

TAX COURT OF NEW JERSEY



ANNUAL REPORT OF THE PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY

JULY 1, 2019 - JUNE 30, 2020

The Tax Court of New Jersey
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I. INTRODUCTION

In March 2020, in response to the growing public health crisis involving the COVID-19 CoronaVirus, the New Jersey Supreme Court ordered various modifications to court operations to minimize in-person contact and adhere to crucial public health measures recommended by the New Jersey Department of Health and the Centers for Disease Control. Court houses and chambers were closed to the public, staff on-site presence was reduced to the minimum level needed to handle critical functions, and court operations and events were primarily conducted remotely using various virtual platforms. To ensure the Tax Court continued services to the public and remained available to settle Tax disputes during the pandemic, the court transitioned to video and phone proceedings instead of in-person appearances, expanded electronic filing options, and remained available to respond to inquiries and to provide assistance. The availability and expansion of eCourts was instrumental in enabling the Court to continue its operations remotely throughout the COVID-19 pandemic. Due to the continuing COVID-19 pandemic these efforts continued through the end of the 2020 court year.

It is mandatory for all attorneys to file all local property tax appeal documents through eCourts. In addition to case initiation, eCourts Tax is used for all filings in existing cases, including those initiated prior to implementation of eCourts Tax. At this time, State tax case initiation documents are not eFiled, although developments for this are underway. For all other state tax case documents, eFiling is mandatory. During the 2020 court year, eCourts was expanded to permit self-represented litigants the option of filing documents electronically, including case initiation. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

During the 2019-2020 court year, the Tax Court experienced a decrease in new case filings. As of June 30, 2020, the court docketed 13,053 new cases and disposed of 12,824 cases. At the start of the 2019-2020 court year, the court's inventory of cases was 36,124. That number increased slightly to an inventory of 36,454 by the close of the court year.

II. THE COURT

The Tax Court of New Jersey is a trial court with statewide jurisdiction. The court was established by the Legislature on July 1, 1979 under Art. VI, § 1, ¶ 1 of the New Jersey Constitution, as a court of limited jurisdiction, to hear matters relating to state and local tax assessments. The enabling legislation can be found in N.J.S.A. 2B:13-1 to -15. The court reviews the actions and determinations of assessors and county boards of taxation with respect to local property tax matters and of all state officials with respect to state taxes.

The Tax Court affords taxpayers a prompt and impartial hearing and disposition of their disputes with governmental taxing agencies by a qualified body of judges. The objectives of the Tax Court are to: (1) provide expeditious, convenient, equitable and effective judicial review of state and local tax assessments, (2) create a consistent, uniform body of tax law for the guidance of taxpayers and tax administrators in order to promote predictability in tax law and its application, (3) make decisions of the court readily available to taxpayers, tax administrators and tax professionals, and (4) promote the development of a qualified and informed state and local tax bar. During the forty years of its existence, the court has succeeded in achieving substantially all these objectives.

In addition to hearing Tax Court cases, the judges of the Tax Court are, from time to time, assigned to hear Superior Court cases in which their special expertise can be utilized. In this court year, they heard and disposed of several Superior Court cases, many of which were tax-related cases. Examples of the types of Superior Court cases which are appropriate for Tax Court judges to hear include: (1) actions in lieu of prerogative writs seeking review of the conduct of municipal

officials relating to the administration of tax laws or the duties of tax assessors and tax collectors, (2) tenant tax rebate cases, (3) appointment of a receiver for nonpayment of real property taxes, (4) condemnation cases, (5) rent-leveling cases, (6) review of assessments for municipal improvements, (7) in rem tax foreclosure actions and (8) complex realty valuation issues in matrimonial cases.

Over the past forty years, the court has disposed of hundreds of thousands of cases. The court's published opinions fill thirty-one volumes of the New Jersey Tax Court Reports. The court's unpublished opinions are available on the judiciary's website for one year and collected by Rutgers Law School for inclusion in its free online library. The development of a body of legal precedent benefits the State and its taxpayers by facilitating the implementation of tax policy, as decided by our Legislature and Governor, and providing a reliable structure in which to resolve tax conflicts.

