

Tax Court

The Tax Court of New Jersey resolves disputes between taxpayers and state and local taxing agencies. The Tax Court is a court of limited jurisdiction. Tax Court judges hear appeals of tax decisions made by County Boards of Taxation. They also hear appeals on decisions made by the Director of the Division of Taxation on such matters as state income taxes, sales taxes, business taxes, and homestead rebates. The Tax Court produces a report containing a list of judgments issued.

Note: Electronic information is made available only in the form in which it is maintained or used by the Judiciary, pursuant to Court Rule 1:38. The Judiciary does not engage in custom programming for private interests.

Reports Available:

- Tax Court Judgments Issued

<u>Tax Court Judgments Issued</u>	
<u>Contents of Report</u>	<u>Description of Field</u>
County	County in which the property is located.
Municipality	Municipality in which the property is located.
Tax Court Docket	Number assigned by the Tax Court to identify the case.
Case Title	Caption or title of case. (Ex. State vs. John Jones)
Block	Municipal identifier for property location.
Lot	Municipal identifier for property location.
Unit	Identifier assigned to a condominium unit (if applicable).
Qualifier	Additional municipal identifier assigned to property (if applicable).
Assessment Year	Calendar year of assessment for the property.
Property Address	Street address of the property.
Original Assessment	Original property assessment set by municipality.
CO BD Assessment	Property assessment determined by the County Board of Taxation.
Tax Ct. Judgment Amount	Property assessment as determined by the Tax Court.
Judgment Date	Date the judgment is entered by the Tax Court.
Judgment Type	Type of judgment entered by the Tax Court.
Freeze Act	Indicates whether the Freeze Act applies to the Tax Court judgment.
Added/Omitted Amounts	Original, County Board of Taxation and Tax Court Judgment amounts for added/omitted property assessments.
Farm Land Amounts	Qualified and non-qualified farmland assessment amounts.
Tax Court Rollback	Farmland rollback assessment as determined by the Tax Court.
Monetary Adjustment	Difference between Original/CO BD Assessment and Tax Ct. Judgment Amount.
Format:	Excel Spreadsheet or PDF
Media:	CD-ROM
Frequency:	Monthly
Parameters:	By date range up to one year. (CD holds 1 year of data)
Data Available:	Data from 1977 to present.
Cost:	Contact the Superior Court Clerk's Office for an estimate.