

TAX COURT OF NEW JERSEY



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

JULY 1, 2020 - JUNE 30, 2021

The Tax Court of New Jersey
R.J. Hughes Justice Complex
P.O. Box 972
25 Market Street
Trenton, New Jersey 08625-0972

Web page: www.njcourts.gov/courts/tax.html?lang=eng

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I. INTRODUCTION

In March 2020, in response to the growing public health crisis involving the COVID-19 Corona Virus, 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 Center 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 court continued services to the public and remained available to settle tax-related disputes during the pandemic, the Tax Court transitioned to video and phone proceedings instead of in-person appearances, using platforms such as Zoom and TEAMS, 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. The court also conducted several webinars with members of the tax bar, Deputy Attorneys General, assessors, and appraisers as to the available virtual tools during COVID-19, including uploading documents intended to be used as evidence for trial, so that matters could continue to be filed, heard, and disposed during the pandemic. Due to the continuing COVID-19 pandemic these efforts continued through the end of the 2021 court year.

It is mandatory for all attorneys to file all local property tax appeal documents through eCourts Tax. In addition to case initiation, eCourts Tax is used for all filings in existing cases, including those initiated prior to implementation of eCourts Tax. During this court year eCourts Tax became available for filing case initiating documents in state tax cases. Attorneys were now required to file all documents in Local Property and State cases through eCourts Tax. eCourts was also expanded to permit self-represented litigants the option of filing documents electronically in state and local property cases, 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.

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-two 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-two 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 2020-2021 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 assigned local property tax cases from specific geographic areas, which can change from year-to-year depending on the volume of the local property cases filed. The Presiding Judge assigns State taxes cases.

During the court year, Judge Cimino, Judge Fiamingo, and Judge Novin were temporarily assigned to hear Superior Court cases in addition to their Tax Court cases. Judge Murray was also assigned for a portion of the court year. 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 2020-2021 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 of State taxes by the Director, Division of Taxation 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 2020-2021

A. Cases filed by general category

Local property tax cases	99.5%	14,141
State Tax and Equalization Table cases	0.5%	69
Total	100%	14,210

B. Local property tax cases filed

Regular cases	53%	7,484
Small Claims cases	47%	6,657
Total	100%	14,141

C. State Tax and Equalization table cases filed

State tax cases (other than Homestead Rebate and related types)	84%	58
Homestead Rebate and Related types	10%	7

Equalization Table cases	6%	4
Total	100%	69

An additional 93 previously closed cases were reinstated during the court year, bringing the total number of new cases to 14,303. More detailed Tax Court statistics for the 2020-2021 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 1991-1992. During the 2020-2021 court year, the Tax Court experienced an increase in new case filings. As of June 30, 2021, the court docketed 14,170 new cases and disposed of 11,802 cases. At the start of the 2020-2021 court year, the court's inventory of cases was 36,454. That number increased to an inventory of 38,955 by the close 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 2020-2021 court year, approximately 45% of the court's caseload was in "backlog" (cases over two years old). Included in this backlog are 688 cases that are marked *Inactive* pending an Appellate Division decision. 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 2020-2021 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 2020-2021 court year, one petition for certiorari was filed with and denied by 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 2020-2021 court year, two appeals originating in the Tax Court were pending in the Supreme Court of New Jersey. During the court year, eight petitions for certification from matters originating in the Tax Court were filed, of which six were denied. As of June 30, 2021, one petition for certification was pending. The Supreme Court issued two opinions in matters that originated in the Tax Court during the 2020-2021 court year: Johnson & Johnson v. Director, Division of Taxation (A-51-19; decided December 7, 2020) and Christian Mission John 3:16 v Passaic City (A-33-19, decided July 15, 2020).

Johnson & Johnson v. Dir., Div. of Taxation: 244 N.J. 413 (12/7/20): The Court, in a per curiam decision, affirmed the Appellate Division’s opinion reported at 461 N.J. Super. 148 (issued 09/25/19) that based on the plain language of the statute, the Tax Court incorrectly interpreted N.J.S.A. 17:22-6.64.

Christian Mission John 3:16 v. Passaic City: 243 N.J. 175 (7/15/20): The Court held that the Tax Court erred in deciding whether the property owner actually used the building, a church undergoing construction, for tax exempt purposes based on summary judgment motions. The Court reversed the Appellate Division’s affirmance of the Tax Court’s opinion and remanded the matter to the Tax Court. The Court however affirmed the Tax Court’s opinion and affirmance of the same that the morning prayer services for the parishioner-construction workers held at the property did not on their own suffice to prove “actual use” for purposes of local property tax exemption.

Superior Court, Appellate Division

During the 2020-2021 court year, appeals from ten 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 2020-2021 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.

