

**BIENNIAL REPORT OF THE SUPREME COURT COMMITTEE
ON THE TAX COURT OF NEW JERSEY
2024-2025 AND 2025-2026 COURT YEARS
SUBMITTED TO THE SUPREME COURT OF NEW JERSEY**

DATE: November 21, 2025

INTRODUCTION

The Supreme Court Committee on the Tax Court of New Jersey (the “Committee”) is comprised of members of the bench, tax bar (both public and private), state and local tax officials, and others concerned with the operation of the Tax Court of New Jersey. The Committee held six meetings beginning on September 18, 2024, and ending on September 17, 2025. Due to the success of holding these meetings remotely during the COVID-19 public health emergency, the meetings this term continued in this format via the TEAMS application, except for the last meeting which was held in person per the request of the committee.

The 2024-2026 Committee included six subcommittees: the General Practice Subcommittee; the State Tax Practice Subcommittee; the Legislative Subcommittee; the Attorney Certification for Tax Court Practitioners Subcommittee; the Standard Interrogatories Subcommittee; and the Artificial Intelligence Subcommittee. Given the lack of need for the Standard Confidentiality subcommittee, the 2024-2026 Committee decided to disband the subcommittee and replace it with a more relevant subcommittee concerning Artificial Intelligence (“AI”) in the Tax Court. The General Practice subcommittee will address any topics regarding standard confidentiality if they should arise.

The General Practice Subcommittee, chaired by Deputy Attorney General Micheline Foster, and Michael Rienzi, Esq., was charged with reviewing and updating the existing Part VIII of the NJ Court Rules and existing procedures, to align with case law and improve practice and policies. The subcommittee met several times during this term to discuss several rules that may require amendments or clarification. Much effort was spent reviewing R. 8:3-9, which permits a complaint to be withdrawn at any time “prior to the close of proofs,” and its applicability when a complaint has been dismissed under Part IV, R. 4:23-5, for failure to provide discovery. Ultimately, the full Committee did not vote in favor of

the amendment to the rule which would have provided an inclusion for cases dismissed under R. 4:23-5.

The subcommittee also then:

- Considered amending R. 8:3-2(c)(1) seeking review of Equalization Table cases promulgated by the Division of Taxes. The rule treats these cases as a “state tax case,” thus *requiring* an answer be filed within 60 days by defendant, the Division of Taxation. The proposal was to make filing an answer non-mandatory. However, some members of the subcommittee wanted the proposed amendment to include defendant’s ability to file a counterclaim. Because of this, there was no consensus on the proposal.
- Considered amending R. 8:3-5(a)(1) seeking review of making it necessary for the notice of assessment card, or such other proofs of assessment, to be included in direct appeals (local property tax cases filed directly with the court). The full committee could not come to a consensus because the substantive consequences of failing to include the card with a complaint were unclear.
- Continued consideration regarding the issue of third-party appeals and their impact on the rules as to the Tax Court’s jurisdiction.
- Continued consideration regarding the proposal to amend/clarify R. 8:4-3 that the time to file a counterclaim is 35 days after the filing of an appeal from a county board of taxation judgment.

The State Tax Practice Subcommittee, co-chaired by Deputy Attorney General Heather Anderson and David Shipley, Esq., considered changes to Part VIII Rules for state tax practice. The subcommittee proposed an amendment to R. 8:4-3 which sought to clarify establishing a 60-day period for filing answers in state tax matters before the Tax Court, ensuring uniformity and sufficient time to prepare

responsive pleadings in complex cases. The proposal was unanimously approved by the full Committee.

The Legislative Subcommittee, chaired by Nylema Nabbie, Esq., monitored legislative activity that could impact practice in the Tax Court. During this Committee cycle, no statutes were enacted that necessitate changes to the Tax Court rules. *Of note, one bill proposing a constitutional amendment to increase additional taxes on farmland property not used for agricultural or horticultural purposes was introduced. However, the bill did not advance and no substantive action occurred following its proposal.* The subcommittee will continue to track relevant legislative developments in the next term.

The Attorney Certification for Tax Court Practitioners Subcommittee, chaired by Martin Allen, Esq., monitored the proposed regulations and standards previously developed by the subcommittee and submitted to the Supreme Court Board on Attorney Certification. On the recommendation of the Attorney Certification Board, the draft regulations were updated to designate two separate certifications, one for State Tax and one for Local Property Tax. The Board is reviewing the updated submission and moving it through the established certification procedure.

