

TAX COURT OF NEW JERSEY



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

JULY 1, 2017 - JUNE 30, 2018

The Tax Court of New Jersey
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I. INTRODUCTION

During the 2017-2018 court year, the Tax Court experienced a slight increase in new case filings. Use of eCourts Tax by attorneys is now mandatory for all case types in the Tax Court, fulfilling the goal of full implementation of electronic filing outlined in the June 15, 2009 “Report of the Supreme Court Special Committee on Electronic Filing” (specifically A2 – Mandatory Use). In addition to case initiation, eCourts Tax is used for all filings in existing cases, including those initiated prior to implementation of eCourts Tax. State tax case initiation is not eFiled. For all other state tax case documents, eFiling is mandatory. Self-represented litigants were given access to view their case jacket on eCourts this court year. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

As of June 30, 2018, the court docketed 14,132 new cases (does not include reinstated cases) and disposed of 13,936 cases. At the start of the 2017-2018 court year, the court’s inventory of cases was 34,463. That number increased slightly to an inventory of 35,427 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 thirty-nine 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 thirty-eight years, the court has disposed of hundreds of thousands of cases. The court's published opinions fill thirty volumes of the New Jersey Tax Court Reports. The court's unpublished opinions are available on the judiciary's website for a period of two weeks, after which they are 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.

On July 5, 2017 Hon. Jonathan A. Orsen took his oath of office. He replaced Hon. Angelo J. DiCamillo who retired during the previous court year (2016-2017) and had been one of the

Tax Court Judges assigned to the Superior Court. Hon. Joan Bedrin Murray took her oath of office on December 18, 2017. She filled the one remaining Tax Court judge's vacancy created when Hon. Marie E. Lihotz, who had been assigned to Superior Court, Appellate Division, retired September 1, 2017. On January 16, 2018, Judge Patrick DeAlmeida was temporarily assigned to the Superior Court, Appellate Division and Judge Joseph M. Andresini was designated as the Presiding Judge of the Tax Court.

During the 2017-2018 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), Newark (Judge Nugent, Judge Orsen and Judge Bedrin Murray), 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 and Judge Fiamingo 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 and Judge Fiamingo heard General Equity cases in the Burlington Vicinage. They each devoted approximately 40% of their time to Tax Court matters.

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 2017-2018 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 the vast 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 2017-2018

A. Cases filed by general category

Local property tax cases	99%	14,132
State Tax and Equalization Table cases	1%	184
Total	100%	14,316

B. Local property tax cases filed

Regular cases	54%	7,686
Small Claims cases	46%	6,446
Total	100%	14,132

C. State Tax and Equalization table cases filed

State tax cases (other than Homestead Rebate and related types)	86%	157
Homestead Rebate and Related types	11%	21
Equalization Table cases	3%	6
Total	100%	184

An additional 130 previously closed cases were reinstated during the court year, bringing the total number of new cases to 14,446. More detailed Tax Court statistics for the 2017-2018 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 seven 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 1988-1989. At the beginning of the 2017-2018 court year, the Tax Court had an inventory of 34,917 cases. Tax Court cases docketed during the court year totaled 14,316 and an additional 130 previously closed cases were reinstated. Thus, the aggregate total number of cases in inventory was 49,363. Dispositions for the court year totaled 13,936 cases, resulting in an inventory of 35,427 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 2017-2018 court year, approximately 41% of the court’s caseload was in “backlog” (cases over two years old). We find that this is a high number, but one that can reasonably be expected given the dramatic increase in case filings in the court years 2006-2007 through 2012-2013. 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 eight court years (2009-2010 through 2017-2018) have been significant. Fluctuations in dispositions and caseloads per

judge are a result of the shrinking inventory of the pending caseload and increase in number of judges assigned to Tax Court.

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 30 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 2017-2018 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 2017-2018 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 2017-2018 court year, no appeals originating in the Tax Court were pending in the Supreme Court of New Jersey. During the court year, one motion for leave to appeal to the Supreme Court from a matter originating in the Tax Court was denied, and five petitions for certification from matters originating in the Tax Court were filed. As of June 30, 2018, one petition for certification was pending. The Supreme Court issued no opinions in matters that originated in the Tax Court during the 2017-2018 court year.

Superior Court, Appellate Division

During the 2017-2018 court year, appeals from twenty-two 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 2017-2018 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 2017-2018 court year in cases that originated in the Tax

Court included:

Fisher v. City of Millville, 450 N.J. Super. 610 (7/7/17), certif. denied, 231 N.J. 349 (2017)

The court agreed with the Tax Court's conclusion that plaintiff, a veteran who was disabled due to injuries while training, and then assigned to assist a unit which was deployed to Afghanistan, but did not go overseas due to her injuries, was not entitled to property tax exemption. This was because her injuries did not occur "in direct support" of military operations in Afghanistan, which was required to claim the disabled veterans personal residence tax exemption.