There were no significant published opinions issued by the Superior Court, Appellate Division during the 2020-2021 court year in cases that originated in the Tax Court. However, the following Appellate case was approved for publication in the Tax Court Reports since the underlying Tax Court decision was reported (32 N.J. Tax 335 (Tax 2019):

Tartivita v. Borough of Union Beach, A-1714-19 (05/06/21): There was nothing in the record to support a conclusion that the taxing district performed a district-wide or complete reassessment such that the taxpayer loses the protections afforded by the Freeze Act. The court noted that “nothing short of complete revaluation, parcel by parcel, plus appropriate measures to keep the rolls current can achieve equality.” The court also rejected an issue not raised below: that giving the property owner the benefit of the Freeze Act violates the Uniformity Clause of the Constitution.

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 2020-2021 court year:

O’Connell v. Neptune, 32 N.J. Tax 1 (09/23/20): Due to the extension and tolling of certain filing deadlines engendered by COVID-19 by the New Jersey Supreme Court which culminated into legislation that tolled the filing deadline until July 1, 2020, plaintiff’s appeal of a county board judgment to the Tax Court, which was filed June 30, 2020, was timely, and therefore, did not deprive the Tax Court of subject matter jurisdiction.

B&D Assoc. v. Franklin, 32 N.J. Tax 81 (10/26/20): A property owner has standing to challenge the property’s assessment although the property is in foreclosure and tax payments were being made by the mortgagee.

30 Journal Square Partners, LLC v. Jersey City, 32 N.J. Tax 91 (12/30/20): When a party files a direct appeal to the Tax Court challenging the validity of a property’s assessment(s), the county board of taxation ceases to retain continuing jurisdiction to decide the merits of that same assessment(s) based on petitions filed before the county board by the other party. Therefore, dismissal of the pending petition(s) of the other party by the county board is properly appealable to the Tax Court. The county board petitioner’s right to challenge the assessment(s) is not restricted to filing a timely counterclaim in response to the direct appeal.

Washington Shopping Ctr., Inc. v. Washington, 32 N.J. Tax 259 (02/11/21): While the court, based on evidence, affirmed the contested assessments, it opined on an important issue peculiar to local property tax appeals: whether an adverse inference should be drawn against the validity of the assessment when a taxing district chooses not to proffer its own proof of value of the property (via an expert report and testimony). The court ruled against finding such inference. The matter is on appeal.

Eagle Rock Convalescent Ctr. v. West Caldwell, 32 N.J. Tax 122 (01/06/21): The Tax Court rejected the skilled nursing facility’s argument that the predominance of Medicaid as a component part of the property’s income negatively affects the property’s value. The court also highlighted the unreliability of plaintiff’s expert’s use of data provided by a software since such data could not be credibly substantiated.

Ocean Grove Camp Meeting Ass’n of the United Methodist Church v. Neptune, 32 N.J. Tax 320 (04/20/21): Property used by plaintiff as a retreat center was entitled

to an exemption for tax year 2018. The court found no merit in defendant's contentions that the property was being used no differently than a commercial bed and breakfast since plaintiff imposed a charge for the stay and provided breakfast, and that plaintiff is not a church since it is not formally affiliated with any religious order or organization. The matter is on appeal.

State Tax Cases

The following published opinions of the Tax Court concerning State taxes were among the most significant of the 2020-2021 court year:

DePace v. Dir., Div. of Taxation, 32 N.J. Tax 302 (12/21/20): Plaintiff is subject to gross income tax on the entire amount of the award received under the federal and state False Claims Acts, including the portion payable to plaintiff's attorney as legal fees pursuant to controlling law, Kite v. Director, Div. of Taxation, 453 N.J. Super. 146 (App. Div. 2018). This is regardless of the apparent inequity in that (1) the portion of the award paid to the attorney is taxed twice, once to plaintiff and once to the attorney, and (2) plaintiff is not entitled to deduct attorney fees under the Gross Income Tax statute.

Botwin v. Dir., Div. of Taxation, 32 N.J. Tax 246 (02/23/21): Plaintiffs cannot receive a credit for sales tax paid on their car which they returned to the dealer under the Lemon Law (and received a full refund of the purchase price), against the sales tax imposed on their purchase of another car from another dealer using the proceeds of the Lemon Law generated refund. The enabling statute contemplates a simultaneous exchange thus the trade-in and purchase must occur at the same time.

Fifth Third Equip. Fin. Co. v. Dir., Div. of Taxation, 32 N.J. Tax 217 (02/23/21): Prior year(s) net operating loss(es) cannot be suspended and carried over to a future tax year if there was no income to absorb the carried over loss(es). N.J.A.C. 18:7-5.17(c) informing the public to the contrary is invalid.

