 6, 2024. Judge Andrew began his distinguished tenure in 1979 as one of the "original eight" judges of the Tax Court and went on to serve as its second Presiding Judge in 1994. He retired in 2000, after 21 years of service on the bench. He was highly respected, skilled in his ability to settle cases, an eminently honorable and fair judge whose goal was to set the highest standards for the Tax Court, the Bench, and the Tax Bar. With the assistance of Chief Justice Rabner, Chief of Staff Steve Bonville, and other esteemed members of the AOC, the celebration was held at the New Jersey Supreme Court to the joy and gratitude of Judge Andrew's family which included his wife, sons, and grandchildren.

During the 2024-2025 court year, eleven judges were assigned to the Tax Court: Hon. Mala Sundar (Presiding Judge), Hon. Joseph M. Andresini (P.J.T.C., ret'd on recall), Hon. Christine M. Nugent, Hon. Mary Siobhan Brennan, Hon.

Joshua D. Novin, Hon. Mark Cimino, Hon. Michael J. Gilmore, Hon. Jonathan A. Orsen (but see below), Hon. Joan Bedrin Murray, Hon. Michael J. Duffy, Hon. Fredrick C. Raffetto, and Hon. Patrick DeAlmeida (t/a to the Appellate Division). Judge Orsen left the Bench effective July 17, 2024. Judge Raffetto joined the Bench on January 16, 2025, filling the vacancy left by Judge Bianco in June 2023.

The Tax Court Judges maintained chambers and heard cases in Newark (all judges except Judges Sundar, Gilmore, and Cimino) and in Trenton (Judges Sundar, Gilmore, and Cimino).

Other than the routine case load handled by the Judges, see below, the court has undertaken several initiatives, either on its own or at the request of third parties. An example of the former is the court's reach-out to Professor Andrew J. Rothman, Esq., Managing Attorney of the Rutgers Law Associates, a fellowship program for newly Barred law school graduates, and offering a presentation of the practice and procedure in the Tax Court. We did this after Judge Gilmore had a case management conference on a local property case where the taxpayer was being represented by a Fellow of the Program. With Professor Rothman's assistance, Judges Gilmore and Sundar provided a virtual presentation, and also encouraged the Fellows to apply for Tax Court clerkships. The presentation was well received (with one participant applying for, and being accepted as an intern with the Tax Court during this summer). An example of the latter is a reach-out to the court from Legal

Services of New Jersey, inviting us to participate in their presentations of pro-bono services in the Tax Court. Judge Sundar and Jeffrey Gallus have participated as panelists, educating the attendees as to the practice and procedure in the Tax Court.

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.

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 2024-2025 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 final determinations of State taxes by the Director, Division of Taxation ("Director") such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, homestead rebate cases, and challenges to the

Director's final 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 2024-2025

A. Cases filed by general category	
Local property tax cases	10,974
State Tax and Equalization Table cases	110
Total	11,084
B. Local property tax cases filed	
Regular cases	7,567
Small Claims cases	3,407
Total	99%
C. State Tax and Equalization table cases filed	
State tax cases (other than Homestead Rebate and related types)	79
Homestead Rebate and Related types	20
Equalization Table cases	11
Total	1%

An additional sixty-six previously closed cases were reinstated during the court year, bringing the total number of new cases to 11,084. More detailed Tax Court statistics for the 2024-2025 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. Jeffrey T. Gallus is the Clerk/Administrator. He was sworn in on December 14, 2023.

The Management Office provides the support services necessary for the efficient functioning of the court. It 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 judges and support staff in the two locations.

Two case management teams are responsible for docketing, screening, data processing, calendaring, records management, and administrative support. The Management Office accepts and docketes paper filings, 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. Procedural transparency remains at the forefront of the Tax Court's operations for all court users. In doing so, the Automated Trial Court Services Unit (ATCSU) and Information Technology Office (ITO), after our request and with our input, implemented updates to the local property complaint and proof of service templates generated by eCourts.