The Standard Interrogatories Subcommittee co-chaired by William Rogers, Esq. and Martin Allen, Esq., was charged with reviewing and updating the existing Tax Court Standard Interrogatories for local property tax cases. Through the diligent work of the subcommittee, the full Committee was able to adopt three standard interrogatory forms. The subcommittee will continue to draft a standard form of interrogatory for each of several additional case types, including local property tax appeals initiated by a taxing district. Given the scope of this project, the full Committee agreed that the subcommittee will carry its charge to the 2026-2028 term.

The AI Subcommittee, chaired by Alex Genato, Esq., was tasked with monitoring developments in AI and exploring how AI technologies might be

effectively integrated into Tax Court processes. Recognizing the existence of a Supreme Court Committee on AI, the subcommittee has been careful to avoid duplicative efforts and instead focus on generating practical, actionable ideas for AI use within the Tax Court system. In addition, the subcommittee will closely track any guidance issued by the Supreme Court on AI to ensure that such guidance addresses the specific needs and operations of the Tax Court.

The full Committee also approved correcting a punctuation omission in R. 8:8-3.

RULE AMENDMENTS RECOMMENDED FOR ADOPTION

A. Proposed Amendments to Rule 8:4-3 Time for Filing Responsive Pleadings

Rule 8:4-3(b) establishes a 60-day period for filing answers in state tax matters before the Tax Court, ensuring uniformity and sufficient time to prepare responsive pleadings in complex cases. The proposed amendments clarify that in *small claims* state tax cases under R. 8:11, an answer remains optional but, if filed, must be served within the same 60-day period. They also permit the parties to consent in writing to a single 60-day extension for filing an answer, provided the consent is filed with the answer, with any further enlargement requiring court approval upon good cause shown. These provisions codify existing practice, provide flexibility, and promote procedural consistency.

Additional language addresses how motions affect the time to answer. The filing of motions under R. 4:6, R. 4:46, or R. 4:69-2 alters the running of the response period, requiring the answer to be filed within 10 days after notice of the court's action or after service of a more definite statement if such motion is granted. The proposed amendments clarify existing procedures, provide flexibility through limited extensions, and align the Tax Court's rules with the broader Rules of Court. The proposed rule amendment follows.

R. 8:4-3 Time for Filing Responsive Pleadings

(a) Rule 8:4-3. Time for Filing Responsive Pleadings.

The time for filing all pleadings other than the complaint, including answers to complaints filed under the Correction of Errors Law, N.J.S.A. 54:51A-7, shall be as prescribed by R. 4:6-1 and subject to R. 1:3-3 provided that:

(a) [no change]

(b) [no change]

(c) In small claims state tax cases under R. 8:11, an answer is optional and need not be filed. If an answer is filed, it must be filed within 60 days after service of the complaint, counterclaim or crossclaim, as the case may be.

(d) In any state tax matter, the time to answer a complaint may be extended for a period not exceeding 60 days by written consent of the parties, which shall be filed with the answer within said extension period. Further enlargements shall be allowed only on notice by court order, on good cause shown therefor.

(e) The time periods prescribed in paragraphs (b), (c), or (d) of this rule are altered by the filing and service of a motion under R. 4:6 or for summary judgment under R. 4:46 or R. 4:69-2 as follows: (1) if the motion is denied in whole or in part or its disposition postponed until trial, the answer shall be served within 10 days after notice of the court's action; (2) if a motion for a more definite statement is granted, the answer shall be served within 10 days after the service of such statement.

B. Proposed Amendment to Rule 8:8-3 Consolidation and Severance

A punctuation omission was identified in R. 8:8-3(a), which omitted a necessary comma after the phrase “same property or related properties.” The full Committee voted unanimously to amend the rule to include the comma and correct the punctuation. The proposed rule amendment follows.

R. 8:8-3 Consolidation and Severance

(a) Consolidation. The Tax Court on its own motion or on a party's motion may consolidate actions if they present a common question of law or fact, involve the same property or related properties, or the same or similar proofs.

