

TAX COURT OF NEW JERSEY



ANNUAL REPORT OF THE PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY

JULY 1, 2021 - JUNE 30, 2022

The Tax Court of New Jersey
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Web page: [Tax Court of New Jersey | NJ Courts](#)

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I. INTRODUCTION

The public health crisis brought on by COVID-19 Corona Virus improved during the first quarter of the 2021-2022 Court Year. Based on information and recommendations from the New Jersey Department of Health and the Center for Disease Control, the New Jersey Supreme Court ordered a gradual increase of in-person court operations. The Supreme Court also acknowledged the long-term opportunities and benefits of using various virtual platforms such as Zoom and TEAMS to conduct court events and issued several orders to continue these options. While the Tax Court judges have resumed in-person proceedings, the Tax Court was well-suited for conducting remote and hybrid proceedings. Tax Court judges successfully continued conducting fully remote and hybrid events throughout the 2021-2022 court year.

It is mandatory for all attorneys to file electronically all documents in local property tax and state tax cases through eCourts Tax. eCourts Tax is also available for self-represented litigants to file documents electronically in state and local property cases, including case initiation. Judges, chambers staff, and the Tax Court Management Office continue to use eCourts Tax to increase efficiencies in the processing and disposition of cases.

II. THE COURT

The Tax Court of New Jersey is a trial court with statewide jurisdiction. The court was established by the Legislature on July 1, 1979, under Art. VI, § 1, ¶ 1 of the New Jersey Constitution, as a court of limited jurisdiction, to hear matters relating to state and local tax assessments. The enabling legislation can be found in N.J.S.A. 2B:13-1 to -15. The court reviews the actions and determinations of assessors and county boards of taxation with respect to local property tax matters, and all state officials with respect to state tax matters.

The Tax Court affords taxpayers a prompt and impartial hearing and disposition of their disputes with governmental taxing agencies by a qualified body of judges. The objectives of the Tax Court are to: (1) provide expeditious, convenient, equitable and effective judicial review of

state and local tax assessments, (2) create a consistent, uniform body of tax law for the guidance of taxpayers and tax administrators in order to promote predictability in tax law and its application, (3) make decisions of the court readily available to taxpayers, tax administrators and tax professionals, and (4) promote the development of a qualified and informed state and local tax bar. During the forty-three years of its existence the court has succeeded in achieving substantially all these objectives.

Judges of the Tax Court are, from time to time, assigned to hear Superior Court cases in which their special expertise can be utilized. In this court year they heard and disposed of several Superior Court cases, many of which were tax-related cases. Examples of the types of Superior Court cases which are appropriate for Tax Court judges to hear include: (1) actions in lieu of prerogative writs seeking review of the conduct of municipal officials relating to the administration of tax laws or the duties of tax assessors and tax collectors, (2) tenant tax rebate cases, (3) appointment of a receiver for nonpayment of real property taxes, (4) condemnation cases, (5) rent-leveling cases, (6) review of assessments for municipal improvements, (7) in rem tax foreclosure actions and (8) complex realty valuation issues in matrimonial cases.

Over the past forty-three years the court has disposed of hundreds of thousands of cases. The court's published opinions fill thirty-one volumes of the New Jersey Tax Court Reports. The court's unpublished opinions are available on the judiciary's website for one year and collected by Rutgers Law School for inclusion in its free online library. The development of a body of legal precedent benefits the State and its taxpayers by facilitating the implementation of tax policy, as decided by our Legislature and Governor, and providing a reliable structure in which to resolve tax conflicts.

During the 2021-2022 court year, twelve Judges were assigned to the Tax Court: Presiding Judge Mala Sundar, Judge Vito L. Bianco, Judge Joseph M. Andresini (on recall), Judge Christine M. Nugent, Judge Mary Siobhan Brennan, Judge Kathi F. Fiamingo, Judge Joshua D.

Novin, Judge Mark Cimino, Judge Michael J. Gilmore, Judge Jonathan A. Orsen and Judge Joan Bedrin Murray and Judge Patrick DeAlmeida t/a to the Appellate Division. The Tax Court maintained chambers and heard cases in Newark (Judge Bianco, Judge Andresini (on recall), Judge Nugent, Judge Brennan, Judge Novin, Judge Orsen, and Judge Bedrin Murray), Trenton (Judge Gilmore and Judge Sundar), Mt. Holly (Judge Fiamingo) and Bridgeton (Judge Cimino). Each Judge is assigned local property tax cases from specific geographic areas, which can change from year-to-year depending on the volume of the local property cases filed. The Presiding Judge assigns State taxes cases. During the court year Judge Cimino heard Civil Division cases in the Cumberland Vicinage and Judge Fiamingo heard General Equity cases in the Burlington Vicinage in addition to their Tax Court cases.