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. One of the most significant priorities for Tax Court Judges and staff is to ensure that the Tax Court Management System (TCMS, also known as Taxcopy) fully meets the standards and demands of today's technological abilities and expectations. Tax Court is collaborating with ATCSU and the ITO to transition to a new platform. Meetings have been held with ATCSU and ITO to rewrite TCMS. Over time, the project has evolved, with the project leads ultimately deciding to develop a cloud-based solution. Deputy Clerk Lynne Allsop has played a pivotal role in supporting ATCSU and ITO by sharing her in-depth knowledge of the current system's operations and behind-the-scenes complexities. Her expertise, particularly with Sybase, has enabled both teams to deepen their understanding of the critical business practices essential for developing the new system.

In this context, it is important to note that with Lynne's retirement on November 1, 2025, after 52 years of dedicated service with the New Jersey Judiciary, the Court will be losing an icon and invaluable lifeline for internal and external court users - someone who has been instrumental in navigating the intricate details and unique quirks of TCMS.

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 online.

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 2015-2025. During the 2024-2025 court year, the Tax Court experienced an increase in new case filings. As of June 30, 2025, the court docketed 11,018 new cases and disposed of 11,480 cases. At the start of the 2024-2025 court year, the court's inventory of cases was 32,570. That number decreased to an inventory of 32,174 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 2024-2025 court year, 47% of the court’s caseload was in “backlog” (cases over two years old). Included in this backlog are 1,459 cases that are marked *Inactive* pending their resolution after the New Jersey Supreme Court’s decision in Verizon New Jersey, Inc. v. Hopewell Borough. The court has seen the first set of complaint withdrawals from two taxing districts, including Hopewell, and expects to see many more during the 2025-2026 year. The increased mediation conducted by Judge Andresini, P.J.T.C. (ret’d on recall), has resulted in significant settlements of many backlogged cases.

B. Productivity

Table 3 in the Appendix (Page b) indicates the number of dispositions per Tax Court Judge per year for the past twelve years. Dispositions per Judge in the past have been significant. Fluctuations in dispositions and caseloads per judge are a result of the shrinking inventory of the pending caseload and changes to the number of judges assigned to Tax Court.

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. What is of significance is the court’s management of cases towards, during, and after settlements. In this connection, our now-established local property tax mediation (at no cost to the parties) contributed significantly to the settlement of complex and chronologically

older cases, 99% of them being conducted by Judge Andresini, P.J.T.C. (ret'd on recall). In the 2024-2025 court term, Judge Andresini settled several complex matters as he had in the prior court term. The Bar has continued to express appreciation for these mediation efforts and requests in this regard have continued to increase. The real estate appraisers and assessors have also expressed similar appreciation, including at their annual meetings organized by the Association of Municipal Assessors of New Jersey (AMANJ) and at seminars presented by the Tax Court via the New Jersey State Bar Association.

The court has developed a significant body of law through published opinions reported in Volumes 1 through 33 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 2024-2025 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

C. Decisions

Supreme Court of the United States

During the 2024-2025 court year, no petitions for certiorari were 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 2024-2025 court year, one appeal from a matter originating

in the Tax Court was pending in the Supreme Court of New Jersey. During the court year, two petitions for certification from Tax Court matters were filed.

The Supreme Court issued its opinion during the 2024-2025 court year in Verizon New Jersey, Inc. v. Hopewell Borough, 258 N.J. 255 (decided July 25, 2024) (agreeing with the Tax Court that the definition of “local telephone exchange” means the geographic areas delineated by Verizon’s tariff maps, and if this is outdated, then the Legislature can amend the statute imposing business property tax accordingly).