(b) [No change]

RULE AND NON-RULE AMENDMENTS CONSIDERED

Rule Amendments That Did Not Pass

The General Practice Subcommittee conducted an extensive review of the issues below, which commonly arise in Tax Court practice and may warrant amendments to the Rules. Following several detailed meetings and well-reasoned discussions, the subcommittee determined that certain proposed rule amendments did not pass, as the members concluded they did not enhance or improve the rules or practice already in place:

- Address the conflict, if any, between R. 4:23-5 and R. 8:3-9 by amending R. 8:3-9 and allowing a case to be withdrawn after an order dismissing it has been entered under R. 4:23-5.

Rule Amendments Carried to 2026-2028 Term

In contrast, the subcommittee also reviewed additional proposed rule amendments and, after careful consideration, determined that they merit further deliberation and should be carried forward to the 2026–2028 term. These proposals raised substantial and well-reasoned arguments from both sides, and the committee concluded that additional review is necessary to fully assess their potential impact on Tax Court practice, procedural consistency, and case management:

- Consider amending R. 8:3-2(c)(1) seeking review of Equalization Table cases promulgated by the Division of Taxation. The subcommittee could not come to a consensus about whether to permit counterclaims.
- Consider amending R. 8:3-5(a)(1) seeking review of a new requirement that the notice of assessment card, or such other proofs of assessment, to be included in Direct Appeals. The committee could not come to a consensus about whether to require such proofs.
- Continued consideration regarding the issue of third-party appeals and their impact on the rules as to the Tax Court’s jurisdiction.

- Continued consideration regarding the proposal to amend/clarify R. 8:4-3 to explicate that the time to file a counterclaim is 35 days from the filing of an appeal from a county board of taxation judgment.

Work of the Standard Interrogatories Subcommittee

The Standard Interrogatories Subcommittee devoted substantial time and effort throughout the term to a comprehensive review and revision of the Tax Court's standard interrogatories on local property tax complaints filed by a taxpayer. The subcommittee held multiple meetings, engaging in detailed discussions and careful analysis of existing forms for not only valuation, but also exemption, and farmland cases. Through this intensive work, the subcommittee made significant progress in updating and refining the language of the interrogatories to ensure clarity, consistency, and practical utility for both taxpayers and municipalities. Copies of the revised interrogatories for valuation cases, including those to be served on taxpayers and municipalities, are attached to this report as **Addendum to the Supreme Court Committee on Tax Court**.

In addition to these accomplishments, the subcommittee determined that drafting standard forms for several additional case types would enhance Tax Court practice. These included local property tax appeals initiated by a taxing district, added/omitted valuation cases, small claims commercial cases, farmland rollback, and equalization matters. Given the breadth and complexity of this review, and the additional forms identified for development, the subcommittee will continue its work in the next Committee term to ensure thorough and high-quality results.

Respectfully Submitted,

/s/ Mala Sundar
Hon. Mala Sundar, P.J.T.C.

2024-2026 Supreme Court Committee on the Tax Court

1. Hon. Mala Sundar, P.J.T.C., Chair
2. William Rogers, III, Esq. Vice Chair, Local Property Tax
3. Leah S. Robinson, Esq., Vice Chair, State Tax
4. Martin Allen, Esq.
5. Heather L. Anderson, DAG
6. Scott Burns, Esq.
7. Richard Carabelli, MAI, CPA
8. Hon. Mark Cimino, J.T.C.
9. Bonnie Diaz, Esq.
10. Kevin Esposito, CTA
11. Michelline Foster, DAG (up until 9.10.2025)
12. Alex Paul Genato, Esq.
13. Michael Guariglia, Esq.
14. Abiola Miles, DAG (replaced Michelline Foster on 9.10.2025)
15. Hon. Joan Bedrin Murray, J.T.C.
16. Nylema Nabbie, Esq.
17. Len Nitti, CPA, MST
18. Joseph Palumbo, SRA, CTA
19. Cara Parmigiani, Esq.
20. Shelly Reilly, Assistant Director, Division of Taxation
21. Michael Rienzi, Esq.
22. Marita Sciarrotta, Director, Division of Taxation
23. David Shipley, Esq.
24. Michelle Spencer, Esq.
25. William Steinhart, MAI, CRE
26. Anthony Tancini, DAG

27. Mary Testori, CTC

28. Maria Yoo, Esq.

Staff to the Committee:

1. Jeffrey T. Gallus, Clerk/Administrator, Tax Court of New Jersey

2. Lynne E. Allsop, Deputy Clerk, Tax Court of New Jersey

SUPREME COURT COMMITTEE ON TAX
ADDENDUM TO THE BIENNIAL REPORT FOR 2024-2026 TERM

INCLUDED:

