

Tax Court of New Jersey

Small Claims Case Handbook

LOCAL PROPERTY TAX



Tax Court Management Office
Richard J. Hughes Justice Complex
7th floor - North Wing
25 Market St.
P. O. Box 972
Trenton, N.J. 08625-0972
(609) 292-5082
njcourts.com/taxcourt/index.htm

Office Hours: Monday - Friday, 8:30 a.m. to 5:00 p.m.
Closed on state holidays

NEW JERSEY COURT SYSTEM MISSION STATEMENT

We are an independent branch of government constitutionally entrusted with the fair and just resolution of disputes in order to preserve the rule of law and to protect the rights and liberties guaranteed by the Constitution and laws of the United States and this State.

MANIFESTACIÓN DE LA MISIÓN DEL SISTEMA JUDICIAL DE NUEVA JERSEY

Somos un poder gubernamental independiente encargado por la constitución de la resolución equitativa y justa de disputas con el fin de conservar el imperio de la ley y de proteger los derechos y libertades garantizados por la Constitución y las leyes de los Estados Unidos y de este Estado.

WELCOME TO THE NEW JERSEY STATE COURTS

Tax Court of New Jersey

This Local Property Tax Small Claims handbook was developed as an informational guide to assist the taxpayer in filing an appeal with the Tax Court of New Jersey.

It is not a substitute for the Rules of the Tax Court or for the advice or services of an attorney. If you cannot afford a lawyer, you may contact the legal services program in your county. You can also contact the county bar association for information on a lawyer referral service to see if they can provide you names of attorneys in your area willing to handle your case. The telephone numbers can be found in your local telephone book.

In general, your case will be assigned to the judge closest to your property. You will be given the address and telephone number of the judge to whom your case is assigned when the case is scheduled for trial. If you need that information before the trial is scheduled (for example, you wish to make a motion), you should contact the Tax Court Management Office.

The Tax Court currently maintains chambers in Trenton, Newark, Morristown and Hackensack.

All Tax Court forms, rules, opinions and other important information and resources are available at njcourts.com/taxcourt/index.htm.

What is A Local Property Tax Small Claims Case?

A case is a small claims case if each separately assessed parcel of property included in the complaint is either a Class 2 residential property (1-4 family residence) or a Class 3A farm residence. Each are described below:

Class 2 residential property - a lot or parcel of land on which a house designed for use by not more than four families is situated.

Class 3A farm residence - farm property not assessed under the Farmland Assessment Act.

Types of Appeals

Appeal from County Board of Taxation

A local property tax appeal for review of an assessment of \$750,000 and under must first be filed with your county Board of Taxation. You would then file with the Tax Court if you are unsatisfied with that judgment and wish to appeal the county Board of Taxation judgment.

Direct Appeal

If the local property tax appeal seeks to review an assessment that exceeds \$750,000, you may bypass filing with the county Board of Taxation and file directly with the Tax Court.

Filing Deadline

- Your complaint must be filed with the Tax Court Management Office *within 45 days* of the mailing date that appears on the final judgment of the county board of taxation. If your assessment is greater than \$750,000 and you are filing a direct appeal, your complaint must be received on or before April 1 of the tax year unless a municipal-wide revaluation or reassessment has been implemented. Then your complaint must be received on or before May 1 of the tax year.
- The date the Tax Court Management Office receives the complaint is the filed date. The date your complaint was mailed is NOT the case filed date. If the filing deadline is about to expire and you want to make sure that the complaint is filed on time, you should bring it directly to the Tax Court Management Office in Trenton.
- At the time you file a complaint with the Tax Court, you must have paid all real estate taxes or any installments due for the assessment year involved in your appeal. Also, you must have paid any other municipal assessments, such as water and sewer charges, as well as all taxes and charges for prior years. For example, if you file your complaint with the Tax Court in June, you must have paid the tax installments and charges due up to and including May 1. If you file in September, you must have paid the tax installments and charges due up to and including Aug. 1.