Superior Court, Appellate Division

During the 2024-2025 court year, seven appeals from Tax Court decisions were filed with the Superior Court, Appellate Division. Table 4 provides the number of Tax Court cases appealed to the Appellate Division for the previous twelve years. The Appellate Division decided ten Tax Court cases in the 2024-2025 court year, with the disposition breakdown detailed in Table 5. 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 was one significant published opinion issued by the Superior Court, Appellate Division, during the 2024-2025 court year in cases that originated in the Tax Court:

Gill v. Dir., Div. of Tax’n, (decided 02/05/25): The higher court affirmed the Tax Court’s decision that defendant’s notice to an

individual that they are a “responsible person” of an entity, thus personally liable for the entity’s audited and/or unpaid sales tax assessment, is not subject to any statute of limitations. The court noted this as an issue of first impression, and reasoned that the ruling was because the notice was simply a “collection tool for a previously determined, fixed, and final tax liability assessed against the business and not an additional assessment.”

Tax Court

Published Tax Court opinions are reported in the New Jersey Tax Court Reports. As of the date of this report, there are 33 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 2024-2025 court year:

Morristown v Morris County Bd. of Taxation, 33 N.J. Tax 398 (decided 07/24/24): denying defendant’s motion for summary judgment, and holding that plaintiff is not precluded from challenging defendant’s 2024 final County equalization table even though plaintiff failed to raise an objection to the 2024 preliminary County equalization table.

Ades v. Deal Borough, 33 N.J. Tax 487 (decided 01/24/25): denying relief to plaintiff under the Freeze Act because the final judgment of the county board of taxation was coded 2B (presumption of correctness not overturned), which meant that there was no value determination. As a result, the tax year at issue before in the county board judgment cannot qualify as a base year for purposes of the Freeze Act. (appeal pending).

Exelon Generation Co. v. Lacey Township, 33 N.J. Tax 504 (decided 02/25/25):* holding that storage casks holding highly radioactive spent nuclear fuel are taxable as real property because plaintiff cannot transfer the spent fuel to another site, and rejecting plaintiff’s argument

that these casks are not real property because they are on-site temporarily until a disposal facility is made available whether in New Jersey or any other State.

* Judges Andresini and Gilmore did not participate in the consideration of the case's publication.

(2) State Tax Cases

The following published opinions of the Tax Court were among the most significant for the 2024-2025 court year:

La Troncal Food Corp. v. Dir., Div. of Tax'n, 33 N.J. Tax 435 (decided 10/02/24): determining that taxpayer produced sufficient evidence to contradict the reasonableness of the data and methodology employed by defendant's auditor to reconstruct the taxpayer's sales. The court also decided whether the absentee auditor's report and work papers are admissible under Evid. R. 803(c)(6) and 803(c)(8), and whether the testimony of the auditor's supervisor, which was based on her knowledge of audits in general, is admissible as an opinion of a quasi-expert.

Amin et. al v. Dir., Div. of Tax'n, 33 N.J. Tax 469 (decided 12/31/24): agreeing with the plaintiffs that the undistributed earnings of certain controlled foreign corporations in which they had ownership interests cannot be taxed as deemed repatriation dividends under the NJ Gross Income Tax Act.

Matrix Bordentown, Lot 2, LLC v. Dir., Div. of Tax'n, 33 N.J. Tax 529 (decided 03/25/25): agreeing with defendant that while the mansion tax is imposed on transfer of property which includes a "building or structure intended or suited for residential use," under the statute's plain language it is irrelevant that the property at issue contained a house that used to be occupied as a residence, but when sold, was vacant and uninhabitable. The buyer/plaintiff's intent to demolish the structure and convert it and its adjoining parcels to industrial use was of no moment.

Barrister Cigars, LLC v. Dir., Div. of Taxation, 33 N.J. Tax 539 (decided 04/01/25): deciding the appropriate base for computing the tax due under the Tobacco and Vapors Product Tax Act which imposes a

30% tax on the sale, use, or distribution of tobacco products within New Jersey, computed “upon the wholesale price,” which in turn is defined as the “actual price for which a manufacturer sells tobacco products to a distributor.”