- i. STANDARD INTERROGATORIES TO BE SERVED ON TAXPAYER
FOR A VALUATION CASE
- ii. STANDARD INTERROGATORIES TO BE SERVED ON
MUNICIPALITY FOR A VALUATION CASE
- iii. SMALL CLAIMS INTERROGATORIES

Standard Interrogatories to Be Served on Taxpayer for Valuation Case

All questions must be answered unless the court otherwise orders or unless a claim of privilege or protective order is made in accordance with R. 4:17-1(b)(3). Information provided in response to these interrogatories shall not be used for any improper purpose. Use of such information shall be in accordance with the Rules of Court, including but not limited to R. 1:38, and the Rules of Professional Conduct.

1. State the name and address of the owner(s) of the subject property as of October 1 of the year preceding the year of appeal and as of each of the preceding two years.
2. If you acquired the subject property during the time period set forth in Question No. 1, state:
 - a. the date of closing;
 - b. the consideration paid;
 - c. the amount and terms of any financing;
 - d. the name and address of the listing broker, if any, and the amount of time the property was listed, if known;
 - e. the relationship, if any, between the buyer and seller;
 - f. attach hereto copies of the contract of sale (including all attachments and amendments), deed, mortgage, mortgage note and closing statements;
 - g. provide a detailed description of the land and improvements at the time of your acquisition including the number of acres and the size and type (e.g., office building, warehouse, shopping center) of all buildings; and
 - h. if you contend that your acquisition was not an arms-length purchase at fair market value, set forth in detail the factual basis for such contention.
3. State, to the best of your knowledge at the time of answering these interrogatories, whether any portion of the subject property is suitable for subdivision, for additional development or for expansion of the existing improvements. If so:
 - a. State the amount of acreage which is suitable for such subdivision, additional development or expansion;
 - b. State whether any municipal approvals have been applied for or have been received concerning such subdivision, additional development or expansion;
 - c. Set forth the status of any application for approvals as of the assessing date and describe the subdivision, additional development or expansion which is the subject of the application;
 - d. Set forth the date each municipal approval was obtained and describe each approval; and
 - e. State whether any maps or site plans have been prepared. If so, attach a copy of any such map or site plan.

4. Describe in detail the land and improvements as of October 1 preceding the year of appeal, including the number of acres and the use, size and type of the buildings and improvements (e.g., office building, warehouse, shopping center) of all buildings.
5. As to each building and improvement on the subject property as of October 1 of the year prior to the year under appeal, provide the following information:
 - a. total square footage;
 - b. total square footage devoted to manufacturing use;
 - c. total square footage devoted to warehouse use;
 - d. total square footage devoted to office use;
 - e. total square footage devoted to industrial use;
 - f. total square footage devoted to retail use;
 - g. total square footage devoted to any other use and a description of such use;
 - h. total number of residential apartment units;
 - i. total number of hotel/motel rooms;
 - j. number of stories of each building;
 - k. as to each floor of each warehouse, manufacturing or industrial building, the ceiling height(s);
 - l. number and size of loading docks and bays at any warehouse, manufacturing or industrial building; and
 - m. whether floor plan(s) is/are available, and if so, annex a copy(ies) hereto.
6. If the property is a residential apartment building:
 - a. Attach hereto a copy of the rent roll as of October 1 of the year preceding the year of appeal and as of October 1 of each of the preceding two years. With regard to each rent roll, the following information is requested: identification by unit number of each apartment in the complex, number of rooms therein, monthly rental, and whether heat, hot water or other utilities are included in the monthly rental. If the requested information is not contained in the landlord's usual form of rent roll, set it forth separately;
 - b. For each apartment unit identified in response to the previous question, indicate whether there is any additional rental received, such as for a garage or storage space. If so, state the amount and the frequency of such payments; and
 - c. Set forth the average number of vacancies for the year of appeal and each of the preceding two years.
 - d. If taxpayer maintains form leases for the apartment building, provide representative samples of same that were used by the taxpayer as the landlord as of October 1 of the year prior to the year under appeal and as of October 1 of each of the prior two years.