During the 2019-2020 court year, twelve Judges were assigned to the Tax Court: Presiding Judge Joseph M. Andresini, Judge Vito L. Bianco, Judge Mala Sundar, Judge Christine M. Nugent, Judge Mary Siobhan Brennan, Judge Kathi F. Fiamingo, Judge Joshua D. Novin, Judge Mark Cimino, Judge Michael J. Gilmore, Judge Jonathan A. Orsen and Judge Joan Bedrin Murray and Judge Patrick DeAlmeida t/a to the Appellate Division. The Judges maintained chambers and heard cases in Hackensack (Presiding Judge Andresini and Judge Bedrin Murray), Newark (Judge Nugent and Judge Orsen), Morristown (Judge Bianco and Judge Novin), Trenton (Judge Gilmore, Judge Sundar, and Judge Brennan), Mt. Holly (Judge Fiamingo) and Bridgeton (Judge Cimino). Each Judge is designated to hear local property tax cases from specific geographic areas. These cases are assigned according to the location of the real property at issue. The Presiding Judge assigns State taxes cases.

During the court year, Judge Cimino, Judge Fiamingo, Judge Murray and Judge Novin were temporarily assigned to hear Superior Court cases in addition to their Tax Court cases. Judge

Cimino heard Civil Division cases in the Cumberland Vicinage, Judge Fiamingo heard General Equity cases in the Burlington Vicinage, Judge Murray heard General Equity cases in the Bergen Vicinage and Judge Novin heard General Equity cases in the Morristown vicinage.

Tax Court judges meet monthly to discuss substantive and procedural developments in the tax field. In addition, the judges review and consider opinions authored by Tax Court judges which are then submitted for publication in the New Jersey Tax Court Reports. These meetings, over the years, have proven to be very helpful to all the Tax Court judges, but have been exceptionally helpful to judges newly appointed to the court.

Table 1 categorizes filings and dispositions for the 2019-2020 court year. The analysis represents Tax Court cases only and does not include Superior Court cases or miscellaneous tax applications handled by Tax Court Judges. An examination of the table shows that a majority of the court's cases, 99%, involve local property tax. The remaining 1% of cases concern assessments by the Director, Division of Taxation, of State taxes, such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, as well as other taxes, homestead rebate cases, and challenges to equalization tables and school aid ratios. Although small in number, these cases tend to be complicated and often involve complex legal questions that require significant judicial resources.

TABLE 1
TAX COURT OF NEW JERSEY CATEGORIES OF CASES FILED
COURT YEAR 2019-2020

A. Cases filed by general category		
Local property tax cases	99%	12,933
State Tax and Equalization Table cases	1%	120
Total	100%	13,053
 B. Local property tax cases filed		
Regular cases	55%	7,120
Small Claims cases	45%	5,813
Total	100%	12,933
 C. State Tax and Equalization table cases filed		
State tax cases (other than Homestead Rebate and related types)	76%	91
Homestead Rebate and Related types	16%	19
Equalization Table cases	8%	10
Total	100%	120

An additional 101 previously closed cases were reinstated during the court year, bringing the total number of new cases to 13,154. More detailed Tax Court statistics for the 2019-2020 court year can be found in the Appendix.

III. THE TAX COURT MANAGEMENT OFFICE

The Tax Court Management Office is the administrative arm of the Tax Court. Cheryl A. Ryan has been the Clerk/Administrator since her appointment on October 1, 2005. The Management Office provides the support services necessary for the efficient functioning of the court. The office is responsible for case-flow management, record keeping, and case management functions necessary to move cases to disposition, as well as managing resources to support the Tax Court Judges and support staff in nine locations. The Tax Court Management Office accepts papers for filing, processes all eCourts Tax complaints electronically filed, assigns local property and state tax cases, prepares calendars and judgments, responds to attorney and litigant inquiries, and provides procedural guidance.

During the court year, the Management Office continued to work closely with the Judiciary's business analysts and IT unit to oversee enhancements to eCourts Tax. Two case management teams are responsible for docketing, screening, data processing, calendaring, records management and administrative services.