Tax Court judges meet monthly to discuss substantive and procedural developments in the tax field. In addition, the judges review and consider opinions authored by Tax Court judges which are then submitted for publication in the New Jersey Tax Court Reports. These meetings, over the years, have proven to be very helpful to all the Tax Court judges, but have been exceptionally helpful to judges newly appointed to the court.

Table 1 categorizes filings and dispositions for the 2021-2022 court year. The analysis represents Tax Court cases only and does not include Superior Court cases or miscellaneous tax applications handled by Tax Court Judges. An examination of the table shows that 99% of the court's cases involve local property tax. The remaining 1% concern assessments of State taxes by the Director, Division of Taxation such as gross income tax, corporation business tax, sales and use tax, transfer inheritance tax, homestead rebate cases, and challenges to equalization tables and school aid ratios. Although smaller in number, these cases tend to be complicated and often involve complex legal questions that require significant judicial resources.

TABLE 1
TAX COURT OF NEW JERSEY CATEGORIES OF CASES FILED
COURT YEAR 2021-2022

A. Cases filed by general category		
Local property tax cases	99%	11,089
State Tax and Equalization Table cases	1%	74
Total	100%	11,163
B. Local property tax cases filed		
Regular cases	59%	6,579
Small Claims cases	41%	4,510
Total	100%	11,089
C. State Tax and Equalization table cases filed		
State tax cases (other than Homestead Rebate and related types)	91%	67
Homestead Rebate and Related types	7%	5
Equalization Table cases	2%	2
Total	100%	74

An additional 76 previously closed cases were reinstated during the court year, bringing the total number of new cases to 11,239. More detailed Tax Court statistics for the 2021-2022 court year can be found in the Appendix.

III. THE TAX COURT MANAGEMENT OFFICE

The Tax Court Management Office is the administrative arm of the Tax Court. Cheryl A. Ryan has been the Clerk/Administrator since her appointment on October 1, 2005. The Management Office provides the support services necessary for the efficient functioning of the court. The office is responsible for case-flow management, record keeping, and case management functions necessary to move cases to disposition, as well as managing resources to support the Tax Court Judges and support staff in the four locations.

Two case management teams are responsible for docketing, screening, data processing, calendaring, records management, and administrative support. The Tax Court Management Office accepts papers for filing, processes all eCourts Tax complaints electronically filed, assigns local property and state tax cases, prepares calendars and judgments, responds to attorney and litigant

inquiries, and provides procedural guidance.

During the court year the Management Office continued to work closely with the Judiciary's business analysts and IT unit to oversee enhancements to eCourts Tax.

A priority for the Management Office continues to be reviewing the court's operations and implementing changes to accommodate changes in tax law and electronic filing. These changes result in improved efficiency in operations, including a reduction of data entry by staff, increased efficiency in issuing judgments, and a reduction in costs.

To assist users with navigating eCourts Tax, the Tax Court website includes links to instructions and information regarding the electronic filing program. Additionally, various reports and information are available to provide timely and efficient service to litigants and the public. For example, the court provides a monthly report on judgments entered and a daily report of new cases filed and of cases pending. Other information available on the court's website includes published and unpublished Tax Court opinions, notices regarding important changes to Tax Court policies, all State and local property Tax Court forms, the Rules of the Tax Court (Part VIII), a small claims handbook, the Tax Court's standard form interrogatories, as well as the Annual Reports of the Presiding Judge, and the Biennial Reports of the Supreme Court Committee on the Tax Court. Links to the State's twenty-one county boards of taxation are also available on-line.

IV. CASELOAD

A. Filings and Dispositions

Table 2 in the Appendix (page a) summarizes the history of filings and dispositions of Tax Court cases since court year 1991-1992. During the 2021-2022 court year the Tax Court experienced a decrease in new case filings. As of June 30, 2022, the court docketed 11,163 new cases and disposed of 14,281 cases. At the start of the 2021-2022 court year, the court's inventory of cases was 38,955. That number decreased to an inventory of 35,913 by the close of the court year. These figures do not include miscellaneous tax applications and Superior Court cases

assigned to Tax Court Judges. Inventory of cases at the close of the court year constitutes approximately two years of dispositions at the current rate of disposition. That is consistent with our objective of closing standard track cases within eighteen months to two years after filing. As of the last day of the 2021-2022 court year, approximately 4,782 of the court's caseload was in "backlog" (cases over two years old). Included in this backlog are 975 cases that are marked *Inactive* pending an Appellate Division decision. The Tax Court Judges are increasing their efforts to resolve the older cases.