7. If the property is rented for manufacturing, warehouse, industrial, office or retail use:

- a. Attach a copy of the rent roll as of October 1 of the year preceding the year of appeal and as of October 1 of each of the preceding two years. With regard to each rent roll, the following information is requested: identification by unit number of each rental unit, the size of each rental unit, the date of commencement and expiration of each lease, the basic rent payable by each tenant and each item of additional rent (e.g., common area costs, operating costs, real estate taxes) payable by each tenant;
Attach copies of all leases which were in effect at the subject property for
- b. the year prior to the year under appeal and as of each of the prior two years. Copies of the leases shall include complete copies of all amendments, exhibits and work letters;
- c. If tenants are separately charged for any item (e.g., heat, air conditioning, water, electricity) either under the lease agreement, or under any separate agreement, state with regard to each tenant the amounts charged on a monthly basis during the tax year prior to the year under appeal and each of the prior two years;
- d. In the event the leased premises were improved, constructed, or renovated pursuant to a work letter included in any lease agreement referenced above, or pursuant to any other agreement, state all costs associated with the same, indicating the amount paid by the landlord and the amount paid by the tenant;
- e. State whether any tenant has any relation to the landlord (e.g., family member) and whether the rent charged is in any way affected by said relationship;
- f. State whether any leased portion of the subject property is subject to any sublease agreement or whether any lease has been subject to any assignment agreement, and, if so, state all details known about said sublease or assignment and attach copies of any and all documents relating thereto;
- g. As to each lease attached hereto, state whether any rent concessions were given at lease inception (or as part of initial leasing negotiations), at lease renewal or any other time, and, if so, describe the concession granted, quantify any reduced rental, state the time period of any "free" or reduced rental, state what other type of concession may have been given (e.g., waiver of tenant contributions or "additional rent," assumption of fit-up costs by landlord); and
- h. State the average amount of space vacant during the year prior to the year under appeal and each of the prior two years.

8. If any portion of the subject property was used for hotel/motel use during the year prior to the year under appeal and as of each of the prior two years, produce separately for each year:
 - a. Balance sheets and profit loss statements with supporting schedules prepared in accordance with the Uniform System of Accounts for Hotels during that time period, if maintained by the taxpayer;
 - b. Copies of a list of furniture, fixtures and equipment for the property during that time period and the schedule or calendar for repair and replacement of furniture, fixtures, and equipment, if maintained by the taxpayer;
 - c. Copies of the Star Report, published by Smith Travel Research, or similar regional occupancy and average rate data publication for the subject property and its competitors during that time period, if maintained by the taxpayer;
 - d. Copies of all Leases, management contracts, franchise agreements, including ground, property, furniture and fixture equipment leases for the subject hotel active during that time period; and
 - e. State the monthly occupancy and average rate for the Hotel during that time period.
9. State whether any portion of the property was owner-occupied as of October 1 of the pre-tax year. If so, provide the total square footage and a description of the portion occupied by the owner.
10. Identify any new construction, renovations, rehabilitation or other alterations which were made to the subject property during the year prior to the year under appeal and as of each of the prior two (2) years.
11. If any portion of the property is leased or rented, attach a copy of the itemized income and expense statement maintained by the taxpayer relating to the subject property as of either October 1st or December 31st of the year prior to the year of appeal and as of that date for each of the prior two years. If the property is owner-occupied, attach a copy of an expense statement maintained by the taxpayer of the same time period. If any of the above information is contained within any reports prepared by an accounting or financial firm, attach copies of those portions of such reports referencing said information and all notes to which reference is made in the statement of income and expenses. (Income should include income from all sources, i.e., basic rent, additional rents, percentage rents, pass-throughs, interest on security deposits, administrative charges, charges for providing or relating to utilities, maintenance, taxes, vending machine fees).
12. List the name and address of any person who either now holds or has held, at any time during the year prior to the year under appeal and each of the prior two years, an option to purchase the subject property, setting forth the date said

option expires or expired, the amount paid for the option, the price at which said option can be exercised and the terms for payment of that amount. Attach a copy of the option agreement(s).