Filing Fee Payment

- The filing fee must be received with your complaint. Checks or money orders must be made payable to the *Treasurer, State of New Jersey*.
- The fee is \$35 for complaints involving one property. The fee for complaints involving multiple properties is \$35 for the first property and \$10 for each additional property that is

contiguous (next to) and in common ownership with the first property even if separated by a road. If you are appealing two properties in common ownership that are not contiguous, you must file two separate complaints.

- If you are unable to pay the filing fee, you may apply to the court to qualify as indigent. Your filing fees may be waived by the judge. A Certification of Indigency form must be completed and submitted to the assigned judge in order to waive a filing fee. The form is available from the Tax Court Management Office or the Tax Court Web site.

Tax Court Rules and Reports

- The rules governing Tax Court practice can be found in Part VIII of the *Rules Governing The Courts of New Jersey*. The Rules are available on the Tax Court Web site.
- The *New Jersey Tax Court Reports* (the published decisions of the Tax Court) can be found at most public law libraries. A link is provided on the Tax Court web page to Rutgers Law School-Camden. The Rutgers Web site maintains copies of the opinions of the New Jersey courts.

Proof of Service

- A proof of service form must be submitted at the time a complaint is filed. This form indicates to whom and how a copy of the complaint was served. Methods of service may be personal or by regular, registered, or certified mail.

Note: The date you mail a copy of your complaint forms to the county Board of Taxation, the clerk and the tax assessor is the “date served” to be used on the Proof of Service form.

Filing Procedures

You can obtain the Local Property Tax Complaint Packet from the Tax Court Management Office or online at njcourts.com/taxcourt/index.htm. The packet contains a *Complaint Form*, *Proof of Service Form* and a *Case Information Statement* along with other important information.

- Complete and sign the *Complaint*. Name the municipality where your property is located as the defendant.
- Complete and sign the *Proof of Service* (see page 7).
- Complete the *Case Information Statement*. If you require special accommodations under the Americans with Disabilities Act or if you require the services of an interpreter, complete the appropriate sections on page 2 of the *Case Information Statement*. You will be contacted shortly after the filing of your complaint.
- Mail the original forms and, if an appeal from the county Board of Taxation, a copy of the *county Board of Taxation judgment* or, if a direct appeal, a copy of the *Notice of Assessment Card* or *tax bill* to the Tax Court Management Office.
- Enclose the correct filing fee with the *Complaint* (see page 6).
- You must send copies of the completed *Complaint Form*, *Proof of Service* and *Case Information Statement* and any other attached documentation to the *county Board of Taxation*, *tax assessor* and *clerk* of your municipality. Check your local telephone book for the addresses and telephone numbers.

Preparing your Case

DISCOVERY

Discovery is the process by which each party obtains information or evidence from the other. In small claims cases, discovery is limited to the following:

- You are entitled to inspect and, at your cost, obtain from the municipality a copy of the property record card for your property. The municipality must provide you with a copy of the property record card within 30 days.
- The municipality may request a copy of a closing statement if there has been a sale of your property within three years of the assessing date, and it may request the cost of improvements made within three years of the assessing date.
- The municipality can request income, expense, and lease information if the property is income-producing (i.e. you have a tenant to whom you rent all or part of the property).
- Limited information can be obtained by the municipality by an onsite inspection of your property. You must permit the inspection to take place.
- Requests for additional information, either by you or the municipality, can be made only with court approval.

- If you need additional information from the municipality, you should apply in writing to the assigned Tax Court judge and state the reasons for your request.
- You and the municipality must provide each other with information about any comparable sales you will rely on at trial (see pages 12 and 13).
- If an expert is to testify at trial, his or her report must be provided to you and the municipal attorney before the trial (see pages 12 and 13).

Sales of Comparable Properties

At trial you will be required to prove to the Tax Court judge that your assessment is excessive. You can prove that your assessment is excessive only by proving the fair market value of your property as of the assessing date. The assessing date is Oct. 1 preceding the year for which your appeal is filed. For example, the assessing date for an appeal of a 2009 assessment is Oct. 1, 2008.