A priority for the management office continues to be reviewing the court's operations and implementing changes to accommodate changes in tax law and electronic filing. These changes result in improved efficiency in operations, including a reduction of data entry by staff, increased efficiency in issuing judgments, and a reduction in costs.

To assist users with navigating eCourts Tax, the Tax Court website includes links to instructions and information regarding the electronic filing program. Additionally, various reports and information are available to provide timely and efficient service to litigants and the public. For example, the court provides a monthly report on judgments entered and a daily report of new cases filed. Other information available on the court's website includes: published and unpublished Tax Court opinions, notices regarding important changes to Tax Court policies, all State and local property Tax Court forms, the Rules of the Tax Court (Part VIII), a small claims handbook, the Tax Court's standard form interrogatories, as well as the Annual Reports of the Presiding Judge, and the Biennial Reports of the Supreme Court Committee on the Tax Court. Links to the State's twenty-one county boards of taxation are also available on-line.

IV. CASELOAD

A. Filings and Dispositions

Table 2 in the Appendix (page a) summarizes the history of filings and dispositions of Tax Court cases since court year 1990-1991. At the beginning of the 2019-2020 court year, the Tax Court had an inventory of 36,124 cases. Tax Court cases docketed during the court year totaled 13,053 and an additional 101 previously closed cases were reinstated. Thus, the aggregate total number of cases in inventory was 49,278. Dispositions for the court year totaled 12,824 cases,

resulting in an inventory of 36,454 cases at the end of the court year. These figures do not include miscellaneous tax applications and Superior Court cases assigned to Tax Court Judges. Inventory of cases at the close of the court year constitutes approximately two years of dispositions at the current rate of disposition. That is consistent with our objective of closing standard track cases within eighteen months to two years after filing. As of the last day of the 2019-2020 court year, approximately 41% of the court's caseload was in "backlog" (cases over two years old). Although we experienced significant declines in case filings since the 2013-2014 court year, our docket continues to have many unresolved older cases filed during recent peak filing years. The Tax Court Judges are increasing their efforts to resolve the older cases.

B. Productivity

Table 3 in the Appendix (page b) indicates the number of dispositions per Tax Court Judge per year for the past fifteen years. Dispositions per judge in the past ten court years have been significant. Fluctuations in dispositions and caseloads per judge are a result of the shrinking inventory of the pending caseload and changes in the number of judges assigned to Tax Court full or part-time.

It should be noted that dispositions per Judge per year is not the sole measure of the quantity and quality of the court's work. The court has developed a significant body of law through published opinions reported in Volumes 1 through 31 of the New Jersey Tax Court Reports. The published opinions reflect a fraction of the written and oral opinions issued by Tax Court Judges during the 2019-2020 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

C. Decisions

Supreme Court of the United States

During the 2019-2020 court year, no petition for certiorari was filed with the Supreme Court of the United States in a case that originated in the Tax Court.

Supreme Court of New Jersey

At the start of the 2019-2020 court year, four appeals originating in the Tax Court were pending in the Supreme Court of New Jersey. During the court year, two petitions for certification from matters originating in the Tax Court were filed. As of June 30, 2020, two petitions for certification were pending. Two petitions for certification were denied during the 2019-2020 court year. The Supreme Court issued two opinions in matters that originated in the Tax Court during the 2019-2020 court year; Estate of Mary Van Riper v. Dir. Division of Taxation (A-51-18) and Gourmet Dining, LLC v. Union Township, Kean University and New Jersey Educational Facilities Authority (A-8-19).

Estate of Van Riper: 241 N.J. 115 (2/5/20): Transfer inheritance tax is not due on a transfer more than three years prior to death. More than three years prior to death, husband and wife transferred marital home to a single irrevocable trust with each retaining a life estate. Upon the death of both spouses, the property transferred to a niece. The Court held that for transfer inheritance tax purposes, no transfer occurred until the death of the second spouse causing use and enjoyment of the property to yield to the niece.

