December 1, 2015

Tax Appeal Update: Mandatory E-Filing and Upcoming Filing Deadlines

By Order of the Chief Justice of the New Jersey Supreme Court of November 19, which was followed by a Notice to the Bar from the Presiding Judge of the Tax Court, as of December 8 all attorneys will be required to file all local property tax pleadings and other documents, including adjournment requests, electronically via eCourts. Attorneys who file paper documents will have them returned with a notation that they must be e-filed via eCourts within 15 days.

Further, as of January 1, 2016, the Tax Court will distribute all docketing notices, trial notices, orders, opinions, judgments and other documents through the eCourts system. Pro se parties will continue to receive hard copies of such notices by regular mail.

These directives are in furtherance of the August 10 Order of the Supreme Court approving a two-phase approach to implement mandatory electronic filing for all attorneys representing parties in local property tax matters. Phase I became effective September 15, making it mandatory for certain law firms to submit all documents in local property tax matters electronically through the eCourts system. Day Pitney has been filing papers electronically in the Tax Court since the implementation of e-filing in January 2015.

Assessment notices for the 2016 tax year should have been sent out in Monmouth County by November 15, pursuant to the Assessment Demonstration Program. Therefore, Monmouth County taxpayers should have already received assessment notices. Most taxpayers in other counties will still receive their assessment notices in January or February 2016. If an assessment for property in Monmouth County is $1 million or less, a taxpayer has until January 15, 2016, to file a Petition of Appeal with the Monmouth County Board of Taxation to challenge the assessment. In cases of assessments in excess of $1 million, Monmouth County taxpayers may appeal those assessments to the Monmouth County Board of Taxation by January 15, 2016, or to the Tax Court of New Jersey by the April 1, 2016, deadline. The assessment appeal deadlines of April 1, 2016, for regular assessment appeals and May 1, 2016, for appeals of revaluation assessments are still applicable to all counties other than Monmouth County.

A copy of the New Jersey Supreme Court's Order and the Tax Court's Notice regarding mandatory e-filing can be found here.

Authors



Christopher John Stracco

Of Counsel

Parsippany, NJ | (973) 966-8220

cstracco@daypitney.com