Fair market value, in general, means the price a willing buyer will pay and a willing seller will accept. The buyer and seller must be entirely independent of each other and neither compelled to buy or sell.

You cannot prove the fair market value of your property by comparing your assessment with assessments on other properties or comparing your taxes with those of other properties. Simply describing conditions affecting your property, such as heavy traffic or flooding, is not sufficient. The purchase price of your property is strong evidence of value, but it is not conclusive.

It is your obligation to prove to the judge that you are entitled to a reduction by proving the fair market value of your property.

One method of proving the fair market value of your property is to provide information for the sales of comparable properties. You may use sales of comparable properties which occurred within a reasonable time before or after the Oct. 1 assessing date. Sales of properties that are similar to your property and occurred closer in time to the Oct. 1 assessing date will be more persuasive. Presenting sales of properties with significant differences from your property or which occurred significantly before or after the Oct. 1 assessing date will have little persuasiveness.

For income producing properties, you may rely on comparable rentals. You need to establish the amount of income your property could generate. This amount must be included in an income approach, which is a complex method of determining value.

If you intend to rely on sales of comparable properties or on comparable rentals, you must provide the attorney for the municipality with a list of such comparable sales or comparable rentals. The municipal attorney must receive this list no later than 20 days before the trial date. **Information that you provided to the county Board of Taxation or the municipality in connection with your county Board of Taxation hearing does not satisfy your obligations to your adversary in the Tax Court proceeding.**

For each comparable sale on your list upon which you will rely, you must include the following information:

1. Name of seller and buyer
2. Date of sale
3. Sales price

Chapter 123 Ratio

4. Book and page number at which the Deed is recorded in the Office of the Clerk or registrar of your county
5. If you are able to obtain the information, the Form SR-1A identification number assigned to the sale by the New Jersey Division of Taxation.

For each comparable rental upon which you intend to rely, your list must include the name of the landlord and tenant, the date of the lease and the relevant terms of the lease. The more similar the comparable rentals are to your property and the closer to the Oct. 1 assessing date that the rentals occurred, the more persuasive the comparable rentals will be.

If you intend to rely upon an appraisal or other valuation report, you must supply a copy of the appraisal or report to the municipal attorney. The municipal attorney must receive this document no later than 20 days before the scheduled trial date. If the person who prepared your appraisal or valuation report does not appear to testify at trial, the Tax Court judge might not rely on the appraisal or report.

If the municipality will rely upon an appraisal or other valuation report, it must supply it to you no later than 20 days before the scheduled trial date. The person who prepared the report will testify about it, and you will have the opportunity to cross-examine him or her.

Each year, the Director of the Division of Taxation determines the average ratio of assessed value to the true value of all real property in each municipality. This ratio is known as the Chapter 123 Ratio, N.J.S.A. 54:51A-6. You can obtain the Chapter 123 Ratio for your municipality for a particular year from the tax assessor.

Unless there has been a revaluation or reassessment in your municipality for the tax year under appeal, the Chapter 123 Ratio is used to determine whether you are entitled to a reduction in assessment once the fair market value of your property is determined.

Chapter 123 provides that a taxpayer is entitled to a reduction in assessment only if the ratio of the assessment on the taxpayer's property to the fair market value of the property exceeds the upper limit of the ratio. The assessment is subject to increase if the ratio of the assessed value to fair market value is less than the lower limit of the ratio.

The upper limit of the Chapter 123 Ratio is the ratio plus 15 percent of the ratio. If, for example, the Chapter 123 Ratio is 80 percent, the upper limit would be 92 percent, as determined using the following calculations:

$$\text{(Ratio)} \quad \mathbf{80 \times .15} \text{ (15 percent of Ratio)} = \mathbf{12}$$

$$\mathbf{12 + 80 = 92 \text{ or } 92 \text{ percent}}$$

The lower limit of the Chapter 123 Ratio is the ratio less 15 percent of the ratio. If the Chapter 123 Ratio is 80 percent, the lower limit would be 68 percent.

