



New Jersey Judiciary - Tax Court
**Local Property Tax Case Management Procedure
Standard Track**

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) **Trial Information Sheet** - two months prior to trial date (send to assigned judge and opposing counsel)
- d) **Exhibit Exchange** - thirty days prior to trial date

NOTE: If you completed the Mandatory Settlement Conference Report, you do not have to complete the Trial Information Sheet.

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 not later than the date of filing of the Mandatory Settlement Conference Report. See *R. 8:6-7*.

Appraisal experts shall be immediately notified of the exhibit exchange and trial dates. Discovery of the physical and economic facts of the property must be completed by the discovery completion date in order to afford the appraisal expert the entire period between the discovery completion and the exhibit exchange date to complete the appraisal.

On or before the exhibit exchange date, the parties shall exchange any written appraisals or reports of expert witnesses and any sales or rentals intended to be relied on at trial. Your attention is directed to the requirements of *R. 8:6-1(b)(2)* regarding exchange of comparable sale and lease information. The parties may include other exhibits in the exchange. Exhibits exchanged will be admitted in evidence without hearsay or authentication objection, unless an objection in writing specifying the item(s) objected to and the nature of the objection is given to opposing counsel within ten days of the receipt of the exhibit. Objections other than hearsay will be reserved to trial. The court in its discretion may grant additional time for discovery following the exchange of appraisals.

Pretrial conferences will be scheduled by the assigned judge as required by the judge. If not required, the assigned judge may schedule a pretrial conference at the request of either party. Pretrial conferences are not usually held except in farmland assessment and exemption cases. See *R. 8:6-2*.

The Mandatory Settlement Conference, pursuant to *R. 8:6-8*, must be held and the Mandatory Settlement Conference Report completed at least four months prior to the scheduled trial date. Plaintiff must submit a restricted appraisal report or a demand for reduction in assessment with support therefor seven days prior to the date of the Mandatory Settlement Conference. ***Failure to comply with the conference and report requirements will result in a denial of a request for an adjournment of the scheduled trial date. See R. 8:8-5. If this matter is reported settled or withdrawn, appropriate documentation must be submitted to the court prior to the conference date or the parties will be expected to comply with the conference and report requirements.***

The court will take judicial notice of the ratios promulgated pursuant to Chapter 123 of the Laws of 1973 and apply such ratios if appropriate. If either party seeks discrimination relief other than that provided by Chapter 123 of the Laws of 1973 (*N.J.S.A. 54:51A-6*), on or before the discovery date, the party seeking such relief will inform opposing counsel of the ratio claimed and the basis for this claim.

The Tax Court has adopted standard form interrogatories to be submitted to the taxpayer and the municipality which forms are available from the Tax Court website, www.njcourts.gov or the Management Office upon request.

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.