

<b>JUDICIARY - STATE OF NEW JERSEY RECORDS RETENTION SCHEDULE</b>		SCHEDULE: <b>TAX COURT</b>	
<b>DIRECTIVE #3-01</b>		DATE: Issued March 16, 2001 <b>REVISED: April 12, 2012 (by Directive #01-12)</b>	
This retention schedule has been adopted in accordance with Rule 1:32-2 of the Rules Governing the Courts of the State of New Jersey and N.J.S.A. 2B of the New Jersey Statutes Annotated.			
SERIES NO	RECORD TITLE AND DESCRIPTION	RETENTION PERIOD	DISPOSITION
37-01-00	<b>Administrative Records</b>		
37-01-01	Proof of Payroll	3 years	Destroy
37-01-02	Detailed Applications	3 years	Destroy
37-01-03	Income Statements	3 years	Destroy
37-02-00	Audit Reports	Permanent	Permanent
37-03-00	Calendars, Trial and Pretrial	3 years	Destroy
37-04-00	<b>Case Files</b>		
37-04-01	Complaints, Judgments, Final Orders and Case Disposition Sheets for all state and local property tax appeals	Twenty-five (25) years after final disposition*	Destroy
37-04-02	Supplemental Case Documentation, including correspondence, transcripts, motions, notices of trial hearings, withdrawal letters	3 years after final disposition*	Destroy

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SERIES NO	RECORD TITLE AND DESCRIPTION	RETENTION PERIOD	DISPOSITION
37-04-03	Local Property Tax Appeals - Stipulations of Settlement	Three (3) years after final disposition *	Destroy
37-04-04	State Tax Appeals – Stipulations of Settlement	Twenty-five (25) years after final disposition *	Destroy
37-05-00	Docket Docket cards are now obsolete. The docket is now maintained electronically. The retention applies regardless of the media used to record the information.	Fifty (50) years after final disposition *	Destroy
37-06-00	Judgment Index – contains information to identify the location of each microfilmed record or original document stored in off-site facility.	Twenty-five (25) years after final disposition *	Destroy
37-07-00	Unpublished Opinions - Division of Tax Appeals and Tax Court Master Set – regardless of media.	Permanent	Permanent
37-08-00	Requests and Authorization for Records Disposal	Fifty (50) years	Destroy
37-09-00	Statistical Reports to the Administrative Office of the Courts	3 years	Destroy
37-10-00	Tapes Sound recordings of Tax Court proceedings	Five (5) years	Destroy
37-11-00	Financial Records	See FINANCIAL RECORDS schedule.	

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**\* Final disposition occurs when all appeal time periods have expired or appeals to all courts have been exhausted and disposed.**

**NEW PROCEDURE FOR STORING RECORDS:** Cases with a final disposition date \* of 2000 or later are no longer microfilmed. Case files are retained on-site for three years after final disposition by the highest court. Original documents are then stored in an off-site records storage facility.

**HISTORICAL NOTE:**

This schedule is a compilation of items from the following schedule(s):

- Clerk of the Tax Court (Rev. 1/23/85)

Directive #01-12 revised the schedule as follows:

Series 37-04-01 – Formerly, Complaints, Judgments and Final Orders were retained permanently; there was no specification for Case Disposition Sheets.

Series 37-04-02 – Formerly, retained three (3) years.

Series 37-04-03 and 37-04-04 were added.

Series 37-05-00 – Formerly, retained permanently.

Series 37-06-00 – Formerly, referred to the Docket Ledger of closed cases which was retained permanently.

Series 37-07-00 – Revised to specify Unpublished Opinions

Series 37-08-00 – Formerly, retained permanently.

Series 37-10-00 – Formerly, retained 6 months (Agency) and 4 ½ years (Records Center).