Before applying the Chapter 123 Ratio, the judge must first determine the fair market value of your property. Once the judge has determined the fair market value, the ratio is then applied as in the following examples.

If, in any given year, the Chapter 123 Ratio for your municipality is 80 percent with an upper limit of 92 percent and a lower limit of 68 percent AND the assessment on your property is \$190,000 AND the judge determines the fair market value to be \$200,000, THEN, to determine if the upper or lower limit of the ratio was exceeded, the following calculation is performed (based on the example above):

$\$190,000 \text{ divided by } \$200,000 = .95 \text{ or } 95 \text{ percent.}$

Since 95 percent exceeds the upper limit of 92 percent, your assessment would be reduced. To determine the new assessment value, multiply the fair market value times the Chapter 123 Ratio:

$\$200,000 \text{ (Fair Market Value) } \times .80 \text{ (ratio) } = \$160,000$

Your assessment would be *reduced* from \$190,000 to \$160,000.

If the judge in that same case had determined the fair market value of your property to be \$300,000, THEN:

$\$190,000 \text{ divided by } \$300,000 = .63 \text{ or } 63 \text{ percent.}$

Since 63 percent is lower than the lower limit of 68 percent, your assessment would be increased. To determine the new assessment value, multiply the fair market value times the Chapter 123 Ratio:

$\$300,000 \text{ (Fair Market Value) } \times .80 \text{ (ratio) } = \$240,000$

Your assessment would be *increased* from \$190,000 to \$240,000.

NOTE: If the ratio of assessment to fair market value of your property falls between the lower limit and the upper limit of the Chapter 123 Ratio, your assessment will not be changed.

Dismissal of your Appeal

Your appeal may be dismissed for any of these reasons:

1. Non-Payment of Taxes/Municipal Charges

- If you have not paid all taxes and municipal charges due and payable for the year for which review is sought and for all prior years at the time of filing a complaint with the Tax Court.
- If the county Board of Taxation correctly dismissed your case because you did not pay the required amount of taxes and municipal charges due at the time you appealed to the county Board of Taxation.

2. Failure to Provide Income and Expense Information

- If you are the owner of an income-producing property and you did not provide the assessor with requested income and expense information within 45 days of the assessor's written request sent by certified mail. This is information requested in the year before the taxes being appealed and not information requested during discovery.

3. Prior Settlement, Withdrawal or Failure to Pursue Your Case Before the County Board of Taxation

If the Tax Court determines that you:

- Settled or withdrew your case before the county Board of Taxation
- Failed to present your appeal at a hearing before the county Board of Taxation. For example, you did not appear on the scheduled hearing date.

4. Late Filing

- If you did not file your petition of appeal with the county Board of Taxation or, if a direct appeal, with the Tax Court by the filing deadline, generally April 1 of the tax year under appeal.
- If you did not file your complaint with the Tax Court within 45 days after the date the county Board of Taxation judgment was mailed to you.

5. Other Reasons as Set Out in the Rules of the Court

- The four reasons for dismissal listed above are the most common. However, other Rules exist which may also result in dismissal of your case.

Other Important Items

Do I Need An Attorney?

You can present your own case at trial unless ownership of your property is in the name of a corporation or an entity other than a sole proprietor. A New Jersey attorney must appear on behalf of a corporation or entity such as a trust.

Subpoena Process

A subpoena can be used to compel a witness to appear and testify at trial, to produce a specific important document or to produce other existing items of evidence. You are responsible for issuing and serving the subpoena on the proposed witness within a reasonable time prior to trial. Additionally, you incur responsibility for all fees associated with this process. Sample subpoena forms are available from the Tax Court Management Office or on the Tax Court Web site.

