

N.J.A.C. 18:12A-1.6

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§ 18:12A-1.6 Petitions of appeal; cross-petitions of appeal

(a) All complaints concerning property tax assessments, whether by an individual or corporation, shall be on written or electronic petition of appeal forms prescribed by the Director of the Division of Taxation. A petition of appeal filed by a party respondent in a tax appeal shall be designated as a "cross-petition of appeal" and shall be filed on the same form and subject to the same standards applicable to petitions of appeal. All petitions shall contain the name and address of the taxpayer, the block and lot number, qualification number, if any, or account number of the property, and the assessed value of the land and improvement respectively stated, and such other information as the Director may require.

(b) A petition of appeal filed by a party respondent in a tax appeal shall be designated as a "cross-petition of appeal" and shall be filed on the same form and subject to the same standards applicable to petitions of appeal. Where a petition of appeal is filed on April 1, or during the 19 days next preceding April 1, respondent shall have 20 days from the date of service to file a cross-petition with the county board of taxation or a counterclaim with the Tax Court in accordance with Tax Court rules.

(c) A separate petition of appeal shall be received and filed with the county board of taxation on or before April 1 for each separately assessed property under appeal, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. In a taxing district where a municipal-wide revaluation or reassessment has been implemented, a taxpayer or a taxing district may appeal to the county board of taxation on or before May 1 of the tax year, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. If the assessed value of the property subject to the appeal exceeds \$ 1,000,000, a taxpayer or taxing district has the choice to file a petition of appeal with the county board of taxation or a complaint with the Tax Court in accordance with the Tax Court rules. Within 10 days of the completion of the bulk mailing of notification of assessment, the assessor of the taxing district shall file with the county board of taxation a certification setting forth the date on which the bulk mailing was completed. If a county board of taxation completes the bulk mailing of notification of assessment, the tax administrator of the county board of taxation shall within 10 days of the completion of the bulk mailing prepare and keep on file a certification setting forth the date on which the bulk mailing was completed. Where an appeal involves assessments of more than one property; separate petitions of appeal shall be filed for each property separately assessed unless prior permission has been obtained from the board to file a Multiple Appeal Schedule with the Appeal Form.

(d) A petition of appeal filed with the county board of taxation shall be duly signed by the taxpayer, by the taxpayer's attorney or, in cases of extreme hardship which shall include old age, illiteracy and the like, by an agent of the taxpayer who is either a family member or resident caregiver. Where all information on the petition is not supplied or the petition is otherwise incomplete, the board shall nevertheless accept said petition for filing but the petitioner shall be afforded 10 days from the date of filing unless additional time shall be granted by the county board of taxation within which to complete the petition. All parties shall be given at least five days notice of any additions of changes with respect to the petition of appeal. Failure to complete a petition within such time may result in its dismissal.

(e) A taxpayer who shall file an appeal from an assessment against him or her shall pay to the collector of the taxing district no less than the total of all taxes and municipal charges due, up to and including the first quarter of the taxes and municipal charges assessed against him or her for the current tax year in the manner prescribed in N.J.S.A. 54:4-66. In the event a taxpayer who has filed a tax appeal has failed to pay the total of all taxes and municipal charges due and in the further event the municipality appropriately makes an application before the county board of taxation for a dismissal of the petition of appeal, the county board of taxation shall allow the taxpayer a 10-day period of time to pay such taxes prior to the entry of a judgment of dismissal. The 10-day period may be extended by the county board of taxation in the interest of justice. If such taxes are not paid within the 10-day period, then the county board of taxation shall enter a judgment dismissing the petition for failure to pay taxes. Such a 10-day period for the payment of taxes should be limited where necessary by the deadline for hearing and determining appeals set forth in N.J.S.A. 54:3-26, as extended pursuant to N.J.S.A. 54:3-26.1.