B. Productivity

Table 3 in the Appendix (page b) indicates the number of dispositions per Tax Court Judge per year for the past fifteen years. Dispositions per judge in the past ten court years have been significant. Fluctuations in dispositions and caseloads per judge are a result of the shrinking inventory of the pending caseload and changes in the number of judges assigned to Tax Court full or part-time.

It should be noted that dispositions per Judge per year is not the sole measure of the quantity and quality of the court's work. The court has developed a significant body of law through published opinions reported in Volumes 1 through 31 of the New Jersey Tax Court Reports. The published opinions reflect a fraction of the written and oral opinions issued by Tax Court Judges during the 2021-2022 court year. A description of the most significant Tax Court opinions, as well as significant published opinions of appellate courts, follows.

A first for the Tax Court disposition-wise is that during this term, and as of the date of this report, several cases are being settled due to effective mediation by the judges. Mediation is conducted at the joint request of litigants' counsel. Mediation is usually conducted by a judge not assigned to the case (and most of them by a retired judge who is on recall). These cases are generally complex either due to the nature of the property involved (*e.g.*, large quarry slated to be developed in the future as multi-unit residentials), or the type of issue (*e.g.*, whether 5-year tax

abatement agreement on improvements permits an assessor to shift the tax loss by increasing the land value each year). The Bar has expressed much appreciation in these mediation efforts.

C. Decisions

Supreme Court of the United States

During the 2021-2022 court year, no petition for certiorari was filed with the Supreme Court of the United States in a case that originated in the Tax Court.

Supreme Court of New Jersey

At the start of the 2021-2022 court year, no appeals originating in the Tax Court were pending in the Supreme Court of New Jersey. During the court year, one petition for certification from matters originating in the Tax Court was filed, which was denied. As of June 30, 2022, no petition for certification was pending. The Supreme Court issued no opinions in matters that originated in the Tax Court during the 2021-2022 court year.

Superior Court, Appellate Division

During the 2021-2022 court year, fifteen appeals from Tax Court decisions were filed with the Superior Court, Appellate Division. Table 4 (page c) provides the number of Tax Court cases appealed to the Appellate Division for the previous twenty-two years. The Appellate Division decided twenty Tax Court cases in the 2021-2022 court year, with the disposition breakdown detailed in Table 5 (page d). Appellate Division opinions in appeals from Tax Court matters are published in either the New Jersey Superior Court Reports or the New Jersey Tax Court Reports.

There were no significant published opinions issued by the Superior Court, Appellate Division during the 2021-2022 court year in cases that originated in the Tax Court. However, the following Appellate unpublished opinions were approved for publication in the Tax Court Reports since the underlying Tax Court opinion was published and reported in the New Jersey Tax Reports:

VNO 1105 State Hwy 36 v. Twp. of Hazlet, 2021 N.J. Super. Unpub. LEXIS 2206 (App. Div. Sep. 20, 2021) - reversing the Tax Court’s decision that an assessor for a township cannot appear in court as an “expert” in real estate appraisal on behalf of a taxpayer for property located in another township but in the same county. The court “deem[ed] it prudent to leave it to others with policy-making authority to decide whether there ought to be a per se rule that precludes tax assessors from serving as expert witnesses on behalf of private interests.” (Matters settled thereafter).

Lorillard Tobacco Co. v. Director, 2021 N.J. Super. Unpub. LEXIS 2212 (App. Div. Sep. 21, 2021) - reversing the Tax Court’s decision that defendant’s application of a regulation and a schedule implementing the regulation on addback of a portion of royalties to a payor when paid to its related member and that member filed a corporation business tax return in New Jersey but did not allocate 100% of its royalty income to New Jersey. The matter was remanded to the Tax Court on whether that partial addback violates the Constitution and is pending a decision.

Tax Court

Published Tax Court opinions are reported in the New Jersey Tax Court Reports. As of the date of this report, there are thirty-one complete volumes of the New Jersey Tax Court Reports.