Trial Notice

You will receive a notice from the Tax Court Management Office stating the date, time, location and the assigned judge for your case. The Tax Court Management Office makes every effort to schedule a small claims matter within six months of the date of filing of the complaint to give you adequate time to arrange for your appearance.

Motion Practice

If you need formal action by the Tax Court prior to trial, you must file a motion directly with the judge assigned to your case. If your complaint has not been assigned to a judge, the motion must be filed with the judge assigned to the geographical area in which your property is located. You can obtain the name, address and telephone number of this judge by contacting the Tax Court Management Office.

Simultaneous with the filing of the motion, copies of all documents must be sent to the other party. Return dates for motions are generally every other Friday. Exact dates may be obtained by calling the assigned judge's chambers. Sample motion forms are available from the Tax Court Management Office or on the Tax Court Web site.

Withdrawal Process

A complaint may be withdrawn by forwarding a letter of withdrawal or Stipulation of Dismissal to the court.

Communicating With the Judge

Copies of all letters and other written communications you send to the judge assigned to your case must also be mailed to the attorney for the municipality.

Settling Your Case Before Trial

You can reach a settlement agreement with the municipality at any time before or up to your trial. If the tax assessor for your municipality does not communicate with you before the trial is scheduled, you should place a telephone call to the assessor or the municipal attorney a few days before the scheduled trial date and ask if they are willing to discuss settlement of your appeal.

If you reach a settlement agreement, the assessor or the municipal attorney will prepare a form of Stipulation of Settlement for your signature and signature by the municipal attorney. Once the Stipulation of Settlement has been signed by all parties, the assessor or municipal attorney will send it to the Tax Court judge to whom your case has been assigned.

Additionally, if settlement is reached, the Tax Court judge should be notified immediately. If the municipal attorney cannot place the call, it is your responsibility to do so.

If the judge is advised before the trial date that your case is settled, you do not need to appear in court on the scheduled trial date.

The Trial

In small claims cases, the trial itself is conducted informally and the Rules of Evidence are not strictly applied. All testimony is given under oath, and the proceedings are recorded. You will have an opportunity to explain to the judge why you believe your assessment is too high and to present whatever evidence you believe supports your position. You should be prepared to prove the value of your property.

After you and each witness testifying on your behalf finish testifying, the municipal attorney will have the right to ask you and each witness questions. This is called cross-examination. You can state your opinion as to the value of your property. You also can present the in-person testimony of an expert, such as a real estate appraiser. The judge might not consider an appraisal or other opinion as to value unless: 1) the person who prepared the appraisal or opinion testifies at the trial and 2) the appraisal or the other opinion of value is provided to the municipality at least 20 days before the trial.

After you have presented your case, the municipality has the right to present its case. The testimony usually will consist of testimony from the assessor or other expert. After each witness presented by the municipality has finished testifying, you will have the right to ask that person questions, just as the municipal attorney can cross-examine your witnesses.

The judge will usually render a decision at the conclusion of the trial.

After Trial or Settlement

The Judgment

After your case has been decided or the Stipulation of Settlement has been signed by all parties and received by the court, the Tax Court Management Office will issue a judgment reflecting the decision.

The Freeze Act

After a judgment is entered in your case, you have the right to seek Freeze Act relief pursuant to statute, N.J.S.A. 54:51A-8. You should request this option if you want the Freeze Act to apply. If applied, (by the judge at your hearing, or afterward through the use of the Freeze Act application form), the Freeze Act will “freeze” your tax assessment at the judgment figures for the following two tax years, unless a complete revaluation or reassessment is undertaken by the municipality or unless there has been a change in the value of your property. For example, you have made improvements to the property.

