

Taxation Law Section

NEW JERSEY STATE BAR ASSOCIATION



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March 13, 2020

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Chief Justice Stuart Rabner and Governor Phil Murphy:

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The New Jersey State Bar Association, through the Executive Committee of its Taxation Law Section and with the support of the co-chairs of that Section's Property Tax Committee, respectfully recommends that the Governor and the Chief Justice extend the deadline to file a property tax appeal with a County Board of Taxation or the New Jersey Tax Court until May 1, 2020. In addition, the New Jersey State Bar Association requests the tolling of the statute of limitations for any state and local tax issue required to be filed with the New Jersey Tax Court until May 1, 2020.

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N.J.S.A. § 54:3-21(a)(1) permits appeals to the County Boards of Taxation or the New Jersey Tax Court on or before April 1, or 45 days from the date the bulk mailing of notification of assessment is completed in the taxing district, whichever is later. Moreover, under N.J. Ct. R. 8:4-2(b), appeals in state and local tax matters are required to be filed with the Tax Court of New Jersey within 90 days of an action from the Director of the Division of Taxation. See also N.J.S.A. § 54:51A-14.

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An extension of these filing deadlines would address critical due process concerns for taxpayers and taxing districts across the State of New Jersey who are facing barriers to access law firms, businesses, and the Courts in response to the COVID-19 pandemic. As the coronavirus outbreak continues to expand, prompting unprecedented closures, cancellations, and rescheduling of events throughout the State, corporate and residential property taxpayers are currently, and are expected to further be, severely disrupted.

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The March 12, 2020 Judiciary Notice clearly demonstrates the severity of the pandemic and drastic effect on taxpayers in the days leading to April 1st. In addition, Governor Murphy's Executive Order No. 103, issued March 9, 2020, declared a State of Emergency, and further unprecedented actions are expected to be taken by state officials in the coming days. These actions support the need for taxpayers to maintain their constitutional rights to evaluate and potentially challenge tax year 2020 assessments and determinations by the Division of Taxation.

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The Chief Justice, as administrative head of all the courts in the State under Article VI, Section VII, Paragraph 1 of the State's Constitution and the Rules of Court, has the authority to extend the deadline to file an appeal with the New Jersey Tax Court in the interests of equity. The State's emergency

management laws, codified as N.J.S.A. App. A:9-33 et. seq., similarly grant the Governor the authority to extend the deadline to file an appeal with the County Boards of Taxation, which are county agencies under the supervision of the New Jersey Division of Taxation.

Finally, the current provisions of electronic filing support property tax matters; however, not all state assessment and refund determinations are supported electronically. Therefore, we request the Judiciary take action, such as creating an electronic drop box or link, to accept filings on or before May 1st (the extended deadline) in the event the Hughes Justice Complex in Trenton, or the various Tax Courts throughout the State, are closed. At this time, the New Jersey State Bar Association supports the extensions requested above to address the rights afforded to all taxpayers in New Jersey to evaluate and potentially challenge property tax assessments, as well as state assessments and refund determinations from the Director of the Division of Taxation. A further extension may be warranted in the future as the situation develops.

Respectfully submitted,

Michael D. Benak
Chair-Elect, Taxation Law Section

cc: Hon. Glenn A. Grant, J.A.D.
Mr. Steven D. Bonville, Chief of Staff, A.O.C.
Hon. Joseph M. Andresini, P.J.T.C.
Mr. John Ficara, Director, Division of Taxation
Mr. Matt Platkin, Chief Counsel, Office of the Governor
Ms. Angela C. Scheck, Executive Director, N.J. State Bar Association