(1) Local Property Tax Cases

The following published opinions of the Tax Court were among the most significant for the 2021-2022 court year:

New West Developers, LLC v. Twp. of Irvington, 32 N.J. Tax 460 (12/23/21): Complaints dismissed for failure to pay taxes, a statutory requirement. The court held that (1) the taxing district’s failure to raise this issue at the County Board of Taxation (whose judgment was on valuation and was appealed to the Tax Court) did not estop the Township from raising the issue at the Tax Court; and (2) the “interests of justice” exception to the relaxation of the tax payment requirement did not apply especially where the property was owned by a sophisticated party.

Erez Holdings Urban Renewal, LLC v. Dir., Div. of Taxation et al., 32 N.J. Tax 471, 474 (02/01/22): Township properly included the equalized assessed value of the improvements in computing the non-residential development fee (NRDF) where that interpretation was consistent with the plain language of N.J.S.A.

40:55D-8.4(e); property's classification as tax exempt (being under a PILOT program) did not mean that it had no taxable value; the amount to be excluded for the parking lot in computing the NRDF could not be determined where although the taxpayer had overcome the presumptive correctness of the value attributed by the town, there was no evidence that comparable sales were unavailable at the time the subject development was completed, and no marketing adjustments had been made.

3 University Plaza SPE LLC v. Hackensack, 32 N.J. Tax 494 (02/24/22): Court provided instructive findings on when and why inclusion of tenant improvement and leasing commissions allowances are reasonable "above-the-line" expenses.

Township of Green v. Life with Joy, Inc., 32 N.J. Tax 580 (03/24/22): granting local property tax exemption to single family home owned by nonprofit entity and occupied by parents and autistic adult son based on evidence that property was open to, and used by other mentally challenged youth, and where some activities were conducted by for-profit health instructors for the benefit of such youth and with funding by the State.

Giant Realty, LLC v. Lavallette Borough, 32 N.J. Tax 609, 614 (04/28/22): Granting Freeze Act relief based on a prior year's valuation conclusion over opposition of the taxing district that there was a change in value subsequent to the base tax year due to the issuance of a permit by the NJDEP for development of the property pursuant to the New Jersey Coastal Area Facility Review Act. The court found that the taxing district failed to make any prima facie showing that a substantial and meaningful change in value of the subject property occurred between the base year and the freeze years as the permit for development progressed through the application process.

(2) State Tax Cases

The following published opinion of the Tax Court were among the most significant for the 2021-2022 court year:

Sr. Citizens United Cmty. Servs., Inc. v. Dir., Div. of Taxation, 32 N.J. Tax 381, 383 (07/01/21): Case involving statutory interpretation. Court found that plaintiff nonprofit entity was providing special and rural transportation services through contracts with New Jersey Transit and county governments, thus, was entitled to a refund of the Motor Fuel Tax and the Petroleum Products Gross Receipt Tax paid on fuel purchased to provide the transportation services.

Malhotra v. Dir., Div. of Taxation, 32 N.J. Tax 443 (12/16/21): Defendant was not entitled to recoup an erroneous refund because the three-year statute of limitations had expired, and the longer five-year statute of limitations did not apply because a misrepresentation of material fact must be more than an innocent mistake, and the taxpayer's mistake was just that in this case.

Tuohy v. Dir., Div. of Taxation, 32 N.J. Tax 561, 566 (03/01/22): holding that (1) taxpayers' complaint as to resident tax credit calculation was barred by the doctrine of collateral estoppel since the issue had been fully and fairly adjudicated in the prior suit between the parties for a prior tax year; (2) amounts used to fund a Section 403(b) retirement plan were properly included in calculating the taxpayers' gross income under N.J.S.A. 54A:5-2 because state law, and not federal law, applied in this regard.

V. SUPREME COURT COMMITTEE ON THE TAX COURT

The Supreme Court Committee on the Tax Court is comprised of judges, members of the tax bar, tax administrators at the municipal, county and state levels, representatives of taxpayers' and tax professionals' organizations and others concerned with the administration and review of tax laws in New Jersey. During the last court year, the committee held well-attended meetings to discuss issues related to the review of state and local tax assessments, including practice before the Tax Court, operation of the court, proposed rule amendments and legislation. Since no other such forum exists in the State of New Jersey, the Supreme Court Committee on the Tax Court affords a unique opportunity for taxpayers, those who represent taxpayers and those who administer and review tax laws, to meet and discuss common problems and ways to improve the state and local tax system. These committee discussions have resulted in better understanding and coordination among the groups represented by the participants. The committee also provides a means of communication between the Supreme Court and the tax community. The committee fulfills a vital role in its advisory capacity by developing and recommending rule changes affecting the operation of the court. The committee meets regularly and will next issue a report in January 2024.