1. The collector shall accept such amount when received and provide a receipt to and credit the taxpayer with the payment. The payment of all or part of the taxes upon any property due for the year for which an appeal from an assessment upon such property has been or is thereafter taken, or of taxes for subsequent years, shall not prejudice the appeal or the appellant's rights to prosecute such appeal before the county board of taxation, the Tax Court, or in any court to which the judgment arising out of such appeal is taken, except as may be provided in N.J.S.A. 54:51A-1.

(f) A petitioner who alleges discrimination, except where discrimination is claimed pursuant to P.L. 1973, c.123, as amended, and uses comparable sales on other properties as comparisons must affix a schedule to the petition of appeal and to the copy of said petition, giving the name of the owner, block and lot number, qualification number, if any, and assessed valuation as shown in the current tax list and sales price. This rule may be waived in individual cases at the discretion of the county board of taxation.

(g) A separate petition of appeal shall be received and filed with the board on or before December 1 for each assessment under appeal on the Added Assessment List, or 30 days from the date the collector of the taxing district completes the bulk mailing of tax bills for added assessments, whichever is later.

(h) A separate petition of appeal shall be received and filed with the county board of taxation on or before December 1 for each assessment under appeal on an assessor's Omitted Assessment List, or 30 days from the date the collector of the taxing district completes the bulk mailing of tax bills for omitted assessments, whichever is later pursuant to N.J.S.A. 54:4-63.39.

(i) All other appeals from actions or determinations of tax assessors where no time is fixed by statute or by this chapter shall be filed within 60 days from the date of the action or determination appealed from.

(j) A petitioner must file a copy of each petition with the assessor and municipal clerk personally or by regular mail. The clerk shall immediately notify the collector and such other municipal officials as the governing body shall direct. In

case of appeal by the taxing district, a copy of the petition must be served on the record owner of the subject property and on the assessor, unless the tax collector has received written notice that the taxpayer is a person, partnership, or corporation other than the record owner, in which event a copy of the petition must also be served on the taxpayer. Where a petitioner files a petition with respect to another owner's property, he or she shall furnish a copy of the petition to such owner in addition to all other parties.

(k) Proof of filing may be by receipt stamp of the taxing district or affidavit of service.

(l) If the last day for filing a petition falls on a Saturday, Sunday, or a legal holiday, the last day for filing shall be extended to the first succeeding business day.

(m) In the event a county board of taxation cannot hear and determine any one or more appeals within the time prescribed in N.J.S.A. 54:3-26 or 54:4-63.39, pursuant to N.J.S.A. 54:4-63.11a and 54:3-26 or 54:4-63.39a, the board may at any time apply to the Director of the Division of Taxation for extension of the time within which the appeal or appeals may be heard and determined. The application shall be granted upon a showing by the board that the number of appeals before it is disproportionate to the number of members hearing said appeals, or that the number of appeals has increased sufficiently to warrant an extension of time, or for other good cause shown.

(n) A taxpayer who shall file an appeal from an added or omitted assessment shall, in order to maintain an action contesting the added or omitted assessment, pay to the collector of the taxing district all unpaid prior years' taxes and all of the taxes for the current year as said taxes become due and payable, exclusive of the taxes imposed under the added or omitted assessment.

(o) If an appeal involves Class 3B (Farm Qualified) or Classes 15A, B, C, D, E, and F (Exempt Property as defined in N.J.S.A. 54:4-52) and the subject of the appeal is statutory qualification, the taxpayer shall not be required to meet the payment requirements specified herein.

(p) Notwithstanding the foregoing, the county board of taxation may relax the tax payment requirement and fix such terms for payment of the tax as the interests of justice may require. If the county board of taxation refuses to relax the tax payment requirement and that decision is appealed, the Tax Court may hear all issues without remand to the county board of taxation as the interests of justice may require.

History

HISTORY:

As amended, R.1975 d.46, effective March 6, 1975.

See: 7 N.J.R. 74(c), 7 N.J.R. 180(b).

As amended, R.1978 d.325, effective September 15, 1978.

See: 10 N.J.R. 457(d).

As amended, R.1979 d.14, effective January 16, 1979.

See: 10 N.J.R. 517(c), 11 N.J.R. 105(d).

