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**From:** Thomas DENITZIO <TDENITZIO@greenbaumlaw.com>  
**Sent:** Monday, March 19, 2018 4:41 PM  
**To:** Comments Mailbox  
**Subject:** Report of the 2016-2018 Supreme Court Committee on the Tax Court

I reviewed the notice of the committee's report published in the New Jersey Law Journal on February 26, 2018.

I have the following comments:

R. 8:4-1(a)(4)—I would add at the beginning: "Except as provided in R. 8:4-1(a)(5),..."

R. 8:4-1(a)(5)—I would revise the last sentence to read: "This provision does not apply to **complaints with respect to property in** taxing districts..." Also, in the first sentence I suggest that the word "implemented" does not necessarily take into account the requirement that the revaluation or reassessment must be approved. Perhaps say "approved and implemented"?

R. 8:4-3(a)—did the committee consider what would happen if April 1 falls on a Saturday, Sunday or legal holiday? Is there another rule or statute that covers this? I am aware of at least one judge (no longer on the bench) who expressed doubt that a complaint could be filed after April 1 in such circumstance because there was no express authority permitting late filing.

I think the committee did an excellent job on the latest proposed rule changes and I appreciate the opportunity to comment.

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