VI. CONCLUSION

During the past forty- three years, the overall mission of the Tax Court, to provide prompt and impartial hearings and dispositions of tax disputes, has remained steadfast and unyielding. The Tax Court successfully continued conducting in-person, fully remote and hybrid events throughout the 2021-2022 Court Year, furthering this mission. The judges and Tax Court staff

worked diligently to accomplish the work of the court. Their efforts have been efficient and of very high quality. I am satisfied that the public has been well served. Moreover, the work of the court has substantially assisted in the administration of the tax laws of the State and aided taxpayers, tax practitioners and tax administrators by contributing to the development of a consistent body of tax law for their guidance.

Respectfully submitted,
/s/ Mala Sundar
Hon. Mala Sundar, P.J.T.C.

Date Submitted: January 24, 2023

TABLE 2

HISTORY OF TAX COURT FILINGS AND DISPOSITIONS

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
6/30/92	*12,402	16,300	9,224	19,478
6/30/93	19,478	14,967	16,560	17,885
6/30/94	17,885	15,223	11,697	21,411
6/30/95	21,411	12,741	17,402	16,750
6/30/96	16,750	9,410	12,075	14,085
6/30/97	14,085	7,954	10,406	11,633
6/30/98	11,633	7,124	9,390	9,367
6/30/99	9,367	6,356	7,005	8,718
6/30/00	*9,069	5,386	6,702	7,753
6/30/01	7,753	4,815	4,515	8,053
6/30/02	8,053	5,952	5,932	8,073
6/30/03	8,073	6,639	5,444	9,268
6/30/04	9,268	8,105	5,973	11,400
6/30/05	11,400	7,332	6,719	*12,282
6/30/06	12,282	8,205	7,533	*13,120
6/30/07	13,120	10,759	8,283	*15,596
6/30/08	15,596	11,760	8,749	18,607
6/30/09	18,607	14,103	8,808	23,902
6/30/10	23,902	18,426	10,938	31,390
6/30/11	31,390	19,776	15,467	35,699
6/30/12	35,699	15,556	15,457	35,798
6/30/13	35,798	25,364	17,168	43,994
6/30/14	43,994	18,962	15,747	47,209
6/30/15	47,209	16,173	20,720	42,662
6/30/16	42,662	14,654	18,092	39,224
6/30/17	39,224	13,260	17,567	34,917
6/30/18	34,917	14,446	13,936	35,427
6/30/19	35,427	14,097	13,400	36,124
6/30/20	36,124	13,154	12,824	36,454
6/30/21	36,454	14,303	11,802	38,955
6/30/22	38,955	11,239	14,281	35,913

* Adjusted to reflect year-end physical case inventory.

TABLE 3

TAX COURT OF NEW JERSEY PRODUCTIVITY -DISPOSITIONS PER JUDGE 2007-2022

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period	# of Judges (full time equivalents)	Dispositions per Judge
6/30/07	13,120	10,759	8,283	*15,596	6	1,381
6/30/08	15,596	11,760	8,749	18,607	6.5 - DeAlmeida appointed 1/2008	1,346
6/30/09	18,607	14,103	8,808	23,902	7 - Kuskin retired 6/2009	1,258
6/30/10	23,902	18,426	10,938	31,390	6 - Small, Pizzuto retired 10/2009; Sundar appointed 7/2009; Andresini appointed 10/2009	1,823
6/30/11	31,390	19,776	15,467	35,699	6 - Hayser retired 10/2010; Nugent appointed 10/2010	2,578
6/30/12	35,699	15,556	15,457	35,798	6 - Brennan appointed 6/2012	2,576
6/30/13	35,798	25,364	17,168	43,994	6.5 - Menyuk retired 1/2013	2,641
6/30/14	43,994	18,962	15,747	47,209	6 - Fiamingo appointed 4/2014	2,625
6/30/15	47,209	16,173	20,720	42,662	8 – Novin appointed 8/14	**2,590
6/30/16	42,662	14,654	18,092	39,224	8.25 – Cimino appointed 7/15 (Partial Caseload)	2,193
6/30/17	39,224	13,260	17,567	34,917	8.75 - Gilmore appointed 1/17; Cimino (Partial Tax)	2,008
6/30/18	34,917	14,446	13,936	35,427	9 – Orsen appointed 7/5/17; Murray appointed	1,548
6/30/19	35,427	14,097	13,400	36,124	8.75 - Cimino/Fiamingo/Murray Partial Tax;	1,531
6/30/20	36,124	13,154	12,824	36,454	8.75 - Cimino/Fiamingo/Murray/Novin Partial Tax	1,466
6/30/21	36,454	14,303	11,802	38,955	8 - Cimino/Fiamingo/Novin Partial Tax; Murray Partial Tax until 1/2021; Andresini retired 1/2021	1,475
6/30/22	38,955	11,239	14,281	35,913	9 – Cimino/Fiamingo Partial Tax; Andresini on recall	1,587