13. State whether the property has been offered for sale during the year prior to the year under appeal or the prior two years. If so, state: (a) when the property has been offered for sale; (b) the name and address of any brokers with whom the property has been listed; (c) the terms of any offers, either written or oral, that were received (attach copies of any written offers); and (d) whether the property was advertised in newspapers, brochures or otherwise and, if so, attach copies hereto.
14. State whether the property has been offered for lease at any time during the year prior to the year under appeal and as of each of the prior two years. If so, set forth the asking terms, including asking rent, type of lease, terms of years if such information is part of the lease offering and attach any listing agreements.
15. State whether any offers to lease the subject property have been received at any time during the year prior to the year under appeal and as of each of the prior two years. If so, set forth the date and terms of each such offer and attach a copy of any written offer(s).
16. State whether any contract of sale has been executed during the year prior to the year under appeal and as of each of the prior two years. If so, state the names and addresses of the parties to each contract, describe the interest being sold, state the amount of consideration to be paid for the property and the terms for payment of that amount. Attach a copy of any such contract(s).
17. State whether you have retained any testifying experts at the time that you are answering these interrogatories. If so, state the name, address and field or area of expertise of each expert expected to testify on your behalf at the trial of this appeal, and set forth the qualifications of each.
18. Attach hereto copies of all appraisals and expert reports prepared on your behalf, or in your possession, covering the subject property or any portion thereof, which appraisals or reports were prepared by any expert named in answer to Question No. 17, during or with respect to the year prior to the year under appeal or either of the preceding two years, in connection with this or any other proceeding or for any other reason.

19. Identify any and all reports, data, documents, deeds, leases, statements, comparable sales, etc. provided to any testifying expert retained in connection with the subject property during the year prior to the year under appeal and as of each of the prior two years. Attach copies of any such documents hereto.
20. State the name and address of each person known to you who has knowledge of facts bearing upon or relating to this appeal or the subject property, and summarize the facts known to each.
21. Attach a copy of or describe in detail each document of which you have knowledge and which relates to or bears upon the subject matter of this appeal. The term "document" shall include, but not be limited to, photographs. Include in such description the following:
 - a. the date of the document;
 - b. the nature of the document (e.g., letter, appraisal, memorandum, photograph, contract);
 - c. the name and address of the person who prepared the document;
 - d. when the document was prepared;
 - e. when the document was delivered;
 - f. to whom the document was delivered;
 - g. the name, address, employer and job title or position of the person having custody of the document; and
 - h. a full summary of the contents of the document.
22. If you claim the value of the subject property is adversely affected by contamination by hazardous substances or wastes or by environmental clean-up costs:
 - a. State whether any environmental assessments or studies of the subject property have been commenced or completed during the year prior to the year under appeal or the prior two years (including Phase I, Phase II or other analysis or reports, ECRA and ISRA compliance, toxic waste or spill clean-up, wetlands, ground water contamination, etc.). If so, identify the type of study or assessment, the date of commencement, and provide a copy of the preliminary, interim or final conclusions;
 - b. Attach hereto any such environmental assessments (including Phase I, Phase II or other analysis and other reports and studies) along with copies of all correspondence with NJDEP or USEPA relating to any possible or required environmental responsibility of the property owner for clean-up of the subject property or any neighboring properties which may have been contaminated by activities conducted at the subject property; and
 - c. State whether you or any previous owner of the subject property is subject to ECRA or ISRA regulations, and, if so, state whether any environmental clean-up has been required, whether any work has commenced, and the (estimated) cost of same.

23. State the name, address and job title of the person answering these interrogatories.
24. State the name, address and telephone number of the person to contact in order to arrange an inspection of the subject property.

These interrogatories may be supplemented with not more than ten (10) additional questions, with no subparts, without leave of court. Thereafter, additional interrogatories may be served only after application to the Tax Court which application shall be liberally granted by the Court taking into consideration the character of the property under appeal and the valuation issues presented.

CERTIFICATION

I hereby certify that the foregoing statements are true and that all documents and reports annexed hereto are exact copies of the entire original document or report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: _____

By: _____
Signature

Standard Interrogatories to Be Served on Municipality for Valuation Case

All questions must be answered unless the court otherwise orders or unless a claim of privilege or protective order is made in accordance with R. 4:17-1(b)(3). Information provided in response to these interrogatories shall not be used for any improper purpose. Use of such information shall be in accordance with the Rules of Court, including but not limited to R. 1:38, and the Rules of Professional Conduct.