State ex rel Campagna v. Post Integrations, Inc., 451 N.J. Super. 276 (7/19/17)

The lower court properly dismissed a complaint filed under the State's False Claims Act (called qui tam action) that certain defendants made false statements to avoid paying taxes or fees because that statute specifically excluded any "claims, records, or statements made in connection with state tax laws." The court held that the Legislature intended to exclude state tax matters from the purview of the False Claims Act, just as fraudulent income tax claims are not actionable under federal False Claims Act. The court further agreed that the trial judge properly concluded that imposition of alternative minimum assessments (AMA) upon foreign corporations was a tax on corporate income under the Corporation Business Tax Act.

N.J. Turnpike Auth. v. Twp. of Monroe, 30 N.J. Tax 313 (9/18/17)

The lower court correctly held that the Turnpike Authority is not the State, therefore, is not entitled to an exemption or exception from imposition of rollback taxes when it acquired land which was previously assessed and taxed as farmland, but did not use such land for farmland assessment qualified purposes.

Kite v. Dir., Div. of Taxation, 453 N.J. Super. 146 (2/8/18)

The court agreed with the Tax Court that a portion of settlement proceeds received from federal government in connection with a complaint filed by plaintiff against certain defendants under the federal False Claims Act (called qui tam action), was subject to New Jersey gross income tax under the category of "prizes and awards" pursuant to N.J.S.A. 54A:5-1(l). Such income could not be reduced by deductions for attorney fees or for other costs agreed to be shared between plaintiff and other plaintiffs who had filed similar qui tam actions.

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 complete volumes of the New Jersey Tax Court Reports and a thirty-first volume that is partially complete.

(1) Local Property Tax Cases

The following published opinions of the Tax Court concerning local property taxes were among the most significant of the 2017-2018 court year:

Hanover Floral Co. v. Twp. of East Hanover, 30 N.J. Tax 181 (9/29/17)

A Correction of Errors issue where the court ruled that a taxpayer's payment of taxes on a lot not under taxpayer's ownership is a "mistake" within the meaning of N.J.S.A. 54:4-54 meriting a refund of the current year taxes as well as the three prior years.

Congregation Chateau Park Sefard v. Twp. of Lakewood, 30 N.J. Tax 225 (10/20/17)

A parsonage exemption allowed under N.J.S.A. 54:4-3.6 is not contingent on the ownership or exempt status of the building in which the occupant of the parsonage officiates at worship services. To hold otherwise would be adding a requirement to the statute, thus, legislating. Prior case law which held that the parsonage exemption is "a derivative exemption" requiring the "association of the parsonage with an exempt church," it only meant that the term "church" was used to refer to a religious congregation, and not as an exempt building.

Hackensack City v. Bergen County, 30 N.J. Tax 240 (10/24/17)

Freeze Act relief is unavailable where the judgment of the county board of taxation's judgment reflected that the property (originally assessed at \$3,530,000.00) was exempt from taxation and assessed at "0". The court held that the zero assessment in the county board's form of judgment was not a determination of value because no evidence of fair market value of the property was proffered during the county board hearing or at trial, so there was no final judgment of value for the Freeze Act to attach.

962 River Ave, LLC v. Twp. of Lakewood, 30 N.J. Tax 291 (11/8/17)

The cost approach is the more credible valuation methodology to determine the true value of a skilled nursing and rehabilitation facility which due to its special use/nature and limited market, constitutes a special purpose property, with no other alternative highest and best use. Using an income approach simply because it is akin to an apartment building (since both properties provide a place to live) is problematic. Managing an apartment building and managing a nursing and rehabilitation facility are completely different, especially where the latter provides regulated medical services and care. Custodial services, maintenance, trash removal, rent collection, associated with an apartment building versus providing 24-hour medical care, treating, feeding, medicating, moving, bathing, entertaining, and monitoring patients, making beds, laundering linens, accommodating visitors, and complying with a complex regulatory scheme, associated with a nursing facility are too divergent to be comparable.

Parikh v. Twp. of Livingston, 30 N.J. Tax 326 (1/25/18)

Only the pro-rated assessment for the first tax year (2015) was a valid omitted added assessment based on the date of completion of the alterations to real property, but the assessor's November 2015 discovery of alterations to the property

completed before October 1, 2015, cannot legally be upheld as a full year 2016 added assessment. Rather, the 2016 assessment was an erroneous determination of value on its assessment date (October 1, 2015), the remedy for which would be for the taxing district to file a tax appeal. The 2016 added assessment cannot be sustained on grounds it is common practice among assessors to impose an added assessment upon discovery of alterations through receipt of the certificate of occupancy, regardless of the date the work is completed.