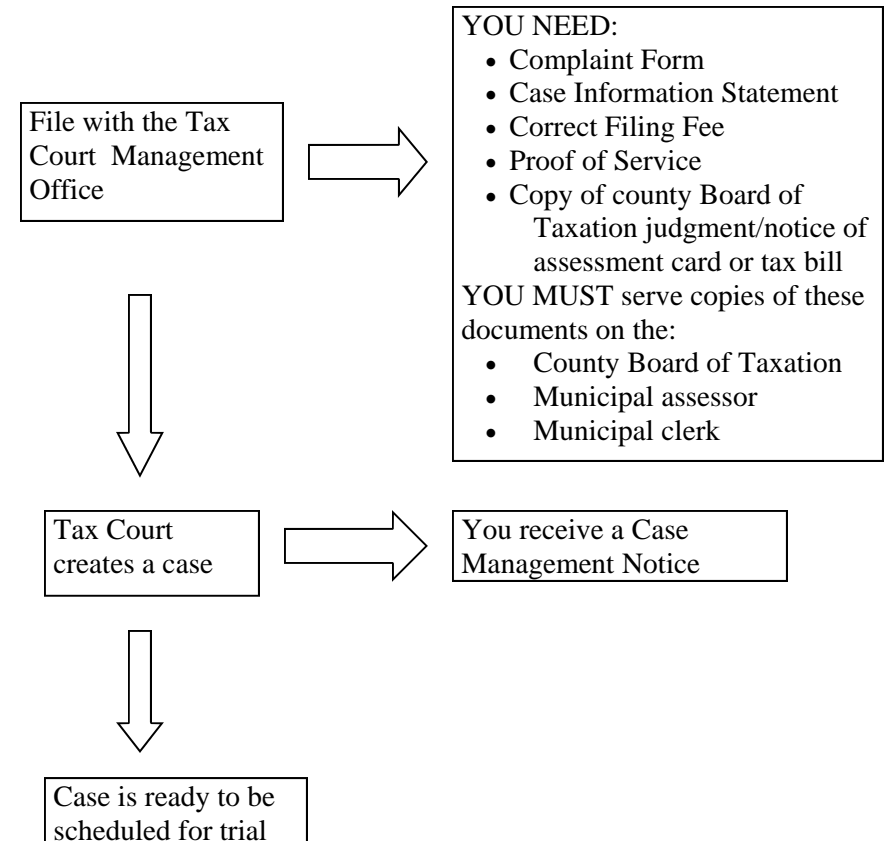
Appeals

If, within 45 days after the date of the Tax Court judgment, you are not satisfied with the Tax Court decision, you may appeal your case to the Appellate Division of the Superior Court. Contact information is provided on page 28 of this booklet.

Small Claims Filing Summary

Conditions to be met when you file a small claims case:

- You filed an appeal at the county Board of Taxation and are not satisfied with that judgment or seek direct review of an assessment over \$750,000
- Each separately assessed parcel of property included in the complaint is either Class 2 residential property (1-4 family residential) or Class 3A farm residence.