1. State the name and present address of each person known to the municipality who has knowledge of facts bearing upon or relating to this appeal or the subject property and summarize the facts known to each.
2. State the name, address and field or area of expertise of each expert witness expected to testify on behalf of the municipality at the trial of this appeal and set forth the qualifications of each.
3. Attach hereto copies of all appraisals and expert reports prepared on behalf of the municipality, or in the possession of the municipality, covering the subject property or any portion thereof, which appraisals or reports were prepared by any expert named in answer to Question No. 2, during or with respect to the year of appeal or either of the preceding two (2) years, in connection with this or any other proceeding, or for any other reason.
4. Provide a copy or, if voluminous, make available for inspection and copying the entire contents of all files maintained by the office of the assessor, in any format whatsoever (hardcopy, electronic including the CAMA and MOD IV files existing as of the date of these answers to interrogatories, etc.), with respect to the subject property. Included without limitation in this request are any and all documents, records, analyses, reports, preliminary reports, notes, descriptions, plans, blueprints, maps, photographs, correspondence, e-mails, applications, permits, and other information pertaining to the subject property, and the last property card created for the subject property.
5. Make available for inspection and copy any and all deeds, analyses, reports, preliminary reports, documents, submissions to the municipality, records, notes, descriptions, plans, blueprints, maps, photographs, correspondences, e-mails, Chapter 91 (*N.J.S.A.* 54:4-34) responses, and other information relating to the subject property, that have been or will be available to the expert(s) retained by the municipality.
6. Identify any communications the Assessor has had with the taxpayer regarding the subject property during the year of appeal and for each of the preceding two (2) years. If there were no communications, please state so.
7. State the date and the name of the individual(s) who inspected the subject property during the year of appeal and for each of the preceding two (2) years. If no inspection took place, please state so. Provide all documentation relating to

any inspections of the subject property that occurred during the year of appeal and for each of the preceding two (2) years. If none, please state so.

8. State whether a revaluation was implemented with respect to the year of appeal.
9. State whether a reassessment was implemented with respect to the year of appeal.
10. State whether a Compliance Plan, pursuant to *N.J.S.A. 54:4-23*, was implemented with respect to the year of appeal.
11. If a counterclaim was filed by the municipality in this matter, state the factual basis for any such counterclaim. If you did not file a counterclaim, or have no factual basis for your counterclaim, please state so.
12. If a counterclaim was filed by the municipality in this matter, was a resolution adopted authorizing the filing of a counterclaim seeking an increase in the assessment? If so, attach a true copy of such resolution hereto and the minutes of any meeting at which such resolution were discussed.
13. If the municipality alleges that the taxpayer made any admissions, please provide the details of same, including the person making the statement, the time, date and location when and where the statement was made and the substance of the admission.
14. State the name, address and job title or position with the municipality of the person answering these interrogatories.
15. Attach applicable pages from the Zoning Code which reflects the zoning of the subject property as of October 1 of the year preceding the year of appeal.

These interrogatories may be supplemented with not more than ten (10) additional questions, with no subparts, without leave of court. Thereafter, additional interrogatories may be served only after application to the Tax Court which application shall be liberally granted by the Court taking into consideration the character of the property under appeal and the valuation issues presented.

CERTIFICATION

I hereby certify that the foregoing statements are true and that all documents and reports annexed hereto are exact copies of the entire original document or report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: _____

By: _____
Signature

SMALL CLAIMS INTERROGATORIES

All questions must be answered unless the court otherwise orders or unless a claim of privilege or protective order is made in accordance with R. 4:17-1(b)(3). Information provided in response to these interrogatories shall not be used for any improper purpose. Use of such information shall be in accordance with the Rules of Court, including but not limited to R. 1:38, and the Rules of Professional Conduct.

Pursuant to New Jersey Court Rule 8:6-1(a)(4) and 8:6-1(a)(6)(i), provide the following within 30 days:

1. Dates for inspection of the property, which is the subject matter of the appeal.
2. Any and all closing statements, if there has been a sale of the subject property within three (3) years of the assessing date, which is the subject matter of this tax appeal.
3. The cost of improvements within three (3) years of the assessing date of the property, which is the subject matter of this tax appeal.
4. Income, expense and lease information for the property, which is the subject matter of this tax appeal if the property is an income producing property.
5. Any Information relating to a claim of damage to the property which is the subject matter of this tax appeal, occurring between October 1 of the pretax year and January 1 of the tax year, pursuant to N.J.S.A. 54:4-35.1.
6. State the name and address of the person answering these interrogatories.

CERTIFICATION

I hereby certify that the foregoing statements are true and that all documents and reports annexed hereto are exact copies of the entire original document or report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: _____

By: _____
Signature