Gourmet Dining, LLC: 243 N.J. 1 (6/30/20): The Supreme Court reinstated the Tax Court's denial of exemption, which was reversed by the Appellate Division. The arrangement by which a for-profit restaurant operated within a state university was taxable as a lease or lease-like interest because the public-benefit-oriented exemptions were not intended to exempt the for-profit operator of a high-end, regionally renowned restaurant situated on a college campus, when the overriding purpose of the commercial endeavor was focused on profitmaking, thus, as the exclusive operator and manager of the establishment, the for-profit restaurant had to bear its fair share of the local real property tax burden. The public-benefit-oriented exemption provisions were not intended to exempt the for-profit operator of a high-end, regionally renowned restaurant situated on a college campus when the overriding purpose of this commercial endeavor is focused on profitmaking.

Superior Court, Appellate Division

During the 2019-2020 court year, appeals from twenty-nine Tax Court decisions were filed with the Superior Court, Appellate Division. Table 4 (page c) provides the number of Tax Court cases appealed to the Appellate Division. Table 5 (page d) shows the disposition of Tax Court cases by the Appellate Division during the 2019-2020 court year. Appellate Division opinions in appeals from Tax Court matters are published in either the New Jersey Superior Court Reports or the New Jersey Tax Court Reports. Significant opinions issued by the Superior Court, Appellate Division during the 2019-2020 court year in cases that originated in the Tax Court included:

Johnson & Johnson v. Dir., Div. of Taxation, 461 N.J. Super. 148 (9/25/19): Tax Court incorrectly interpreted N.J.S.A. 17:22-6.64 as before and after the 2011 amendment, 17:22-6.64 provided that the insurance premium tax (IPT) was to be calculated at the rate of five percent of the gross amount of the IPT upon a subject of insurance resident, located or to be performed within New Jersey only and not throughout the United States. A condition precedent to the application of the Home State Rule under N.J.S.A. 17:22-6.64 was that insurance was procured from a surplus lines policy and since the corporation obtained insurance from a subsidiary and a captive insurance company, which had self-procured insurance, the Tax Court erred in extending the Home State Rule to the corporation.

Merrill Creek Reservoir v. Harmony Township, 461 N.J. Super. 32 (8/22/19): Tax Court did not err in using a trend cost analysis because that valuation method was acceptable and appropriate for a special purpose property, such as reservoir. There was ample substantial credible evidence to support the finding that the trended cost approach produced the best approximation of the reservoir's true value in the tax years at issue. The lower court properly trended personal property costs because the cost of improvements, including indirect costs such as engineering and architect expenses, went to establishing true value, and the tax court did not err in finding that the taxpayer was entitled to a deduction to value for functional obsolescence due to increased costs of construction.

Alcatel-Lucent USA Inc. v. Tp. of Berkeley Heights, 460 N.J. Super. 243 (6/18/19): Taxpayer was precluded from appealing the denial of farmland assessment on its property since it was undisputed that it received and did not respond to the Chapter 91, N.J.S.A. 54:4-34, request sent by the assessor. The court held although the property could be farmland assessed, it does not preclude the applicability of Chapter 91 to such properties. Therefore, the Tax Court's decision was correct, and if it developed, as plaintiff argued, a new rule, then "it is a good one especially apropos where a portion of the property is not subject to preferential tax treatment."

Tax Court

Published Tax Court opinions are reported in the New Jersey Tax Court Reports. As of the date of this report, there are thirty-one complete volumes of the New Jersey Tax Court Reports.

(1) Local Property Tax Cases

The following published opinions of the Tax Court concerning local property taxes were among the most significant of the 2019-2020 court year:

Wolosky v. Fredon Township et. al., 31 N.J. Tax 373 (12/18/19): Complaints filed by plaintiff, a resident of Green Township, to raise the 2016, 2017, and 2018 local property tax assessments on residence owned by Green Township's assessor (located in Fredon Township within the same county), were frivolous within the meaning of R. 1:4-8 and N.J.S.A. 2A:15-59.1. Plaintiff acted in bad faith as there was no legal basis for his complaints. The court awarded counsel fees and costs of \$45,589.35 to reimburse Green Township for its defense of its assessor in her official capacity as assessor. It denied Fredon's application for reimbursement of fees and costs in the amount of \$7,488 due to its failure to meet the procedural requirements of R. 1:4-8.

