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New Jersey's General 2018 Tax Assessment Appeal Deadlines Loom: Deadline Is April 1 for Majority of NJ Properties

For real property tax assessments in excess of $1 million, a taxpayer has until April 1, 2018, to file an appeal of a regular assessment to the Tax Court of New Jersey, and until May 1, 2018, for appeals of regular assessments in districts which have implemented revaluations in 2018.

For real property tax assessments of $1 million or less, a taxpayer has until April 1 to file an appeal of a regular assessment to the county board of taxation of the county in which the property is located, or until May 1 for appeals of regular assessments in districts which have implemented revaluations in 2018.

If an assessment for property in Monmouth County is $1 million or less, a taxpayer had until January 15, 2018, to file a Petition of Appeal with the Monmouth County Board of Taxation to challenge a regular assessment. In cases of regular assessments in excess of $1 million, Monmouth County taxpayers may still appeal those assessments to the Tax Court of New Jersey by the April 1 or May 1 deadlines, as appropriate.

Whether filing a complaint or petition of appeal, the complaint or petition must be filed with the respective entity on or before the appropriate deadline. All attorneys are required to file complaints with the Tax Court of New Jersey electronically via the eCourts system. For filing with county boards of taxation, postage marks of April 1, 2018, are not sufficient – the respective document must be filed physically with the county board of taxation on or before April 1, 2018. Because April 1 is a Sunday, and the courts and county boards of taxation are closed, taxpayers (as opposed to attorneys) who are not filing electronically must have the complaint or petition of appeal delivered to the Tax Court clerk's office or the applicable county board of taxation on or before close of business on Thursday, March 29, because Friday, March 31, is a New Jersey state holiday and the courts and government offices are closed. In past years, the court has ordered the deadline for the filing of tax appeals be extended to the following Monday when it has fallen on a weekend or holiday, but no such order has been entered as of this writing.

Both the Tax Court and the county boards require filing fees. The fee for the Tax Court depends on the type and the number of properties being appealed. The fee for the county boards depends on the assessment of the property being appealed. Before filing an appeal, a taxpayer should contact the tax court administrator or the county board of taxation in the county where the property is located to determine the precise fee required for a filing. In appeals to the county board, a separate petition must be filed for each property appealed. A complaint filed with the Tax Court may include more than one separately assessed property, provided the properties are contiguous and in common ownership. A copy of the most recent tax bill or property tax assessment notice must be attached to a Tax Court complaint.

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