



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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TO: County Tax Administrators and County Assessor

FROM: Melissa Thomas, Chief, Valuation and Mapping 

DATE: January 16, 2026

SUBJECT: Appeal judgment updates

As part of the recent updates to the Memorandum of Judgment for Freeze Act clarifications, the Division made other updates to what is displayed on the form.

Front of Appeal Judgment Changes

- Added Property Class (Vendors may have done this for you in the past already, but Taxation officially added it as part of these changes)
- Added more comment lines
- All judgement code descriptions will be noted on the front, not just codes 1E and 5F. The descriptions may be in the explanation lines.
- Next to a judgment code in which the freeze act doesn't apply, it will state the code and "Freeze Act does not apply"

Back of Appeal Judgment Changes

- Code 13 has been split out and 20 was added.
- Code 18 and 19 were removed and reserved should they be needed again
- Code 21 was added
- "*" Added to certain codes that the freeze act does not apply to

Programming changes completed for Appeal Judgment Printing

- For codes 2B, 5's, 6's, 7, 8's, 11's, 12's, 13A and 13 B, no judgment assessment will be printed, the fields will be blank.
 - Debits and credits for code 12A and 13A will look at class and judgment code and use entire original assessment instead of entering zero on the judgment.
 - When applicable (12's, 13A and 13 B), the property class must be entered for the judgment.
- For codes 15 and 17, a zero assessment will be printed.
- For code 9A-D, new assessments and property class will be printed.
- For code 10, no judgment assessment will be printed unless it is a municipal appeal. If it is a municipal appeal, the new assessment and class will be printed.

- When code 9b or 9d is used, the acreage change should be noted in the comments. A pop up note will appear online as a reminder to enter.
- Box added to online screen to enter 1 tax year for code 6A. Even if multiple years exist, only 1 year needs to be entered. Other years can go in the comments section if needed.

Other Notes

- A separate application needs to be filed for each type of appeal, and added year. If a taxpayer is appealing classification and assessment, that's 2 applications and judgments. If there's a prior and current year assessment, that's 2 applications and judgments.

Any questions on these changes, or the debit and credit process, call me at 609-322-6737.

Questions about your online program or data entry into the online program, reach out to your vendor directly.