Dickerson v. Township of Dover, 31 N.J. Tax 541 (3/3/20): Defendant Township failed to comply with the terms of the stipulation of settlement and owed the taxpayer the full refund amount of \$108,382.11 plus statutory interest, N.J.S.A. 54:3-27.2, because the stipulation of settlement clearly identified June 1 as the final opportunity for the town to remit an interest-free refund to the taxpayer, but no payment was issued until June 3. The stipulation of settlement was not subject to R. 1:3-1 because the June 1 deadline was fixed by the parties in the contractual stipulation of settlement, not the court's final judgment, and, as such, the June 1 deadline was not "fixed by rule or court order."

City of Plainfield v. Borough of Middlesex, 31 N.J. Tax 407 (12/ 24/19): The court granted summary judgment to the City of Plainfield that real property it owns in defendant taxing district, is exempt from local property tax under N.J.S.A. 54:4-3.3. The court rejected defendant's claim that exemption is unwarranted because only a portion of property is used for public purposes with the remainder lying vacant. Precedent disfavoring apportionment of exemption applies only to government-owned property that is partially used for private purposes, not to government-owned property partially used by another government entity.

Tartivita v. Borough of Union Beach, 31 N.J. Tax 335 (12/9/19): In a case of first impression, the court rejected the taxing district's claim that because it is in Monmouth County which participates in the Real Property Assessment Demonstration Program (ADP), its annual assessments are annual, district-wide "reassessments" thus immune from the protections afforded by the Freeze Act. The court found that the assessments performed as nothing more than what an assessor

is obligated to be annually performed under N.J.S.A. 54:4-23. The matter is on appeal.

Pella Realty v. Paterson City, 31 N.J. Tax 474 (2/27/20): Taxpayer's motion seeking interim Freeze Act protection was granted. The court found that the City's adoption of an annual reassessment program under N.J.A.C. 18:12A-1.14(i) was improper because the use of such programs was aimed at counties, and the county in which the city was located had not elected to be a "demonstration county" under the programs. Thus, invocation of an improper annual reassessment program did not serve to bar application of the Freeze Act because it did not constitute a complete revaluation or complete reassessment of all real property in the taxing district.

NJ DEP/UFT v. Tp. of Upper Freehold, 31 N.J. Tax 230 (7/26/19): Golf course operator, a private and for-profit entity, was entitled to a property tax exemption under N.J.S.A. 54:4-3.3, 54:4-2.3 and 54:4-1.10 for recreational property that it leased from the New Jersey Department of Environmental Protection (DEP). The lease furthered the property's use for a public purpose where the course, its pro shop and driving range constituted the type of recreational facility envisioned under N.J.S.A. 13:1L-3 and 13:8A-19 to 13:8A-34. The golf course restaurant was also exempt from local property tax because it was an amenity provided in furtherance of ensuring the success of the golf course.

EGDC C/O AM Resurg Mgmt v. Rutherford Borough, 31 N.J. Tax 272 (10/16/19): Taxpayer's parcels and a neighboring landowner's parcels were not functionally integrated to rise to the level of a unity of use under the single economic unit doctrine because a Reciprocal Easement Agreement merely provided for the continuation of a symbiotic relationship between the property owners. The Borough failed to establish that the parcels operated together, would be developed together, or were currently, or in the future, going to be used for a unifying purpose. The Borough also failed to establish unity of ownership under the doctrine because it conceded there was no unity of actual ownership by title, and it did not establish any beneficial ownership interest granted by the Agreement, which was foundationally based on compliance with variances and zoning requirements as a result of the "sandwiching" of the parcels.

State Tax Cases

The following published opinions of the Tax Court concerning State taxes were among the most significant of the 2019-2020 court year:

Saulwil Inc. v. Dir., Div. of Taxation, 31 N.J. Tax 433 (1/19/20): In a case of first impression as to cash audits, the court found that a taxpayer's books and records are only required to be adequate not perfect, and that in the absence of any proof as to tampering with a computerized book-keeping method (point-of-sales software), the wholesale rejection of those records for minor discrepancies was unreasonable, therefore, Taxation's application of the mark-on methodology to reconstruct the reported sales to impute additional gross receipts was also unreasonable and

unwarranted, as was the imposition of additional gross income tax to the taxpayer's officers based on their constructive receipt of income from the deemed additional corporate receipts.

