

### 8:3-2. Pleadings Allowed

(a) Generally. Pleadings shall consist of the complaint and such responsive pleadings as shall be filed in the action. A case information statement in a form prescribed in these rules shall be attached to the complaint. A complaint that fails to include a case information statement shall be treated as a nonconforming paper that shall be returned stamped “Received but not filed (date)” as provided in R. 1:5-6(c).

(b) ... no change.

(c) ... no change.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 16, 1981 to be effective September 14, 1981; text allocated into paragraphs (a) and (b) and amended, paragraph (a) and (b) captions adopted, and new paragraph (c) adopted July 9, 2008 to be effective September 1, 2008; paragraph (a) amended July 23, 2010 to be effective September 1, 2010.

### 8:3-4. Contents of Complaint, Generally

(a) . . . . No change.

(b) . . . . No change.

(c) Small Claims Classification.

(1) In state tax cases the complaint shall state whether the amount of refund claimed or the taxes or additional taxes sought to be set aside or the amount in controversy, as the case may be, with respect to any year, exceeds the sum of \$5,000 exclusive of interest and penalties.

(2) In local property tax cases, the complaint shall state whether each separately assessed parcel of property under appeal is a class 2 property (1-4 family residence) or a class 3A farm residence or, if small claims jurisdiction is based on the prior year’s taxes, there shall be included with the complaint a copy of the prior year’s final tax bill or the current year’s notice of assessment or a statement certifying the prior year’s taxes. Where small claims jurisdiction is based on the prior year’s taxes, a complaint that fails to confirm the prior year’s taxes as specified in this subparagraph, shall be treated as a nonconforming paper that shall be returned stamped “Received but not filed (date)” as provided in R. 1:5-6(c).

(d) . . . . No change.

(e) . . . . No change.

Note: Adopted June 20, 1979 to be effective July 1, 1979. Paragraphs (a) and (d) amended July 15, 1982 to be effective September 13, 1982; paragraph (e) adopted

November 5, 1986 to be effective January 1, 1987; paragraphs (b) and (c) amended July 5, 2000 to be effective September 5, 2000; paragraphs (c)(1) and (c)(2) amended July 23, 2010 to be effective September 1, 2010.

#### RULE 8:11. SMALL CLAIMS DIVISION; PRACTICE AND PROCEDURE

(a)(1) The small claims division will hear all state tax cases in which the amount of refund claimed or the taxes or additional taxes sought to be set aside with respect to any year for which the amount in controversy as alleged in the complaint does not exceed the sum of \$5,000 exclusive of interest and penalties.

(2) The small claims division will hear all local property tax cases in which the property at issue is a class 2 property (1-4 family residence) or a class 3A farm residence and all other local property tax cases in which the prior year's taxes for the subject property were less than \$25,000. Cases raising exemption or abatement issues are not eligible for the small claims division. Local property tax cases in the small claims division shall be assigned to the small claims track.

(b) . . . . No change.

(c) . . . . No change.

(d) . . . . No change.

(e) In local property tax cases, if it appears at any time before the close of proofs that a parcel of property under appeal is [neither a class 2 property (1-4 family residence) nor a class 3A farm residence, and therefore] not within the jurisdiction of the small claims division, the court may in its discretion retain the matter in the small claims track or transfer the matter to the standard track.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 22, 1983 to be effective September 12, 1983; amended November 5, 1986 to be effective January 1, 1987; amended November 7, 1988 to be effective January 2, 1989; amended July 13, 1994 to be effective September 1, 1994 amended July 5, 2000 to be effective September 5, 2000; amended July 28, 2004 to be effective September 1, 2004; paragraph letters added, paragraphs (a), (b), (c) and (e) amended July 9, 2008 to be effective September 1, 2008; paragraphs (a) and (e) amended July 23, 2010 to be effective September 1, 2010.