Christian Mission John 316 v. Passaic City, 30 N.J. Tax 357 (2/28/18)

A former commercial warehouse building, undergoing substantial renovations to convert it into a church sanctuary, offices, and meeting space, is not entitled to tax exemption because it was not in actual use as of the assessing date regardless of the property owner's goal, intent, or objective to furnish religious services for public benefit at some future date. The court interpreted the phrase "actually used" under N.J.S.A. 54:4-3.6, as implying that the use cannot be achieved at the expense of the safety, welfare, and wellbeing of the public, the intended beneficiaries of the non-profit entity's bounty.

Gamma-Upsilon Alumni Ass'n of Kappa Sigma, Inc. v. City of New Brunswick, 30 N.J. Tax 426 (4/26/18)

Plaintiff is not exempted from responding to a Chapter 91 request merely because it is a non-profit entity which is exempt from federal income tax under I.R.C. §507(c)(7), and because the subject property it owns is used by members of a fraternity. Rather, because the subject property was being rented to fraternity members under lease agreements, it is income-producing for purposes of Chapter 91, a statute which is not controlled or governed by the Internal Revenue Code. The court also rejected plaintiff's argument that a non-response to a Chapter 91 request is an affirmative defense, which if not pled is deemed waived under the general court rules.

Farmland Dairies, Inc. v. Borough of Wallington, 30 N.J. Tax 465 (6/8/18)

Permissive intervention of an unrelated property owner was impermissible because the movant did not appeal the assessment of plaintiff's property within the time limits stated in N.J.S.A. 54:3-21 (the higher court having previously agreed with the Tax Court's prior decision that the movant could not intervene as of right due to the statute of limitations). The court also held that N.J.S.A. 54:3-21 did not afford standing to a taxpayer to defend an assessment, since only the taxing district has the exclusive right to defend the tax assessments and determine the course of the litigation. Permitting intervention would also unduly prejudice the rights of the parties in litigation.

Metz Family Ltd. Partnership v. Twp. of Freehold, 30 N.J. Tax 513 (6/28/18)

In municipalities located in counties participating in the Assessment Demonstration Program ("ADP"), assessors must send requests for income and expense information under N.J.S.A. 54:4-34 ("Chapter 91"), such that the 45-day response deadline ends on or before November 1 of the pretax year, which is the date for the assessors to submit the preliminary tax lists to the county board of taxation. Defendant's Chapter 91 request, which was sent on October 5, 2017, as defective because the response period ended after the November 1 date.

(2) State Tax Cases

The following published opinions of the Tax Court concerning State taxes were among the most significant of the 2017-2018 court year:

Preserve II, Inc. et al. v. Div. of Taxation, 30 N.J. Tax 133 (10/4/17) (appeal pending)

This case involved the issue of whether a foreign corporate limited partner of a partnership that does business in New Jersey, has sufficient constitutional nexus to New Jersey so that the State can impose corporation business tax on the corporation's share of partnership income. The court held that based on the evidence, there was nothing to show that the corporate limited partner was a mere passive investor in the partnership's business of building homes nationally. The court however vacated the underpayment and amnesty penalties.

Estate of Ruth M. Oberg v. Dir., Div. of Taxation, 30 N.J. Tax 256 (10/24/17)

Taxation can statutorily assess estate tax in excess of the federal death tax allowance as reported by the estate federally and accepted by the IRS. Taxation is not bound by IRS closing letter where the underlying determinations contradict federal precedent; therefore, Taxation properly disallowed alternate valuation date elected by Estate on form 706 filed beyond the time permitted by federal law, and properly included proceeds of loan in gross estate where record lacks evidence that loan transaction between decedent and daughter constituted valid federal estate tax avoidance self-cancelling installment note.

National Auto Dealers Exchange, L.P. v. Dir., Div. of Taxation, 30 N.J. Tax 343 (2/26/18)

Defendant lacked statutory authority to assess corporation business tax upon a limited partnership because its foreign corporate partners were seeking refund of corporation business tax they each paid. Since the partners had provided the partnership with signed forms consenting to New Jersey's jurisdiction to tax the partners, and also paid the tax, the partnership had no more statutory obligation under N.J.S.A. 54:10A-15.11, thus, was not required to withhold and remit tax on behalf of nonresident corporate limited partners. The court voided the assessments against the partnership.

