

# SUPREME COURT OF NEW JERSEY

## NOTICE TO THE BAR

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### **Amendments to Tax Court DCM Program Rules**

The Court by Order of October 7, 1996 having previously adopted a set of program rules for the Bergen County Local Property Tax Differentiated Case Management Pilot Program; and the Court by Order of October 12, 1999 having extended those program rules to applicable cases in the Hudson Vicinage, having renamed the program as the Local Property Tax Differentiated Case Management Pilot Program, and having amended certain of the program rules;

It is hereby ORDERED that the attached new Program Rule 8:3-4 and the attached amendments to Program Rules 8:6-1, 8:7, and 8:11 are adopted to be effective September 5, 2000.

For the Court,  
/s/ Deborah T. Poritz  
Chief Justice  
Dated: July 5, 2000

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#### **Program Rule 8:3B4. Contents of Complaint, Generally**

(a) Generally. The complaint shall set forth the claim for relief and a statement of the facts on which the claim is based and shall conform to the requirements of R. 8:3B5. The Clerk of the Tax Court shall make sample forms available to litigants on request. The wording of any sample form may be modified to conform to the claim made and relief sought in a particular case.

(b) Claim for Relief. A pleading which sets forth a claim for relief shall briefly state the factual basis of the claim and the relief sought. Relief in the alternative may be demanded. A request may be made for a change in real property tax assessment without specifying the amount of such change. A claim for exemption shall be specifically pleaded.

(c) Small Claims Classification. In local property tax cases, the complaint shall state whether each separately assessed parcel of property under appeal is a class 2 property (1-4 family residence) or a class 3A farm residence.

(d) Claim of Discrimination. If discrimination is claimed, the complaint shall so state.

(e) Separately Assessed Parcels in Common Ownership. If a complaint or counterclaim in an action to review a real property tax assessment includes more than one separately assessed parcel of property contiguous and in common ownership pursuant to R. 8:3B5(a)(2) or (3), or in common ownership pursuant to R. 8:3B5(a)(4), the complaint shall so state.

Note: Tax Court DCM Program Rule 8:3-4 adopted July 5, 2000 to be effective September 5, 2000.

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#### **Program Rule 8:6-1. Discovery; Exchange of Appraisals and Comparable Sales and Rentals**

(a) Discovery. Discovery may be taken in accordance with the provisions of R. 4:10-1 through R. 4:18-2 and R. 4:22 through R. 4:25 insofar as applicable except as follows:

- (1) ... no change
- (2) ... no change

(3) ... no change

(4) ... no change

(5) In local property tax cases the following time limits shall be applicable to discovery:

(i) Small Claims Cases [Involving Single Family Dwellings]. Discovery shall be completed within 75 days of the filing of the complaint. A discovery request for the items specified in Program Rule [R.] 8:6-1(a)(3) shall be responded to within 30 days after being served with the request.

[(ii) Other Small Claims Cases. Discovery shall be completed within 120 days of the filing of the complaint. A discovery request for the items specified in R. 8:6-1(a)(3) shall be responded to within 60 days after being served with the request.]

(ii) [(iii)] Standard Track Cases. Discovery shall be completed within 150 days of the filing of the complaint.

(iii) [(iv)] Complex Track Cases. Discovery shall be completed within 150 days of the filing of the complaint unless extended by the court.

(iv) [(v)] Expedited Track Cases. Discovery shall be completed within the time set by the court.

(v) [(vi)] Farmland and Exemption Track. Discovery shall be completed within 150 days of the filing of the complaint.

(b) ... no change

Note: Bergen Tax DCM Rule 8:6-1 adopted October 7, 1996 to be effective January 1, 1997; subparagraph (a)(5) amended July 5, 2000 to be effective September 5, 2000.

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### **Program Rule 8:7. Motions**

(a) ... no change

(b) ... no change

(c) Time. Motions shall be filed within the time prescribed by R. 1:6-3.

(d) ... no change

Note: Bergen Tax DCM Rule 8:7 adopted October 7, 1996 to be effective January 1, 1997; caption added to paragraph (b) July 5, 2000 to be effective September 5, 2000.

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### **Program Rule 8:11. Small Claims Track; Practice and Procedure**

(a) A case shall be assigned to the small claims track if the [amount of refund claimed or the amount of the taxes or additional taxes sought to be set aside with respect to any year does not exceed the sum of \$2,000 exclusive of interest and penalties. For the purpose of this paragraph the amount refers to the amount of tax, not the tax assessment] property at issue is a class 2 property (1-4 family residence) or a class 3A farm residence.

(b) ... no change

(c) A complaint for review of a local property tax assessment on property which is in common ownership with and contiguous to other property will be regarded as a small claims complaint for all purposes, including assignment and filing fee calculation, only if [the amount of controversy for] each of the separately assessed parcels included in the complaint is within the jurisdiction [jurisdictional limit] of the small claims track. If [the amount in controversy for]

one or more of the separately assessed parcels [exceeds the jurisdictional limit] is outside the jurisdiction of the small claims track, the complaint shall not be assigned to the small claims track.

(d) If it appears[,] at any time before the close of proofs[,] that [the amount of refund claimed or the taxes or additional taxes sought to be set aside or amount in controversy exceeds the jurisdictional amount of the small claims track, the relief to be granted need not be limited to such jurisdictional amount, and] a parcel of property under appeal is neither a class 2 property (1-4 family residence) nor a class 3A farm residence, and therefore not within the jurisdiction of the small claims track, the court may in its discretion retain the matter in the small claims track or transfer the matter to the standard track.

Note: Bergen Tax DCM Rule 8:11 adopted October 7, 1996 to be effective January 1, 1997; paragraphs (a), (c), and (d) amended July 5, 2000 to be effective September 5, 2000.

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