



**STATE OF NEW JERSEY**  
**RULES OF THE STATE BOARD OF TAX APPEALS**

Revised March 6, 1939

**Rule I—Meeting of Board**

The State Board of Tax Appeals shall meet on the first Tuesday in July of each year at the State House, in the City of Trenton, at the hour of 10:30 o'clock in the forenoon, Eastern Standard Time (Eastern Daylight-Saving Time when the same is in use) for the purpose of organization. Regular meetings shall be held on Tuesday of each week at the hour of 10:30 o'clock in the forenoon, Eastern Standard Time (Eastern Daylight-Saving Time when the same is in use), at the State House, in the City of Trenton, unless the Board shall otherwise order. Other meetings shall be held at such place and time as the Board shall fix and determine.

The Board shall meet on the third Monday in June of each year, to fix dates for hearing appeals from assessments on railroad property, and on the first Monday in March to hear the appeal of any municipality aggrieved by valuations fixed by the State Tax Commissioner in pursuance of Revised Statutes, Secs. 54:31-15.5 and 54:31-36.

**Rule II—Secretary**

The secretary of the Board shall have charge of all clerical, technical, and secretarial work and general supervision of the administrative functions of the Board.

**Rule III—Seal**

The seal of the Board shall be circular in shape and around the outside margin thereof shall be the words "State Board of Tax Appeals, State of New Jersey," and in the center thereof, a copy of the coat of arms of the State of New Jersey. This seal shall be used upon all certificates or processes issued by the Board.

**Rule IV—Petitions**

Appeals in all cases shall be by petition in writing containing a caption entitled, "State of New Jersey, State Board of Tax Appeals," and summarizing the nature of the application or appeal, the relief sought, the character and location of the property involved, the nature of the tax and the year for which the assessment was levied. The petition shall set forth the full name of the petitioner and recite a clear and concise statement of the matters in controversy, the

NJ/KAB  
T7/T2  
1939  
c.1

action, determination or judgment appealed from, and of the facts upon which the appellant depends for relief. Said statement shall include a description of the property or commodity taxed, stating the value made by the taxing authority, the year for which the assessment was levied, and in the case of property so assessed, a designation of the block and lot number and street number thereof, if same can be ascertained. The petition shall further set forth the name and address of the appellant and of the respondent and of the appellant's agent or attorney for the purpose of service of papers in connection with the appeal.

(a) Appeals filed pursuant to Revised Statutes, Secs. 54:2-39 and 54:2-35, shall recite the action of the County Board of Taxation concerning the matter complained of and shall be filed on or before the 15th day of December of the year of the assessment sought to be reviewed, and;

(1) Where the appeal is brought by a taxpayer the petition shall be signed by him and verified by oath of the petitioner. Where the taxpayer is unable to sign and verify the petition by reason of illness, incapacity, or absence from the State, or for such other cause as the Board may deem reasonable, it may be signed and verified by his duly authorized agent, who shall attach his affidavit that he is such duly authorized agent of the owner, is authorized to file the appeal, and specifying the reason for the inability or failure of the owner to sign and verify the petition. Petitions of appeal of corporations and associations shall be signed and verified by an officer thereof.

(2) Appeals by taxing districts shall be taken in the name of the taxing district and the petition shall be signed by the Mayor or other officer duly authorized by the governing body thereof. Petitions of appeal hereunder need not be verified.

(3) Where two or more parcels of real estate are included in one petition of appeal, the Board in its discretion may require that each parcel be made the subject of a separate petition, in which case the new or substituted petitions shall be deemed to have been filed in time.

(b) Petitions filed under Revised Statutes, Sec. 54:2-37, for the review of county equalization tables, shall be filed within sixty days from the date of confirmation of such tables by the County Board of Taxation. A copy of the petition shall be served by the petitioner on the President or Secretary of the County Board of Taxation whose action is to be reviewed, on the director or clerk of the Board of Chosen Freeholders and on the clerk of every municipality in the county.

(c) All petitions under the provisions of Revised Statutes, Sec. 54:2-41, to correct errors in assessment, which corrections are consented to by the Mayor or assessor of the municipality affected, shall set forth the facts constituting such error, and shall bear the consent of the County Board of Taxation to the relief prayed for in the petition.

(d) All appeals to this Board from any action, determination, order or assessment made or entered by the State Tax Commissioner shall be by petition in writing filed within one year from the action, determination, decision or order complained of, unless otherwise provided by law, containing a brief statement of the grounds of appeal and the relief sought. A copy of such petition shall be served upon the State Tax Commissioner prior to the taking of the appeals, and proof of service attached to the petition, and;

(1) All complaints from assessment by the State Tax Commissioner on property "used for railroad or canal purposes," shall be filed on or before the third Monday in June of the year following the levying or imposing of the tax, conformably to the provisions of Revised Statutes, Secs. 54:26-7 and 54:26-8. If the complaint is made by a railroad or canal company, a copy thereof, and notice of application for hearing shall be served upon the Attorney-General five days before the filing of such complaint, and in respect to second class property, a copy of the complaint and notice of application for hearing shall be served upon the clerk of all taxing districts in which such property is located. If the complaint is made by the Attorney-General, or by the authority of any taxing district, a copy of the complaint and notice of application for hearing shall be served upon the railroad or canal company, five days before the filing thereof.