As amended, R.1982 d.176, effective June 7, 1982.

See: 14 N.J.R. 231(a), 14 N.J.R. 580(f).

(j) added "assessor and" before "Clerk" and deleted "assessor" before "collector".

As amended, R.1984 d.31, effective February 21, 1984.

See: 15 N.J.R. 1930(b), 16 N.J.R. 380(b).

(d): Substantially amended.

As amended, R.1984 d.330, effective August 6, 1984.

See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

Amended by R.1988 d.110, effective March 7, 1988.

See: 19 N.J.R. 2264(a), 20 N.J.R. 547(b).

Added new (b); renumbered old (b)-(k) as (c)-(l).

Administrative Correction to (j).

See: 21 N.J.R. 3674(c).

Amended by R.1995 d.473, effective September 5, 1995.

See: 27 N.J.R. 1961(a), 27 N.J.R. 3380(a).

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

Rewrote the section.

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (a), substituted "on written or electronic" for "by written", deleted "on" following the first occurrence of "appeal", and substituted "Director of the" for "Director," and "designated" for "denominated"; in (b), substituted "designated" for "denominated"; in (c), inserted the 2nd sentence, substituted "\$ 1,000,000" for "\$ 750,000", and inserted "to file a Multiple Appeal Schedule with the Appeal Form"; in the introductory paragraph of (e), inserted "or her" twice; added (e)1; in (j), inserted a comma following "partnership"; in (l), inserted a comma following "Sunday"; and in (m), updated the N.J.S.A. reference, inserted a comma following "time", and deleted the last sentence.

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§ 18:12A-1.7 Filing fees

(a) A filing fee in the amount determined by N.J.S.A. 54:3-21.3 must accompany each petition of appeal filed by the taxpayer and shall be computed on the basis of the total assessment including both lands and improvements, if any.

(b) The filing fee for added assessment appeals shall be based upon the apportioned valuation indicated on the tax list and duplicate as the prorated assessment.

(c) No filing fee shall be required to contest the denial of an application for:

- 1.** A veteran's property tax deduction;
- 2.** A property tax deduction for the surviving spouse or civil union partner of a veteran;
- 3.** A property tax deduction for persons of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled and certain surviving spouses or civil union partners age 55 or more years; or
- 4.** An exemption of a 100 percent permanently disabled veteran or surviving spouse or civil union partner of a disabled veteran.

(d) Where an appeal involves assessments of more than one property, separate petitions of appeal shall be filed for each property separately assessed unless prior permission has been obtained from the county board of taxation to file a Multiple Appeal Schedule and a separate fee shall be paid for each property for which an appeal has been filed.

Where permission is granted pursuant to N.J.A.C. 18:12A-1.6 for the filing of one petition for appeals involving more than one property the filing fee payable shall be an amount equal to the amount that would have been payable had individual petitions been filed separately for each parcel of property.

History

HISTORY:

As amended, R.1980, d.148, effective April 9, 1980.

See: 12 N.J.R. 161(a), 12 N.J.R. 293(d).

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

In (b), substituted "added" for "adding"; in (c), inserted "property tax" in 1, rewrote 2 and 4, and deleted 5; in (d), substituted a reference to the county board of taxation for a reference to the board.

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (c)2 and (c)4, inserted "or civil union partner"; in (c)3, inserted "or civil union partners age 55 or more years;"; and in (d), inserted "to file a Multiple Appeal Schedule".

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§ 18:12A-1.8 Petitions; commercial, industrial properties or multi-dwelling appeals

- (a)** There shall be annexed to a petition of appeal from an assessment of a commercial, an industrial property, or a multi-dwelling (that is, more than a four-family dwelling) an itemized statement showing all sources of income and expenses with respect to such property for the most recently completed accounting year and for such additional years as the board may request.
- (b)** No appeal shall be heard from the assessor's valuation and assessment with respect to income producing property where the owner has failed or refused to respond to such written request or to testify under oath when required, or shall have rendered a false or fraudulent act.
- (c)** The county board of taxation may impose such terms and conditions for furnishing the requested information where it appears that the owner, for good cause shown, could not furnish the information within the required time.