Leather v. Dir., Div. of Taxation, 31 N.J. Tax 285 (10/ 23/19): In a case of first impression, the court ruled that Taxation cannot be granted summary judgment on the issue that a joint income tax filer is liable for New Jersey gross income tax (NJ-GIT) on federal disability benefits fraudulently obtained by the other joint filer (a non-tax criminal offense), without first proving that the innocent filer filed false or fraudulent NJ-GIT returns with an intent to evade the GIT. Such intent is a requirement of N.J.S.A. 54A:9-4(c)(1)(B), the statute under which Taxation assessed the tax for each tax year at issue.

Carmine Paul, Executor v. Dir., Div. of Taxation, 31 N.J. Tax 577 (6/2/20): An inter-vivos trust qualified as a taxable transfer intended to take effect in possession or enjoyment "at or after death" under N.J.S.A. 54:34-1(c). The decedent established a trust to provide net income for him for the duration of his life, named himself as trustee, and acted in that capacity until he was no longer able to act. By the clear terms of the trust the decedent's death served to trigger the beneficiaries' right to possession and enjoyment of the income from the trust corpus, postponed until that time, while the decedent retained lifetime economic benefits. Further, decedent did not execute an irrevocable and complete disposition of his "reserved" income interest more than three years prior to his death under N.J.S.A. 54:34-1.1.

Stanard v. Dir., Div. of Taxation, 31 N.J. Tax 459 (2/24/20): Defendant's (Director) classification of a single-member LLC as a sole proprietorship was correct because N.J.A.C. 18:35-1.1(b) properly treated a single member LLC as a disregarded entity and the member was treated as the direct owner of the assets of the LLC for classification requirements for income tax purposes under the Revised Uniform LLC Act, N.J.S.A. 42:2C-92(b). Therefore, the Director must consistently apply Taxation's regulations applicable to sole proprietorships to a single member limited liability company treated as a sole proprietorship. Here, the Director therefore erred in the distributive share of partnership income from a partnership to the LLC when calculating taxpayer's net profits from business. Rather, such distributive share was instead to be taken into account in determining the taxpayer's distributive share of partnership income, N.J.S.A. 54A:5-1(k).

Cargill Meat Solutions, Corp. v. Dir., Div. of Taxation, 31 N.J. Tax 506, 510 (3/12/20): Taxpayer's complaint challenging the litter tax was dismissed because the funds were appropriated and used for litter control activities. N.J.S.A. 13:1E-217, while broad, plainly indicated all dedicated funds were appropriated for their dedicated purposes with the evidence showing that the New Jersey Legislature intended to appropriate, and thus rededicate, the Clean Communities funds for the purposes as originally established. The poison pill provision enacted by the prior legislature was neither approved, nor disapproved by the court, since the provision only came into effect if the litter fee is used at variance with the provisions of the enacting legislature.

Momoh-Oare v. Dir., Div. of Taxation, 31 N.J. Tax 140 (1/28/19): purchase of automobile in New Jersey for the express purpose of shipping same to an individual in Nigeria, does not exempt the purchase from New Jersey sales tax. The imposition does not violate the Import-Export Clause of the United States Constitution, Art. I, § 10, cl. 2

V. SUPREME COURT COMMITTEE ON THE TAX COURT

The Supreme Court Committee on the Tax Court is comprised of judges, members of the tax bar, tax administrators at the municipal, county and state levels, representatives of taxpayers' and tax professionals' organizations and others concerned with the administration and review of tax laws in New Jersey. During the last court year, the committee held well-attended meetings to discuss issues related to the review of state and local tax assessments, including practice before the Tax Court, operation of the court, proposed rule amendments and legislation. Since no other such forum exists in the State of New Jersey, the Supreme Court Committee on the Tax Court affords a unique opportunity for taxpayers, those who represent taxpayers and those who administer and review tax laws, to meet and discuss common problems and ways to improve the state and local tax system. These committee discussions have resulted in better understanding and coordination among the groups represented by the participants. The committee also provides a means of communication between the Supreme Court and the tax community. The committee fulfills a vital role in its advisory capacity by developing and recommending rule changes affecting the operation of the court. The committee meets regularly and will next issue a report in January 2022.

