



# Local Property Tax Case Management Procedure Small Claims Track

## **Small Claims Case Management Procedures** (A part of the Case Management Notice)

### **Case Management Dates**

- a) **Trial** - as set forth in Case Management Notice
- b) **Discovery Completion** - as set forth in Case Management Notice
- c) **Exhibit Exchange** - twenty days prior to trial date

Please direct all inquiries to the designated case manager at the telephone number listed on the Case Management Notice.

The court on its own motion or any party to this action may make application for a Track Reassignment. See *R. 8:6-7*.

The trial in a small claims case is informal. An individual taxpayer may appear on their own behalf or may be represented by an attorney. Testimony is given under oath and a record is made of the proceedings. The judge will hear such testimony and receive such evidence as is deemed necessary or desirable for a just and equitable determination of the case.

If market value is an issue in your case, you should be prepared to prove the value of your property. This proof can be in the form of testimony by a person qualified as an expert in the valuation of real property, such as an appraiser or a real estate broker. This proof can also be by your testimony of the amount you paid for the property, if recently purchased, or by testimony of the purchase prices of other comparable properties in the area.

“Market value” is the legal standard for valuation of property for tax assessment purposes. 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 being compelled to buy or sell.

If either you or the municipality intend to rely on sales or rentals of comparable properties, a list of the sales or rentals to be relied on must be furnished to the other party twenty days prior to the date of trial. This list should include the street address, block and lot, the sale price and other details for each sale or rental.

Discovery in a small claims case is limited to the property record card for the subject premises, inspection of the subject premises, a closing statement if there has been a sale of the subject premises within three years of the assessing date, the costs of improvements within three years of the assessment date, and income, expense and lease information for income-producing property. A request for the above information must be responded to within thirty days of receipt. Additional information may be requested by either party only with the permission of the court.

If you have claimed that your assessment is discriminatory, you must establish 1) the market value of your property; 2) the common level or ratio of assessment to market value applicable in

the municipality; and 3) that your property is assessed at a ratio of assessment to market value higher than assessments generally in the municipality. In lieu of proving items 2 and 3, you may rely on the formula for relief from discrimination provided in *N.J.S.A. 54:51A-6* (Chapter 123) and *N.J.S.A. 54:1-35a*. Please see your *Local Property Tax Small Claims Case Handbook* for more details.

If you or your client have any needs under the Americans with Disabilities Act, please alert the Tax Court Management Office as soon as possible of any special considerations necessary.

If you require the services of an interpreter, please contact the Tax Court Management Office to make the necessary arrangements.