History

HISTORY:

As amended, R.1975 d.46, eff. March 6, 1975.

See: 7 N.J.R. 74(c), 7 N.J.R. 180(b).

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

In (c), substituted "county board of taxation" for "board" preceding "may impose".

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (a), substituted "an" for "and" preceding "industrial", and inserted a comma following "property"; and in (b), substituted "under" for "on".

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§ 18:12A-1.9 Hearings

- (a)** The administrator, with the approval of the county board of taxation, shall prepare a calendar assigning dates and times for hearings and shall not grant adjournments except for good cause shown.
- (b)** The board shall give at least 10 days notice of the time and place of hearing of the appeal to the petitioner, assessor, and attorney of the taxing district.
- (c)** The board may continue hearings from time to time, if necessary.
- (d)** The board shall permit a petitioner (other than a taxing district), including any business entity in which the prior year's taxes for the subject property were less than \$ 25,000, to appear in an appeal in his, her, or its own behalf. No person shall be permitted to appear in an appeal in a representative capacity unless said person is duly licensed to practice law in this State; provided, however, that an attorney of any other jurisdiction of good standing there, may appear at the discretion of the board in any matter subject to the provisions of rule 1:21-2 of the Rules Governing the Courts of New Jersey. This rule may be waived in cases of extreme hardship, such as old age and illiteracy.
- (e)** A petitioner shall be prepared to prove his or her case by complete and competent evidence. In the absence of some evidence, the board may dismiss the petition. In the case of failure to appear, the board may dismiss the petition for lack of prosecution.
- (f)** When a case is set down for hearing, the assessor of the taxing district involved shall attend said hearing together with counsel for the taxing district, unless the board shall in individual cases decide otherwise.
- (g)** Where the assessed valuation is determined by the "capitalization of income" method, the assessor shall produce at the hearing a copy of the property record card for the property under appeal, showing his or her computation of the capitalization of income.
- (h)** A party intending to rely on expert testimony shall furnish to the county board of taxation three copies of a written appraisal report and shall furnish one copy of the appraisal report to each opposing party at least one week prior to the hearing. If the municipality intends to rely on its tax assessor or a representative of a revaluation company as its expert and if such testimony will involve data and analysis which is not reflected on the property record card, the municipality shall furnish to the board three copies of a written report reflecting such data and analysis and shall furnish one copy of the report to each opposing party at least one week prior to the hearing. At the request of a taxpayer-party, the municipality shall also furnish that party with a copy of the property record card for the property under appeal at least one week prior to the hearing. The board in its discretion and in the interest of justice may waive the requirements for the submission of written reports.

(i) Any settlement agreed upon between the parties shall be in writing, on a form approved by the Director of the Division of Taxation, signed by the parties or their attorneys and shall indicate if the assessor is in agreement with the settlement. Such proposed settlement shall include the basis for the settlement and shall be submitted to the county board of taxation for approval without the necessity for an appearance by the parties or their attorneys unless the board requests such an appearance by the parties or their attorneys. If the board approves the settlement, the board shall enter judgment in accordance with the terms thereof. If the board disapproves the settlement, the board shall notify the parties of such disapproval and schedule a hearing date for the appeal.

(j) The board may, as occasion shall require, by order, refer any appeal or other matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the board for appropriate action.

(k) No person shall testify at a hearing of the board concerning an assessment unless he or she shall have inspected the property.

(l) No assessor shall appear before the board as an expert witness against another assessor or taxing district within the State except to defend the assessment of his or her taxing district.

History

HISTORY:

As amended, R.1975 d.46, eff. March 6, 1975.

See: 7 N.J.R. 74(c), 7 N.J.R. 180(b).

As amended, R.1979 d.14, eff. January 16, 1979.

See: 10 N.J.R. 517(c), 11 N.J.R. 105(d).