(2) Petitions for the review of the valuations for apportionment by the State Tax Commissioner of franchise or gross receipts tax against public utilities companies under Chapters 7 and 8 of the Laws of 1938, shall be filed with the Board on the first Monday in March of the year for which the tax is assessed; petitions for the review of the assessments of such taxes shall be filed with the Board within three months after the mailing or delivery of the certification of the apportionment of such taxes and of notice of the amount of tax payable, to the petitioning taxpayer. A copy of the petition shall be served upon the State Tax Commissioner and upon the clerk of every municipality entitled to share in the apportionment of the tax, and proof of service attached to the original petition, or service thereon acknowledged.

#### Rule V—Service

A copy of the petition of appeal from a determination or judgment of a county board of taxation, shall be served on such county board by leaving a copy thereof with its secretary or with a person in charge of its office, and, in such case:

(a) On appeal by a taxpayer, a copy of the petition shall also be served upon the clerk or attorney of the taxing district in which the property is located, by leaving it at the office of such clerk or attorney, with a person in charge thereof, and,

(b) On appeal by a taxing district, a copy of the petition shall also be served upon the respondent, if an individual, personally, or mailed to his last known address, or to his agent or attorney of record; in the case of a domestic corporation, upon the president or other head officer or agent in charge of its principal office in this State, or left at his dwelling house or usual place of abode, and, if the president or other head officer or agent cannot be found, then upon the clerk, secretary, one of the corporation's directors, or trustees, or its agent or attorney of record; and in the case of a foreign corporation upon the statutory agent located in this State, or its attorney, or by mailing the same to the corporation at any known place of business thereof outside the State.

Where service is on one other than the respondent, the affidavit of service shall state the reason therefor.

#### Rule VI—Notice of Hearings

After preparation of the hearing lists by the secretary of the Board, he shall give notice of the time and place of the hearing by mailing a notice thereof to the parties at the address noted on the petition of appeal, at least ten days prior to the date of such hearing. Notices mailed to taxing districts shall be sent to the assessor or board of assessors and to the clerk of the municipality. Hearings may be continued from time to time at the discretion of the member or members of the Board to whom the matter has been referred.

#### Rule VII—References

Appeals may be referred by the Board to one or more of its members at any designated place for the purpose of conducting the hearing and reporting to the Board for its action. The parties may, by stipulation in writing signed by the parties or their attorneys, filed with the Board, or in open hearing, agree upon any of the facts involved in the appeal. The said stipulation, if in writing, shall be filed with the Board.

#### Rule VIII—Hearings

All proceedings shall be in the English language, and shall be open to the public. Any person may appear and act for himself, or for a partnership of which he is a member, or for a corporation of which he is an officer, or for a Board of which he is a member, or may be represented by an attorney-at-law admitted to practice before the courts of this State. A presiding member of the Board on his own motion, or upon the request of the sitting Board members, may suspend the rule restricting the presentment of the matters before it, or them, to a member of the New Jersey Bar, with or without terms.

The Board may for cause deny or suspend the right of any person to represent a party before it.

Appeals shall be placed on a hearing list compiled by the secretary, in such order as shall be convenient and shall be separately numbered. Unless the Board otherwise directs, all matters shall be heard in their numerical order, but appeals which have been continued without date shall not be placed on a hearing list in advance of other appeals ready for hearing which have not been so continued, unless the Board so orders.

The secretary of the Board shall notify interested parties of the dates of hearing as hereinbefore directed. Continuances and postponements may be ordered by the Board on its own motion, or may be granted by it in its discretion on motion of either party.

At all hearings, the petitioner shall first produce proof to sustain the petition, unless otherwise provided by law, to be followed by proof on the part of the respondent, which the petitioner may rebut. In cases where the respondent must first produce the proof, the petitioner shall follow with his proofs and the respondent may rebut. Proof as to the existence or contents of books, documents, records and other papers, may, in the discretion of the Board, be offered without producing originals. When books, documents, records or other papers have been received in evidence, a copy thereof, or so much thereof as may be material or relevant, may in the discretion of the Board be substituted therefor. The originals of books, documents, records, models, diagrams, or other exhibits introduced into evidence before the Board, may be withdrawn from the custody of the Board in such manner and upon such terms as the Board in its discretion may prescribe.

If any party fails to appear at the time set for the hearing, the Board may proceed ex parte or dismiss the petition for lack of prosecution.

