June 2, 2020

Real Property Tax Appeal Deadline Extended Due to COVID-19

The Supreme Court of New Jersey had extended the filing deadlines for real property tax assessment appeals, based on its finding that the national state of emergency and the state of emergency and public health emergency declared by Gov. Phil Murphy in Executive Order 103 in connection with the COVID-19 public health crisis have resulted in "corporate and residential taxpayers [being] severely disrupted in their ability to meet filing deadlines in property tax appeals before the County Boards of Taxation and the New Jersey Tax Court." Based on its finding due to the COVID-19 public health crisis, the Supreme Court, by an order entered on March 19, extended the filing deadlines to the later of (a) May 1, or (b) 30 days following a determination by the governor that the state of emergency declared under Executive Order 103 has ended.

Since that extension, Assembly Bill 4157 was enacted on May 28, which sets the tax appeal deadline for the 2020 tax year as July 1. County boards of taxation now have until September 30, to render decisions in connection with assessment appeals. This extension does not apply to counties operating under the real property tax assessment demonstration program under N.J.S.A. 54:1-104 (Monmouth County), in a county operating under the Property Tax Assessment Reform Act under N.J.S.A. 54:1-86 *et seq*. (Gloucester County) or in a county that has adopted an alternative real property assessment calendar under N.J.S.A. 54:1-105. The law was enacted as P.L. 2020, c. 35; is retroactive to April 1; and expires on December 31.

Without this statutory extension, the Supreme Court's March 19 order would have controlled. Typically, the statutory filing deadline for property assessment appeals for properties in non-revaluation districts for 2020 would have been April 1. For properties in revaluation districts, the statutory deadline would have been May 1. Taxpayers with property assessments in excess of $1 million may now file directly with the Tax Court of New Jersey by July 1. Taxpayers with property assessments of $1 million or less have to file with the county board of taxation in the county in which the property is situated by July 1, except as indicated above.

For more Day Pitney alerts and articles related to the impact of COVID-19, as well as information from other reliable sources, please visit our COVID-19 Resource Center.

COVID-19 DISCLAIMER: As you are aware, as a result of the COVID-19 pandemic, things are changing quickly and the effect, enforceability and interpretation of laws may be affected by future events. The material set forth in this document is not an unequivocal statement of law, but instead represents our best interpretation of where things stand as of the date of first publication. We have not attempted to address the potential impacts of all local, state and federal orders that may have been issued in response to the COVID-19 pandemic.

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