R.O.P. Aviation, Inc. v. Dir., Div. of Taxation, 2021 N.J. Tax LEXIS 8 (05/27/21):¹ The Director cannot, while making audit adjustments for open tax years (years within the four-year statute of limitations for an audit), eliminate plaintiff's net operating loss (es) generated or carried forward for and from closed tax years (years beyond the four-year statute of limitations for an audit). Permitting such elimination would be tantamount to an adjustment of the income reported in those years and thus an impermissible audit of closed tax years.

Morley v. Dir., Div. of Taxation, 2021 N.J. Tax LEXIS 9 (06/06/21): Amounts recovered by the estate for the survival claim action is includible in the decedent's

¹ There is a considerable time lag from when the Management Office notifies the publisher of the New Jersey Tax Court Reports to publish a decision approved for publication, to when the opinion is actually published in the reports. Awaiting publications are decisions sent to the publisher in 2018-2021.

gross estate as an asset of the estate for purposes of the New Jersey Estate Tax even when they are recovered after the date of death of the decedent. The court rejected plaintiff's contention that the amount includible is the alleged "fair market value" of the survival action claim as of the date of the decedent's death. The matter is on appeal.

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-two 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/ Mala Sundar
Hon. Mala Sundar, P.J.T.C.

Date Submitted: 09/03/2021

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/91	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
6/30/21	36,454	14,303	11,802	38,955

* Adjusted to reflect year-end physical case inventory.

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2006-2021

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
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	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/Novin Partial Tax	1,466
6/30/21	36,454	14,303	11,802	38,955	8 - Cimino/Fiamingo/Novin Partial Tax; Murray Partial Tax until 1/2021; Andresini retired 1/2021	1,475

*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 2000-2021

Court Year	Number of Cases
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
2020-2021	10

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2020-2021

Action	Number of Cases
Affirmed	12
Affirmed/Remanded	1
Affirmed/Reversed in part	1
Dismissed	2
Motion for leave to appeal denied	1
Reversed and Remanded	1
Total Dispositions	18

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2020-2021

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	36,047	407	0	36,454
New cases filed during period	14,141	65	4	14,210
Reinstated	91	2	0	93
Subtotal	50,279	474	4	50,757
Cases disposed	11,650	148	4	11,802
Pending	38,629	326	0	38,955

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2020-2021

	FILED	REINSTATED
1. Local Property		
Tax Regular	7,484	71
Small Claims	6,657	20
TOTAL	14,141	91
2. Other than Local Property Tax (STATE)		
Regular	52	2
Small Claims	17	0
TOTAL	69	2
Grand Total	14,210	93

Type of State Tax

Cape May County Tourism Sales Tax	1	
Corporation Business	9	
Estate Tax	4	
Fair Homestead Rebate	1	
Gross Income	17	2
Inheritance Tax	1	
International Fuel Tax Agreement Act	1	
Litter Control Tax	1	
Non-Residential Development Fee (COAH)	1	
Partnership Filing Fee	1	
Property Tax Reimbursement	5	
Realty Transfer Fee	1	
Sales and Use	20	
School Aid (Table of Equalization Valuation)	4	
Senior Freeze	1	
Use Tax	1	
Total	69	2

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2013-2021

	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19	6/30/20	6/30/21
Atlantic	472	731	356	336	276	411	342	273	291
Bergen	5,621	3,834	2,698	2390	2185	2276	2332	2374	2368
Burlington	501	303	283	226	227	231	270	235	242
Camden	481	213	154	136	114	176	173	216	204
Cape May	117	65	88	86	81	78	81	71	75
Cumberland	127	173	97	47	56	43	36	50	29
Essex	4,471	3,493	3,612	3064	2621	2906	2917	2694	2781
Gloucester	412	296	159	113	104	107	121	123	95
Hudson	1,040	749	689	497	560	971	1453	1229	1455
Hunterdon	139	115	89	76	53	57	51	47	85
Mercer	338	252	213	189	216	348	323	361	327
Middlesex	1,645	1,250	1,106	953	821	1022	895	945	1038
Monmouth	1,736	1,566	1,178	1354	1255	1140	1037	933	874
Morris	1,936	1,251	1,011	878	935	869	932	853	1032
Ocean	996	659	610	501	527	661	507	448	596
Passaic	2,404	1,641	1,375	1369	1265	1121	812	556	1035
Salem	72	50	44	28	43	36	29	33	26
Somerset	653	403	392	321	262	297	298	234	235
Sussex	288	178	136	187	174	260	141	128	138
Union	1,402	1,189	1,393	1380	999	1169	1117	1180	1217
Warren	205	143	108	100	101	82	58	49	89
TOTALS	25,056	18,554	15,791	14,231	12,875	14,261	13,925	13,032	14,232