

NOTICE TO THE BAR

COVID-19 -- EXTENSION OF FILING DEADLINES FOR STATE TAX MATTERS TO CONCLUDE AS OF MAY 1, 2022

The Supreme Court earlier extended the filing deadlines for certain tax matters in light of the COVID-19 emergency. The extension of deadlines for local property appeals has already concluded. The Court in the attached April 14, 2022 Order has concluded the COVID-19-related extensions of deadlines with regard to state tax appeals as of May 1, 2022.

Questions on this notice should be directed to Tax Court Clerk/Administrator Cheryl Ryan at (609) 815-2922, Option 1 or extension 54650.



Glenn A. Grant
Administrative Director of the Courts

Dated: April 14, 2022

SUPREME COURT OF NEW JERSEY

In light of the public health emergency arising from the COVID-19 pandemic, the Supreme Court extended certain deadlines with regard to local property tax appeals and state tax appeals. The Court in its March 19, 2020 Order and subsequent orders extended such deadlines to the later of May 1, 2020 or 30 days following the conclusion of the State of Emergency declared under Executive Order 103. The Court cited as the basis for those extensions the COVID-19-related disruptions that prevented corporate and residential taxpayers from meeting filing deadlines in property tax appeals before the County Boards of Taxation and the New Jersey Tax Court. L. 2020, c. 35 concluded the extension of deadlines for local property tax appeals but did not address state tax matters.

The circumstances that prompted the Court to extend filing deadlines have abated. Pursuant to Executive Order 244 (June 4, 2021) and Executive Order 292 (March 4, 2022), the COVID-19 public health emergency has concluded. Pandemic-related barriers no longer prevent New Jersey taxpayers from meeting filing deadlines.

Accordingly, it is hereby ORDERED that effective immediately and until further order:

1. The COVID-19-related extensions of deadlines with regard to state tax appeals are concluded as of May 1, 2022.
2. This Order supersedes any inconsistent provisions of the Court's COVID-19 Omnibus and other Orders, including its March 19, 2020, April 6, 2020, and April 21, 2020 Orders.

For the Court,

A handwritten signature in blue ink, appearing to read "Scott R. ...", is written over a horizontal line.

Chief Justice

Dated: April 14, 2022