Rockland Elec. Co. v. Dir., Div. of Taxation, 30 N.J. Tax 448 (4/30/18)

Plaintiff must add back the amount of New Jersey Transitional Energy Facility Assessment deducted in arriving at federal taxable income for the taxable year within which it was paid or accrued. The calculation of entire net income for purposes of the corporation business tax requires such addback and defendant's interpretation of N.J.S.A. 54:10A-4(k)(2)(C) in this connection was reasonable and was supported by legislative history and principles of statutory construction.

Schechtel v. Dir., Div. of Taxation, 31 N.J. Tax 89 (7/6/18) (appeal pending) Plaintiff could not reduce his current year's distributive share of partnership income by a portion of loss passed-through to plaintiff in the prior tax year, even if such was not used by plaintiff to offset that's year's partnership income. Although such treatment is permitted under the federal income tax code, I.R.C. §465, it is not permissible under the New Jersey Gross Income Tax Act which specifically bars loss carry-forwards. This is so even if I.R.C. §465 is deemed to be a federal method of accounting, which is required to be followed for New Jersey purposes. The court also held that the principle of equitable recoupment does not apply to recover the excess tax paid.

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 2020.

VI. CONCLUSION

During the past thirty-nine years, the overall mission of the Tax Court, to provide prompt and impartial hearings and dispositions of tax disputes, has remained steadfast and unyielding. The Tax Court judges, the Tax Court Administrator and their staffs have 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.

February 4, 2020

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/89	*2,532	6,570	4,627	4,475
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

* Adjusted to reflect year-end physical case inventory.

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2004-2018

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
6/30/04	9,268	8,105	5,973	11,400	7 - Hayser transferred to Tax Court	853
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
06/30/18	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

*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 1990-2018

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
2017-2018	39
2017-2018	22

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2017-2018

Action	Number of Cases
Affirmed	10
Dismissed	14
Motion for leave to appeal denied	1
Affirmed and Remanded	1
Remanded	1
Total Dispositions	27

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2017-2018

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	34,463	454	0	34,917
New cases filed during period	14,132	178	6	14,316
Reinstated	129	1	0	130
Subtotal	48,724	633	6	49,363
Cases disposed	13,782	148	6	13,936
Pending	34,942	485	0	35,427

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2017-2018

	FILED	REINSTATED
1. Local Property Tax		
Regular	7,686	90
Small Claims	6,446	39
TOTAL	14,132	129
2. Other than Local Property Tax (STATE)		
Regular	139	0
Small Claims	45	1
TOTAL	184	1
Grand Total	14,316	130

Type of State Tax

Cigarette	4	
Corporate S Election	1	
Corporation Business	14	
Estate Tax	3	
Fair Homestead Rebate	15	
Gross Income	66	1
Hotel	1	
Inheritance Tax	5	
Litter Control Tax	2	
Non-Residential Development Fee (COAH)	1	
Partnership Filing Fee	14	
Partnership withholding tax	5	
Petroleum Products Gross Receipts	1	
Property Tax Reimbursement	6	
Realty Transfer Fee	3	
Sales and Use	37	
School Aid(Table of Equalization Valuation)	6	
Total	184	1

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2010-2018

	6/30/10	6/30/11	6/30/12	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18
Atlantic	374	406	241	472	731	356	336	276	411
Bergen	3,699	3,935	3,486	5,621	3,834	2,698	2390	2185	2276
Burlington	395	424	336	501	303	283	226	227	231
Camden	214	218	255	481	213	154	136	114	176
Cape May	123	104	102	117	65	88	86	81	78
Cumberland	52	51	43	127	173	97	47	56	43
Essex	3,109	3,471	2,985	4,471	3,493	3,612	3064	2621	2906
Gloucester	144	121	190	412	296	159	113	104	107
Hudson	1,105	1,214	735	1,040	749	689	497	560	971
Hunterdon	91	97	70	139	115	89	76	53	57
Mercer	243	374	240	338	252	213	189	216	348
Middlesex	1,248	1,490	1,058	1,645	1,250	1,106	953	821	1022
Monmouth	1,747	1,433	944	1,736	1,566	1,178	1354	1255	1140
Morris	1,078	1,228	766	1,936	1,251	1,011	878	935	869
Ocean	1,015	876	479	996	659	610	501	527	661
Passaic	1,546	1,522	1,443	2,404	1,641	1,375	1369	1265	1121
Salem	41	69	41	72	50	44	28	43	36
Somerset	546	619	384	653	403	392	321	262	297
Sussex	352	329	231	288	178	136	187	174	260
Union	948	1,163	1,077	1,402	1,189	1,393	1380	999	1169
Warren	77	130	99	205	143	108	100	101	82
TOTALS	18,147	19,274	15,205	25,056	18,554	15,791	14,231	12,875	14,261