SUPREME COURT OF NEW JERSEY

WHEREAS, a national emergency has been declared and the Governor of New Jersey has declared a State of Emergency and Public Health Emergency because of the COVID-19 coronavirus public health crisis, with statewide implementation of social distancing measures to attempt to slow the spread of the virus; and

WHEREAS, those measures are resulting in unprecedented closures and cancellations throughout the state such that corporate and residential property taxpayers are severely disrupted in their ability to meet filing deadlines in property tax appeals before the County Boards of Taxation and the New Jersey Tax Court;

IT IS ORDERED, effective immediately and until further order, pursuant to N.J. Const., Art. VI, sec. 2, par. 3, that:

(1) With regard to local property tax appeals, the filing deadlines as to complaints and counter-complaints as set forth in Court Rules 8:4-1(a)(4) and 8:4-3(a) pursuant to N.J.S.A. 54:3-21, which are applicable to both the New Jersey Tax Court and New Jersey County Boards of Taxation, to the extent that those deadlines have not already passed, are hereby extended to the later of: (a) May 1, 2020, or (b) 30 days following a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended.

(2) With regard to state tax appeals, the filing deadlines as set forth in (a) Court Rules 8:4-1(a) and 8:4-1(b) pursuant to N.J.S.A. 54:51A-14, which require such appeals to be filed with the Tax Court of New Jersey within 90 days after an action by the Director of the Division of Taxation; (b) Court Rule 8:4-3(b), with respect to filing an answer in the Tax Court; and (c) N.J.S.A. 54:49-18, which requires administrative appeals to be filed within 90 after an assessment or finding by the Division of Taxation, to the extent that those deadlines have not already passed, are hereby extended to the later of: (a) May 1, 2020, or (b) 30 days following a determination by the Governor that the State of Emergency declared under Executive Order No. 103 has ended.

For the Court,

Chief Justice

Dated: March 19, 2020