

Plaintiff or Filing Attorney Information:

Name _____

NJ Attorney ID Number _____

Address _____

Telephone Number _____ Email Address _____

Tax Court of New Jersey

Docket No. _____

Plaintiff,

v.

Defendant.

**Civil Action
Taxing District Complaint
(Local Property Tax)**

1. Plaintiff contests the action of the County Board of Taxation with respect to the assessment(s), or the assessment(s) if a direct appeal, of property shown on the information schedule(s) attached to the face of this complaint, on the ground that plaintiff is discriminated against by the assessment(s) which is/are less than the true or assessable value of the property.
2. This complaint pertains to _____ separately assessed parcel(s). (If the assessment of more than one separately assessed parcel is contested, each will be considered as a separate count of this complaint, and each must be shown on a separate local property tax case information statement attached to this complaint, except for condominium units. See note 2).
3. Additional allegations, if any, are set forth in the attached Rider.

Wherefore, Plaintiff demands judgment **increasing** the said assessment(s) to the correct assessable value of the said property and such other relief as may be appropriate.

Date

Signature of Plaintiff or Attorney for Plaintiff

PROOF OF SERVICE - On the defendant taxpayer, the clerk and assessor of the taxing district and the administrator of the county board of taxation. Service must also be made on the owner if the owner is not the taxpayer.
All four must be served.

1. On _____, I, the undersigned, served on _____, defendant taxpayer
OR defendant's attorney, (check one) personally OR by registered or certified mail, return receipt requested, a copy of the within complaint.
2. On _____, I, the undersigned, served on the assessor of _____ (taxing district), or the person in charge of the office, (check one) personally OR by registered or certified mail, return receipt requested, a copy of the within complaint.
3. On _____, I, the undersigned, served on the Administrator of the _____ County Board of Taxation, or the person in charge of the office, (check one) personally OR by registered or certified mail, return receipt requested, a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date

Signature

Name and address of defendant taxpayer's attorney before the County Board **or**, if none, address of defendant taxpayer.

NOTE:

1. The use of this printed complaint form is optional. If another form is used, it must set forth the claim for relief and the facts on which the claim is based. The form of the complaint shall conform to the rules of court. The wording in this sample form may be modified to conform to the claim made and relief sought in a particular case. However, the applicable Local Property Tax Case Information Schedule (CIS-LP) must be attached to the **face** of the complaint.

2. If the complaint contests the assessments of condominium units, the complaint will consist of the following: a single case information statement (not one for each separate condominium unit), to which is attached the condominium schedule in the form required by the Court, both of which shall be attached to the **face** of the complaint.

3. A local property tax assessment complaint for review of the action of the County Board of Taxation must be **received** in the Tax Court Management Office within the **45 day time period** provided by the rules of court, together with the proof of service as required and with the correct filing fee.

A local property tax appeal that is not an added or omitted assessment and exceeds \$1,000,000 or a local property tax appeal that is an added or omitted assessment and exceeds \$750,000 may be filed directly with the Tax Court. The complaint must be received in the Tax Court Management Office on or before **April 1** of the tax year.

In a taxing district where a municipal-wide revaluation or a municipal-wide reassessment has been implemented, complaints that qualify for direct review of the assessment by the Tax Court must be filed on or before **May 1** of the tax year.

4. If the complaint is a direct appeal to the Tax Court, a copy of the Notice of Assessment card or tax bill must be attached.

5. Rule 8:5-4(3), service upon a taxpayer in a local property tax matter shall be:

(i) By personal service or by certified or registered mail, return receipt requested, upon the attorney who appeared for the taxpayer in the County Board of Taxation proceeding which resulted in the judgment contested in the complaint.

(ii) If there was no attorney for the taxpayer in the County Board of Taxation proceeding which resulted in the judgment contested in the complaint or if the complaint is a direct appeal by a municipality pursuant to *N.J.S.A. 54:3-21*, service shall be made upon the taxpayer by personal service or by certified or registered mail, return receipt requested, and if by mail, at the address listed on the County Board of Taxation petition by the taxpayer, or if none, at the last known address as it appears on the last municipal tax duplicate.

(iii) Consistent with due process of law, service by mail pursuant to this subsection shall have the same effect as personal service, and the mailing shall constitute effective service unless the mail is returned undelivered by the Postal Service.

(iv) When service by certified or registered mail, return receipt requested, is not effected initially because the mail is returned undelivered, the party making service may make reservice simultaneously by certified or registered mail, return receipt requested, and ordinary mail, and if the addressee refuses to claim or accept delivery of the certified or registered mail and if the ordinary mail is not returned, the simultaneous mailing shall constitute effective service, and the additional time required for service shall not affect the validity of the complaint.

(v) If service cannot be made by any of the modes provided by this rule, a taxpayer may be served as provided by court order, consistent with due process of law.

6. Rule 8:5-5, Proof of service shall be submitted at the time a complaint is filed unless service is by mail and is not effected initially, in which case subsequent proof of service by simultaneous mailing by certified or registered mail, return receipt requested, and ordinary mail shall be submitted when service is effected.

Please be sure that you have enclosed **all** of the following documents:

1. **Civil Action Complaint Form** - Must be completely filled out and signed.
2. **Local Property Tax Case Information Statement** - If your complaint includes more than one contiguous property, you must complete a separate case information statement for each property.
3. **Proof of Service** - The proof of service form is sent to the Tax Court Management Office **only**. In this form, you certify that you delivered, personally or by ordinary mail, a copy of your complaint to the Taxpayer, Assessor, and the Administrator of the County Board of Taxation.
4. **Copy of The County Board of Taxation Judgment** - If your complaint includes more than one contiguous property, you **must** attach a separate county board of taxation judgment for each separately assessed property. A separate complaint **must** be filed for each tax year for each separately assessed property. See Rule 8:3-1(c) for exceptions. If an assessment is over \$750,000, a copy of the Notice of Assessment card or tax bill must be attached to the complaint for each separately assessed property.
5. **Correct Filing Fee** - Be sure to enclose the correct filing fee (payable to the Treasurer, State of New Jersey) with the complaint. See Tax Court Rule 8:12 in the booklet entitled Rules Governing the Tax Court, Part VIII. Your complaint will not be processed until you submit the correct filing fee.

Shortly after your complaint has been docketed, you will receive a Case Management Notice. The Case Management Notice will contain the docket number assigned to your complaint, important information about dates for completion of discovery, the anticipated month and year of your trial, as well as the name of the case manager to contact should you have any questions.

For cases assigned to the STANDARD TRACK, please note that you should **not** file the Mandatory Settlement Conference Report with your complaint. Your Case Management Notice will also contain important information about the month and year during which the Mandatory Settlement Conference is to be held. You must participate in the Mandatory Settlement Conference and complete the Mandatory Settlement Conference Report at that time.

Please see the Rules Governing the Tax Court, Part VIII for further information on the requirements for local property tax cases.

Please note:

Rule 1:38-7(b) requires attorneys and self-represented litigants to redact (remove) 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, or active credit card number*. 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 redact (remove) confidential personal identifiers when included in pleadings or other documents submitted to the court.