



## NEW JERSEY STATE BAR ASSOCIATION

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Honorable Stuart Rabner, Chief Justice  
New Jersey Supreme Court  
Hughes Justice Complex/ P.O. Box 037  
Trenton, NJ 08625-0037

Re: Extension of Tax Deadlines

Chief Justice Stuart Rabner:

The New Jersey State Bar Association, through the Executive Committee of its Taxation Law Section and with the support of the co-chairs of that Section's Property Tax Committee, respectfully recommends that the Chief Justice further supplement its Order extending the deadline to file a local property tax appeal with a County Board of Taxation or the New Jersey Tax Court. Our previous letter in connection with tax deadlines closed with: "A further extension may be warranted in the future as the situation develops." At the time, given the uncertainty regarding the length of the State of Emergency, the deadline applicable to the filing of local property tax appeals in municipalities undergoing revaluations and reassessments – which maintains a May 1st deadline – was not addressed. The specific Court Rule is 8:4-1(a)(5).

The intent of the request, and the subsequent March 19th Order, was, amongst others, to ensure that taxpayers (and practitioners) were not required to evaluate and file property tax appeals during the pendency of the State of Emergency. However, and as such, the Order only referenced the rule that required appeals to be filed by April 1st and did not reference those appeals which maintain a later deadline due to revaluation or reassessment programs. Therefore, those municipalities conducting same are still governed by their original May 1st deadline, which now creates an unequal and perilous situation for taxpayers and practitioners.

Since the State of Emergency has not yet been lifted, the deadline to file local property tax appeals governed by the original April 1st deadline is now extended, per the March 19th Order, to: "30 days following a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended."

It is now urgent that the Court further supplement and clarify the Order to confirm that the extension applies to the filing of all property tax appeals, including those municipalities that underwent revaluations and reassessments for tax year 2020. In reality, those taxpayers in these districts are likely the taxpayers most impacted by tax year 2020 assessments: it is for that reason that the deadline to determine whether to appeal is statutorily extended from April 1st to May 1st. It would undermine the statutory scheme to require those taxpayers in evaluation/

reassessment districts to file before the taxpayers in non-revaluation/reassessment districts (compare Court Rule 8:4-1(a)(5) to Court Rule is 8:4-1(a)(4)).

Additionally, the Taxation Section is significantly concerned that there has been widespread dissemination of the fact that the deadline to file property tax appeals has been extended. Based on conversations amongst practitioners, it is clear that many taxpayers – and practitioners – are unaware that the extension may not/does not currently apply to all municipalities. As such, if not clarified, we are concerned many taxpayers and practitioners may unwittingly be precluded from pursuing relief in revaluation and reassessment districts, unless the Court supplements its Order and the May 1st deadline is also extended.

It is vital to taxpayers and their representatives that this distinction be addressed and that all taxpayers be governed by the same standard during the COVID-19 disruption. Even if revaluation/reassessment districts are not provided additional time this year as compared to nonrevaluation/reassessment districts (the difference between 4/1 and 5/1), we should ensure that those taxpayers in revaluation/reassessment districts are not afforded less time - or are required to file appeals during the State of Emergency. It would be a disservice to our bar and taxpayers alike to miss the deadline because of confusion regarding the general extension.

To give you a sense of the breadth and number of taxpayers impacted, at least sixty-seven taxing districts spanning thirteen counties conducted a revaluation or reassessment for tax year 2020. Please note, these statistics may not be exhaustive, as the Division of Taxation was unable to provide confirmation.

The New Jersey State Bar Association supports the extension requested above to address the rights afforded to all taxpayers in New Jersey to evaluate and potentially challenge property tax assessments in those districts conducting a revaluation or reassessment for tax year 2020 amidst the global pandemic.

Thank you for your continued consideration of these emerging issues.

Respectfully,



Evelyn Padin  
President

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cc: Hon. Glenn A. Grant, J.A.D. , Acting Administrative Director of the Courts  
Steven D. Bonville, Chief of Staff, A.O.C.  
Hon. Joseph M. Andresini, P.J.T.C.  
Mr. John Ficara, Director, Division of Taxation  
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