As amended, R.1984 d.330, eff. August 6, 1984.

See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

Rewrote (h); and substantially amended (i).

As amended, R.1984 d.580, eff. December 17, 1984.

See: 16 N.J.R. 2760(a), 16 N.J.R. 3480(b).

In (f), deleted "or a member of the board of assessors".

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

In (a), substituted "county board of taxation" for "board"; in (d), rewrote the last sentence; in (e), substituted "complete" for "completion"; in (h), substituted "county board of taxation" for "board" in the first sentence; in (i), substituted "county board of taxation" for "board" preceding "for approval" in the second sentence.

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (b), substituted "days" for "days " and inserted a comma following "assessor"; rewrote the first sentence in (d); in (e), (g), and (l), inserted "or her"; in (i), substituted "Director of the" for "Director,,"; and in (k), inserted "or she".

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§ 18:12A-1.10 Subpoenas

Subpoenas to compel the attendance of witnesses and the production of books and records at hearings shall be furnished by the county board of taxation without cost upon request.

History

HISTORY:

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 New Jersey Register 4850(a), 36 New Jersey Register 1022(a).

Substituted "county board of taxation" for "board" preceding "without cost".

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§ 18:12A-1.11 Record of proceedings

The county board of taxation may record all proceedings before it involving tax appeals, and, if recorded, shall furnish a transcript of the record of any appeal to any party to that appeal upon request, and upon payment of a reasonable fee to be fixed by the board.

History

HISTORY:

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 New Jersey Register 4850(a), 36 New Jersey Register 1022(a).

Substituted "county board of taxation" for "board" preceding "may record".

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§ 18:12A-1.12 Determination; judgments

(a) A majority of the members of the county board of taxation shall constitute a quorum for the transaction of business, and any action or determination agreed to by such majority shall be taken as the action of the board.

(b) In order to provide for a more orderly appeal procedure, the county board of taxation shall, effective immediately, institute the procedures herein described with respect to the issuance of judgments.

1. Valuation appeals.

i. The judgment shall indicate separately the assessed value of the land, improvements, and the total of same.

ii. The judgment shall also indicate the determination of the county board of taxation separately for land, improvements, and total.

iii. In the case of affirmance or dismissal and there is no change in valuations, the judgment shall indicate, in lieu of (b)1ii above, the words "Affirmed" or "Dismissed," or any phrase indicating an appropriate disposition.

2. Other appeals. In all appeals not involving property valuations, the judgment shall indicate the county board of taxation's disposition, as appropriate.

3. Written memorandum of judgment.

i. The president of the county board of taxation shall have the responsibility for overseeing the writing of the written memorandum of judgment required pursuant to N.J.S.A. 54:3-26, and each memorandum shall be under his or her signature as well as the signature of any other member of the board who participated in the rendering of the county board judgments on appeal.

ii. Judgments must be considered to be the action of the board and must be agreed upon by the majority of such board.

iii. The board shall transmit a written memorandum of its judgment to the assessor of the taxing district and to the taxpayer setting forth the reasons on which such judgment was passed on the form prescribed by the Director of the Division of Taxation, and the procedures set forth by him or her.

4. Date of judgment. All judgments must indicate the date determined, as follows: "Judgment filed this _____ day of _____, 20__."

or

"Dated: (state date)."

5. Size and reproduction.

- i.** The judgment shall be uniform size 8 1/2 x 11 inches and be such that it is capable of reproduction on a photocopier.
- ii.** Judgments must contain the following statement:

"The action of the County Board of Taxation may be reviewed by filing a complaint with the Tax Court of New Jersey in accordance with the current court rules and Orders of the Court within 45 days of the service of the judgment of the County Board of Taxation."

Physical Address:

Tax Court of New Jersey
Richard J. Hughes Justice Complex
25 Market Street
Trenton, New Jersey 08625

Mailing Address:

PO Box 972
Trenton, NJ 08625-0972
Telephone Number: (609) 292-5082

6. The county board of taxation should endeavor to send out judgments at the time decided or as soon thereafter as practical, and not hold them until the time for hearing and determining appeals has expired pursuant to N.J.S.A. 54:3-26, as extended by N.J.S.A. 54:3-26.1. Earlier disposition will assist the Tax Court in the processing of its caseload.