Case Processing

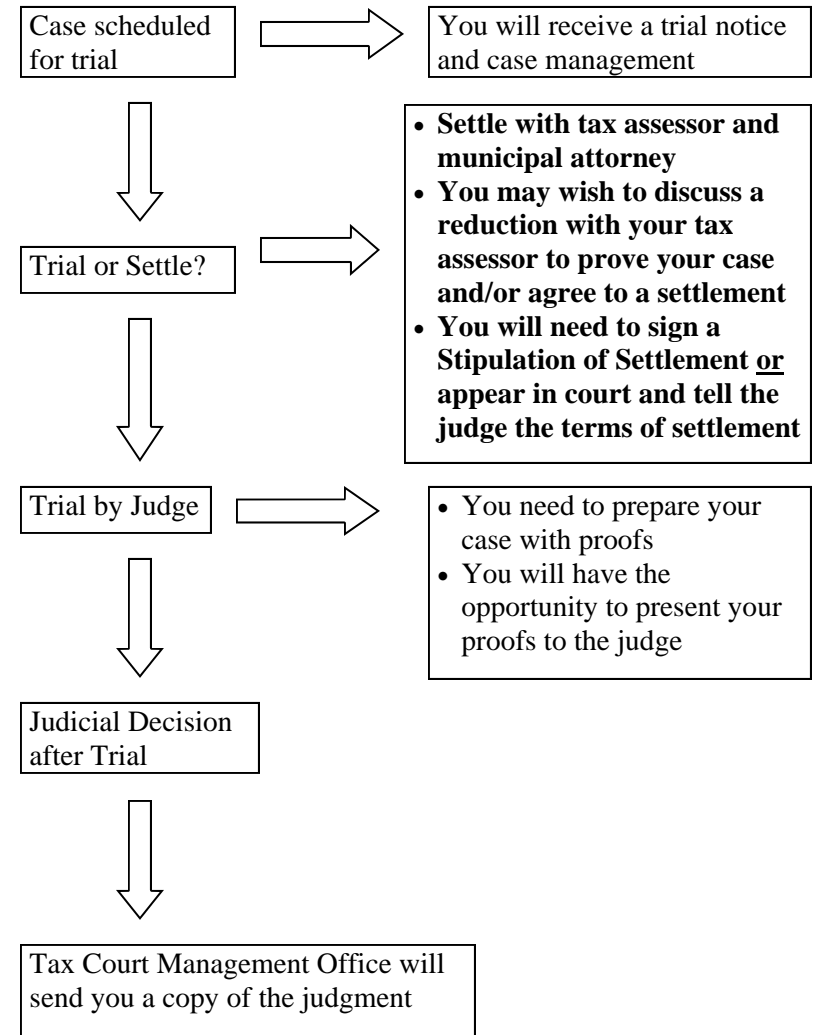
Some Notes:

- You have 45 days from the mailed date stamped on the county Board of Taxation judgment to file your complaint with the Tax Court Management Office. Your direct appeal must be received by April 1 or May 1 if a revaluation or reassessment has occurred in your municipality.
- The Tax Court Management Office will docket your case and send you a Case Management Notice that will include your docket number, trial date, assigned judge and discovery completion date.

FILING FEES

- \$35 One Property
- \$35 First property of multiple properties
- \$10 For each additional property that is contiguous (next to) and in common ownership with the first property even if separated by a road
- Every effort will be made to schedule your trial within six months of the filing of your complaint. If you have any questions about or problems with this trial date, you should communicate directly with the assigned judge's chambers. That judge's telephone number will be provided with the trial notice.
- If you settle your case with the municipality prior to the scheduled trial date, the Tax Court will issue a judgment once a Stipulation of Settlement is received by the Tax Court.
- A copy of any documentation you submit to the court for its consideration must also be sent to the attorney for the municipality.

You can settle your case with the municipality at any time up to the trial date. If your case is not settled prior to the trial date and you do not settle the case on the trial date, a Tax Court judge will hear your case.



You need to:

- File on time.
- Complete all forms.
- Include the correct filing fee.
- If you are an entity other than a sole proprietor, such as a corporation or a trust, you must be represented by a New Jersey attorney.
- If you intend to rely on sales or rentals of comparable properties or an appraisal report, you must supply a list of the sales or rentals or a copy of the appraisal report to the municipal attorney.
- This information must be presented not later than 20 days before the trial.
- Have your proofs ready for trial.
- Subpoena any witnesses for trial.

NOTE: Information you provided to the county Board of Taxation or the municipality in connection with your appeal before the county Board of Taxation does not satisfy your obligations to the Tax Court.

You Can:

- Request a copy of your case transcript, at your cost, by contacting the assigned judge's chambers. You will be referred to a court reporting service to make the appropriate arrangements. If you only want a copy of the recorded proceeding, the judge's chambers will provide that to you at a lower cost.
- Obtain a copy of the Tax Court Rules at no cost by calling or writing to the Tax Court Management Office or online at njcourts.com/taxcourt/index.htm.
- View the "New Jersey Tax Court Reports," which are the published decisions of the Tax Court, at your local law library. You can also view recent opinions online. Use the links on the Tax Court Web site to the Rutgers School of Law-Camden Web site opinion search page.
- If you are not satisfied with the Tax Court decision, you can appeal that decision to the Appellate Division of Superior Court. Your notice of appeal must be filed within 45 days of the date of the Tax Court judgment. Appellate Division forms and instructions are available at njcourts.com/appdiv/index.htm.
- File your notice of appeal to the Appellate Division at the following address:

