

From: Thomas DENITZIO <TDENITZIO@greenbaumlaw.com>
Sent: Monday, March 19, 2018 4:41 PM
To: Comments Mailbox
Subject: Report of the 2016-2018 Supreme Court Committee on the Tax Court

I reviewed the notice of the committee's report published in the New Jersey Law Journal on February 26, 2018.

I have the following comments:

R. 8:4-1(a)(4)—I would add at the beginning: "Except as provided in R. 8:4-1(a)(5),..."

R. 8:4-1(a)(5)—I would revise the last sentence to read: "This provision does not apply to complaints with respect to property in taxing districts..." Also, in the first sentence I suggest that the word "implemented" does not necessarily take into account the requirement that the revaluation or reassessment must be approved. Perhaps say "approved and implemented"?

R. 8:4-3(a)—did the committee consider what would happen if April 1 falls on a Saturday, Sunday or legal holiday? Is there another rule or statute that covers this? I am aware of at least one judge (no longer on the bench) who expressed doubt that a complaint could be filed after April 1 in such circumstance because there was no express authority permitting late filing.

I think the committee did an excellent job on the latest proposed rule changes and I appreciate the opportunity to comment.

Thomas J. Denitzio, Jr. | Co-Chair, Real Estate Department

Greenbaum, Rowe, Smith & Davis LLP
Delivery: 99 Wood Avenue South | Iselin, NJ | 08830
Mailing: P.O. Box 5600 | Woodbridge, NJ | 07095
T: 732.476.2610 | F: 732.476.2611
vCard | Bio

Greenbaum Rowe
Smith & Davis LLP
COUNSELORS AT LAW
greenbaumlaw.com   

Disclaimer

This e-mail (including any attachments) is intended only for the exclusive use of the individual to whom it is addressed. The information contained hereinafter may be proprietary, confidential, privileged and exempt from disclosure under applicable law. If the reader of this e-mail is not the intended recipient or agent responsible for delivering the message to the intended recipient, the reader is hereby put on notice that any use, dissemination, distribution or copying of this communication is strictly prohibited. If the reader has received this communication in error, please immediately notify the sender by telephone (732-549-5600) or e-mail and delete all copies of this e-mail and any attachments. Thank you.