(c) Upon entry of any judgment involving the appeal of a veteran's property tax deduction, or a property tax deduction for persons of the age of 65 or more years, or less than 65 years of age who are permanently and totally disabled and certain surviving spouses or civil union partners age 55 or more years, the county board of taxation shall, within 10 days from the date of such entry, forward a copy of said judgment to the Division of Taxation, Property Administration.

History

HISTORY:

As amended, R.1979 d.385, eff. September 28, 1979.

See: 11 N.J.R. 595(b).

As amended, R.1980 d.40, eff. January 17, 1980.

See: 12 N.J.R. 97(b).

As amended, R.1981 d.478, effective December 21, 1981.

See: 13 N.J.R. 621(a), 13 N.J.R. 948(c).

(c) added.

As amended, R.1984 d.580, effective December 17, 1984.

See: 16 N.J.R. 2760(a), 16 N.J.R. 3480(b).

Changed address.

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

Rewrote the section.

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (b)1i and (b)1ii, inserted a comma following "improvements"; in (b)1iii, substituted " 'Dismissed,' " for " 'Dismissed,'"; in (b)3iii, inserted "or her"; rewrote (b)5ii; and in (c), inserted "or civil union partners age 55 or more years,".

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§ 18:12A-1.13 Freeze Act

(a) When an assessment is subject to the "freeze" provisions of N.J.S.A. 54:51A-8 or 54:3-26, there shall be no increase in the assessment for any tax year subject to such "freeze" except upon petition first filed with and granted by the county board of taxation or the Tax Court.

(b) If the taxing district alleges that there has been a change in the value of the property since the date of a county board of taxation judgment that is subject to the Freeze Act, the taxing district shall file a petition with the board together with proof of service thereof upon the owner of the property to increase the amount of the assessment. Such petition shall specifically set forth the nature of the changes relied upon as a basis for the claim that there has been a change in value of the property. A copy of the petition shall be served upon the owner of the subject property prior to the filing of the petition with the board.

(c) A judgment entered by a county board of taxation which is not further appealed by a party shall be deemed to be binding and conclusive upon the municipality and municipal tax assessor for the tax year in question and the two tax years immediately thereafter unless a revaluation, reassessment, or change in value has occurred subsequent to the assessing date. If as of October 1 of the pre-tax year, the property in question has been the subject of an addition qualifying as an added assessment, a condominium or cooperative conversion, a subdivision or a zoning change, the conclusive and binding effect of such judgment shall terminate with said pre-tax year.

1. If the assessor increases the assessment or fails to reflect on the tax duplicate a county board of taxation or Tax Court judgment issued prior to the final preparation of the tax duplicate in either of the two years following the year for which the judgment of the county board of taxation was rendered, and if said judgment is a final judgment not further appealed, the burden of proof shall be on the taxing district to establish that the assessor acted reasonably in increasing the assessment. If the county board of taxation finds that the assessor did not act reasonably in increasing the assessment or failed to reflect said judgment on the tax duplicate, the county board of taxation shall award to the taxpayer reasonable counsel fees, appraisal costs, and other costs which shall be paid by the taxing district.

(d) A taxpayer may waive the application of the Freeze Act for one or both of the tax years affected and such waiver of the freeze shall be reflected in a judgment entered by the county board of taxation.

(e) A taxpayer may apply to the county board of taxation within a reasonable period of time upon proper notice to the municipality seeking the enforcement of the Freeze Act with regard to a judgment previously entered by the county board of taxation.

History

HISTORY:

As amended, R.1984 d.330, effective August 6, 1984.

See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

New (c) through (e).

As amended, R.1984 d.580, effective December 17, 1984.

See: 16 N.J.R. 2760(a), 16 N.J.R. 3480(b).

