

Rule 8:4. TIME

8:4-1. Time for Filing Complaint

The time within which a complaint may be filed in the Tax Court is as follows:

(a) Local Property Tax Matters.

(1) Complaints seeking to review an Equalization Table, including a County Equalization Table, a State Equalization Table or a Table of Equalized Valuations, as promulgated by the Director of the Division of Taxation pursuant to N.J.S.A. 54:1-35 et seq., shall be filed within 45 days after the adoption or promulgation of the table to be reviewed, subject to the provisions of R. 1:3-3.

(2) Except for the review of a judgment, pursuant to N.J.S.A. 54:51A-1, a complaint to review an action of the County Board of Taxation shall be filed within 45 days after the date of the action to be reviewed. A complaint to review a judgment of a County Board of Taxation shall be filed within 45 days of the service of the judgment of the County Board of Taxation. Service of the judgment of the County Board of Taxation, when by mail, shall be deemed complete as of the date the judgment is mailed, subject to the provisions of R.1:3-3.

(3) Complaints to correct errors in accordance with N.J.S.A. 54:51A-7 may be filed at any time during the tax year or within the next 3 tax years thereafter.

(4) Complaints pursuant to the direct review provisions of N.J.S. 54:3-21(a)(1), and appeals pursuant to N.J.S. 54:3-21(a)(2) shall be filed on or before April 1 of the tax year or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. Complaints seeking to review a notification of change in assessment pursuant to the provisions of N.J.S.A. 54:3-21(a)(1) shall be filed within 45 days of the service of the notice of change in assessment. Service of the notice of change in assessment, when by mail, shall be deemed complete as of the date the notice is mailed, subject to the provisions of R. 1:3-3.

(5) In a taxing district where a municipal-wide revaluation or a municipal-wide reassessment has been implemented, complaints pursuant to the direct review provisions of N.J.S.A. 54:3-21(a)(1) shall be filed on or before May 1 of the tax year, or 45 days from the date the bulk mailing of notice of assessment is completed in the taxing district, whichever is later. This provision does not apply to taxing districts located in a county participating in the demonstration program established under N.J.S.A. 54:1-104, which shall be subject to the general provisions of subparagraph (4) above.

(b) State Tax Matters. Complaints seeking to review actions of the Director of the Division of Taxation, any other state agency or officer (including the Motor Vehicle Commission) with respect to a tax matter, or a county recording officer with respect to the realty transfer tax shall be filed within 90 days after the date of the action to be reviewed.

(c) Tax Rebate Matters. Complaints seeking review of a final determination of the Director of the Division of Taxation with respect to any homestead credit, rebate, or

refund program administered by the Division of Taxation, shall be filed within 90 days of the issuance of the determination.

Note: Adopted June 20, 1979 to be effective July 1, 1979. Paragraph (a)(2) amended July 8, 1980 to be effective July 15, 1980; paragraphs (a)(2) and (3) amended July 22, 1983 to be effective September 12, 1983; paragraph (c) adopted July 22, 1983 to be effective September 12, 1983; paragraph (a)(1) amended November 5, 1986 to be effective January 1, 1987; paragraph (c) amended May 6, 1991 to be effective immediately; paragraph (a)(4) amended July 14, 1992 to be effective September 1, 1992; paragraph (c) caption and text amended July 12, 2002 to be effective September 3, 2002; paragraphs(a)(4), (b) and (c) amended July 9, 2008 to be effective September 1, 2008; subparagraph (a)(4) amended and new subparagraph (a)(5) added July 27, 2018 to be effective September 1, 2018.

Rule 8:4-2. Calculation of Time for Filing

(a) General. The time period shall be calculated from the date of service of the decision or notice of the action taken.

(b) Where Notice of Action Is Mailed. If notice of an action is mailed the time period within which a complaint for review may be filed shall be extended pursuant to R.1:3-3.

(c) Where No Action Is Taken. If action is required to be taken with respect to a tax matter on or before a fixed date and the action is not so taken, the time periods fixed by these rules shall be calculated from the date that the action was required to have been taken.

Note: Adopted June 20, 1979 to be effective July 1, 1979.

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

The time for filing of 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) All counterclaims in a direct appeal of a local property tax matter pursuant to N.J.S.A. 54:3-21, shall be filed on or before April 1 unless the petition of appeal or complaint is filed on April 1 or during the 19 days next preceding April 1, in which case a taxpayer of a taxing district shall have 20 days from the date of service of the complaint to file a counterclaim.

(b) In a state tax matter (other than small claims cases) an answer to a complaint, counterclaim or crossclaim shall be served within 60 days after service of the complaint, counterclaim or crossclaim, as the case may be.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 16, 1981 to be effective September 14, 1981; amended November 7, 1988 to be effective January 2, 1989; paragraph (a) amended July 14, 1992 to be effective September 1, 1992; initial paragraph amended August 1, 2016 to be effective September 1, 2016; initial paragraph amended and paragraph (a) amended July 27, 2018 to be effective September 1, 2018; paragraph (b) amended July 31, 2020 to be effective September 1, 2020.