

Governor Murphy Signs Legislation Setting New Deadlines for Filing and Deciding Real Estate Tax Appeals

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Greenbaum, Rowe, Smith & Davis LLP Client Alert

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On May 28, 2020, New Jersey Governor Phil Murphy signed legislation that fixes July 1, 2020 as the deadline for filing 2020 real property tax appeals. The stated reason for adopting the law was to account for the inability to file appeals by the usual April 1 and May 1 deadlines due to the COVID-19 pandemic and state of emergency.

The extended deadline does not apply to county tax board appeals in Monmouth and Gloucester counties, where the pre-pandemic filing deadline was January 15. However, in those two counties an appeal may be filed with the Tax Court of New Jersey by July 1 if the assessment exceeds \$1 million.

The new law also extends the deadline from June 30 to September 30 for county tax boards to decide appeals. It is not clear if the extension of time to decide appeals applies to appeals filed in Monmouth or Gloucester counties.

In those counties where appeals are to be filed by the July 1 deadline, it is anticipated that hearings will be scheduled after July 1 and concluded by September 30. In the past, many taxpayers from a given municipality were summoned to appear at the same time before one or more county tax board commissioners to have their appeals heard and decided. Although the Tax Court has been conducting virtual trials, no information is available as to how county tax board hearings will be conducted this year.

The usual tax appeal deadlines had been extended by the Governor pursuant to an executive order, without establishing new deadlines. The enactment by the legislature of new deadlines was designed to provide fiscal certainty to municipalities and taxpayers.

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If you believe you may be over-assessed, please contact the author of this Alert, **Thomas J. Denitzio, Jr.** tdenitzio@greenbaumlaw.com | 732.476.2610 with questions or to determine if an appeal of your property tax assessment is warranted. Mr. Denitzio is co-Chair of the firm's **Real Estate Department**.