Substituted "54:51A-8" for "54:2-43".

Amended by R.2004 d.69, effective February 17, 2004.

See: 35 N.J.R. 4850(a), 36 N.J.R. 1022(a).

In (a), substituted "county board of taxation or the Tax Court" for "Board"; in (b), substituted "a county board of taxation judgment is subject to the Freeze Act" for "such assessment"; rewrote (c); in (d) and (e), inserted "taxation" following "county board".

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (b), inserted the second occurrence of "that"; in the introductory paragraph of (c), inserted a comma following "reassessment" and substituted "pre-tax" for "pretax" twice; and in (c)¹, inserted a comma following "appraisal costs".

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§ 18:12A-1.15 Practice and procedure

(a) In the absence of a rule covering any matter at issue, the rules of the Tax Court insofar as they may be applicable, shall govern.

(b) The rules applicable to the Tax Court regarding pretrial discovery shall be applicable to the county boards of taxation except as follows:

- 1.** Initial interrogatories shall be served within 10 days following the deadline for filing petitions of appeal with the county board of taxation.
- 2.** The party served with interrogatories shall serve his or her answers thereto upon the party propounding them within 20 days after service of such interrogatories upon him or her.
- 3.** All discovery shall be completed at least seven days before the scheduled hearing date.
- 4.** Upon motion by any party to an appeal and for good cause shown, the county board of taxation may make any order which justice requires either to protect a party or person from annoyance, embarrassment, oppression or undue burden or expense or to require a party or person to comply with specific discovery demands.

History

HISTORY:

As amended, R.1984 d.330, effective August 6, 1984.

See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

(b) added.

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (b)2, inserted "or her" twice.

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§ 18:12A-1.20 Appeals; late filing

(a) Where a petition or cross-petition of appeal to a county board of taxation is actually received by the board after April 1 of the tax year (except if April 1 shall fall on a Saturday, Sunday, or holiday, then after the first business day immediately thereafter), the county board of taxation or the county tax administrator, if authorized by the board by resolution, shall not accept said petition or cross-petition of appeal for filing but shall forthwith return the same to the person filing it, together with the filing fee, if the filing fee accompanied said petition or was otherwise paid. The petition or cross-petition to be returned shall have endorsed thereon the date of receipt and a statement "Petition or cross-petition is returned by reason of late filing" and shall be accompanied by a judgment of dismissal by the county board of taxation for late filing.

(b) Where a cross-petition of appeal to a county board of taxation is actually received by the board after the 20th day following the date of service noted on the petition of appeal (except if the 20th day shall fall on a Saturday, Sunday, or holiday, then after the first business day immediately thereafter), the county board of taxation or the county administrator, if authorized by the board by resolution, shall not accept said cross-petition of appeal for filing but shall forthwith return the same to the person filing it, together with the filing fee, if the filing fee accompanied said cross-petition or was otherwise paid. The cross-petition of appeal to be returned shall have endorsed thereon the date of receipt and a statement "Cross-petition is returned by reason of late filing" and shall be accompanied by a judgment of dismissal by the county board of taxation for late filing.

History

HISTORY:

Amended by R.1981 d.44, effective February 4, 1981.

See: 13 N.J.R. 44(d), 13 N.J.R. 165(a).

Effective date material deleted and material concerning appeal to a county board of taxation added.

Amended by R.1984 d.330, effective August 6, 1984.

See: 16 N.J.R. 1330(a), 16 N.J.R. 2153(a).

"or cross-petition" added.

Amended by R.1988 d.110, effective March 7, 1988.

See: 19 N.J.R. 2264(a), 20 N.J.R. 547(b).

Added (b).

Amended by R.1993 d.481, effective October 4, 1993.

See: 25 N.J.R. 2653(a), 25 N.J.R. 4604(b).

Amended by R.2017 d.017, effective February 6, 2017.

See: 48 N.J.R. 1605(a), 49 N.J.R. 271(a).

In (a) and (b), inserted a comma following "Sunday"; and in (a), deleted a comma following "filing' ".

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