**Clerk of the Appellate Division, Superior Court
5th Floor, North Wing
Richard J. Hughes Justice Complex
25 Market St.
P.O. Box 006
Trenton, NJ 08625-0006
Telephone: (609) 292-4822**

- A copy of your notice of appeal to the Appellate Division should also be sent to your adversary, the assigned trial judge and the Tax Court Administrator/Clerk, as provided by the Appellate Division Rules.

We will be happy to help you if we can. However, we are allowed to help you only in certain ways, since we want to be fair to everyone in a case.

This is a list of some things the court staff can and cannot do for you. Please read it carefully before asking the court staff for help.

WE CAN explain and answer questions about how the court works.

WE CAN tell you what the requirements are to have your case considered by the court.

WE CAN give you some information from your case file.

WE CAN provide you with samples of court forms that are available.

WE CAN provide you with guidance on how to fill out forms.

WE CAN usually answer questions about court deadlines.

WE CANNOT give you legal advice. Only your lawyer can give you legal advice.

WE CANNOT tell you whether or not you should bring your case to court.

WE CANNOT give you an opinion about what will happen if you bring your case to court.

WE CANNOT recommend a lawyer, but we can provide you with the telephone number of a local lawyer referral service.

WE CANNOT talk to the judge for you about what will happen in your case.

WE CANNOT let you talk to the judge outside of court.

WE CANNOT change an order issued by a judge.

We look forward to helping you in accordance with these guidelines.

TENDREMOS EL PLACER DE AYUDARLE SI PODEMOS. SIN EMBARGO, SÓLO SE NOS PERMITE DARLE CIERTA CLASE DE AYUDA PUESTO QUE QUEREMOS SER JUSTOS CON TODOS LOS INTERESADOS.

ANTES DE PEDIR AYUDA AL PERSONAL DEL TRIBUNAL, POR FAVOR LEA DETENIDAMENTE LA SIGUIENTE LISTA DE ALGUNAS COSAS QUE *PODEMOS* O *NO PODEMOS* HACER POR USTED.

PODEMOS explicar y contestar preguntas acerca del funcionamiento del tribunal.

PODEMOS indicarle los requisitos para que el juez considere su causa.

PODEMOS darle algunos datos relativos al expediente de su causa.

PODEMOS darle muestras de los formularios del tribunal que sean disponibles.

PODEMOS darle asesoramiento para llenar formularios.

PODEMOS, por lo general, contestar preguntas sobre los plazos máximos que hay en el tribunal.

NO PODEMOS darle consejos legales. Solamente su abogado le puede dar consejos legales.

NO PODEMOS decirle si debe o no presentar su causa al juez.

NO PODEMOS darle una opinión sobre lo que ocurrirá si usted presenta su causa al juez.

NO PODEMOS recomendarle un abogado, pero podemos darle el número de teléfono de un servicio regional que recomienda abogados.

NO PODEMOS hablar con el juez en su nombre sobre lo que irá a pasar en su causa.

NO PODEMOS permitirle hablar con el juez afuera de la sala del tribunal.

NO PODEMOS cambiar ninguna orden emitida por un juez.

**NOS SERÁ MUY GRATO AYUDARLE
BAJO ESTAS CONDICIONES.**

This booklet is published by the
New Jersey Judiciary
Tax Court Management Office

Stuart Rabner
Chief Justice

Glenn A. Grant, J.A.D.
Acting Administrative Director
of the Courts

Joseph C. Small,
Presiding Judge
Tax Court of New Jersey

Cheryl A. Ryan
Administrator/Clerk of the Tax Court



(Revised 01/2009)