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 this 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 2026.

CONCLUSION

During the past forty-six 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 2024-2025 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. 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: July 31, 2025

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS



TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE
2014-2025

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
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; Duffy appointed 4/23	1,401
6/30/24	33,271	10,247	10,948	32,570	10 – Cimino Partial until 9/23; Fiamingo Partial Tax; Andresini on recall; Bianco retired 7/23; Fiamingo retired 4/24	1,095
6/30/25	32,570	11,084	11,480	32,174	10 – Orsen retired 7/24; Raffetto appointed 1/25	1,148

* Corrected error reported in 2014-2015 annual report.

TABLE 4

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION
2013-2025

Court Year	Number of Cases
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
2023-2024	6
2024-2025	7

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2024-2025

Action	Number of Cases
Affirmed	5
Reversed	0
Reverse and Remand	0
Remand	0
Dismissed	3
Withdrawn	1
Motion for Leave to Appeal denied	1
Total Dispositions	10

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2024-2025

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	32,264	306	0	32,570
New cases filed during period	10,910	98	10	11,018
Reinstated	64	2	0	66
Subtotal	43,238	406	10	43,654
Cases disposed	11,348	122	10	11,480
Pending	31,890	284	0	32,174

TABLE 7

CHARACTER OF COMPLAINTS FILED COURT YEAR
2024-2025

	FILED	REINSTATED
1. Local Property Tax		
Regular	7,509	58
Small Claims	3,401	6
Totals	10,910	64
2. Other than Local Property Tax (STATE)		
Regular	62	2
Small Claims	46	0
Totals	108	2
Grand Totals	11,018	66

Type of State Tax

Alcoholic Beverage	1	
Atlantic City Luxury Tax	1	
Cape May Co Tourism Sales Tax	1	
Corporation Business	8	
Corporation Income	2	
Docketed judgment	1	
Equalization (County)	1	
Estate Tax	1	
Fair Homestead Rebate	5	
Gross Income	19	1
Hotel	1	
Inheritance Tax	5	
Judgment Complaint	2	
Litter Control Tax	2	
Miscellaneous	1	
Non-Residential Development Fee (COAH)	2	
Property Tax Reimbursement	8	
Realty Transfer Fee	1	
Responsible Person Status	3	
Sales and Use	20	
School Aid (Table of Equalization Valuation)	10	1
Senior Freeze	7	
State tax (live out of state)	3	
Tobacco Prod Wholesale Sales & Use	2	
Use Tax	1	
TOTALS	108	2

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2018 - 2025

	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22	06/30/23	06/30/24	06/30/25
Atlantic	411	342	273	291	171	137	85	117
Bergen	2276	2332	2374	2368	2061	2029	1878	1854
Burlington	231	270	235	242	142	150	154	144
Camden	176	173	216	204	142	135	127	220
Cape May	78	81	71	75	55	63	56	51
Cumberland	43	36	50	29	49	36	24	27
Essex	2906	2917	2694	2781	1848	1472	1482	1706
Gloucester	107	121	123	95	75	101	73	107
Hudson	971	1453	1229	1455	1378	1275	1555	1506
Hunterdon	57	51	47	85	82	69	61	55
Mercer	348	323	361	327	251	226	244	240
Middlesex	1022	895	945	1038	581	628	532	600
Monmouth	1140	1037	933	874	695	781	761	771
Morris	869	932	853	1032	660	634	636	622
Ocean	661	507	448	596	417	377	416	396
Passaic	1121	812	556	1035	922	401	821	795
Salem	36	29	33	26	24	19	11	23
Somerset	297	298	234	235	196	233	230	261
Sussex	260	141	128	138	58	57	72	99
Union	1169	1117	1180	1217	1297	925	867	1348
Warren	82	58	49	89	59	84	39	32
TOTALS	14,261	13,925	13,032	14,232	11,163	9,832	10,124	10,974