VI. CONCLUSION

During the past forty years, the overall mission of the Tax Court, to provide prompt and impartial hearings and dispositions of tax disputes, has remained steadfast and unyielding. Despite the COVID pandemic beginning in March 2020, the Tax Court judges, the Tax Court Administrator and their staffs continued the work of the court using remote platforms. They

worked diligently throughout this past year to accomplish the work of the court. Their efforts have been efficient and of very high quality. I am satisfied that the public has been well served. Moreover, the work of the court has substantially assisted in the administration of the tax laws of the State and aided taxpayers, tax practitioners and tax administrators by contributing to the development of a consistent body of tax law for their guidance.

Respectfully submitted,

/s/Hon. Joseph M. Andresini, P.J.T.C.

Date Submitted: April 28, 2021

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/90	4,475	7,901	5,262	7,114
6/30/91	7,114	11,371	6,026	12,459
6/30/92	*12,402	16,300	9,224	19,478
6/30/93	19,478	14,967	16,560	17,885
6/30/94	17,885	15,223	11,697	21,411
6/30/95	21,411	12,741	17,402	16,750
6/30/96	16,750	9,410	12,075	14,085
6/30/97	14,085	7,954	10,406	11,633
6/30/98	11,633	7,124	9,390	9,367
6/30/99	9,367	6,356	7,005	8,718
6/30/00	*9,069	5,386	6,702	7,753
6/30/01	7,753	4,815	4,515	8,053
6/30/02	8,053	5,952	5,932	8,073
6/30/03	8,073	6,639	.5,444	9,268
6/30/04	9,268	8,105	5,973	11,400
6/30/05	11,400	7,332	6,719	*12,282
6/30/06	12,282	8,205	7,533	*13,120
6/30/07	13,120	10,759	8,283	*15,596
6/30/08	15,596	11,760	8,749	18,607
6/30/09	18,607	14,103	8,808	23,902
6/30/10	23,902	18,426	10,938	31,390
6/30/11	31,390	19,776	15,467	35,699
6/30/12	35,699	15,556	15,457	35,798
6/30/13	35,798	25,364	17,168	43,994
6/30/14	43,994	18,962	15,747	47,209
6/30/15	47,209	16,173	20,720	42,662
6/30/16	42,662	14,654	18,092	39,224
6/30/17	39,224	13,260	17,567	34,917
6/30/18	34,917	14,446	13,936	35,427
6/30/19	35,427	14,097	13,400	36,124
6/30/20	36,124	13,154	12,824	36,454

* Adjusted to reflect year-end physical case inventory.

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2005-2020

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
6/30/05	11,400	7,332	6,719	*12,282	7 - Kahn retired 6/2005	960
6/30/06	12,282	8,205	7,533	*13,120	6	1,256
6/30/07	13,120	10,759	8,283	*15,596	6	1,381
6/30/08	15,596	11,760	8,749	18,607	6.5 - DeAlmeida appointed 1/2008	1,346
6/30/09	18,607	14,103	8,808	23,902	7 - Kuskin retired 6/2009	1,258
6/30/10	23,902	18,426	10,938	31,390	6 - Small, Pizzuto retired 10/2009; Sundar appointed 7/2009; Andresini appointed 10/2009	1,823
6/30/11	31,390	19,776	15,467	35,699	6 - Hayser retired 10/2010; Nugent appointed 10/2010	2,578
6/30/12	35,699	15,556	15,457	35,798	6 - Brennan appointed 6/2012	2,576
6/30/13	35,798	25,364	17,168	43,994	6.5 - Menyuk retired 1/2013	2,641
6/30/14	43,994	18,962	15,747	47,209	6 - Fiamingo appointed 4/2014	2,625
6/30/15	47,209	16,173	20,720	42,662	8 – Novin appointed 8/14	**2,590
6/30/16	42,662	14,654	18,092	39,224	8.25 – Cimino appointed 7/15 (Partial Caseload)	2,193
6/30/17	39,224	13,260	17,567	34,917	8.75 - Gilmore appointed 1/17; Cimino (Partial Tax)	2,008
6/30/18	34,917	14,446	13,936	35,427	9 – Orsen appointed 7/5/17; Murray appointed 12/18/17; Fiamingo/Cimino (Partial Tax); DeAlmeida elevated 1/16/18	1,548
6/30/19	35,427	14,097	13,400	36,124	8.75 - Cimino/Fiamingo/Murray Partial Tax;	1,531
6/30/20	36,124	13,154	12,824	36,454	8.75 - Cimino/Fiamingo/Murray Partial Tax	1,466

*Adjusted to reflect year-end physical case inventory.