*Adjusted to reflect year-end physical case inventory.

** Corrected error reported in 2014-2015 annual report.

TABLE 4

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION 2000-2022

Court Year	Number of Cases
2000-2001	35
2001-2002	41
2002-2003	50
2003-2004	34
2004-2005	41
2005-2006	46
2006-2007	38
2007-2008	46
2008-2009	33
2009-2010	47
2010-2011	27
2011-2012	29
2012-2013	36
2013-2014	33
2014-2015	23
2015-2016	32
2016-2017	39
2017-2018	22
2018-2019	30
2019-2020	29
2020-2021	10
2021-2022	15

TABLE 5

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES
COURT YEAR 2021-2022

Action	Number of Cases
Affirmed	8
Vacate/Affirmed	1
Reversed	1
Dismissed	7
Withdrawn	1
Reversed and Remanded	2
Total Dispositions	20

TABLE 6

TAX COURT CASES PENDING, FILED AND DISPOSED
COURT YEAR 2021-2022

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	38,629	326	0	38,955
New cases filed during period	11,089	72	2	11,163
Reinstated	73	3	0	76
Subtotal	49,791	400	2	50,194
Cases disposed	14,157	122	2	14,281
Pending	35,634	279	0	35,913

TABLE 7

CHARACTER OF COMPLAINTS FILED
COURT YEAR 2021-2022

	FILED	REINSTATED
1. Local Property Tax		
Regular	6,579	52
Small Claims	4,510	21
TOTAL	11,089	73
2. Other than Local Property Tax (STATE)		
Regular	60	3
Small Claims	14	0
TOTAL	74	3
Grand Total	11,163	76

Type of State Tax

Corporate Business	8	
Equalization (County)	1	
Estate Tax	1	
Fair Homestead Rebate	1	2
Gross income	23	
Inheritance Tax	3	1
Mansion Tax	1	
Miscellaneous	1	
Motor Fuels Use	1	
Non-Residential Development	1	
Property Tax Reimbursement	2	
Realty Transfer Fee	2	
Responsible Person	3	
Sales & Use	1	
Sales and Use	18	
School Aid (Table of Equalized Value)	2	
Senior Freeze	2	
Tobacco Prod Wholesale	2	
Use Tax	1	
Total	74	3

TABLE 8

LOCAL PROPERTY TAX COMPLAINTS FILED BY COUNTY
2015- 2022

	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22
Atlantic	356	336	276	411	342	273	291	171
Bergen	2,698	2390	2185	2276	2332	2374	2368	2061
Burlington	283	226	227	231	270	235	242	142
Camden	154	136	114	176	173	216	204	142
Cape May	88	86	81	78	81	71	75	55
Cumberland	97	47	56	43	36	50	29	49
Essex	3,612	3064	2621	2906	2917	2694	2781	1848
Gloucester	159	113	104	107	121	123	95	75
Hudson	689	497	560	971	1453	1229	1455	1378
Hunterdon	89	76	53	57	51	47	85	82
Mercer	213	189	216	348	323	361	327	251
Middlesex	1,106	953	821	1022	895	945	1038	581
Monmouth	1,178	1354	1255	1140	1037	933	874	695
Morris	1,011	878	935	869	932	853	1032	660
Ocean	610	501	527	661	507	448	596	417
Passaic	1,375	1369	1265	1121	812	556	1035	922
Salem	44	28	43	36	29	33	26	24
Somerset	392	321	262	297	298	234	235	196
Sussex	136	187	174	260	141	128	138	58
Union	1,393	1380	999	1169	1117	1180	1217	1297
Warren	108	100	101	82	58	49	89	59
TOTALS	15,791	14,231	12,875	14,261	13,925	13,032	14,232	11,163