### Rule IX—Motions

All motions shall be by petition in writing, duly verified, on notice to the adverse party, his agent or attorney of record, and shall state with particularity the grounds of objection and the relief sought. No ground shall be urged, or relief granted on the return date, unless specified in the petition, or unless the Board or member before whom the motion is heard so permits, on terms. The original petition and notice, together with proof of service, shall be filed with the secretary of the Board at least three days before the return date. The secretary shall thereupon enter same on the calendar for hearing. If any party fails to appear at the time set for hearing, the Board, or a member thereof to whom the matter has been referred, may proceed ex parte or dismiss the petition for lack of prosecution.

(a) Motions based upon objections to the jurisdiction of the Board, or to the sufficiency of the petition of appeal, apparent on the face thereof, shall be made returnable on any Tuesday in the forenoon when the Board is in session at Trenton. At least four days' notice thereof shall be given to the adverse party.

(b) Petitions for relief, other than as provided for in section (a) hereof, shall be made returnable on the date the matter is listed for hearing on the merits, provided, however, that notice thereof shall be served on the adverse party at least four days prior thereto. The Board, or a member thereof to whom the appeal has been referred, may on the return of the motion, dispose of same, or reserve decision thereon, or, in its or his discretion, proceed with the hearing of the appeal on the merits. The participation by a party in the hearing shall not be deemed a waiver of any relief prayed in the petition accompanying the motion, or of any rights provided by law.

### Rule X—Depositions

Depositions may be taken without the State, pursuant to the provisions of Revised Statutes, Chapter 54:2-21.

(a) When either party proposes to take depositions, an application together with affidavit shall be filed with the Board setting forth the following:

(1) The name and post-office address of each witness whose deposition is proposed to be taken.

(2) Matters concerning which the witnesses are to testify, together with a statement of explanation of the materiality of the testimony sought to be obtained.

(b) Service of a copy of the application shall be made at least five days prior to the return date of the application upon the adverse party, or upon his attorney or agent of record, and unless written objection is filed thereto with the secretary of the Board, within five days thereafter, the Board may, in its discretion, make an order specifying the time when, the place where, and the officer before whom the witnesses are to testify. If objection is made, the application shall be set down for a hearing, and the parties notified of the date thereof by the secretary.

(c) The parties may, by stipulation duly signed and filed, take depositions before a Commissioner of the state where the witnesses reside, or a Master in Chancery of this State, specifically appointed for that purpose. In territory west of the Mississippi, or in any foreign state or kingdom, the President shall fix the time and place of such examination.

(d) The officer taking the depositions shall state in his return that the witnesses were properly sworn or affirmed, that the questions and answers were taken down in his presence, and, if the commission issued upon written interrogatories prepared in advance, that neither party, unless the party is also a witness, was present at the time, either personally or by attorney, or agent. The officer shall forward the deposition with a copy thereof, by registered mail, postage charges prepaid, in a sealed packet, to the president of the Board.

### Rule XI—Proof of Service

Proof of service shall in all instances be evidenced by an affidavit endorsed upon or attached to the original pleading, or service thereon acknowledged.

### Rule XII—Subpoena

Either party may summon witnesses or may require the production of books or papers by process of subpoena under the seal of the Board, signed by the secretary or president thereof and served in the manner required for the purpose of trial in the courts of this State. Any member of the Board to whom a matter has been referred, may summon and examine witnesses and require by subpoena the production of any returns, books, papers, documents, correspondence and other evidence pertaining to the matter under inquiry at any designated place of hearing.

### **Rule XIII—Misconduct**

Misconduct on the part of any person attending a hearing, or the failure of any witness, when duly subpoenaed, to attend, to give testimony, or produce any records, shall be punishable by the Court of Common Pleas in the same manner as such failure is punishable by such court in a case therein pending, upon certification of such fact by the Board or the presiding member thereof. Any person who, having been sworn or affirmed as a witness in any proceeding herein, shall wilfully give false testimony, shall be guilty of perjury.

### **Rule XIV—Judgment and Opinion**

All matters shall be decided by vote, and four votes shall be required for the decision of any matter. The "Ayes" and "Nays" may be called for by any member of the Board, and the record shall indicate the division. The determination of any matter shall be evidenced by a judgment which shall be signed by at least four members and filed in the office of the Board.

Such determination may, in the discretion of the President of the Board, be accompanied by an opinion in writing, incorporating the findings of fact, conclusions of law, and the decision of the Board.

### **Rule XV—Practice and Procedure**

Except as herein otherwise provided, the practice and procedure before the Board shall conform to that prevailing in the courts of law of this State, but the Board reserves the right to make the proceedings and hearings thereunder as informal as possible, to the end that substance and not form shall govern, and that a final determination of all matters before it may be promptly reached.

### **Rule XVI—Reservation**

The Board reserves the right to amend, relax and dispense with these rules from time to time as circumstances may require, or render necessary or expedient.