** Corrected error reported in 2014-2015 annual report.

TABLE 4

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION 1990-2020

Court Year	Number of Cases
1990-1991	40
1991-1992	49
1992-1993	43
1993-1994	67
1994-1995	84
1995-1996	79
1996-1997	53
1997-1998	71
1998-1999	58
1999-2000	45
2000-2001	35
2001-2002	41
2002-2003	50
2003-2004	34
2004-2005	41
2005-2006	46
2006-2007	38
2007-2008	46
2008-2009	33
2009-2010	47
2010-2011	27
2011-2012	29
2012-2013	36
2013-2014	33
2014-2015	23
2015-2016	32
2016-2017	39
2017-2018	22
2018-2019	30
2019-2020	29

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2019-2020

Action	Number of Cases
Affirmed	20
Affirmed/Remanded	1
Dismissed	9
Motion for leave to appeal denied	5
Motion for leave to appeal granted	1
Reversed and Remanded	1
Withdrawn	1
Total Dispositions	38

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2019-2020

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	35,664	460	0	36,124
New cases filed during period	12,933	110	10	13,053
Reinstated	99	2	0	101
Subtotal	48,696	572	10	49,278
Cases disposed	12,649	165	10	12,824
Pending	36,047	407	0	36,454

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2019-2020

	FILED	REINSTATED
1. Local Property		
Tax Regular	7,120	85
Small Claims	5,813	14
TOTAL	12,933	99
2. Other than Local Property Tax (STATE)		
Regular	87	2
Small Claims	33	0
TOTAL	120	2
Grand Total	13,053	101

Type of State Tax

Corporation Business	19	
Estate Tax	3	
Fair Homestead Rebate	8	
Gross Income	43	1
Hotel	1	
Inheritance Tax	2	
Insurance Premiums	0	1
Motor Fuels Use	1	
Non-Resident Partner	1	
Non-Residential Development Fee (COAH)	1	
Property Tax Reimbursement	11	
Sales and Use	17	
School Aid (Table of Equalization Valuation)	10	
Total	120	2

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2012-2020

	6/30/12	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19	6/30/20
Atlantic	241	472	731	356	336	276	411	342	273
Bergen	3,486	5,621	3,834	2,698	2390	2185	2276	2332	2374
Burlington	336	501	303	283	226	227	231	270	235
Camden	255	481	213	154	136	114	176	173	216
Cape May	102	117	65	88	86	81	78	81	71
Cumberland	43	127	173	97	47	56	43	36	50
Essex	2,985	4,471	3,493	3,612	3064	2621	2906	2917	2694
Gloucester	190	412	296	159	113	104	107	121	123
Hudson	735	1,040	749	689	497	560	971	1453	1229
Hunterdon	70	139	115	89	76	53	57	51	47
Mercer	240	338	252	213	189	216	348	323	361
Middlesex	1,058	1,645	1,250	1,106	953	821	1022	895	945
Monmouth	944	1,736	1,566	1,178	1354	1255	1140	1037	933
Morris	766	1,936	1,251	1,011	878	935	869	932	853
Ocean	479	996	659	610	501	527	661	507	448
Passaic	1,443	2,404	1,641	1,375	1369	1265	1121	812	556
Salem	41	72	50	44	28	43	36	29	33
Somerset	384	653	403	392	321	262	297	298	234
Sussex	231	288	178	136	187	174	260	141	128
Union	1,077	1,402	1,189	1,393	1380	999	1169	1117	1180
Warren	99	205	143	108	100	101	82	58	49
TOTALS	15,205	25,056	18,554	15,791	14,231	12,875	14,261	13,925	13,032